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**Virginia
Retirement
System**

**GASB STATEMENT NO. 68 REPORT
FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2020**





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

August 5, 2021

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

Ladies and Gentlemen:

Presented in this report is information to assist the Virginia Retirement System in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2021 (Reporting Date). This report has been prepared as of June 30, 2020 (the Measurement Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2019. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive and retired members along with pertinent financial information.

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

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

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

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



Board of Trustees

August 5, 2021

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

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Larry Langer'.

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

A handwritten signature in blue ink, appearing to read 'Wendy Ludbrook'.

Wendy Ludbrook, FSA, EA, MAAA
Senior Actuary

A handwritten signature in blue ink, appearing to read 'Micki R. Taylor'.

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, 2020**

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, 2020 (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 April 9, 2021. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 67 results.

In addition, this report includes information on the actuarial valuations of the Political Subdivisions participating in VRS as of June 30, 2019. We have prepared, and provided separately, actuarial valuation reports as of June 30, 2019 for each of the Political Subdivisions. Please refer to the individual reports for the valuation results, summary of actuarial assumptions and methods, and plan provisions for each of the Political Subdivision plans. For new locals where an actuarial valuation report was not prepared as of June 30, 2019, we have set the TPL equal to the actuarial liability at the measurement date.

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Virginia Retirement System prepared as of June 30, 2020 and submitted April 9, 2021 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, 2020 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the 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 |
|---|-----------------------|-----------------------|--------------------|--------------------|-----------------------|------------------------|
| Valuation Date (VD) | June 30, 2019 | June 30, 2019 | June 30, 2019 | June 30, 2019 | June 30, 2019 | June 30, 2019 |
| Measurement Date (MD) | June 30, 2020 | June 30, 2020 | June 30, 2020 | June 30, 2020 | June 30, 2020 | June 30, 2020 |
| Reporting Date (RD) | June 30, 2021 | June 30, 2021 | June 30, 2021 | June 30, 2021 | June 30, 2021 | June 30, 2021 |
| Single Equivalent Interest Rate (SEIR): | | | | | | |
| Long-Term Expected Rate of Return | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% |
| Municipal Bond Index Rate | N/A | N/A | N/A | N/A | N/A | 2.21% |
| 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% |
| Net Pension Liability: | | | | | | |
| Total Pension Liability (TPL) | \$26,014,925,097 | \$51,001,854,903 | \$1,215,258,411 | \$687,469,731 | \$2,282,350,922 | \$25,449,316,227 |
| Fiduciary Net Position (FNP) | <u>18,770,067,396</u> | <u>36,449,228,745</u> | <u>854,762,629</u> | <u>549,454,587</u> | <u>1,500,468,536</u> | <u>21,234,090,566</u> |
| Net Pension Liability (NPL = TPL - FNP) | \$7,244,857,701 | \$14,552,626,158 | \$360,495,782 | \$138,015,144 | \$781,882,386 | \$4,215,225,661 |
| FNP as a percentage of TPL | 72.15% | 71.47% | 70.34% | 79.92% | 65.74% | 83.44% |
| Pension Expense (PE) | \$930,358,269 | \$1,644,053,651 | \$41,856,104 | \$25,733,083 | \$114,426,233 | \$974,209,100 |
| Deferred Outflows of Resources | \$1,061,280,189 | \$2,360,544,774 | \$82,632,108 | \$22,933,730 | \$89,938,234 | \$1,192,162,021 |
| Deferred Inflows of Resources | \$188,254,770 | \$1,113,265,351 | \$35,843,990 | \$13,368,179 | \$10,290,859 | \$81,149,794 |

* 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 2.21%.



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, 2019, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

| | |
|---------------------------------------|---|
| Inflation | 2.50 percent |
| Salary increases, including inflation | State Employees: 3.50 percent - 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.50 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent |
| Investment rate of return | 6.75 percent, net of 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, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016 as well as the investment rate of return of 6.75% adopted by the Board of Trustees at its October 10, 2019 meeting.

Paragraph 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 2.21% equal to the municipal bond index rate.
- (b) Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans that do have a lower discount rate have negative assets as of the measurement date. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer were subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.
- (c) Long term rate of return:** Since ASOP 27 allows the actuary to rely on outside experts, it is appropriate to consider the market outlook and expectations provided by the investment staff of the Virginia Retirement System. The following analysis relies on the 10-year forward returns outlook provided by VRS as of June 2020.



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

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

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



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

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

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

- (d) Municipal bond rate:** The discount rate determination does not use a municipal bond rate, except for the 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 2.21%, based on the Bond Buyers General Obligation 20-year Municipal Bond Index Rate published for the last week in June 2020.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2130.



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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------|-------------------|--|
| Public Equity | 34.00% | 4.65% |
| Fixed Income | 15.00% | 0.46% |
| Credit Strategies | 14.00% | 5.39% |
| Real Assets | 14.00% | 5.01% |
| Private Equity | 14.00% | 8.34% |
| MAPS | 6.00% | 3.04% |
| PIP | 3.00% | 6.49% |
| Total | 100.00% | |

* Multi-asset Public Strategies
** Private Investment Partnership



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 2.21% and at 1.21% and 3.21%. For the Political Subdivision plans and for the cost-sharing employers, we show each employer’s share in Schedule D.

| Net Pension Liability | 1% Decrease | Current Discount Rate | 1% Increase |
|------------------------|-------------------|-----------------------|------------------|
| State Employees | \$ 10,267,605,264 | \$ 7,244,857,701 | \$ 4,703,245,575 |
| Teachers | 21,351,970,919 | 14,552,626,158 | 8,928,708,480 |
| State Police | 506,547,143 | 360,495,782 | 237,673,323 |
| Judicial | 199,906,538 | 138,015,144 | 84,168,246 |
| Virginia Law Officers | 1,073,239,891 | 781,882,386 | 541,238,632 |
| Political Subdivisions | 7,398,382,341 | 4,215,225,661 | 1,566,473,727 |

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, 2019 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, 2019 | \$25,409,841,764 | \$19,090,109,233 | \$6,319,732,531 |
| Changes for the year: | | | |
| Service cost | 406,776,003 | | 406,776,003 |
| Interest | 1,666,047,947 | | 1,666,047,947 |
| Benefit changes | 0 | | 0 |
| Difference between expected and actual experience | (12,440,702) | | (12,440,702) |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 576,443,391 | (576,443,391) |
| Contributions - employee | | 210,896,385 | (210,896,385) |
| Net investment income | | 361,060,166 | (361,060,166) |
| Benefit payments, including refunds of employee contributions | (1,455,299,915) | (1,455,299,915) | 0 |
| Administrative expense | | (12,602,679) | 12,602,679 |
| Other changes | 0 | (539,185) | 539,185 |
| Net changes | <u>605,083,333</u> | <u>(320,041,837)</u> | <u>925,125,170</u> |
| Balances at June 30, 2020 | <u>\$26,014,925,097</u> | <u>\$18,770,067,396</u> | <u>\$7,244,857,701</u> |

| TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|---|------------------|----------------------------------|------------------|
| (a) TPL as of June 30, 2019 | \$25,398,187,710 | \$25,398,187,710 | \$25,409,841,764 |
| (b) Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$381,054,804 | \$381,054,804 | \$381,054,804 |
| (c) Actual Benefit Payments | \$1,455,299,915 | \$1,455,299,915 | \$1,455,299,915 |
| (d) TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] | \$26,014,925,097 | \$26,014,925,097 | \$26,027,365,799 |
| (e) Changes in Assumptions | | \$0 | |
| (f) Difference Between Expected and Actual Experience | | | (\$12,440,702) |

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



Teachers

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) – (b) |
|--|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at June 30, 2019 | \$49,683,336,378 | \$36,522,768,112 | \$13,160,568,266 |
| Changes for the year: | | | |
| Service cost | 938,143,989 | | 938,143,989 |
| Interest | 3,269,776,154 | | 3,269,776,154 |
| Benefit changes | 0 | | 0 |
| Difference between expected and actual experience | (404,985,282) | | (404,985,282) |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 1,327,772,013 | (1,327,772,013) |
| Contributions - employee | | 418,909,152 | (418,909,152) |
| Net investment income | | 689,013,633 | (689,013,633) |
| Benefit payments, including refunds of employee contributions | (2,484,416,336) | (2,484,416,336) | 0 |
| Administrative expense | | (23,649,318) | 23,649,318 |
| Other changes | 0 | (1,168,511) | 1,168,511 |
| Net changes | <u>1,318,518,525</u> | <u>(73,539,367)</u> | <u>1,392,057,892</u> |
| Balances at June 30, 2020 | <u>\$51,001,854,903</u> | <u>\$36,449,228,745</u> | <u>\$14,552,626,158</u> |

| TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|---|------------------|--|------------------|
| (a) TPL as of June 30, 2019 | \$49,303,959,064 | \$49,303,959,064 | \$49,683,336,378 |
| (b) Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$878,823,409 | \$878,823,409 | \$878,823,409 |
| (c) Actual Benefit Payments | \$2,484,416,336 | \$2,484,416,336 | \$2,484,416,336 |
| (d) TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] | \$51,001,854,903 | \$51,001,854,903 | \$51,406,840,185 |
| (e) Changes in Assumptions | | \$0 | |
| (f) Difference Between Expected and Actual Experience | | | (\$404,985,282) |

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



State Police

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) – (b) |
|---|--|--|--|
| Balances at June 30, 2019 | \$1,176,936,222 | \$865,272,997 | \$311,663,225 |
| Changes for the year: | | | |
| Service cost | 22,167,233 | | 22,167,233 |
| Interest | 77,231,145 | | 77,231,145 |
| Benefit changes | 0 | | 0 |
| Difference between expected and actual experience | 4,466,024 | | 4,466,024 |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 32,496,258 | (32,496,258) |
| Contributions - employee | | 6,600,050 | (6,600,050) |
| Net investment income | | 16,333,892 | (16,333,892) |
| Benefit payments, including refunds of employee contributions | (65,542,213) | (65,542,213) | 0 |
| Administrative expense | | (359,899) | 359,899 |
| Other changes | 0 | (38,456) | 38,456 |
| Net changes | <u>38,322,189</u> | <u>(10,510,368)</u> | <u>48,832,557</u> |
| Balances at June 30, 2020 | <u>\$1,215,258,411</u> | <u>\$854,762,629</u> | <u>\$360,495,782</u> |

| | TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|-----|---|-----------------|---|-----------------|
| (a) | TPL as of June 30, 2019 | \$1,181,119,851 | \$1,181,119,851 | \$1,176,936,222 |
| (b) | Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$20,765,558 | \$20,765,558 | \$20,765,558 |
| (c) | Actual Benefit Payments | \$65,542,213 | \$65,542,213 | \$65,542,213 |
| (d) | TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] | \$1,215,258,411 | \$1,215,258,411 | \$1,210,792,387 |
| (e) | Changes in Assumptions | | \$0 | |
| (f) | Difference Between Expected and Actual Experience | | | \$4,466,024 |

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



Judicial

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) – (b) |
|---|--------------------------------|------------------------------------|------------------------------------|
| Balances at June 30, 2019 | \$678,589,851 | \$557,541,061 | \$121,048,790 |
| Changes for the year: | | | |
| Service cost | 20,649,982 | | 20,649,982 |
| Interest | 44,233,505 | | 44,233,505 |
| Benefit changes | 0 | | 0 |
| Difference between expected and actual experience | (9,446,288) | | (9,446,288) |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 24,817,883 | (24,817,883) |
| Contributions - employee | | 3,436,043 | (3,436,043) |
| Net investment income | | 10,489,514 | (10,489,514) |
| Benefit payments, including refunds of employee contributions | (46,557,319) | (46,557,319) | 0 |
| Administrative expense | | (231,601) | 231,601 |
| Other changes | 0 | (40,994) | 40,994 |
| Net changes | <u>8,879,880</u> | <u>(8,086,474)</u> | <u>16,966,354</u> |
| Balances at June 30, 2020 | <u>\$687,469,731</u> | <u>\$549,454,587</u> | <u>\$138,015,144</u> |

| TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|---|---------------|----------------------------------|---------------|
| (a) TPL as of June 30, 2019 | \$669,740,869 | \$669,740,869 | \$678,589,851 |
| (b) Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$19,344,245 | \$19,344,245 | \$19,344,245 |
| (c) Actual Benefit Payments | \$46,557,319 | \$46,557,319 | \$46,557,319 |
| (d) TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] | \$687,469,731 | \$687,469,731 | \$696,916,019 |
| (e) Changes in Assumptions | | \$0 | |
| (f) Difference Between Expected and Actual Experience | | | (\$9,446,288) |

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



Virginia Law Officers

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) – (b) |
|--|--|--|--|
| Balances at June 30, 2019 | \$2,190,023,936 | \$1,495,989,697 | \$694,034,239 |
| Changes for the year: | | | |
| Service cost | 48,003,115 | | 48,003,115 |
| Interest | 143,708,106 | | 143,708,106 |
| Benefit changes | 0 | | 0 |
| Difference between expected and actual experience | 22,645,674 | | 22,645,674 |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 79,913,158 | (79,913,158) |
| Contributions - employee | | 18,712,484 | (18,712,484) |
| Net investment income | | 28,578,977 | (28,578,977) |
| Benefit payments, including refunds of employee contributions | (122,029,909) | (122,029,909) | 0 |
| Administrative expense | | (622,819) | 622,819 |
| Other changes | 0 | (73,052) | 73,052 |
| Net changes | <u>92,326,986</u> | <u>4,478,839</u> | <u>87,848,147</u> |
| Balances at June 30, 2020 | <u>\$2,282,350,922</u> | <u>\$1,500,468,536</u> | <u>\$781,882,386</u> |

| | TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|-----|---|-----------------|---|-----------------|
| (a) | TPL as of June 30, 2019 | \$2,211,237,682 | \$2,211,237,682 | \$2,190,023,936 |
| (b) | Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$44,967,789 | \$44,967,789 | \$44,967,789 |
| (c) | Actual Benefit Payments | \$122,029,909 | \$122,029,909 | \$122,029,909 |
| (d) | TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] | \$2,282,350,922 | \$2,282,350,922 | \$2,259,705,248 |
| (e) | Changes in Assumptions | | \$0 | |
| (f) | Difference Between Expected and Actual Experience | | | \$22,645,674 |

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



Political Subdivisions

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) – (b) |
|---|--------------------------------|------------------------------------|------------------------------------|
| Balances at June 30, 2019 | \$24,206,763,285 | \$21,259,033,960 | \$2,947,729,325 |
| Changes for the year: | | | |
| Service cost | 603,765,952 | | 603,765,952 |
| Interest | 1,593,594,255 | | 1,593,594,255 |
| Benefit changes | 19,656,740 | | 19,656,740 |
| Difference between expected and actual experience | 221,364,302 | | 221,364,302 |
| Changes in assumptions | 0 | | 0 |
| Contributions - employer | | 521,612,585 | (521,612,585) |
| Contributions - employee | | 258,396,039 | (258,396,039) |
| Net investment income | | 405,050,874 | (405,050,874) |
| Benefit payments, including refunds of employee contributions | (1,195,828,307) | (1,195,828,307) | 0 |
| Administrative expense | | (13,841,789) | 13,841,789 |
| Other changes | 0 | (332,796) | 332,796 |
| Net changes | <u>1,242,552,942</u> | <u>(24,943,394)</u> | <u>1,267,496,336</u> |
| Balances at June 30, 2020 | <u>\$25,449,316,227</u> | <u>\$21,234,090,566</u> | <u>\$4,215,225,661</u> |

| TPL Roll Forward | Actual | Actual Before Assumption Changes | Expected |
|--|------------------|----------------------------------|------------------|
| (a) TPL as of June 30, 2019 | \$24,412,204,311 | \$24,412,204,311 | \$24,206,763,285 |
| (b) Entry Age Normal Cost for June 30, 2019-June 30, 2020 | \$565,588,709 | \$565,588,709 | \$565,588,709 |
| (c) Actual Benefit Payments | \$1,195,828,307 | \$1,195,828,307 | \$1,195,828,307 |
| (d) Benefit Changes | \$19,656,740 | \$19,656,740 | \$19,656,740 |
| (e) TPL as of June 30, 2020 = [(a+b) * (1+i)]-[c * (1+i/2)] + d | \$25,449,316,227 | \$25,449,316,227 | \$25,227,951,925 |
| (f) Changes in Assumptions | | \$0 | |
| (g) Difference Between Expected and Actual Experience | | | \$221,364,302 |

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 2.21%. In the other two columns, i is the interest rate at the prior measurement date, 6.75% and 3.50% for the two plans using the bond rate.



Paragraphs 80(d)-(e): The interest rate changed for the two Political Subdivisions using the municipal bond index rate (3.50% as of June 30, 2019 and 2.21% as of June 30, 2020). Assumptions adopted based on the experience study for the period June 30, 2012 to June 30, 2016 were reflected for the June 30, 2017 measurement date. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

Paragraph 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) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Experience | (\$245,642,000) | 3.71 | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Experience | (\$85,975,000) | 3.78 | (\$17,740,618) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Assumptions | \$76,965,000 | 3.78 | \$15,881,764 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Investment | (\$837,024,000) | 5.00 | (\$167,404,667) | (\$167,404,666) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Experience | (\$327,289,000) | 3.74 | (\$87,510,584) | (\$64,757,832) | \$0 | \$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) | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Experience | \$181,189,928 | 3.66 | \$49,505,445 | \$49,505,445 | \$32,673,593 | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Assumptions | \$663,564,653 | 3.66 | \$181,301,818 | \$181,301,818 | \$119,659,199 | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Investment | \$62,648,327 | 5.00 | \$12,529,665 | \$12,529,665 | \$12,529,665 | \$12,529,667 | \$0 | \$0 | \$0 |
| 2019-2020 | Experience | (\$12,440,702) | 3.58 | (\$3,475,056) | (\$3,475,056) | (\$3,475,056) | (\$2,015,534) | \$0 | \$0 | \$0 |
| 2019-2020 | Assumptions | \$0 | 3.58 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$904,535,014 | 5.00 | \$180,907,003 | \$180,907,003 | \$180,907,003 | \$180,907,003 | \$180,907,002 | \$0 | \$0 |
| | | | | \$320,884,020 | \$173,504,627 | \$327,192,654 | \$191,421,136 | \$180,907,002 | \$0 | \$0 |

| | | Amounts Recognized in Pension Expense | | | | |
|-----------|-------------|--|-----------------|--|--|---|
| Year | | Losses (a) | (Gains) (b) | Through Reporting Date June 30, 2021 (c) | Deferred Outflows of Resources (a) – (c) | Deferred Inflows of Resources (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 | \$859,958,000 | \$0 | \$0 |
| 2016-2017 | Experience | \$0 | (\$85,975,000) | (\$85,975,000) | \$0 | \$0 |
| 2016-2017 | Assumptions | \$76,965,000 | \$0 | \$76,965,000 | \$0 | \$0 |
| 2016-2017 | Investment | \$0 | (\$837,024,000) | (\$669,618,668) | \$0 | (\$167,404,666) |
| 2017-2018 | Experience | \$0 | (\$327,289,000) | (\$262,531,752) | \$0 | (\$64,757,832) |
| 2017-2018 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | \$0 | (\$75,509,000) | (\$45,305,250) | \$0 | (\$30,203,500) |
| 2018-2019 | Experience | \$181,189,928 | \$0 | \$99,010,890 | \$82,179,038 | \$0 |
| 2018-2019 | Assumptions | \$663,564,653 | \$0 | \$362,603,636 | \$300,961,017 | \$0 |
| 2018-2019 | Investment | \$62,648,327 | \$0 | \$25,059,330 | \$37,588,997 | \$0 |
| 2019-2020 | Experience | \$0 | (\$12,440,702) | (\$3,475,056) | \$0 | (\$8,965,646) |
| 2019-2020 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$904,535,014 | \$0 | \$180,907,003 | \$723,628,011 | \$0 |
| | | | | \$291,956,133 | | |



Teachers

| Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30 | | | | | | | | | | |
|---|-------------|-------------------|----------------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|------------|
| Year | | (Gain)/Loss | Recognition Period (Years) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| 2014-2015 | Experience | (\$212,089,000) | 5.47 | (\$18,223,531) | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Experience | (\$391,881,000) | 5.42 | (\$72,302,479) | (\$30,367,042) | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Experience | (\$642,745,000) | 5.59 | (\$114,981,337) | (\$114,981,337) | (\$67,838,989) | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Assumptions | \$218,559,000 | 5.59 | \$39,098,329 | \$39,098,329 | \$23,068,013 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Investment | (\$1,544,349,000) | 5.00 | (\$308,869,667) | (\$308,869,666) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Experience | (\$440,308,000) | 5.54 | (\$79,477,974) | (\$79,477,974) | (\$79,477,974) | (\$42,918,104) | \$0 | \$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) | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Experience | (\$174,815,175) | 5.44 | (\$32,135,142) | (\$32,135,142) | (\$32,135,142) | (\$32,135,142) | (\$14,139,465) | \$0 | \$0 |
| 2018-2019 | Assumptions | \$1,472,647,362 | 5.44 | \$270,707,236 | \$270,707,236 | \$270,707,236 | \$270,707,236 | \$119,111,182 | \$0 | \$0 |
| 2018-2019 | Investment | \$108,566,536 | 5.00 | \$21,713,307 | \$21,713,307 | \$21,713,307 | \$21,713,308 | \$0 | \$0 | \$0 |
| 2019-2020 | Experience | (\$404,985,282) | 5.22 | (\$77,583,387) | (\$77,583,387) | (\$77,583,387) | (\$77,583,387) | (\$77,583,387) | (\$17,068,347) | \$0 |
| 2019-2020 | Assumptions | \$0 | 5.22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$1,750,537,051 | 5.00 | \$350,107,410 | \$350,107,410 | \$350,107,410 | \$350,107,410 | \$350,107,411 | \$0 | \$0 |
| | | | | \$269,775,515 | \$13,305,984 | \$383,654,724 | \$489,891,321 | \$377,495,741 | (\$17,068,347) | \$0 |

| Amounts Recognized in Pension Expense Through Reporting Date June 30, 2021 | | | | | | |
|---|-------------|-----------------|-------------------|-------------------|--|---|
| Year | | Losses (a) | (Gains) (b) | (c) | Deferred Outflows of Resources (a) – (c) | Deferred Inflows of Resources (b) – (c) |
| 2014-2015 | Experience | \$0 | (\$212,089,000) | (\$212,089,000) | \$0 | \$0 |
| 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) | (\$361,512,395) | \$0 | (\$30,367,042) |
| 2015-2016 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Investment | \$1,583,141,000 | \$0 | \$1,583,141,000 | \$0 | \$0 |
| 2016-2017 | Experience | \$0 | (\$642,745,000) | (\$459,925,348) | \$0 | (\$182,820,326) |
| 2016-2017 | Assumptions | \$218,559,000 | \$0 | \$156,393,316 | \$62,166,342 | \$0 |
| 2016-2017 | Investment | \$0 | (\$1,544,349,000) | (\$1,235,478,668) | \$0 | (\$308,869,666) |
| 2017-2018 | Experience | \$0 | (\$440,308,000) | (\$238,433,922) | \$0 | (\$201,874,052) |
| 2017-2018 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | \$0 | (\$124,529,000) | (\$74,717,250) | \$0 | (\$49,811,500) |
| 2018-2019 | Experience | \$0 | (\$174,815,175) | (\$64,270,284) | \$0 | (\$110,544,891) |
| 2018-2019 | Assumptions | \$1,472,647,362 | \$0 | \$541,414,472 | \$931,232,890 | \$0 |
| 2018-2019 | Investment | \$108,566,536 | \$0 | \$43,426,614 | \$65,139,922 | \$0 |
| 2019-2020 | Experience | \$0 | (\$404,985,282) | (\$77,583,387) | \$0 | (\$327,401,895) |
| 2019-2020 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$1,750,537,051 | \$0 | \$350,107,410 | \$1,400,429,641 | \$0 |
| | | | | \$668,412,558 | | |



State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30

| Year | | (Gain)/Loss | Recognition Period (Years) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
|-----------|-------------|----------------|----------------------------------|----------------|----------------|----------------|---------------|--------------|-------------|------------|
| 2014-2015 | Experience | (\$2,890,000) | 5.96 | (\$465,306) | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Experience | (\$14,711,000) | 5.81 | (\$2,532,028) | (\$2,050,944) | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Experience | (\$5,327,000) | 6.71 | (\$793,843) | (\$793,843) | (\$793,843) | (\$563,628) | \$0 | \$0 | \$0 |
| 2016-2017 | Assumptions | (\$68,707,000) | 6.71 | (\$10,239,703) | (\$10,239,703) | (\$10,239,703) | (\$7,270,188) | \$0 | \$0 | \$0 |
| 2016-2017 | Investment | (\$36,883,000) | 5.00 | (\$7,376,333) | (\$7,376,334) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Experience | (\$7,248,000) | 6.48 | (\$1,118,431) | (\$1,118,431) | (\$1,118,431) | (\$1,118,431) | (\$536,845) | \$0 | \$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) | \$0 | \$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 | \$2,498,543 | \$0 |
| 2018-2019 | Assumptions | \$31,772,675 | 6.35 | \$5,003,571 | \$5,003,571 | \$5,003,571 | \$5,003,571 | \$5,003,571 | \$1,751,249 | \$0 |
| 2018-2019 | Investment | \$2,860,597 | 5.00 | \$572,119 | \$572,119 | \$572,119 | \$572,121 | \$0 | \$0 | \$0 |
| 2019-2020 | Experience | \$4,466,024 | 6.28 | \$711,150 | \$711,150 | \$711,150 | \$711,150 | \$711,150 | \$711,150 | \$199,124 |
| 2019-2020 | Assumptions | \$0 | 6.28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$41,166,041 | 5.00 | \$8,233,208 | \$8,233,208 | \$8,233,208 | \$8,233,208 | \$8,233,209 | \$0 | \$0 |
| | | | | \$6,159,354 | (\$527,757) | \$8,899,521 | \$12,706,503 | \$20,549,785 | \$4,960,942 | \$199,124 |

| Year | | Amounts Recognized in Pension Expense Through Reporting Date June 30, 2021 | | | | Deferred Inflows of Resources (b) – (c) |
|-----------|-------------|---|----------------|----------------|--|---|
| | | Losses (a) | (Gains) (b) | (c) | Deferred Outflows of Resources (a) – (c) | |
| 2014-2015 | Experience | \$0 | (\$2,890,000) | (\$2,890,000) | \$0 | \$0 |
| 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) | (\$12,660,140) | \$0 | (\$2,050,944) |
| 2015-2016 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Investment | \$38,166,000 | \$0 | \$38,166,000 | \$0 | \$0 |
| 2016-2017 | Experience | \$0 | (\$5,327,000) | (\$3,175,372) | \$0 | (\$2,151,314) |
| 2016-2017 | Assumptions | \$0 | (\$68,707,000) | (\$40,958,812) | \$0 | (\$27,749,594) |
| 2016-2017 | Investment | \$0 | (\$36,883,000) | (\$29,505,332) | \$0 | (\$7,376,334) |
| 2017-2018 | Experience | \$0 | (\$7,248,000) | (\$3,355,293) | \$0 | (\$3,892,138) |
| 2017-2018 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | \$0 | (\$3,036,000) | (\$1,821,750) | \$0 | (\$1,214,500) |
| 2018-2019 | Investment | \$45,330,743 | \$0 | \$14,277,400 | \$31,053,343 | \$0 |
| 2018-2019 | Investment | \$31,772,675 | \$0 | \$10,007,142 | \$21,765,533 | \$0 |
| 2018-2019 | Investment | \$2,860,597 | \$0 | \$1,144,238 | \$1,716,359 | \$0 |
| 2019-2020 | Experience | \$4,466,024 | \$0 | \$711,150 | \$3,754,874 | \$0 |
| 2019-2020 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$41,166,041 | \$0 | \$8,233,208 | \$32,932,833 | \$0 |
| | | | | (\$4,528,561) | | |



Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30

| Year | | (Gain)/Loss | Recognition Period (Years) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Experience | (\$18,681,000) | 3.28 | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Experience | (\$14,774,000) | 3.83 | (\$3,202,077) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Assumptions | \$16,114,000 | 3.83 | \$3,492,350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Investment | (\$23,685,000) | 5.00 | (\$4,737,000) | (\$4,737,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Experience | (\$15,786,000) | 3.74 | (\$4,220,803) | (\$3,123,394) | \$0 | \$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) | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Experience | (\$7,157,647) | 3.55 | (\$2,016,239) | (\$2,016,239) | (\$1,108,930) | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Assumptions | \$14,076,928 | 3.55 | \$3,965,332 | \$3,965,332 | \$2,180,932 | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Investment | \$1,804,854 | 5.00 | \$360,971 | \$360,971 | \$360,971 | \$360,970 | \$0 | \$0 | \$0 |
| 2019-2020 | Experience | (\$9,446,288) | 4.06 | (\$2,326,672) | (\$2,326,672) | (\$2,326,672) | (\$2,326,672) | (\$139,600) | \$0 | \$0 |
| 2019-2020 | Assumptions | \$0 | 4.06 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$26,517,568 | 5.00 | \$5,303,514 | \$5,303,514 | \$5,303,514 | \$5,303,514 | \$5,303,512 | \$0 | \$0 |
| | | | | \$1,020,126 | (\$2,959,738) | \$4,023,565 | \$3,337,812 | \$5,163,912 | \$0 | \$0 |

| Year | | Amounts Recognized in Pension Expense Through Reporting Date June 30, 2021 | | | | |
|-----------|-------------|---|----------------|----------------|--|---|
| | | Losses (a) | (Gains) (b) | (c) | Deferred Outflows of Resources (a) – (c) | Deferred Inflows of Resources (b) – (c) |
| 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 | \$23,932,000 | \$0 | \$0 |
| 2016-2017 | Experience | \$0 | (\$14,774,000) | (\$12,808,308) | \$0 | \$0 |
| 2016-2017 | Assumptions | \$16,114,000 | \$0 | \$13,969,400 | \$0 | \$0 |
| 2016-2017 | Investment | \$0 | (\$23,685,000) | (\$18,948,000) | \$0 | (\$4,737,000) |
| 2017-2018 | Experience | \$0 | (\$15,786,000) | (\$12,662,409) | \$0 | (\$3,123,394) |
| 2017-2018 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | \$0 | (\$1,931,000) | (\$1,158,750) | \$0 | (\$772,500) |
| 2018-2019 | Experience | \$0 | (\$7,157,647) | (\$4,032,478) | \$0 | (\$3,125,169) |
| 2018-2019 | Assumptions | \$14,076,928 | \$0 | \$7,930,664 | \$6,146,264 | \$0 |
| 2018-2019 | Investment | \$1,804,854 | \$0 | \$721,942 | \$1,082,912 | \$0 |
| 2019-2020 | Experience | \$0 | (\$9,446,288) | (\$2,326,672) | \$0 | (\$7,119,616) |
| 2019-2020 | Assumptions | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$26,517,568 | \$0 | \$5,303,514 | \$21,214,054 | \$0 |
| | | | | (\$17,174,097) | | |



Virginia Law Officers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30

| Year | (Gain)/Loss | Recognition Period (Years) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
|-----------|-------------|----------------------------------|------|----------------|----------------|--------------|--------------|--------------|------------|
| 2014-2015 | Experience | (\$4,849,000) | 3.48 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2014-2015 | Assumptions | \$0 | 3.48 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2014-2015 | Investment | \$27,821,000 | 5.00 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Experience | \$4,997,000 | 3.25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Assumptions | \$0 | 3.25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Investment | \$62,468,000 | 5.00 | \$12,493,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Experience | (\$1,457,000) | 3.05 | (\$23,857) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Assumptions | (\$63,457,000) | 3.05 | (\$1,040,238) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-2017 | Investment | (\$61,644,000) | 5.00 | (\$12,328,667) | (\$12,328,666) | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Experience | (\$26,111,000) | 2.88 | (\$7,978,511) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Assumptions | \$0 | 2.88 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | (\$4,787,000) | 5.00 | (\$957,500) | (\$957,500) | (\$957,500) | \$0 | \$0 | \$0 |
| 2018-2019 | Experience | \$11,067,542 | 2.73 | \$4,054,045 | \$2,959,452 | \$0 | \$0 | \$0 | \$0 |
| 2018-2019 | Assumptions | \$62,089,118 | 2.73 | \$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 | \$1,008,097 | \$0 | \$0 |
| 2019-2020 | Experience | \$22,645,674 | 2.63 | \$8,610,522 | \$8,610,522 | \$5,424,630 | \$0 | \$0 | \$0 |
| 2019-2020 | Assumptions | \$0 | 2.63 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$71,586,948 | 5.00 | \$14,317,390 | \$14,317,390 | \$14,317,390 | \$14,317,390 | \$14,317,388 | \$0 |
| | | | | \$40,897,550 | \$30,211,881 | \$19,792,619 | \$15,325,487 | \$14,317,388 | \$0 |

| Year | Losses (a) | (Gains) (b) | Amounts Recognized in Pension Expense Through Reporting Date June 30, 2021 (c) | Deferred Outflows of Resources (a) – (c) | Deferred Inflows of Resources (b) – (c) |
|-----------|---------------|----------------|--|--|---|
| 2014-2015 | Experience | \$0 | (\$4,849,000) | (\$4,849,000) | \$0 |
| 2014-2015 | Assumptions | \$0 | \$0 | \$0 | \$0 |
| 2014-2015 | Investment | \$27,821,000 | \$0 | \$27,821,000 | \$0 |
| 2015-2016 | Experience | \$4,997,000 | \$0 | \$4,997,000 | \$0 |
| 2015-2016 | Assumptions | \$0 | \$0 | \$0 | \$0 |
| 2015-2016 | Investment | \$62,468,000 | \$0 | \$62,468,000 | \$0 |
| 2016-2017 | Experience | \$0 | (\$1,457,000) | (\$95,428) | \$0 |
| 2016-2017 | Assumptions | \$0 | (\$63,457,000) | (\$4,160,952) | \$0 |
| 2016-2017 | Investment | \$0 | (\$61,644,000) | (\$49,314,668) | (\$12,328,666) |
| 2017-2018 | Experience | \$0 | (\$26,111,000) | (\$23,935,533) | \$0 |
| 2017-2018 | Assumptions | \$0 | \$0 | \$0 | \$0 |
| 2017-2018 | Investment | \$0 | (\$4,787,000) | (\$2,872,500) | (\$1,915,000) |
| 2018-2019 | Experience | \$11,067,542 | \$0 | \$8,108,090 | \$2,959,452 |
| 2018-2019 | Assumptions | \$62,089,118 | \$0 | \$45,486,534 | \$16,602,584 |
| 2018-2019 | Investment | \$5,040,493 | \$0 | \$2,016,198 | \$3,024,295 |
| 2019-2020 | Experience | \$22,645,674 | \$0 | \$8,610,522 | \$14,035,152 |
| 2019-2020 | Assumptions | \$0 | \$0 | \$0 | \$0 |
| 2019-2020 | Investment | \$71,586,948 | \$0 | \$14,317,390 | \$57,269,558 |
| | | | \$88,596,653 | | |



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 | \$82,179,038 | \$73,723,478 | \$0 | \$853,008,206 | \$34,808,217 | \$8,094,396 | \$0 | \$13,368,179 | \$16,994,604 | \$0 | \$262,130,224 | \$77,123,742 |
| Changes of assumptions | 300,961,017 | 0 | 993,399,232 | 0 | 21,765,533 | 27,749,594 | 6,146,264 | 0 | 16,602,584 | 0 | 294,195,679 | 4,026,052 |
| Net difference between projected and actual earnings on plan investments | 563,608,842 | 0 | 1,106,888,397 | 0 | 26,058,358 | 0 | 16,787,466 | 0 | 46,050,187 | 0 | 635,836,118 | 0 |
| Changes in proportion and difference between employer contributions and proportionate share of contributions | 114,531,292 | 114,531,292 | 260,257,145 | 260,257,145 | 0 | 0 | 0 | 0 | 10,290,859 | 10,290,859 | 0 | 0 |
| Employer contributions subsequent to the Measurement Date * | | | | | | | | | | | | |
| Total | <u>\$1,061,280,189</u> | <u>\$188,254,770</u> | <u>\$2,360,544,774</u> | <u>\$1,113,265,351</u> | <u>\$82,632,108</u> | <u>\$35,843,990</u> | <u>\$22,933,730</u> | <u>\$13,368,179</u> | <u>\$89,938,234</u> | <u>\$10,290,859</u> | <u>\$1,192,162,021</u> | <u>\$81,149,794</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 |
| 2022 | \$ 173,504,627 | \$ 13,305,984 | \$ (527,757) | \$ (2,959,738) | \$ 30,211,881 | \$ 260,783,930 |
| 2023 | 327,192,654 | 383,654,724 | 8,899,521 | 4,023,565 | 19,792,619 | 364,888,877 |
| 2024 | 191,421,136 | 489,891,321 | 12,706,503 | 3,337,812 | 15,325,487 | 274,590,666 |
| 2025 | 180,907,002 | 377,495,741 | 20,549,785 | 5,163,912 | 14,317,388 | 210,599,820 |
| 2026 | 0 | (17,068,347) | 4,960,942 | 0 | 0 | 81,488 |
| Thereafter | 0 | 0 | 199,124 | 0 | 0 | 67,446 |

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 interest rate changed for the two Political Subdivisions using the municipal bond index rate (3.50% as of June 30, 2019 and 2.21% as of June 30, 2020). The VRS Board of Trustees adopted a 6.75% investment rate of return for the June 30, 2019 measurement date. Assumptions adopted based on the experience study for the period June 30, 2012 to June 30, 2016 were reflected for the June 30, 2017 measurement date.



Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined every two years. The last determination of the actuarial contribution rates was as of June 30, 2019 payable for the fiscal years 2021 and 2022. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20-year period. The deferred contribution, as defined under the 2011 Appropriations 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. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20-year period. Some Political Subdivisions may have an Additional Funding Contribution to allow for the use of the 6.75% investment return as the single equivalent investment return assumption and/or a Plan Surcharge applied to plans with low funding levels to bring the plan to a more sustainable funding position as determined by the Plan Actuary. Currently no political subdivisions have an Additional Funding Contribution.

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

| | |
|---------------------------------------|---|
| Actuarial cost method | Entry age |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 2-24 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 | 6.75 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, 2020 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, 2020, this number is 8.97 for State Employees, 10.94 for Teachers, 13.00 for State Police, 9.02 for Judicial, and 6.43 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 3.58 for State Employees, 5.22 for Teachers, 6.28 for State Police, 4.06 for Judicial, and 2.63 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.



| Category | State | Teachers | State Police | Judicial | Virginia Law Officers |
|--|---------|----------|--------------|----------|-----------------------|
| a. Active Members | 74,799 | 149,396 | 1,914 | 462 | 8,692 |
| b. Inactive Members | 112,534 | 163,706 | 2,047 | 565 | 12,575 |
| c. Total | 187,333 | 313,102 | 3,961 | 1,027 | 21,267 |
| d. Average Years of Working Lifetime | 8.97 | 10.94 | 13.00 | 9.02 | 6.43 |
| Weighted Average Years of Working Lifetime [(a * d)/c] | 3.58 | 5.22 | 6.28 | 4.06 | 2.63 |

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, 2020 | | | | | |
|---|---|------------------------|---------------------|---------------------|-----------------------|------------------------|
| | State Employees | Teachers | State Police | Judicial | Virginia Law Officers | Political Subdivisions |
| 1. Expected asset return rate | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% |
| 2. End of prior 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 |
| 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) | 19,090,109,233 | 36,522,768,112 | 865,272,997 | 557,541,061 | 1,495,989,697 | 21,259,033,960 |
| 5. End of year market value of assets | 18,770,067,396 | 36,449,228,745 | 854,762,629 | 549,454,587 | 1,500,468,536 | 21,234,090,566 |
| 6. Expected return on BOY for plan year (1. x 4.) | 1,288,582,373 | 2,465,286,848 | 58,405,927 | 37,634,022 | 100,979,305 | 1,434,984,792 |
| 7. External cash flow | | | | | | |
| Contributions - employer | 576,443,391 | 1,327,772,013 | 32,496,258 | 24,817,883 | 79,913,158 | 521,612,585 |
| Contributions - member | 210,896,385 | 418,909,152 | 6,600,050 | 3,436,043 | 18,712,484 | 258,396,039 |
| Refunds of contributions | (27,426,881) | (36,211,791) | (551,279) | (11,520) | (4,893,089) | (38,323,303) |
| Benefit payments | (1,427,873,034) | (2,448,204,545) | (64,990,934) | (46,545,799) | (117,136,820) | (1,157,505,004) |
| Administrative expense | (12,602,679) | (23,649,318) | (359,899) | (231,601) | (622,819) | (13,841,789) |
| Other | (539,185) | (1,168,511) | (38,456) | (40,994) | (73,052) | (332,796) |
| Total external cash flow | (681,102,003) | (762,553,000) | (26,844,260) | (18,575,988) | (24,100,138) | (429,994,268) |
| 8. Expected return on external cash flow (1. x 0.5 x 7.) | (22,987,193) | (25,736,164) | (905,994) | (626,940) | (813,380) | (14,512,307) |
| 9. Projected earnings for plan year (6. + 8.) | 1,265,595,180 | 2,439,550,684 | 57,499,933 | 37,007,082 | 100,165,925 | 1,420,472,485 |
| 10. Net investment income (5. - 4. - 7.) | 361,060,166 | 689,013,633 | 16,333,892 | 10,489,514 | 28,578,977 | 405,050,874 |
| 11. Investment earnings (gain) loss (9. - 10.) | \$904,535,014 | \$1,750,537,051 | \$41,166,041 | \$26,517,568 | \$71,586,948 | \$1,015,421,611 |



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, 2020 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 | \$406,776,003 | \$938,143,989 | \$22,167,233 | \$20,649,982 | \$48,003,115 | \$603,765,952 |
| Interest on the total pension liability and cash flow | 1,666,047,947 | 3,269,776,154 | 77,231,145 | 44,233,505 | 143,708,106 | 1,593,594,255 |
| Current-period benefit changes | 0 | 0 | 0 | 0 | 0 | 19,656,740 |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | 0 | 0 | 0 | 0 | 0 | 60,122,055 |
| Expensed portion of current-period changes of assumptions | 0 | 0 | 0 | 0 | 0 | 0 |
| Member contributions | (210,896,385) | (418,909,152) | (6,600,050) | (3,436,043) | (18,712,484) | (258,396,039) |
| Projected earnings on plan investments | (1,265,595,180) | (2,439,550,684) | (57,499,933) | (37,007,082) | (100,165,925) | (1,420,472,485) |
| Expensed portion of current-period differences between actual and projected earnings on plan investments | 0 | 0 | 0 | 0 | 0 | 203,084,323 |
| Administrative expense | 12,602,679 | 23,649,318 | 359,899 | 231,601 | 622,819 | 13,841,789 |
| Other | 539,185 | 1,168,511 | 38,456 | 40,994 | 73,052 | 332,796 |
| Recognition of beginning deferred outflows of resources as pension expense | 612,116,695 | 998,254,782 | 29,292,248 | 17,909,167 | 63,226,323 | 455,516,159 |
| Recognition of beginning deferred inflows of resources as pension expense | (291,232,675) | (728,479,267) | (23,132,894) | (16,889,041) | (22,328,773) | (296,836,445) |
| Pension Expense | <u>\$930,358,269</u> | <u>\$1,644,053,651</u> | <u>\$41,856,104</u> | <u>\$25,733,083</u> | <u>\$114,426,233</u> | <u>\$974,209,100</u> |

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



| | | State Cost Sharing Plan | | | |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30100 | Senate | \$ 822,576 | 0.15160% | \$ 879,829 | 0.15490% |
| 30101 | House of Delegates | 1,430,235 | 0.26359% | 1,482,770 | 0.26105% |
| 30103 | Magistrate System | 2,370,091 | 0.43680% | 2,495,401 | 0.43934% |
| 30107 | Division of Legislative Services | 714,306 | 0.13164% | 734,042 | 0.12923% |
| 30109 | Division of Legislative Automated Systems | 210,016 | 0.03870% | 225,279 | 0.03966% |
| 30110 | Joint Legislative Audit and Review Commission | 312,212 | 0.05754% | 356,031 | 0.06268% |
| 30111 | Supreme Court | 2,458,680 | 0.45312% | 2,591,955 | 0.45633% |
| 30112 | Judicial Inquiry and Review Commission | 49,168 | 0.00906% | 51,657 | 0.00909% |
| 30114 | General District Courts | 4,212,641 | 0.77637% | 4,345,119 | 0.76499% |
| 30115 | Juvenile and Domestic Relations District Courts | 2,528,828 | 0.46605% | 2,615,822 | 0.46054% |
| 30116 | Combined District Courts | 828,446 | 0.15268% | 804,014 | 0.14155% |
| 30117 | Virginia State Bar | 817,614 | 0.15068% | 854,995 | 0.15053% |
| 30119 | Office of the Lieutenant Governor | 13,083 | 0.00241% | 10,534 | 0.00185% |
| 30121 | Office of the Governor | 158,998 | 0.02930% | 175,847 | 0.03096% |
| 30122 | Department of Planning and Budget | 513,800 | 0.09469% | 533,415 | 0.09391% |
| 30123 | Department of Military Affairs | 1,748,852 | 0.32231% | 1,889,775 | 0.33271% |
| 30125 | Virginia Court of Appeals | 496,475 | 0.09150% | 485,723 | 0.08552% |
| 30127 | Department of Emergency Management | 1,038,009 | 0.19130% | 1,048,563 | 0.18461% |
| 30128 | Virginia Veterans Care Center | 1,057,748 | 0.19494% | 1,192,745 | 0.20999% |
| 30129 | Department of Human Resource Management | 1,025,542 | 0.18900% | 1,115,495 | 0.19639% |
| 30132 | State Board of Elections | 393,867 | 0.07259% | 464,031 | 0.08170% |
| 30133 | Auditor of Public Accounts | 1,077,616 | 0.19860% | 1,077,123 | 0.18964% |
| 30136 | Virginia Information Technologies Agency (VITA) | 2,564,434 | 0.47261% | 2,687,309 | 0.47312% |
| 30140 | Department of Criminal Justice Services | 882,382 | 0.16262% | 1,034,219 | 0.18208% |
| 30141 | Office of the Attorney General and Department of Law | 3,537,748 | 0.65199% | 3,725,844 | 0.65597% |
| 30143 | Office of the Attorney General - Division of Debt Collection | 193,448 | 0.03565% | 184,732 | 0.03252% |
| 30146 | Science Museum of Virginia | 461,654 | 0.08508% | 454,468 | 0.08001% |
| 30147 | Office of the State Inspector General | 388,186 | 0.07154% | 410,668 | 0.07230% |
| 30148 | Virginia Commission for the Arts | 20,222 | 0.00373% | 26,713 | 0.00470% |
| 30151 | Department of Accounts | 1,452,752 | 0.26774% | 1,556,497 | 0.27403% |
| 30152 | Department of the Treasury | 947,692 | 0.17466% | 1,008,404 | 0.17754% |
| 30154 | Department of Motor Vehicles | 11,673,182 | 2.15131% | 12,291,510 | 2.16402% |
| 30156 | Department of State Police | 4,558,623 | 0.84013% | 4,740,389 | 0.83458% |
| 30157 | Compensation Board | 112,175 | 0.02067% | 115,443 | 0.02032% |
| 30160 | Virginia Criminal Sentencing Commission | 80,548 | 0.01484% | 87,500 | 0.01541% |
| 30161 | Department of Taxation | 6,071,307 | 1.11891% | 6,247,871 | 1.09999% |
| 30162 | Department of Accounts - Transfer Payments (CHRF) | 15,292 | 0.00282% | 16,056 | 0.00283% |
| 30164 | Virginia Management Fellows Administration | 46,705 | 0.00861% | 78,314 | 0.01379% |
| 30165 | Department of Housing and Community Development | 776,098 | 0.14303% | 819,076 | 0.14420% |
| 30166 | Secretary of the Commonwealth | 52,144 | 0.00961% | 64,994 | 0.01144% |
| 30170 | Council on Human Rights | 0 | 0.00000% | 0 | 0.00000% |
| 30171 | State Corporation Commission | 6,171,857 | 1.13744% | 6,364,052 | 1.12044% |
| 30172 | State Lottery Department | 2,575,073 | 0.47457% | 2,722,470 | 0.47931% |
| 30174 | Virginia College Savings Plan | 1,062,844 | 0.19588% | 1,199,815 | 0.21124% |
| 30175 | VA Office of Protections and Advocacy | 0 | 0.00000% | 0 | 0.00000% |
| 30180 | Secretary of Administration | 84,046 | 0.01549% | 82,660 | 0.01455% |
| 30181 | Department of Labor and Industry | 990,645 | 0.18257% | 1,058,444 | 0.18635% |
| 30182 | Virginia Employment Commission | 4,292,636 | 0.79111% | 4,541,769 | 0.79962% |
| 30183 | Secretary of Natural Resources | 0 | 0.00000% | 0 | 0.00000% |
| 30185 | Secretary of Education | 19,504 | 0.00359% | 22,939 | 0.00404% |
| 30186 | Secretary of Transportation | 26,559 | 0.00489% | 20,299 | 0.00357% |
| 30187 | Secretary of Public Safety | 70,696 | 0.01303% | 67,882 | 0.01195% |

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



| | | State Cost Sharing Plan | | | |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30188 | Secretary of Health and Human Resources | 0 | 0.00000% | 0 | 0.00000% |
| 30190 | Secretary of Finance | 41,704 | 0.00769% | 44,933 | 0.00791% |
| 30191 | Virginia Workers' Compensation Commission | 2,304,153 | 0.42464% | 2,460,136 | 0.43313% |
| 30192 | Secretary of Commerce and Trade | 9,284 | 0.00171% | 7,043 | 0.00124% |
| 30193 | Secretary of Agriculture and Forestry | 34,070 | 0.00628% | 35,251 | 0.00621% |
| 30194 | Department of General Services | 4,499,499 | 0.82924% | 4,849,750 | 0.85384% |
| 30199 | Department of Conservation and Recreation | 3,107,432 | 0.57269% | 3,166,777 | 0.55754% |
| 30200 | Office of Children's Services | 129,425 | 0.02385% | 135,731 | 0.02390% |
| 30201 | Department of Education - Central Office Operations | 2,858,952 | 0.52689% | 3,131,921 | 0.55140% |
| 30202 | The Library of Virginia | 876,784 | 0.16159% | 916,307 | 0.16132% |
| 30203 | Woodrow Wilson Rehabilitation Center | 1,501,384 | 0.27670% | 1,425,188 | 0.25092% |
| 30204 | The College of William and Mary | 7,879,198 | 1.45210% | 8,041,868 | 1.41584% |
| 30206 | VCU - Medical College of Virginia Hospitals Authority | 3,231,311 | 0.59552% | 2,845,702 | 0.50101% |
| 30207 | University of Virginia - Academic Division | 41,751,082 | 7.69453% | 43,441,382 | 7.64821% |
| 30208 | Virginia Polytechnic Institute and State University | 34,849,647 | 6.42264% | 36,094,877 | 6.35485% |
| 30209 | University of Virginia Medical Center | 5,474,970 | 1.00901% | 5,226,860 | 0.92023% |
| 30211 | Virginia Military Institute | 2,165,233 | 0.39904% | 2,268,084 | 0.39931% |
| 30212 | Virginia State University | 4,525,455 | 0.83402% | 4,574,482 | 0.80537% |
| 30213 | Norfolk State University | 4,749,139 | 0.87524% | 4,836,317 | 0.85147% |
| 30214 | Longwood University | 3,512,140 | 0.64727% | 3,594,360 | 0.63282% |
| 30215 | University of Mary Washington | 2,898,832 | 0.53424% | 2,931,716 | 0.51615% |
| 30216 | James Madison University | 14,665,287 | 2.70274% | 15,689,596 | 2.76228% |
| 30217 | Radford University | 6,208,216 | 1.14415% | 7,109,360 | 1.25166% |
| 30218 | Virginia School for Deaf and Blind | 763,154 | 0.14065% | 800,503 | 0.14094% |
| 30221 | Old Dominion University | 11,525,363 | 2.12407% | 12,006,010 | 2.11376% |
| 30222 | Department of Professional and Occupational Regulation | 1,381,264 | 0.25456% | 1,368,644 | 0.24096% |
| 30223 | Department of Health Professions | 1,871,370 | 0.34488% | 2,086,186 | 0.36729% |
| 30226 | Board of Accountancy | 103,751 | 0.01912% | 113,349 | 0.01996% |
| 30232 | Minority Business Enterprise | 0 | 0.00000% | 0 | 0.00000% |
| 30233 | Board of Bar Examiners | 80,773 | 0.01489% | 74,371 | 0.01309% |
| 30234 | Cooperative Extension and Agricultural Research Service | 434,598 | 0.08009% | 464,921 | 0.08185% |
| 30236 | Virginia Commonwealth University | 29,416,151 | 5.42126% | 31,432,973 | 5.53403% |
| 30238 | Virginia Museum of Fine Arts | 1,502,847 | 0.27697% | 1,595,731 | 0.28094% |
| 30239 | Frontier Culture Museum of Virginia | 166,278 | 0.03064% | 176,027 | 0.03099% |
| 30241 | Richard Bland College | 627,670 | 0.11568% | 667,943 | 0.11760% |
| 30242 | Christopher Newport University | 3,905,231 | 0.71972% | 4,083,075 | 0.71886% |
| 30245 | State Council of Higher Education for Virginia | 508,646 | 0.09374% | 535,012 | 0.09419% |
| 30246 | University of Virginia's College at Wise | 1,109,740 | 0.20452% | 1,142,460 | 0.20114% |
| 30247 | George Mason University | 17,690,994 | 3.26037% | 19,267,705 | 3.39224% |
| 30261 | Virginia Community College System - Central Office Operations | 2,083,671 | 0.38401% | 2,005,045 | 0.35300% |
| 30262 | Department of Rehabilitative Services | 6,069,024 | 1.11849% | 6,179,762 | 1.08800% |
| 30263 | Virginia Rehabilitation Center for the Blind and Vision Impaired | 144,630 | 0.02665% | 142,987 | 0.02517% |
| 30268 | Virginia Institute of Marine Science | 1,711,027 | 0.31533% | 1,734,701 | 0.30541% |
| 30270 | Virginia Community College System - Shared Services | 514,699 | 0.09486% | 578,243 | 0.10180% |
| 30275 | New River Community College | 882,494 | 0.16264% | 896,518 | 0.15784% |
| 30276 | Southside Virginia Community College | 1,047,118 | 0.19298% | 968,428 | 0.17050% |
| 30277 | Paul D. Camp Community College | 426,176 | 0.07854% | 433,001 | 0.07623% |
| 30278 | Rappahannock Community College | 701,723 | 0.12932% | 751,613 | 0.13233% |
| 30279 | Danville Community College | 797,643 | 0.14700% | 775,381 | 0.13651% |
| 30280 | Northern Virginia Community College | 11,266,843 | 2.07643% | 11,847,687 | 2.08588% |
| 30282 | Piedmont Virginia Community College | 1,158,072 | 0.21343% | 1,142,500 | 0.20115% |
| 30283 | J. Sargeant Reynolds Community College | 2,582,206 | 0.47589% | 2,489,183 | 0.43824% |

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



| | | State Cost Sharing Plan | | | |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30284 | Eastern Shore Community College | 322,732 | 0.05948% | 277,483 | 0.04885% |
| 30285 | Patrick Henry Community College | 1,163,076 | 0.21435% | 1,272,258 | 0.22399% |
| 30286 | Virginia Western Community College | 1,461,357 | 0.26932% | 1,501,444 | 0.26434% |
| 30287 | Dabney S. Lancaster Community College | 408,946 | 0.07537% | 387,383 | 0.06820% |
| 30288 | Wytheville Community College | 663,196 | 0.12222% | 645,640 | 0.11367% |
| 30290 | John Tyler Community College | 1,742,050 | 0.32105% | 1,782,452 | 0.31382% |
| 30291 | Blue Ridge Community College | 1,052,234 | 0.19392% | 1,096,316 | 0.19302% |
| 30292 | Central Virginia Community College | 949,725 | 0.17503% | 1,001,853 | 0.17638% |
| 30293 | Thomas Nelson Community College | 2,163,653 | 0.39875% | 1,829,673 | 0.32213% |
| 30294 | Southwest Virginia Community College | 654,529 | 0.12063% | 732,883 | 0.12903% |
| 30295 | Tidewater Community College | 5,312,191 | 0.97901% | 5,321,575 | 0.93691% |
| 30296 | Virginia Highlands Community College | 652,856 | 0.12032% | 644,163 | 0.11341% |
| 30297 | Germanna Community College | 1,434,554 | 0.26438% | 1,590,182 | 0.27996% |
| 30298 | Lord Fairfax Community College | 1,354,749 | 0.24967% | 1,404,040 | 0.24719% |
| 30299 | Mountain Empire Community College | 775,935 | 0.14300% | 800,853 | 0.14100% |
| 30301 | Department of Agriculture and Consumer Services | 3,122,706 | 0.57550% | 3,251,022 | 0.57237% |
| 30310 | Virginia Economic Development Partnership | 1,173,302 | 0.21623% | 1,367,655 | 0.24079% |
| 30320 | Virginia Tourism Authority | 686,146 | 0.12645% | 707,674 | 0.12459% |
| 30325 | Department of Business Assistance | 0 | 0.00000% | 0 | 0.00000% |
| 30330 | Virginia - Israel Advisory Board | 12,270 | 0.00226% | 12,274 | 0.00216% |
| 30350 | Department of Small Business and Supplier Diversity | 312,916 | 0.05767% | 326,446 | 0.05747% |
| 30400 | Jamestown-Yorktown Commemoration | 95,470 | 0.01759% | 61,472 | 0.01082% |
| 30402 | Marine Resources Commission | 499,300 | 0.09202% | 542,019 | 0.09543% |
| 30403 | Department of Game and Inland Fisheries | 2,098,232 | 0.38669% | 2,120,581 | 0.37335% |
| 30405 | Virginia Racing Commission | 29,553 | 0.00545% | 35,442 | 0.00624% |
| 30407 | Virginia Port Authority | 33,125 | 0.00610% | 33,857 | 0.00596% |
| 30409 | Department of Mines, Minerals and Energy | 1,533,901 | 0.28269% | 1,609,573 | 0.28338% |
| 30411 | Department of Forestry | 1,484,426 | 0.27357% | 1,544,877 | 0.27199% |
| 30413 | Commission on Virginia Alcohol Safety Action Program | 79,214 | 0.01460% | 79,218 | 0.01395% |
| 30417 | Gunston Hall | 16,617 | 0.00306% | 17,483 | 0.00308% |
| 30423 | Department of Historic Resources | 318,203 | 0.05864% | 336,130 | 0.05918% |
| 30425 | Jamestown - Yorktown Foundation | 892,906 | 0.16456% | 917,960 | 0.16161% |
| 30440 | Department of Environmental Quality | 6,562,667 | 1.20947% | 6,884,150 | 1.21201% |
| 30454 | Office of Commonwealth Preparedness | 0 | 0.00000% | 0 | 0.00000% |
| 30505 | Department of Rail and Public Transportation | 587,986 | 0.10836% | 679,629 | 0.11965% |
| 30506 | Motor Vehicle Dealer Board | 171,402 | 0.03159% | 177,734 | 0.03129% |
| 30507 | Towing and Recovery Operations Board | 0 | 0.00000% | 0 | 0.00000% |
| 30510 | Virginia Department of Transportation | 14,086,679 | 2.59611% | 14,974,006 | 2.63630% |
| 30511 | Virginia Department of Transportation | 4,284,651 | 0.78964% | 4,394,308 | 0.77365% |
| 30512 | Virginia Department of Transportation | 5,109,804 | 0.94171% | 5,352,948 | 0.94243% |
| 30513 | Virginia Department of Transportation | 3,767,904 | 0.69441% | 3,974,787 | 0.69979% |
| 30514 | Virginia Department of Transportation | 5,733,021 | 1.05657% | 5,963,179 | 1.04987% |
| 30515 | Virginia Department of Transportation | 5,940,443 | 1.09480% | 6,102,418 | 1.07438% |
| 30516 | Virginia Department of Transportation | 3,657,745 | 0.67411% | 3,740,770 | 0.65859% |
| 30517 | Virginia Department of Transportation | 3,433,185 | 0.63272% | 3,557,547 | 0.62634% |
| 30518 | Virginia Department of Transportation | 4,293,707 | 0.79131% | 4,443,208 | 0.78226% |
| 30519 | Virginia Department of Transportation | 7,242,395 | 1.33474% | 7,511,951 | 1.32254% |
| 30601 | Department of Health | 22,199,448 | 4.09125% | 23,161,237 | 4.07772% |
| 30602 | Department of Medical Assistance Services | 4,054,211 | 0.74717% | 4,626,582 | 0.81455% |
| 30606 | Virginia Board for People With Disabilities | 77,688 | 0.01432% | 80,591 | 0.01419% |
| 30701 | Department of Corrections - Central Administration | 2,875,341 | 0.52991% | 3,087,973 | 0.54366% |
| 30702 | Department for the Blind and Vision Impaired | 972,019 | 0.17914% | 985,675 | 0.17354% |

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



State Cost Sharing Plan

| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
|---------------|---|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30703 | Central State Hospital | 4,513,394 | 0.83180% | 4,934,158 | 0.86870% |
| 30704 | Eastern State Hospital | 3,622,736 | 0.66765% | 4,027,261 | 0.70903% |
| 30705 | Southwestern Virginia Mental Health Institute | 2,732,960 | 0.50367% | 3,036,939 | 0.53468% |
| 30706 | Western State Hospital | 4,046,541 | 0.74576% | 4,296,959 | 0.75651% |
| 30707 | Central Virginia Training Center | 1,649,498 | 0.30399% | 773,310 | 0.13615% |
| 30708 | Commonwealth Center for Children and Adolescents | 939,001 | 0.17305% | 968,160 | 0.17045% |
| 30709 | Powhatan Correctional Center | 0 | 0.00000% | 0 | 0.00000% |
| 30711 | Virginia Correctional Enterprises | 1,288,183 | 0.23741% | 1,134,116 | 0.19967% |
| 30716 | Virginia Correctional Center for Women | 654,752 | 0.12067% | 667,904 | 0.11759% |
| 30718 | Bland Correctional Center | 454,668 | 0.08379% | 468,177 | 0.08243% |
| 30720 | Department of Behavioral Health & Developmental Services | 4,156,646 | 0.76605% | 4,562,835 | 0.80332% |
| 30721 | Powhatan Reception and Classification | 0 | 0.00000% | 0 | 0.00000% |
| 30723 | Southeastern Virginia Training Center | 1,363,950 | 0.25137% | 1,478,345 | 0.26027% |
| 30724 | Catawba Hospital | 1,543,072 | 0.28438% | 1,614,921 | 0.28432% |
| 30725 | Northern Virginia Training Center | 1 | 0.00000% | 0 | 0.00000% |
| 30726 | Southside Virginia Training Center | 0 | 0.00000% | 0 | 0.00000% |
| 30728 | Northern Virginia Mental Health Institute | 2,402,317 | 0.44274% | 2,748,665 | 0.48392% |
| 30729 | Piedmont Geriatric Hospital | 1,793,753 | 0.33058% | 1,938,813 | 0.34134% |
| 30733 | Sussex I State Prison | 343,047 | 0.06322% | 363,564 | 0.06401% |
| 30734 | Sussex II State Prison | 295,504 | 0.05446% | 335,229 | 0.05902% |
| 30735 | Wallen's Ridge State Prison | 610,841 | 0.11258% | 630,845 | 0.11107% |
| 30737 | St. Brides Correctional Center | 493,287 | 0.09091% | 500,974 | 0.08820% |
| 30738 | Southwestern Virginia Training Center | 225,377 | 0.04154% | 20,524 | 0.00361% |
| 30739 | Southern Virginia Mental Health Institute | 1,102,127 | 0.20312% | 1,220,135 | 0.21481% |
| 30741 | Red Onion State Prison | 590,535 | 0.10883% | 608,629 | 0.10715% |
| 30742 | Department of Corrections - Employee Relations and Training | 766,981 | 0.14135% | 851,233 | 0.14987% |
| 30743 | Fluvanna Women's Correctional Center | 812,222 | 0.14969% | 991,668 | 0.17459% |
| 30745 | Nottoway Correctional Center | 738,175 | 0.13604% | 823,417 | 0.14497% |
| 30747 | Marion Correctional Treatment Center | 504,869 | 0.09304% | 539,956 | 0.09506% |
| 30748 | Hiram W. Davis Medical Center | 997,455 | 0.18383% | 1,124,858 | 0.19804% |
| 30749 | Buckingham Correctional Center | 546,749 | 0.10076% | 570,923 | 0.10052% |
| 30751 | Department for the Deaf and Hard-of-Hearing | 65,960 | 0.01216% | 73,984 | 0.01303% |
| 30752 | Deep Meadow Correctional Center | 691,862 | 0.12751% | 765,236 | 0.13473% |
| 30753 | Deerfield Correctional Center | 753,369 | 0.13884% | 745,576 | 0.13126% |
| 30754 | Augusta Correctional Center | 404,176 | 0.07449% | 415,543 | 0.07316% |
| 30756 | Department of Corrections - Division of Institutions | 3,549,877 | 0.65423% | 3,789,313 | 0.66714% |
| 30757 | Western Region Correctional Field Units | 145,954 | 0.02690% | 166,557 | 0.02932% |
| 30760 | Central Region Correctional Field Units | 0 | 0.00000% | 0 | 0.00000% |
| 30761 | Baskerville Correctional Center | 269,232 | 0.04962% | 272,684 | 0.04801% |
| 30765 | Department of Social Services | 12,489,018 | 2.30167% | 13,281,106 | 2.33825% |
| 30766 | Virginia Parole Board | 71,381 | 0.01316% | 77,497 | 0.01364% |
| 30767 | Division of Community Corrections | 1,411,266 | 0.26009% | 1,507,772 | 0.26546% |
| 30768 | Keen Mountain Correctional Center | 453,210 | 0.08352% | 484,943 | 0.08538% |
| 30769 | Greensville Correctional Center | 1,234,457 | 0.22750% | 1,271,113 | 0.22379% |
| 30770 | Dillwyn Correctional Center | 596,025 | 0.10984% | 620,465 | 0.10924% |
| 30771 | Indian Creek Correctional Center | 404,133 | 0.07448% | 412,186 | 0.07257% |
| 30772 | Haynesville Correctional Center | 663,869 | 0.12235% | 706,922 | 0.12446% |
| 30773 | Coffeewood Correctional Center | 454,223 | 0.08371% | 495,788 | 0.08729% |
| 30774 | Lunenburg Correctional Center | 447,804 | 0.08253% | 488,290 | 0.08597% |
| 30775 | Pocahontas State Correctional Center | 474,992 | 0.08754% | 484,605 | 0.08532% |
| 30776 | Green Rock Correctional Center | 544,507 | 0.10035% | 595,187 | 0.10479% |
| 30777 | Department of Juvenile Justice | 8,221,736 | 1.51523% | 8,657,558 | 1.52423% |

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



State Cost Sharing Plan

| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
|---------------|---|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30778 | Department of Forensic Science | 2,922,799 | 0.53866% | 3,100,751 | 0.54591% |
| 30785 | River North Correctional Center | 529,749 | 0.09763% | 576,573 | 0.10151% |
| 30786 | Culpeper Correctional Center for Women | 0 | 0.00000% | 0 | 0.00000% |
| 30794 | Virginia Center for Behavioral Rehabilitation | 2,224,454 | 0.40996% | 2,654,987 | 0.46743% |
| 30841 | Department of Aviation | 318,566 | 0.05871% | 345,425 | 0.06081% |
| 30848 | Indigent Defense Commission | 4,058,016 | 0.74787% | 4,190,663 | 0.73780% |
| 30851 | Tobacco Indemnification & Revitalization Commission | 102,813 | 0.01895% | 102,861 | 0.01811% |
| 30852 | Virginia Tobacco Settlement Foundation | 154,901 | 0.02855% | 158,512 | 0.02791% |
| 30912 | Department of Veterans Services | 1,329,668 | 0.24505% | 1,494,075 | 0.26304% |
| 30913 | Veterans Services Foundation | 11,581 | 0.00213% | 12,160 | 0.00214% |
| 30922 | Sitter-Barfoot Veterans Care Center | 1,624,216 | 0.29934% | 1,647,116 | 0.28999% |
| 30937 | Southern Virginia Higher Education Center | 271,239 | 0.04999% | 268,280 | 0.04723% |
| 30938 | New College Institute | 104,564 | 0.01927% | 99,899 | 0.01759% |
| 30942 | Virginia Museum of Natural History | 195,534 | 0.03604% | 183,733 | 0.03235% |
| 30948 | Southwest Virginia Higher Education Center | 147,108 | 0.02711% | 140,929 | 0.02481% |
| 30957 | Commonwealth's Attorneys' Services Council | 58,924 | 0.01086% | 63,703 | 0.01122% |
| 30960 | Department of Fire Programs | 498,311 | 0.09184% | 526,200 | 0.09264% |
| 30961 | Division of Capitol Police | 63,627 | 0.01173% | 79,297 | 0.01396% |
| 30999 | Department of Alcoholic Beverage Control | 6,202,250 | 1.14305% | 6,667,842 | 1.17393% |
| 35106 | Arlington County Health Department | 8,857 | 0.00163% | 9,145 | 0.00161% |
| 35129 | Fairfax County Health Department | 351,812 | 0.06484% | 335,282 | 0.05903% |
| 35885 | Fort Monroe Federal Area Development Authority | 188,692 | 0.03478% | 193,171 | 0.03401% |
| | Total for State Employers | \$ 542,607,347 | 100.00000% | \$ 567,994,123 | 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 | 127,295 | 873,030 | 466,189 | 143,119 | 1,609,633 | 114,198 | 0 | 0 | 59,389 | 173,587 | 1,441,125 | 36,144 | 1,477,269 |
| 30101 | House of Delegates | 214,528 | 1,471,301 | 785,659 | 109,772 | 2,581,260 | 192,455 | 0 | 0 | 125,552 | 318,007 | 2,428,700 | 89,829 | 2,518,529 |
| 30103 | Magistrate System | 361,045 | 2,476,159 | 1,322,242 | 110,158 | 4,269,604 | 323,896 | 0 | 0 | 492,040 | 815,936 | 4,087,436 | (333,541) | 3,753,895 |
| 30107 | Division of Legislative Services | 106,200 | 728,352 | 388,932 | 0 | 1,223,484 | 95,273 | 0 | 0 | 281,550 | 376,823 | 1,202,302 | (214,546) | 987,756 |
| 30109 | Division of Legislative Automated Systems | 32,592 | 223,527 | 119,361 | 66,210 | 441,690 | 29,238 | 0 | 0 | 27,575 | 56,813 | 368,980 | 16,962 | 385,942 |
| 30110 | Joint Legislative Audit and Review Commission | 51,510 | 353,270 | 188,642 | 242,364 | 835,786 | 46,210 | 0 | 0 | 38,712 | 84,922 | 583,149 | 69,640 | 652,789 |
| 30111 | Supreme Court | 375,008 | 2,571,916 | 1,373,375 | 187,018 | 4,507,317 | 336,422 | 0 | 0 | 30,227 | 366,649 | 4,245,504 | 167,394 | 4,412,898 |
| 30112 | Judicial Inquiry and Review Commission | 7,470 | 51,232 | 27,357 | 2,111 | 88,170 | 6,701 | 0 | 0 | 3,977 | 10,678 | 84,570 | (4,741) | 79,829 |
| 30114 | General District Courts | 628,661 | 4,311,551 | 2,302,322 | 437,714 | 7,680,248 | 563,977 | 0 | 0 | 493,543 | 1,057,520 | 7,117,148 | 66,746 | 7,183,894 |
| 30115 | Juvenile and Domestic Relations District Courts | 378,467 | 2,595,644 | 1,386,046 | 280,628 | 4,640,785 | 339,526 | 0 | 0 | 238,965 | 578,491 | 4,284,672 | 190,416 | 4,475,088 |
| 30116 | Combined District Courts | 116,324 | 797,788 | 426,010 | 35,380 | 1,375,502 | 104,355 | 0 | 0 | 716,031 | 820,386 | 1,316,922 | (284,664) | 1,032,258 |
| 30117 | Virginia State Bar | 123,704 | 848,400 | 453,037 | 0 | 1,425,141 | 110,976 | 0 | 0 | 195,734 | 306,710 | 1,400,468 | (206,187) | 1,194,281 |
| 30119 | Office of the Lieutenant Governor | 1,520 | 10,427 | 5,568 | 28,273 | 45,788 | 1,364 | 0 | 0 | 24,287 | 25,651 | 17,212 | 14,495 | 31,707 |
| 30121 | Office of the Governor | 25,443 | 174,493 | 93,178 | 268,323 | 561,437 | 22,825 | 0 | 0 | 0 | 22,825 | 288,039 | 129,962 | 418,001 |
| 30122 | Department of Planning and Budget | 77,174 | 529,285 | 282,632 | 1,592 | 890,683 | 69,233 | 0 | 0 | 35,718 | 104,951 | 873,699 | (58,529) | 815,170 |
| 30123 | Department of Military Affairs | 273,418 | 1,875,183 | 1,001,327 | 658,917 | 3,808,845 | 245,286 | 0 | 0 | 62,928 | 308,214 | 3,095,395 | 179,519 | 3,274,914 |
| 30125 | Virginia Court of Appeals | 70,280 | 481,998 | 257,382 | 22,045 | 831,705 | 63,049 | 0 | 0 | 259,348 | 322,397 | 795,642 | (103,589) | 692,053 |
| 30127 | Department of Emergency Management | 151,711 | 1,040,478 | 555,604 | 272,234 | 2,020,027 | 136,100 | 0 | 0 | 559,265 | 695,365 | 1,717,534 | 545,964 | 2,263,498 |
| 30128 | Virginia Veterans Care Center | 172,568 | 1,183,522 | 631,988 | 678,095 | 2,666,173 | 154,812 | 0 | 0 | 62,044 | 216,856 | 1,953,659 | 228,884 | 2,182,543 |
| 30129 | Department of Human Resource Management | 161,391 | 1,106,871 | 591,057 | 520,769 | 2,380,088 | 144,784 | 0 | 0 | 0 | 144,784 | 1,827,131 | 379,372 | 2,206,503 |
| 30132 | State Board of Elections | 67,140 | 460,468 | 245,885 | 812,358 | 1,585,851 | 60,231 | 0 | 0 | 0 | 60,231 | 760,103 | 723,050 | 1,483,153 |
| 30133 | Auditor of Public Accounts | 155,844 | 1,068,828 | 570,742 | 12,964 | 1,808,378 | 139,808 | 0 | 0 | 463,890 | 603,698 | 1,764,331 | (156,989) | 1,607,342 |
| 30136 | Virginia Information Technologies Agency (VITA) | 388,805 | 2,666,546 | 1,423,907 | 71,171 | 4,550,429 | 348,800 | 0 | 0 | 92,636 | 441,436 | 4,401,711 | 197,334 | 4,599,045 |
| 30140 | Department of Criminal Justice Services | 149,632 | 1,026,219 | 547,990 | 956,921 | 2,680,762 | 134,237 | 0 | 0 | 7,832 | 142,069 | 1,693,996 | 426,208 | 2,120,204 |
| 30141 | Office of the Attorney General and Department of Law | 539,070 | 3,697,105 | 1,974,214 | 172,610 | 6,382,999 | 483,604 | 0 | 0 | 534,994 | 1,018,598 | 6,102,871 | (565,705) | 5,537,166 |
| 30143 | Office of the Attorney General - Division of Debt Collection | 26,725 | 183,286 | 97,873 | 40,467 | 348,351 | 23,976 | 0 | 0 | 135,746 | 159,722 | 302,553 | (22,066) | 280,487 |
| 30146 | Science Museum of Virginia | 65,751 | 450,943 | 240,799 | 11,573 | 769,066 | 58,985 | 0 | 0 | 219,882 | 278,867 | 744,380 | (47,511) | 696,869 |
| 30147 | Office of the State Inspector General | 59,415 | 407,489 | 217,595 | 107,137 | 791,636 | 53,302 | 0 | 0 | 0 | 53,302 | 672,649 | 76,814 | 749,463 |
| 30148 | Virginia Commission for the Arts | 3,862 | 26,490 | 14,145 | 42,068 | 86,565 | 3,465 | 0 | 0 | 4,862 | 8,327 | 43,727 | (343) | 43,384 |
| 30151 | Department of Accounts | 225,195 | 1,544,457 | 824,723 | 376,732 | 2,971,107 | 202,023 | 0 | 0 | 72,110 | 274,133 | 2,549,461 | 210,250 | 2,759,711 |
| 30152 | Department of the Treasury | 145,901 | 1,000,631 | 534,326 | 297,973 | 1,978,831 | 130,888 | 0 | 0 | 0 | 130,888 | 1,651,758 | 127,256 | 1,779,014 |
| 30154 | Department of Motor Vehicles | 1,778,371 | 12,196,608 | 6,512,857 | 551,225 | 21,039,061 | 1,595,391 | 0 | 0 | 265,652 | 1,861,043 | 20,133,139 | (440,659) | 19,692,480 |
| 30156 | Department of State Police | 685,850 | 4,703,767 | 2,511,760 | 329,083 | 8,230,460 | 615,282 | 0 | 0 | 240,700 | 855,982 | 7,764,584 | 151,206 | 7,915,790 |
| 30157 | Compensation Board | 16,699 | 114,525 | 61,155 | 10,871 | 203,250 | 14,981 | 0 | 0 | 42,997 | 57,978 | 189,049 | (66,723) | 122,326 |
| 30160 | Virginia Criminal Sentencing Commission | 12,664 | 86,852 | 46,378 | 37,978 | 183,872 | 11,361 | 0 | 0 | 10,802 | 22,163 | 143,368 | (4,042) | 139,326 |
| 30161 | Department of Taxation | 903,961 | 6,199,641 | 3,310,541 | 66,551 | 10,480,694 | 810,951 | 0 | 0 | 993,393 | 1,804,344 | 10,233,848 | (313,898) | 9,919,950 |
| 30162 | Department of Accounts - Transfer Payments (CHRF) | 2,326 | 15,950 | 8,517 | 5,525 | 32,318 | 2,087 | 0 | 0 | 0 | 2,087 | 26,329 | 6,776 | 33,105 |
| 30164 | Virginia Management Fellows Administration | 11,332 | 77,722 | 41,503 | 398,647 | 529,204 | 10,167 | 0 | 0 | 0 | 10,167 | 128,296 | 226,883 | 355,179 |
| 30165 | Department of Housing and Community Development | 118,502 | 812,724 | 433,986 | 65,596 | 1,430,808 | 106,309 | 0 | 0 | 53,029 | 159,338 | 1,341,577 | (4,476) | 1,337,101 |
| 30166 | Secretary of the Commonwealth | 9,401 | 64,477 | 34,430 | 79,366 | 187,674 | 8,434 | 0 | 0 | 59,159 | 67,593 | 106,433 | 16,323 | 122,756 |
| 30170 | Council on Human Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30171 | State Corporation Commission | 920,767 | 6,314,899 | 3,372,088 | 97,496 | 10,705,250 | 826,028 | 0 | 0 | 1,043,260 | 1,869,288 | 10,424,106 | 246,221 | 10,670,327 |
| 30172 | State Lottery Department | 393,892 | 2,701,434 | 1,442,536 | 724,200 | 5,262,062 | 353,364 | 0 | 0 | 79,402 | 432,766 | 4,459,300 | 240,987 | 4,700,287 |
| 30174 | Virginia College Savings Plan | 173,595 | 1,190,567 | 635,750 | 972,339 | 2,972,251 | 155,733 | 0 | 0 | 0 | 155,733 | 1,965,289 | 547,184 | 2,512,473 |
| 30175 | VA Office of Protection and Advocacy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30180 | Secretary of Administration | 11,957 | 82,005 | 43,790 | 6,677 | 144,429 | 10,727 | 0 | 0 | 40,767 | 51,494 | 135,367 | (20,710) | 114,657 |
| 30181 | Department of Labor and Industry | 153,141 | 1,050,285 | 560,841 | 163,937 | 1,928,204 | 137,385 | 0 | 0 | 204,453 | 341,838 | 1,733,723 | (47,156) | 1,686,567 |
| 30182 | Virginia Employment Commission | 657,120 | 4,506,729 | 2,406,544 | 465,489 | 8,035,882 | 589,507 | 0 | 0 | 722,264 | 1,311,771 | 7,439,331 | (520,643) | 6,918,688 |

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 | | | | | | |
| 30183 | Secretary of Natural Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138,674 | 138,674 | 0 | (114,554) | (114,554) | |
| 30185 | Secretary of Education | 3,320 | 22,770 | 12,159 | 19,516 | 57,765 | 2,979 | 0 | 112,089 | 115,068 | 37,586 | (69,365) | (31,779) | |
| 30186 | Secretary of Transportation | 2,934 | 20,121 | 10,744 | 0 | 33,799 | 2,632 | 0 | 125,783 | 128,415 | 33,214 | (66,106) | (32,892) | |
| 30187 | Secretary of Public Safety | 9,820 | 67,351 | 35,965 | 53,635 | 166,771 | 8,809 | 0 | 46,839 | 55,648 | 111,178 | 32,088 | 143,266 | |
| 30188 | Secretary of Health and Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,721 | 64,721 | 0 | (50,485) | (50,485) | |
| 30190 | Secretary of Finance | 6,500 | 44,581 | 23,806 | 16,023 | 90,910 | 5,830 | 0 | 26,779 | 32,609 | 73,591 | 10,785 | 84,376 | |
| 30191 | Virginia Workers' Compensation Commission | 355,942 | 2,441,159 | 1,303,552 | 386,841 | 4,487,494 | 319,318 | 0 | 201,247 | 520,565 | 4,029,661 | 123,787 | 4,153,448 | |
| 30192 | Secretary of Commerce and Trade | 1,019 | 6,989 | 3,732 | 45,341 | 57,081 | 915 | 0 | 20,384 | 21,299 | 11,536 | 19,412 | 30,948 | |
| 30193 | Secretary of Agriculture and Forestry | 5,103 | 35,000 | 18,690 | 125,224 | 184,017 | 4,578 | 0 | 3,036 | 7,614 | 57,775 | 94,821 | 152,596 | |
| 30194 | Department of General Services | 701,677 | 4,812,318 | 2,569,726 | 1,407,070 | 9,490,791 | 629,481 | 0 | 123,154 | 752,635 | 7,943,771 | 377,974 | 8,321,745 | |
| 30199 | Department of Conservation and Recreation | 458,181 | 3,142,345 | 1,677,978 | 328,031 | 5,606,535 | 411,038 | 0 | 657,045 | 1,068,083 | 5,187,119 | 278,889 | 5,466,008 | |
| 30200 | Office of Children's Services | 19,641 | 134,703 | 71,930 | 23,774 | 250,048 | 17,621 | 0 | 20,681 | 38,302 | 222,356 | 70,601 | 292,957 | |
| 30201 | Department of Education - Central Office Operations | 453,135 | 3,107,739 | 1,659,499 | 1,349,258 | 6,569,631 | 406,511 | 0 | 0 | 406,511 | 5,129,995 | 983,449 | 6,113,444 | |
| 30202 | The Library of Virginia | 132,571 | 909,214 | 485,510 | 109,154 | 1,636,449 | 118,930 | 0 | 11,709 | 130,639 | 1,500,854 | 55,758 | 1,556,612 | |
| 30203 | Woodrow Wilson Rehabilitation Center | 206,204 | 1,414,207 | 755,171 | 15,934 | 2,391,516 | 184,986 | 0 | 2,023,013 | 2,207,999 | 2,334,455 | (882,482) | 1,451,973 | |
| 30204 | The College of William and Mary | 1,163,524 | 7,979,799 | 4,261,126 | 0 | 13,404,449 | 1,043,806 | 0 | 2,124,006 | 3,167,812 | 13,172,385 | (1,229,800) | 11,942,585 | |
| 30206 | VCU - Medical College of Virginia Hospitals Authority | 411,725 | 2,823,737 | 1,507,845 | 0 | 4,743,307 | 369,363 | 0 | 7,040,635 | 7,409,998 | 4,661,188 | (4,611,125) | 50,063 | |
| 30207 | University of Virginia - Academic Division | 6,285,237 | 43,105,994 | 23,018,132 | 9,544,486 | 81,953,849 | 5,638,532 | 0 | 2,008,877 | 7,647,409 | 71,155,756 | 10,034,601 | 81,190,357 | |
| 30208 | Virginia Polytechnic Institute and State University | 5,222,355 | 35,816,496 | 19,125,621 | 0 | 60,164,472 | 4,685,016 | 0 | 5,068,950 | 9,753,966 | 59,122,872 | (3,560,434) | 55,562,438 | |
| 30209 | University of Virginia Medical Center | 756,236 | 5,186,498 | 2,769,534 | 0 | 8,712,268 | 678,426 | 0 | 5,686,659 | 6,365,085 | 8,561,436 | (2,920,235) | 5,641,201 | |
| 30211 | Virginia Military Institute | 328,149 | 2,250,546 | 1,201,767 | 80,383 | 3,860,845 | 294,384 | 0 | 7,832 | 302,216 | 3,715,014 | (44,429) | 3,670,585 | |
| 30212 | Virginia State University | 661,845 | 4,539,137 | 2,423,850 | 209,182 | 7,834,014 | 593,748 | 0 | 1,242,532 | 1,836,280 | 7,492,826 | (355,886) | 7,136,940 | |
| 30213 | Norfolk State University | 699,730 | 4,798,960 | 2,562,593 | 740,295 | 8,801,578 | 627,734 | 0 | 1,039,531 | 1,667,265 | 7,921,722 | (169,928) | 7,751,794 | |
| 30214 | Longwood University | 520,045 | 3,566,629 | 1,904,542 | 485,686 | 6,476,902 | 466,537 | 0 | 626,687 | 1,093,224 | 5,887,493 | 238,732 | 6,126,225 | |
| 30215 | University of Mary Washington | 424,167 | 2,909,067 | 1,553,410 | 0 | 4,886,644 | 380,523 | 0 | 1,446,846 | 1,827,369 | 4,802,044 | (1,157,565) | 3,644,479 | |
| 30216 | James Madison University | 2,270,015 | 15,568,454 | 8,313,386 | 5,809,466 | 31,961,321 | 2,036,449 | 0 | 0 | 2,036,449 | 25,699,100 | 4,294,132 | 29,993,232 | |
| 30217 | Radford University | 1,028,602 | 7,054,466 | 3,767,009 | 5,325,774 | 17,175,851 | 922,767 | 0 | 129,906 | 1,052,673 | 11,644,922 | 2,442,191 | 14,087,113 | |
| 30218 | Virginia School for Deaf and Blind | 115,823 | 794,350 | 424,174 | 58,181 | 1,392,528 | 103,905 | 0 | 24,306 | 128,211 | 1,311,247 | (74,555) | 1,236,692 | |
| 30221 | Old Dominion University | 1,737,068 | 11,913,338 | 6,361,594 | 706,146 | 20,718,146 | 1,558,338 | 0 | 447,138 | 2,005,476 | 19,665,541 | 637,748 | 20,303,289 | |
| 30222 | Department of Professional and Occupational Regulation | 198,019 | 1,358,072 | 725,196 | 158,239 | 2,439,526 | 177,645 | 0 | 589,823 | 767,468 | 2,241,791 | (151,280) | 2,090,511 | |
| 30223 | Department of Health Professions | 301,835 | 2,070,079 | 1,105,400 | 1,411,501 | 4,888,815 | 270,779 | 0 | 0 | 270,779 | 3,417,113 | 669,368 | 4,086,481 | |
| 30226 | Board of Accountancy | 16,403 | 112,496 | 60,072 | 51,379 | 240,350 | 14,715 | 0 | 0 | 14,715 | 185,700 | 37,248 | 222,948 | |
| 30232 | Minority Business Enterprise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30233 | Board of Bar Examiners | 10,757 | 73,776 | 39,396 | 6,686 | 130,615 | 9,650 | 0 | 78,064 | 87,714 | 121,784 | (25,116) | 96,668 | |
| 30234 | Cooperative Extension and Agricultural Research Service | 67,264 | 461,314 | 246,337 | 76,330 | 851,245 | 60,344 | 0 | 69,573 | 129,917 | 761,498 | (21,362) | 740,136 | |
| 30236 | Virginia Commonwealth University | 4,547,813 | 31,190,282 | 16,655,273 | 11,100,632 | 63,494,000 | 4,079,880 | 0 | 0 | 4,079,880 | 51,486,306 | 6,894,999 | 58,381,305 | |
| 30238 | Virginia Museum of Fine Arts | 230,874 | 1,583,403 | 845,520 | 614,454 | 3,274,251 | 207,119 | 0 | 0 | 207,119 | 2,613,749 | 550,531 | 3,164,280 | |
| 30239 | Frontier Culture Museum of Virginia | 25,467 | 174,662 | 93,268 | 50,709 | 344,106 | 22,847 | 0 | 18,906 | 41,753 | 288,318 | 4,807 | 293,125 | |
| 30241 | Richard Bland College | 96,643 | 662,804 | 353,930 | 83,269 | 1,196,646 | 86,699 | 0 | 219,609 | 306,308 | 1,094,101 | 38,549 | 1,132,650 | |
| 30242 | Christopher Newport University | 590,752 | 4,051,559 | 2,163,488 | 869,818 | 7,675,617 | 529,969 | 0 | 37,298 | 567,267 | 6,687,973 | 662,334 | 7,350,307 | |
| 30245 | State Council of Higher Education for Virginia | 77,404 | 530,863 | 283,475 | 201,607 | 1,093,349 | 69,439 | 0 | 0 | 69,439 | 876,304 | 221,656 | 1,097,960 | |
| 30246 | University of Virginia's College at Wise | 165,295 | 1,133,643 | 605,353 | 0 | 1,904,291 | 148,287 | 0 | 401,747 | 550,034 | 1,871,323 | (248,048) | 1,623,275 | |
| 30247 | George Mason University | 2,787,710 | 19,118,965 | 10,209,320 | 7,992,344 | 40,108,339 | 2,500,878 | 0 | 0 | 2,500,878 | 31,559,985 | 2,630,985 | 34,190,970 | |
| 30261 | Virginia Community College System - Central Office Operations | 290,092 | 1,989,539 | 1,062,392 | 0 | 3,342,023 | 260,244 | 0 | 1,752,245 | 2,012,489 | 3,284,165 | (357,705) | 2,926,460 | |
| 30262 | Department of Rehabilitative Services | 894,108 | 6,132,064 | 3,274,456 | 0 | 10,300,628 | 802,111 | 0 | 3,583,118 | 4,385,229 | 10,122,298 | (2,195,654) | 7,926,644 | |
| 30263 | Virginia Rehabilitation Center for the Blind and Vision Impaired | 20,684 | 141,860 | 75,752 | 19,446 | 257,742 | 18,555 | 0 | 148,505 | 167,060 | 234,171 | (3,383) | 230,788 | |
| 30268 | Virginia Institute of Marine Science | 250,983 | 1,721,318 | 919,165 | 0 | 2,891,466 | 225,159 | 0 | 630,616 | 855,775 | 2,841,407 | (356,512) | 2,484,895 | |
| 30270 | Virginia Community College System - Shared Services | 83,658 | 573,754 | 306,378 | 1,973,964 | 2,937,754 | 75,051 | 0 | 0 | 75,051 | 947,105 | 1,664,742 | 2,611,847 | |

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 | | | | | | |
| 30275 | New River Community College | 129,711 | 889,600 | 475,037 | 0 | 1,494,348 | 116,365 | 0 | 0 | 367,452 | 483,817 | 1,468,477 | (269,612) | 1,198,865 |
| 30276 | Southside Virginia Community College | 140,115 | 960,953 | 513,139 | 0 | 1,614,207 | 125,698 | 0 | 1,225,332 | 1,351,030 | 1,586,261 | (1,009,176) | 577,085 | |
| 30277 | Paul D. Camp Community College | 62,645 | 429,639 | 229,423 | 131,496 | 853,203 | 56,200 | 0 | 0 | 100,183 | 156,383 | 709,212 | 65,331 | 774,543 |
| 30278 | Rappahannock Community College | 108,748 | 745,824 | 398,262 | 245,616 | 1,498,450 | 97,559 | 0 | 0 | 72,920 | 170,479 | 1,231,143 | (11,923) | 1,219,220 |
| 30279 | Danville Community College | 112,183 | 769,382 | 410,842 | 0 | 1,292,407 | 100,640 | 0 | 0 | 999,305 | 1,099,945 | 1,270,032 | (802,287) | 467,745 |
| 30280 | Northern Virginia Community College | 1,714,156 | 11,756,204 | 6,277,686 | 1,064,228 | 20,812,274 | 1,537,783 | 0 | 0 | 1,159,694 | 2,697,477 | 19,406,157 | (3,425,519) | 15,980,638 |
| 30282 | Piedmont Virginia Community College | 165,303 | 1,133,699 | 605,383 | 234,926 | 2,139,311 | 148,295 | 0 | 0 | 532,575 | 680,870 | 1,871,416 | 26,120 | 1,897,536 |
| 30283 | J. Sargeant Reynolds Community College | 360,141 | 2,469,959 | 1,318,932 | 0 | 4,149,032 | 323,086 | 0 | 0 | 3,076,437 | 3,399,523 | 4,077,202 | (2,204,041) | 1,873,161 |
| 30284 | Eastern Shore Community College | 40,144 | 275,323 | 147,019 | 0 | 462,486 | 36,014 | 0 | 0 | 595,584 | 631,598 | 454,480 | (280,389) | 174,091 |
| 30285 | Patrick Henry Community College | 184,073 | 1,262,427 | 674,123 | 531,297 | 2,651,920 | 165,134 | 0 | 0 | 73,730 | 238,864 | 2,083,909 | 337,447 | 2,421,356 |
| 30286 | Virginia Western Community College | 217,232 | 1,489,844 | 795,560 | 15,124 | 2,517,760 | 194,881 | 0 | 0 | 525,141 | 720,022 | 2,459,309 | (482,203) | 1,977,106 |
| 30287 | Dabney S. Lancaster Community College | 56,046 | 384,381 | 205,255 | 0 | 645,682 | 50,278 | 0 | 0 | 422,257 | 472,535 | 634,504 | (238,310) | 396,194 |
| 30288 | Wytheville Community College | 93,413 | 640,654 | 342,102 | 12,964 | 1,089,133 | 83,801 | 0 | 0 | 577,889 | 661,690 | 1,057,538 | (236,932) | 820,606 |
| 30290 | John Tyler Community College | 257,894 | 1,768,717 | 944,476 | 233,330 | 3,204,417 | 231,359 | 0 | 0 | 724,343 | 955,702 | 2,919,650 | (770,083) | 2,149,567 |
| 30291 | Blue Ridge Community College | 158,622 | 1,087,878 | 580,915 | 250,565 | 2,077,980 | 142,301 | 0 | 0 | 165,967 | 308,268 | 1,795,778 | (179,011) | 1,616,767 |
| 30292 | Central Virginia Community College | 144,947 | 994,093 | 530,835 | 400,325 | 2,070,200 | 130,033 | 0 | 0 | 5,672 | 135,705 | 1,640,966 | 94,716 | 1,735,682 |
| 30293 | Thomas Nelson Community College | 264,723 | 1,815,553 | 969,486 | 0 | 3,049,762 | 237,486 | 0 | 0 | 4,851,480 | 5,088,966 | 2,996,963 | (2,554,975) | 441,988 |
| 30294 | Southwest Virginia Community College | 106,036 | 727,224 | 388,330 | 364,302 | 1,585,892 | 95,125 | 0 | 0 | 302,695 | 397,820 | 1,200,441 | (103,250) | 1,097,191 |
| 30295 | Tidewater Community College | 769,944 | 5,280,508 | 2,819,734 | 0 | 8,870,186 | 690,723 | 0 | 0 | 6,717,260 | 7,407,983 | 8,716,620 | (5,010,156) | 3,706,464 |
| 30296 | Virginia Highlands Community College | 93,199 | 639,189 | 341,320 | 0 | 1,073,708 | 83,610 | 0 | 0 | 534,979 | 618,589 | 1,055,119 | (241,826) | 813,293 |
| 30297 | Germana Community College | 230,068 | 1,577,879 | 842,570 | 675,694 | 3,326,211 | 206,395 | 0 | 0 | 58,070 | 264,465 | 2,604,631 | 138,902 | 2,743,533 |
| 30298 | Lord Fairfax Community College | 203,138 | 1,393,185 | 743,946 | 0 | 2,340,269 | 182,238 | 0 | 0 | 510,589 | 692,827 | 2,299,753 | (522,513) | 1,777,240 |
| 30299 | Mountain Empire Community College | 115,872 | 794,688 | 424,355 | 27,575 | 1,362,490 | 103,950 | 0 | 0 | 89,168 | 193,118 | 1,311,805 | (53,596) | 1,258,209 |
| 30301 | Department of Agriculture and Consumer Services | 470,368 | 3,225,928 | 1,722,611 | 0 | 5,418,907 | 421,971 | 0 | 0 | 356,084 | 778,055 | 5,325,092 | (177,971) | 5,147,121 |
| 30310 | Virginia Economic Development Partnership | 197,879 | 1,357,114 | 724,684 | 1,337,085 | 3,616,762 | 177,519 | 0 | 0 | 0 | 177,519 | 2,240,210 | 771,311 | 3,011,521 |
| 30320 | Virginia Tourism Authority | 102,387 | 702,200 | 374,967 | 266,861 | 1,446,415 | 91,852 | 0 | 0 | 80,667 | 172,519 | 1,159,133 | 217,914 | 1,377,047 |
| 30325 | Department of Business Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30330 | Virginia - Israel Advisory Board | 1,775 | 12,174 | 6,501 | 43,485 | 63,935 | 1,593 | 0 | 0 | 27,023 | 28,616 | 20,096 | (5,705) | 14,391 |
| 30350 | Department of Small Business and Supplier Diversity | 47,228 | 323,906 | 172,962 | 163,332 | 707,428 | 42,368 | 0 | 0 | 21,637 | 64,005 | 534,677 | 152,883 | 687,560 |
| 30400 | Jamestown-Yorktown Commemoration | 8,892 | 60,982 | 32,564 | 122,090 | 224,528 | 7,977 | 0 | 0 | 293,610 | 301,587 | 100,665 | 140,188 | 240,853 |
| 30402 | Marine Resources Commission | 78,423 | 537,852 | 287,207 | 157,341 | 1,060,823 | 70,354 | 0 | 0 | 61,250 | 131,604 | 887,841 | 89,727 | 977,568 |
| 30403 | Department of Game and Inland Fisheries | 306,815 | 2,104,234 | 1,123,638 | 75,890 | 3,610,577 | 275,247 | 0 | 0 | 940,738 | 1,215,985 | 3,473,493 | 43,550 | 3,517,043 |
| 30405 | Virginia Racing Commission | 5,128 | 35,169 | 18,780 | 44,491 | 103,568 | 4,600 | 0 | 0 | 0 | 4,600 | 58,054 | 21,768 | 79,822 |
| 30407 | Virginia Port Authority | 4,898 | 33,591 | 17,937 | 0 | 56,426 | 4,393 | 0 | 0 | 65,475 | 69,868 | 55,449 | (68,747) | (13,298) |
| 30409 | Department of Mines, Minerals and Energy | 232,879 | 1,597,155 | 852,863 | 29,925 | 2,712,822 | 208,918 | 0 | 0 | 626,998 | 835,916 | 2,636,449 | (532,945) | 2,103,504 |
| 30411 | Department of Forestry | 223,519 | 1,532,960 | 818,584 | 0 | 2,575,063 | 200,521 | 0 | 0 | 307,970 | 508,491 | 2,530,481 | (171,823) | 2,358,658 |
| 30413 | Commission on Virginia Alcohol Safety Action Program | 11,464 | 78,623 | 41,984 | 3,240 | 135,311 | 10,284 | 0 | 0 | 34,024 | 44,308 | 129,785 | 3,962 | 133,747 |
| 30417 | Gunston Hall | 2,531 | 17,359 | 9,270 | 10,860 | 40,020 | 2,271 | 0 | 0 | 11,667 | 13,938 | 28,655 | (5,896) | 22,759 |
| 30423 | Department of Historic Resources | 48,634 | 333,544 | 178,109 | 29,092 | 589,379 | 43,630 | 0 | 0 | 29,431 | 73,061 | 550,586 | (19,831) | 530,755 |
| 30425 | Jamestown - Yorktown Foundation | 132,810 | 910,848 | 486,383 | 68,549 | 1,598,590 | 119,145 | 0 | 0 | 127,940 | 247,085 | 1,503,552 | 67,790 | 1,571,342 |
| 30440 | Department of Environmental Quality | 996,018 | 6,830,996 | 3,647,678 | 110,158 | 11,584,850 | 893,537 | 0 | 0 | 381,467 | 1,275,004 | 11,276,035 | (451,244) | 10,824,791 |
| 30454 | Office of Commonwealth Preparedness | 0 | 0 | 0 | 1,890 | 1,890 | 0 | 0 | 0 | 38,712 | 38,712 | 0 | (20,765) | (20,765) |
| 30505 | Department of Rail and Public Transportation | 98,327 | 674,358 | 360,100 | 532,852 | 1,665,637 | 88,210 | 0 | 0 | 127,272 | 215,482 | 1,113,174 | 302,530 | 1,415,704 |
| 30506 | Motor Vehicle Dealer Board | 25,714 | 176,353 | 94,171 | 0 | 296,238 | 23,069 | 0 | 0 | 36,736 | 59,805 | 291,109 | (5,314) | 285,795 |
| 30507 | Towing and Recovery Operations Board | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30510 | Virginia Department of Transportation | 2,166,486 | 14,858,420 | 7,934,235 | 2,111,665 | 27,070,806 | 1,943,572 | 0 | 0 | 418,403 | 2,361,975 | 24,527,035 | 1,855,082 | 26,382,117 |
| 30511 | Virginia Department of Transportation | 635,778 | 4,360,360 | 2,328,385 | 464,223 | 7,788,746 | 570,362 | 0 | 0 | 693,476 | 1,263,838 | 7,197,717 | 916,626 | 8,114,343 |
| 30512 | Virginia Department of Transportation | 774,480 | 5,311,619 | 2,836,347 | 31,226 | 8,953,672 | 694,793 | 0 | 0 | 643,887 | 1,338,680 | 8,767,975 | (533,724) | 8,234,251 |

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 | 575,081 | 3,944,078 | 2,106,095 | 598,196 | 7,223,450 | 515,910 | 0 | 0 | 379,427 | 895,337 | 6,510,554 | 914,516 | 7,425,070 |
| 30514 | Virginia Department of Transportation | 862,773 | 5,917,160 | 3,159,699 | 0 | 9,939,632 | 774,001 | 0 | 0 | 1,156,205 | 1,930,206 | 9,767,552 | (250,909) | 9,516,643 |
| 30515 | Virginia Department of Transportation | 882,915 | 6,055,301 | 3,233,465 | 52,124 | 10,223,805 | 792,071 | 0 | 0 | 968,064 | 1,760,135 | 9,995,583 | 438,664 | 10,434,247 |
| 30516 | Virginia Department of Transportation | 541,223 | 3,711,871 | 1,982,099 | 596,592 | 6,831,785 | 485,535 | 0 | 0 | 1,036,610 | 1,522,145 | 6,127,247 | 1,078,722 | 7,205,969 |
| 30517 | Virginia Department of Transportation | 514,720 | 3,530,108 | 1,885,039 | 262,903 | 6,192,770 | 461,760 | 0 | 0 | 276,696 | 738,456 | 5,827,206 | 990,520 | 6,817,726 |
| 30518 | Virginia Department of Transportation | 642,854 | 4,408,887 | 2,354,298 | 0 | 7,406,039 | 576,710 | 0 | 0 | 566,767 | 1,143,477 | 7,277,821 | (96,375) | 7,181,446 |
| 30519 | Virginia Department of Transportation | 1,086,851 | 7,453,952 | 3,980,330 | 27,548 | 12,548,681 | 975,023 | 0 | 0 | 874,063 | 1,849,086 | 12,304,360 | (33,862) | 12,270,498 |
| 30601 | Department of Health | 3,351,031 | 22,982,390 | 12,272,348 | 0 | 38,605,769 | 3,006,237 | 0 | 0 | 851,018 | 3,857,255 | 37,937,405 | (1,363,137) | 36,574,268 |
| 30602 | Department of Medical Assistance Services | 669,389 | 4,590,876 | 2,451,478 | 3,550,092 | 11,261,835 | 600,515 | 0 | 0 | 0 | 600,515 | 7,578,233 | 1,938,078 | 9,516,311 |
| 30606 | Virginia Board for People With Disabilities | 11,661 | 79,976 | 42,706 | 13,731 | 148,074 | 10,461 | 0 | 0 | 5,638 | 16,099 | 132,018 | 8,007 | 140,025 |
| 30701 | Department of Corrections - Central Administration | 446,775 | 3,064,116 | 1,636,205 | 1,478,760 | 6,625,856 | 400,806 | 0 | 0 | 0 | 400,806 | 5,057,986 | 998,114 | 6,056,100 |
| 30702 | Virginia Department for the Blind and Vision Impaired | 142,614 | 978,087 | 522,288 | 35,650 | 1,678,639 | 127,941 | 0 | 0 | 540,364 | 668,305 | 1,614,544 | (101,164) | 1,513,380 |
| 30703 | Central State Hospital | 713,889 | 4,896,070 | 2,614,448 | 2,276,073 | 10,500,480 | 640,435 | 0 | 0 | 0 | 640,435 | 8,082,022 | 649,667 | 8,731,689 |
| 30704 | Eastern State Hospital | 582,674 | 3,996,156 | 2,133,904 | 1,794,623 | 8,507,357 | 522,722 | 0 | 1,811,761 | 2,334,483 | 6,596,519 | (1,658,722) | 4,937,797 | |
| 30705 | Southwestern Virginia Mental Health Institute | 439,395 | 3,013,504 | 1,609,178 | 1,415,678 | 6,477,755 | 394,185 | 0 | 0 | 51,584 | 445,769 | 4,974,440 | 616,032 | 5,590,472 |
| 30706 | Western State Hospital | 621,693 | 4,263,757 | 2,276,800 | 840,339 | 8,002,589 | 557,725 | 0 | 0 | 0 | 557,725 | 7,038,253 | 833,237 | 7,871,490 |
| 30707 | Central Virginia Training Center | 111,887 | 767,353 | 409,758 | 0 | 1,288,998 | 100,374 | 0 | 13,496,103 | 13,596,477 | 1,266,683 | (10,070,057) | (8,803,374) | |
| 30708 | Commonwealth Center for Children and Adolescents | 140,074 | 960,671 | 512,988 | 1,099,572 | 2,713,305 | 125,661 | 0 | 0 | 112,760 | 238,421 | 1,585,796 | 526,233 | 2,112,029 |
| 30709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30711 | Virginia Correctional Enterprises | 164,087 | 1,125,358 | 600,929 | 221,674 | 2,112,048 | 147,204 | 0 | 0 | 1,636,759 | 1,783,963 | 1,857,646 | (204,593) | 1,653,053 |
| 30716 | Virginia Correctional Center for Women | 96,634 | 662,748 | 353,900 | 68,938 | 1,182,220 | 86,692 | 0 | 0 | 282,658 | 369,350 | 1,094,008 | (241,065) | 852,943 |
| 30718 | Bland Correctional Center | 67,740 | 464,583 | 248,082 | 47,316 | 827,721 | 60,770 | 0 | 0 | 58,983 | 119,753 | 766,894 | (70,165) | 696,729 |
| 30720 | Department of Behavioral Health & Developmental Services | 660,161 | 4,527,583 | 2,417,680 | 3,203,507 | 10,808,931 | 592,236 | 0 | 0 | 0 | 592,236 | 7,473,754 | 3,185,816 | 10,659,570 |
| 30721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30723 | Southeastern Virginia Training Center | 213,887 | 1,466,905 | 783,311 | 598,105 | 3,062,208 | 191,880 | 0 | 0 | 135,036 | 326,916 | 2,421,443 | (141,721) | 2,279,722 |
| 30724 | Catawba Hospital | 233,651 | 1,602,453 | 855,692 | 84,466 | 2,776,262 | 209,610 | 0 | 0 | 2,602 | 212,212 | 2,645,195 | 37,473 | 2,682,668 |
| 30725 | Northern Virginia Training Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114,679 | 114,679 | 0 | (2,678,788) | (2,678,788) |
| 30726 | Southside Virginia Training Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,506) | (3,506) |
| 30728 | Northern Virginia Mental Health Institute | 397,681 | 2,727,416 | 1,456,411 | 2,914,900 | 7,496,408 | 356,763 | 0 | 0 | 0 | 356,763 | 4,502,190 | 1,473,105 | 5,975,295 |
| 30729 | Piedmont Geriatric Hospital | 280,510 | 1,923,822 | 1,027,300 | 731,802 | 3,963,434 | 251,647 | 0 | 0 | 121,532 | 373,179 | 3,175,685 | (18,195) | 3,157,490 |
| 30733 | Sussex I State Prison | 52,603 | 360,766 | 192,645 | 56,948 | 662,962 | 47,190 | 0 | 0 | 315,792 | 362,982 | 595,522 | (140,164) | 455,358 |
| 30734 | Sussex II State Prison | 48,502 | 332,642 | 177,627 | 197,765 | 756,536 | 43,511 | 0 | 0 | 403,192 | 446,703 | 549,097 | (272,584) | 276,513 |
| 30735 | Wallen's Ridge State Prison | 91,276 | 626,000 | 334,277 | 132,537 | 1,184,090 | 81,884 | 0 | 0 | 65,488 | 147,372 | 1,033,349 | 57,595 | 1,090,944 |
| 30737 | St. Brides Correctional Center | 72,482 | 497,103 | 265,448 | 22,416 | 857,449 | 65,025 | 0 | 0 | 369,421 | 434,446 | 820,576 | (131,948) | 688,628 |
| 30738 | Southwestern Virginia Training Center | 2,967 | 20,346 | 10,865 | 0 | 34,178 | 2,662 | 0 | 0 | 6,736,758 | 6,739,420 | 33,586 | (4,424,411) | (4,390,825) |
| 30739 | Southern Virginia Mental Health Institute | 176,529 | 1,210,688 | 646,494 | 762,688 | 2,796,399 | 158,366 | 0 | 0 | 0 | 158,366 | 1,998,503 | 386,682 | 2,385,185 |
| 30741 | Red Onion State Prison | 88,055 | 603,907 | 322,480 | 135,843 | 1,150,285 | 78,995 | 0 | 0 | 72,860 | 151,855 | 996,879 | 41,189 | 1,038,068 |
| 30742 | Department of Corrections - Employee Relations and Training | 123,162 | 844,681 | 451,050 | 451,339 | 1,870,232 | 110,490 | 0 | 0 | 23,597 | 134,087 | 1,394,328 | 162,026 | 1,556,354 |
| 30743 | Fluvanna Women's Correctional Center | 143,476 | 984,005 | 525,448 | 2,424,158 | 4,077,087 | 128,714 | 0 | 0 | 0 | 128,714 | 1,624,313 | 1,156,202 | 2,780,515 |
| 30745 | Nottoway Correctional Center | 119,135 | 817,064 | 436,303 | 542,040 | 1,914,542 | 106,877 | 0 | 0 | 146,626 | 253,503 | 1,348,740 | 353,726 | 1,702,466 |
| 30747 | Marion Correctional Treatment Center | 78,119 | 535,767 | 286,094 | 274,204 | 1,174,184 | 70,082 | 0 | 0 | 0 | 70,082 | 884,399 | 142,934 | 1,027,333 |
| 30748 | Hiram W. Davis Medical Center | 162,747 | 1,116,171 | 596,023 | 694,233 | 2,569,174 | 146,001 | 0 | 0 | 56,716 | 202,717 | 1,842,482 | 173,692 | 2,016,174 |
| 30749 | Buckingham Correctional Center | 82,606 | 566,540 | 302,526 | 21,606 | 973,278 | 74,107 | 0 | 0 | 40,370 | 114,477 | 935,196 | 21,136 | 956,332 |
| 30751 | Department for the Deaf and Hard-of-Hearing | 10,708 | 73,438 | 39,215 | 37,731 | 161,092 | 9,606 | 0 | 0 | 29,451 | 39,057 | 121,226 | (17,510) | 103,716 |
| 30752 | Deep Meadow Correctional Center | 110,720 | 759,350 | 405,485 | 313,127 | 1,588,682 | 99,328 | 0 | 0 | 391,337 | 490,665 | 1,253,472 | (246,116) | 1,007,356 |
| 30753 | Deerfield Correctional Center | 107,868 | 739,793 | 395,041 | 110,037 | 1,352,739 | 96,769 | 0 | 0 | 410,032 | 506,801 | 1,221,188 | (30,322) | 1,190,866 |
| 30754 | Augusta Correctional Center | 60,122 | 412,336 | 220,183 | 0 | 692,641 | 53,935 | 0 | 0 | 99,529 | 153,464 | 680,650 | (106,793) | 573,857 |
| 30756 | Department of Corrections - Division of Institutions | 548,249 | 3,760,060 | 2,007,831 | 1,122,181 | 7,438,321 | 491,838 | 0 | 0 | 0 | 491,838 | 6,206,792 | 843,466 | 7,050,258 |

**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 Investments | Changes in Proportionate Share Assumptions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportionate Share Assumptions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense | | |
| | | | | | | | | | | | | | | |
| 30757 | Western Region Correctional Field Units | 24,095 | 165,250 | 88,242 | 143,401 | 420,988 | 21,616 | 0 | 0 | 19,446 | 41,062 | 272,781 | 14,776 | 287,557 |
| 30760 | Central Reg Corr Field Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30761 | Baskerville Correctional Center | 39,454 | 270,589 | 144,491 | 31,328 | 485,862 | 35,394 | 0 | 0 | 92,627 | 128,021 | 446,665 | (4,600) | 442,065 |
| 30765 | Department of Social Services | 1,921,551 | 13,178,584 | 7,037,221 | 1,586,451 | 23,723,807 | 1,723,839 | 0 | 0 | 630,787 | 2,354,626 | 21,754,102 | (252,176) | 21,501,926 |
| 30766 | Virginia Parole Board | 11,209 | 76,876 | 41,051 | 20,818 | 149,954 | 10,056 | 0 | 0 | 81,522 | 91,578 | 126,901 | (99,225) | 27,676 |
| 30767 | Division of Community Corrections | 218,152 | 1,496,156 | 798,931 | 516,740 | 3,029,979 | 195,706 | 0 | 0 | 187,725 | 383,431 | 2,469,729 | 304,669 | 2,774,398 |
| 30768 | Keen Mountain Correctional Center | 70,164 | 481,209 | 256,961 | 86,501 | 894,835 | 62,945 | 0 | 0 | 80,212 | 143,157 | 794,340 | (53,457) | 740,883 |
| 30769 | Greensville Correctional Center | 183,908 | 1,261,300 | 673,521 | 50,908 | 2,169,637 | 164,985 | 0 | 0 | 319,972 | 484,957 | 2,082,049 | (206,785) | 1,875,264 |
| 30770 | Dillwyn Correctional Center | 89,772 | 615,686 | 328,770 | 5,038 | 1,039,266 | 80,535 | 0 | 0 | 56,269 | 136,804 | 1,016,323 | (48,365) | 967,958 |
| 30771 | Indian Creek Correctional Center | 59,637 | 409,011 | 218,407 | 71,855 | 758,910 | 53,500 | 0 | 0 | 128,477 | 181,977 | 675,161 | (43,489) | 631,672 |
| 30772 | Haynesville Correctional Center | 102,280 | 701,468 | 374,576 | 91,509 | 1,269,833 | 91,756 | 0 | 0 | 62,237 | 153,993 | 1,157,924 | (25,623) | 1,132,301 |
| 30773 | Coffeeewood Correctional Center | 71,734 | 491,974 | 262,709 | 155,262 | 981,679 | 64,353 | 0 | 0 | 109,935 | 174,288 | 812,110 | (97,230) | 714,880 |
| 30774 | Lunenburg Correctional Center | 70,649 | 484,535 | 258,736 | 149,454 | 963,374 | 63,380 | 0 | 0 | 16,744 | 80,124 | 799,829 | 58,145 | 857,974 |
| 30775 | Pocahontas State Correctional Center | 70,115 | 480,871 | 256,780 | 60,496 | 868,262 | 62,901 | 0 | 0 | 118,553 | 181,454 | 793,782 | (73,713) | 720,069 |
| 30776 | Green Rock Correctional Center | 86,115 | 590,606 | 315,377 | 209,034 | 1,201,132 | 77,254 | 0 | 0 | 52,764 | 130,018 | 974,922 | 123,393 | 1,098,315 |
| 30777 | Department of Juvenile Justice | 1,252,598 | 8,590,695 | 4,587,338 | 390,324 | 14,820,955 | 1,123,715 | 0 | 0 | 423,062 | 1,546,777 | 14,180,800 | (287,895) | 13,892,905 |
| 30778 | Department of Forensic Science | 448,624 | 3,076,797 | 1,642,976 | 796,532 | 5,964,929 | 402,464 | 0 | 0 | 0 | 402,464 | 5,078,919 | 693,264 | 5,772,183 |
| 30785 | River North Correctional Center | 83,420 | 572,119 | 305,506 | 234,712 | 1,195,757 | 74,837 | 0 | 0 | 78,218 | 153,055 | 944,407 | 121,029 | 1,065,436 |
| 30786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30794 | Virginia Center for Behavioral Rehabilitation | 384,129 | 2,634,477 | 1,406,782 | 3,504,076 | 7,929,464 | 344,606 | 0 | 0 | 0 | 344,606 | 4,348,774 | 1,262,246 | 5,611,020 |
| 30841 | Department of Aviation | 49,973 | 342,731 | 183,014 | 122,947 | 698,665 | 44,831 | 0 | 0 | 0 | 44,831 | 565,751 | 58,479 | 624,230 |
| 30848 | Indigent Defense Commission | 606,317 | 4,158,306 | 2,220,490 | 20,498 | 7,005,611 | 543,932 | 0 | 0 | 436,729 | 980,661 | 6,864,183 | (310,163) | 6,554,020 |
| 30851 | Tobacco Indemnification & Revitalization Commission | 14,883 | 102,070 | 54,504 | 0 | 171,457 | 13,352 | 0 | 0 | 95,010 | 108,362 | 168,488 | (30,162) | 138,326 |
| 30852 | Virginia Tobacco Settlement Foundation | 22,936 | 157,303 | 83,998 | 2,160 | 266,397 | 20,576 | 0 | 0 | 34,916 | 55,492 | 259,663 | (1,196) | 258,467 |
| 30912 | Department of Veterans Services | 216,164 | 1,482,517 | 791,648 | 1,753,319 | 4,243,648 | 193,923 | 0 | 0 | 0 | 193,923 | 2,447,214 | 1,535,038 | 3,982,252 |
| 30913 | Veterans Services Foundation | 1,759 | 12,061 | 6,441 | 26,632 | 46,893 | 1,578 | 0 | 0 | 264 | 1,842 | 19,910 | 35,409 | 55,319 |
| 30922 | Sitter-Barfoot Veterans Care Center | 238,311 | 1,634,409 | 872,757 | 91,284 | 2,836,761 | 213,791 | 0 | 0 | 640,690 | 854,481 | 2,697,946 | 194,788 | 2,892,734 |
| 30937 | Southern Virginia Higher Education Center | 38,813 | 266,192 | 142,144 | 36,473 | 483,622 | 34,819 | 0 | 0 | 119,699 | 154,518 | 439,408 | (9,153) | 430,255 |
| 30938 | New College Institute | 14,455 | 99,139 | 52,939 | 77,419 | 243,952 | 12,968 | 0 | 0 | 72,860 | 85,828 | 163,650 | 21,668 | 185,318 |
| 30942 | Virginia Museum of Natural History | 26,585 | 182,327 | 97,361 | 0 | 306,273 | 23,849 | 0 | 0 | 198,643 | 222,492 | 300,971 | (129,145) | 171,826 |
| 30948 | Southwest Virginia Higher Education Center | 20,389 | 139,831 | 74,668 | 0 | 234,888 | 18,290 | 0 | 0 | 149,072 | 167,362 | 230,822 | (58,029) | 172,793 |
| 30957 | Commonwealth's Attorneys' Services Council | 9,220 | 63,237 | 33,768 | 35,254 | 141,479 | 8,271 | 0 | 0 | 0 | 8,271 | 104,386 | 10,772 | 115,158 |
| 30960 | Department of Fire Programs | 76,131 | 522,127 | 278,810 | 97,162 | 974,230 | 68,298 | 0 | 0 | 0 | 68,298 | 861,884 | 15,453 | 877,337 |
| 30961 | Division of Capitol Police | 11,472 | 78,680 | 42,014 | 96,714 | 228,880 | 10,292 | 0 | 0 | 5,658 | 15,950 | 129,878 | 29,562 | 159,440 |
| 30999 | Department of Alcoholic Beverage Control | 964,724 | 6,616,373 | 3,533,072 | 2,599,768 | 13,713,937 | 865,462 | 0 | 0 | 0 | 865,462 | 10,921,755 | 1,943,800 | 12,865,555 |
| 35106 | Arlington County Health Department | 1,323 | 9,074 | 4,845 | 1,060 | 16,302 | 1,186 | 0 | 0 | 868 | 2,054 | 14,979 | 741 | 15,720 |
| 35129 | Fairfax County Health Department | 48,510 | 332,698 | 177,657 | 0 | 558,865 | 43,518 | 0 | 0 | 572,768 | 616,286 | 549,190 | (601,613) | (52,423) |
| 35885 | Fort Monroe Federal Area Development Authority | 27,949 | 191,683 | 102,357 | 71,570 | 393,559 | 25,073 | 0 | 0 | 98,620 | 123,693 | 316,415 | 28,703 | 345,118 |
| Total for State Employers | | 82,179,038 | 563,608,842 | 300,961,017 | 114,531,292 | 1,061,280,189 | 73,723,478 | 0 | 0 | 114,531,292 | 188,254,770 | 930,358,269 | 0 | 930,358,269 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|--|-----------|-----------|-----------|-----------|--------|
| 30100 | Senate | 282,763 | 544,372 | 328,686 | 280,225 | 0 |
| 30101 | House of Delegates | 460,970 | 855,084 | 474,941 | 472,258 | 0 |
| 30103 | Magistrate System | 475,489 | 1,317,628 | 865,754 | 794,797 | 0 |
| 30107 | Division of Legislative Services | 44,313 | 344,684 | 223,878 | 233,786 | 0 |
| 30109 | Division of Legislative Automated Systems | 92,913 | 134,939 | 85,278 | 71,747 | 0 |
| 30110 | Joint Legislative Audit and Review Commission | 191,281 | 276,094 | 170,097 | 113,392 | 0 |
| 30111 | Supreme Court | 875,306 | 1,535,019 | 904,810 | 825,533 | 0 |
| 30112 | Judicial Inquiry and Review Commission | 14,690 | 28,665 | 17,693 | 16,444 | 0 |
| 30114 | General District Courts | 1,502,764 | 2,382,642 | 1,353,402 | 1,383,920 | 0 |
| 30115 | Juvenile and Domestic Relations District Courts | 970,196 | 1,431,099 | 827,850 | 833,149 | 0 |
| 30116 | Combined District Courts | (46,678) | 183,279 | 162,442 | 256,073 | 0 |
| 30117 | Virginia State Bar | 100,315 | 459,112 | 286,685 | 272,319 | 0 |
| 30119 | Office of the Lieutenant Governor | 14,478 | 4,230 | (1,918) | 3,347 | 0 |
| 30121 | Office of the Governor | 208,267 | 198,886 | 75,450 | 56,009 | 0 |
| 30122 | Department of Planning and Budget | 148,894 | 294,789 | 172,160 | 169,889 | 0 |
| 30123 | Department of Military Affairs | 814,388 | 1,346,074 | 738,274 | 601,895 | 0 |
| 30125 | Virginia Court of Appeals | 61,998 | 187,197 | 105,401 | 154,712 | 0 |
| 30127 | Department of Emergency Management | 317,959 | 384,571 | 288,159 | 333,973 | 0 |
| 30128 | Virginia Veterans Care Center | 605,339 | 915,393 | 548,698 | 379,887 | 0 |
| 30129 | Department of Human Resource Management | 622,124 | 809,916 | 447,981 | 355,283 | 0 |
| 30132 | State Board of Elections | 602,304 | 530,302 | 245,212 | 147,802 | 0 |
| 30133 | Auditor of Public Accounts | 146,019 | 439,934 | 275,654 | 343,073 | 0 |
| 30136 | Virginia Information Technologies Agency (VITA) | 766,372 | 1,576,089 | 910,625 | 855,907 | 0 |
| 30140 | Department of Criminal Justice Services | 703,248 | 967,780 | 538,270 | 329,395 | 0 |
| 30141 | Office of the Attorney General and Department of Law | 849,682 | 2,033,554 | 1,294,469 | 1,186,696 | 0 |
| 30143 | Office of the Attorney General - Division of Debt Collection | 43,326 | 54,738 | 31,734 | 58,831 | 0 |
| 30146 | Science Museum of Virginia | 64,325 | 177,404 | 103,726 | 144,744 | 0 |
| 30147 | Office of the State Inspector General | 210,392 | 251,338 | 145,808 | 130,796 | 0 |
| 30148 | Virginia Commission for the Arts | 19,598 | 31,683 | 18,455 | 8,502 | 0 |
| 30151 | Department of Accounts | 571,692 | 1,043,666 | 585,876 | 495,740 | 0 |
| 30152 | Department of the Treasury | 464,897 | 693,934 | 367,929 | 321,183 | 0 |
| 30154 | Department of Motor Vehicles | 3,704,783 | 7,292,060 | 4,266,311 | 3,914,864 | 0 |
| 30156 | Department of State Police | 1,611,504 | 2,709,710 | 1,543,451 | 1,509,813 | 0 |
| 30157 | Compensation Board | 8,104 | 64,925 | 35,484 | 36,759 | 0 |
| 30160 | Virginia Criminal Sentencing Commission | 33,503 | 65,274 | 35,054 | 27,878 | 0 |
| 30161 | Department of Taxation | 1,457,738 | 3,307,503 | 1,921,150 | 1,989,959 | 0 |
| 30162 | Department of Accounts - Transfer Payments (CHRF) | 9,326 | 10,271 | 5,515 | 5,119 | 0 |
| 30164 | Virginia Management Fellows Administration | 234,392 | 182,798 | 76,900 | 24,947 | 0 |
| 30165 | Department of Housing and Community Development | 252,769 | 470,396 | 287,437 | 260,868 | 0 |
| 30166 | Secretary of the Commonwealth | 2,732 | 56,913 | 39,741 | 20,695 | 0 |
| 30170 | Council on Human Rights | 0 | 0 | 0 | 0 | 0 |
| 30171 | State Corporation Commission | 1,571,418 | 3,258,575 | 1,979,014 | 2,026,955 | 0 |
| 30172 | State Lottery Department | 1,144,329 | 1,854,146 | 963,716 | 867,105 | 0 |
| 30174 | Virginia College Savings Plan | 842,554 | 1,037,703 | 554,113 | 382,148 | 0 |
| 30175 | VA Office of Protection and Advocacy | 0 | 0 | 0 | 0 | 0 |
| 30180 | Secretary of Administration | 14,540 | 33,387 | 18,687 | 26,321 | 0 |
| 30181 | Department of Labor and Industry | 240,080 | 615,599 | 393,568 | 337,119 | 0 |
| 30182 | Virginia Employment Commission | 1,191,747 | 2,472,185 | 1,613,611 | 1,446,568 | 0 |
| 30183 | Secretary of Natural Resources | (100,935) | (37,739) | 0 | 0 | 0 |
| 30185 | Secretary of Education | (57,243) | (19,487) | 12,119 | 7,308 | 0 |
| 30186 | Secretary of Transportation | (60,074) | (34,965) | (6,035) | 6,458 | 0 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|--|-------------|------------|------------|------------|--------|
| 30187 | Secretary of Public Safety | 36,501 | 40,660 | 12,344 | 21,618 | 0 |
| 30188 | Secretary of Health and Human Resources | (45,324) | (19,397) | 0 | 0 | 0 |
| 30190 | Secretary of Finance | 7,771 | 18,933 | 17,286 | 14,311 | 0 |
| 30191 | Virginia Workers' Compensation Commission | 791,618 | 1,479,872 | 911,877 | 783,562 | 0 |
| 30192 | Secretary of Commerce and Trade | 21,563 | 14,184 | (2,208) | 2,243 | 0 |
| 30193 | Secretary of Agriculture and Forestry | 86,646 | 67,318 | 11,205 | 11,234 | 0 |
| 30194 | Department of General Services | 1,976,751 | 3,342,478 | 1,874,271 | 1,544,656 | 0 |
| 30199 | Department of Conservation and Recreation | 997,918 | 1,612,363 | 919,542 | 1,008,629 | 0 |
| 30200 | Office of Children's Services | 51,456 | 70,818 | 46,236 | 43,236 | 0 |
| 30201 | Department of Education - Central Office Operations | 1,637,595 | 2,233,544 | 1,294,460 | 997,521 | 0 |
| 30202 | The Library of Virginia | 350,778 | 557,023 | 306,170 | 291,839 | 0 |
| 30203 | Woodrow Wilson Rehabilitation Center | (527,217) | 27,836 | 228,966 | 453,932 | 0 |
| 30204 | The College of William and Mary | 1,418,194 | 3,900,397 | 2,356,692 | 2,561,354 | 0 |
| 30206 | VCU - Medical College of Virginia Hospitals Authority | (2,832,194) | (778,454) | 37,596 | 906,361 | 0 |
| 30207 | University of Virginia - Academic Division | 18,719,877 | 27,561,723 | 14,188,669 | 13,836,171 | 0 |
| 30208 | Virginia Polytechnic Institute and State University | 8,168,937 | 19,241,607 | 11,503,593 | 11,496,369 | 0 |
| 30209 | University of Virginia Medical Center | (1,144,555) | 931,040 | 895,938 | 1,664,760 | 0 |
| 30211 | Virginia Military Institute | 730,897 | 1,338,357 | 766,995 | 722,380 | 0 |
| 30212 | Virginia State University | 1,070,222 | 2,208,223 | 1,262,318 | 1,456,971 | 0 |
| 30213 | Norfolk State University | 1,515,089 | 2,680,713 | 1,398,143 | 1,540,368 | 0 |
| 30214 | Longwood University | 1,238,709 | 1,929,686 | 1,070,468 | 1,144,815 | 0 |
| 30215 | University of Mary Washington | 95,197 | 1,218,677 | 811,649 | 933,752 | 0 |
| 30216 | James Madison University | 8,006,546 | 11,053,083 | 5,868,086 | 4,997,157 | 0 |
| 30217 | Radford University | 4,248,486 | 6,166,219 | 3,444,133 | 2,264,340 | 0 |
| 30218 | Virginia School for Deaf and Blind | 252,579 | 484,152 | 272,615 | 254,971 | 0 |
| 30221 | Old Dominion University | 4,001,695 | 6,941,371 | 3,945,663 | 3,823,941 | 0 |
| 30222 | Department of Professional and Occupational Regulation | 324,088 | 583,403 | 328,653 | 435,914 | 0 |
| 30223 | Department of Health Professions | 1,289,849 | 1,742,171 | 921,563 | 664,453 | 0 |
| 30226 | Board of Accountancy | 59,904 | 83,224 | 46,399 | 36,108 | 0 |
| 30232 | Minority Business Enterprise | 0 | 0 | 0 | 0 | 0 |
| 30233 | Board of Bar Examiners | (2,229) | 13,941 | 7,509 | 23,680 | 0 |
| 30234 | Cooperative Extension and Agricultural Research Service | 121,633 | 277,785 | 173,838 | 148,072 | 0 |
| 30236 | Virginia Commonwealth University | 15,992,018 | 21,717,879 | 11,692,776 | 10,011,447 | 0 |
| 30238 | Virginia Museum of Fine Arts | 895,992 | 1,086,415 | 576,485 | 508,240 | 0 |
| 30239 | Frontier Culture Museum of Virginia | 62,150 | 121,406 | 62,734 | 56,063 | 0 |
| 30241 | Richard Bland College | 85,231 | 348,530 | 243,830 | 212,747 | 0 |
| 30242 | Christopher Newport University | 1,782,772 | 2,657,446 | 1,367,664 | 1,300,468 | 0 |
| 30245 | State Council of Higher Education for Virginia | 302,372 | 366,456 | 184,686 | 170,396 | 0 |
| 30246 | University of Virginia's College at Wise | 119,238 | 519,071 | 352,070 | 363,878 | 0 |
| 30247 | George Mason University | 9,670,791 | 14,020,712 | 7,779,158 | 6,136,800 | 0 |
| 30261 | Virginia Community College System - Central Office Operations | (202,521) | 520,074 | 373,380 | 638,601 | 0 |
| 30262 | Department of Rehabilitative Services | (157,238) | 2,318,973 | 1,785,395 | 1,968,269 | 0 |
| 30263 | Virginia Rehabilitation Center for the Blind and Vision Impaired | (12,554) | 23,951 | 33,750 | 45,535 | 0 |
| 30268 | Virginia Institute of Marine Science | 209,035 | 786,246 | 487,901 | 552,509 | 0 |
| 30270 | Virginia Community College System - Shared Services | 1,587,916 | 828,095 | 262,530 | 184,162 | 0 |
| 30275 | New River Community College | 64,149 | 405,499 | 255,340 | 285,543 | 0 |
| 30276 | Southside Virginia Community College | (309,994) | 157,523 | 107,200 | 308,448 | 0 |
| 30277 | Paul D. Camp Community College | 189,613 | 245,903 | 123,399 | 137,905 | 0 |
| 30278 | Rappahannock Community College | 276,599 | 529,324 | 282,654 | 239,394 | 0 |
| 30279 | Danville Community College | (336,993) | 123,465 | 159,034 | 246,956 | 0 |
| 30280 | Northern Virginia Community College | 3,012,465 | 7,243,878 | 4,084,950 | 3,773,504 | 0 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|--|-------------|------------|-----------|-----------|--------|
| 30282 | Piedmont Virginia Community College | 347,777 | 481,452 | 265,319 | 363,893 | 0 |
| 30283 | J. Sargeant Reynolds Community College | (889,151) | 374,046 | 471,808 | 792,806 | 0 |
| 30284 | Eastern Shore Community College | (206,888) | (40,467) | (10,129) | 88,372 | 0 |
| 30285 | Patrick Henry Community College | 545,154 | 939,939 | 522,750 | 405,213 | 0 |
| 30286 | Virginia Western Community College | 203,810 | 658,269 | 457,450 | 478,209 | 0 |
| 30287 | Dabney S. Lancaster Community College | (85,244) | 74,366 | 60,645 | 123,380 | 0 |
| 30288 | Wytheville Community College | (58,285) | 145,863 | 134,228 | 205,637 | 0 |
| 30290 | John Tyler Community College | 152,736 | 998,030 | 530,227 | 567,722 | 0 |
| 30291 | Blue Ridge Community College | 343,779 | 716,040 | 360,706 | 349,187 | 0 |
| 30292 | Central Virginia Community College | 528,937 | 735,682 | 350,792 | 319,084 | 0 |
| 30293 | Thomas Nelson Community College | (1,810,385) | (681,177) | (130,397) | 582,755 | 0 |
| 30294 | Southwest Virginia Community College | 92,532 | 533,229 | 328,887 | 233,424 | 0 |
| 30295 | Tidewater Community College | (2,519,143) | 903,427 | 1,382,983 | 1,694,936 | 0 |
| 30296 | Virginia Highlands Community College | (92,375) | 192,608 | 149,720 | 205,166 | 0 |
| 30297 | Germanna Community College | 701,063 | 1,166,414 | 687,803 | 506,466 | 0 |
| 30298 | Lord Fairfax Community College | 40,142 | 711,123 | 448,994 | 447,183 | 0 |
| 30299 | Mountain Empire Community College | 225,204 | 438,685 | 250,406 | 255,077 | 0 |
| 30301 | Department of Agriculture and Consumer Services | 778,855 | 1,761,418 | 1,065,121 | 1,035,458 | 0 |
| 30310 | Virginia Economic Development Partnership | 1,090,335 | 1,212,926 | 700,376 | 435,606 | 0 |
| 30320 | Virginia Tourism Authority | 371,434 | 456,713 | 220,357 | 225,392 | 0 |
| 30325 | Department of Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 30330 | Virginia - Israel Advisory Board | 5,576 | 22,676 | 3,160 | 3,907 | 0 |
| 30350 | Department of Small Business and Supplier Diversity | 181,779 | 249,616 | 108,061 | 103,967 | 0 |
| 30400 | Jamestown-Yorktown Commemoration | 4,289 | (55,630) | (45,292) | 19,574 | 0 |
| 30402 | Marine Resources Commission | 195,452 | 345,209 | 215,918 | 172,640 | 0 |
| 30403 | Department of Game and Inland Fisheries | 281,238 | 853,328 | 584,611 | 675,415 | 0 |
| 30405 | Virginia Racing Commission | 33,597 | 34,436 | 19,647 | 11,288 | 0 |
| 30407 | Virginia Port Authority | (33,811) | (456) | 10,043 | 10,782 | 0 |
| 30409 | Department of Mines, Minerals and Energy | 52,120 | 762,956 | 549,176 | 512,654 | 0 |
| 30411 | Department of Forestry | 254,510 | 814,772 | 505,240 | 492,050 | 0 |
| 30413 | Commission on Virginia Alcohol Safety Action Program | 13,004 | 32,397 | 20,365 | 25,237 | 0 |
| 30417 | Gunston Hall | 8,644 | 5,775 | 6,092 | 5,571 | 0 |
| 30423 | Department of Historic Resources | 99,700 | 191,010 | 118,547 | 107,061 | 0 |
| 30425 | Jamestown - Yorktown Foundation | 298,308 | 480,240 | 280,594 | 292,363 | 0 |
| 30440 | Department of Environmental Quality | 1,888,623 | 3,883,805 | 2,344,807 | 2,192,611 | 0 |
| 30454 | Office of Commonwealth Preparedness | (21,430) | (15,392) | 0 | 0 | 0 |
| 30505 | Department of Rail and Public Transportation | 363,924 | 530,666 | 339,109 | 216,456 | 0 |
| 30506 | Motor Vehicle Dealer Board | 32,162 | 90,695 | 56,972 | 56,604 | 0 |
| 30507 | Towing and Recovery Operations Board | 0 | 0 | 0 | 0 | 0 |
| 30510 | Virginia Department of Transportation | 5,366,288 | 9,135,015 | 5,438,276 | 4,769,252 | 0 |
| 30511 | Virginia Department of Transportation | 1,513,929 | 2,286,361 | 1,325,032 | 1,399,586 | 0 |
| 30512 | Virginia Department of Transportation | 1,152,967 | 2,946,074 | 1,811,030 | 1,704,921 | 0 |
| 30513 | Virginia Department of Transportation | 1,440,902 | 2,229,242 | 1,392,000 | 1,265,969 | 0 |
| 30514 | Virginia Department of Transportation | 1,142,920 | 3,022,868 | 1,944,351 | 1,899,287 | 0 |
| 30515 | Virginia Department of Transportation | 1,523,292 | 3,139,249 | 1,857,500 | 1,943,629 | 0 |
| 30516 | Virginia Department of Transportation | 1,259,401 | 1,749,439 | 1,109,364 | 1,191,436 | 0 |
| 30517 | Virginia Department of Transportation | 1,239,222 | 1,945,254 | 1,136,745 | 1,133,093 | 0 |
| 30518 | Virginia Department of Transportation | 1,034,964 | 2,403,258 | 1,409,176 | 1,415,164 | 0 |
| 30519 | Virginia Department of Transportation | 1,909,330 | 3,985,022 | 2,412,676 | 2,392,567 | 0 |
| 30601 | Department of Health | 6,650,623 | 13,047,306 | 7,673,704 | 7,376,881 | 0 |
| 30602 | Department of Medical Assistance Services | 3,022,303 | 3,949,284 | 2,216,156 | 1,473,577 | 0 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|---|-------------|-------------|-------------|-----------|--------|
| 30606 | Virginia Board for People With Disabilities | 35,216 | 45,194 | 25,895 | 25,670 | 0 |
| 30701 | Department of Corrections - Central Administration | 1,764,195 | 2,302,598 | 1,174,738 | 983,519 | 0 |
| 30702 | Virginia Department for the Blind and Vision Impaired | 63,400 | 355,394 | 277,594 | 313,946 | 0 |
| 30703 | Central State Hospital | 2,560,901 | 3,704,967 | 2,022,638 | 1,571,539 | 0 |
| 30704 | Eastern State Hospital | 707,126 | 2,422,389 | 1,760,674 | 1,282,685 | 0 |
| 30705 | Southwestern Virginia Mental Health Institute | 1,440,031 | 2,298,855 | 1,325,828 | 967,272 | 0 |
| 30706 | Western State Hospital | 1,782,120 | 2,741,236 | 1,552,928 | 1,368,580 | 0 |
| 30707 | Central Virginia Training Center | (7,123,623) | (4,054,391) | (1,375,769) | 246,304 | 0 |
| 30708 | Commonwealth Center for Children and Adolescents | 954,907 | 910,692 | 300,929 | 308,356 | 0 |
| 30709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 | 0 |
| 30711 | Virginia Correctional Enterprises | (84,846) | 37,457 | 14,258 | 361,216 | 0 |
| 30716 | Virginia Correctional Center for Women | 44,699 | 360,381 | 195,062 | 212,728 | 0 |
| 30718 | Bland Correctional Center | 157,038 | 257,281 | 144,527 | 149,122 | 0 |
| 30720 | Department of Behavioral Health & Developmental Services | 3,293,385 | 3,568,952 | 1,901,095 | 1,453,263 | 0 |
| 30721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 | 0 |
| 30723 | Southeastern Virginia Training Center | 593,934 | 1,085,526 | 584,985 | 470,847 | 0 |
| 30724 | Catawba Hospital | 558,001 | 948,029 | 543,665 | 514,355 | 0 |
| 30725 | Northern Virginia Training Center | (112,464) | (2,215) | 0 | 0 | 0 |
| 30726 | Southside Virginia Training Center | 0 | 0 | 0 | 0 | 0 |
| 30728 | Northern Virginia Mental Health Institute | 2,372,690 | 2,563,693 | 1,327,817 | 875,445 | 0 |
| 30729 | Piedmont Geriatric Hospital | 811,310 | 1,403,132 | 758,305 | 617,508 | 0 |
| 30733 | Sussex I State Prison | (43,210) | 97,160 | 130,231 | 115,799 | 0 |
| 30734 | Sussex II State Prison | (67,483) | 113,108 | 157,436 | 106,772 | 0 |
| 30735 | Wallen's Ridge State Prison | 257,909 | 379,987 | 197,889 | 200,933 | 0 |
| 30737 | St. Brides Correctional Center | (21,849) | 142,882 | 142,410 | 159,560 | 0 |
| 30738 | Southwestern Virginia Training Center | (3,845,658) | (2,503,218) | (362,896) | 6,530 | 0 |
| 30739 | Southern Virginia Mental Health Institute | 748,482 | 975,781 | 525,165 | 388,605 | 0 |
| 30741 | Red Onion State Prison | 252,924 | 362,934 | 188,730 | 193,842 | 0 |
| 30742 | Department of Corrections - Employee Relations and Training | 470,867 | 624,203 | 369,950 | 271,125 | 0 |
| 30743 | Fluvanna Women's Correctional Center | 1,570,906 | 1,484,654 | 576,968 | 315,845 | 0 |
| 30745 | Nottoway Correctional Center | 468,064 | 566,147 | 364,567 | 262,261 | 0 |
| 30747 | Marion Correctional Treatment Center | 338,787 | 391,685 | 201,659 | 171,971 | 0 |
| 30748 | Hiram W. Davis Medical Center | 572,721 | 917,834 | 517,633 | 358,269 | 0 |
| 30749 | Buckingham Correctional Center | 173,930 | 312,947 | 190,077 | 181,847 | 0 |
| 30751 | Department for the Deaf and Hard-of-Hearing | 19,062 | 45,978 | 33,423 | 23,572 | 0 |
| 30752 | Deep Meadow Correctional Center | 73,642 | 452,345 | 328,295 | 243,735 | 0 |
| 30753 | Deerfield Correctional Center | 85,319 | 345,805 | 177,355 | 237,459 | 0 |
| 30754 | Augusta Correctional Center | 63,048 | 216,700 | 127,077 | 132,352 | 0 |
| 30756 | Department of Corrections - Division of Institutions | 1,849,952 | 2,486,713 | 1,402,915 | 1,206,903 | 0 |
| 30757 | Western Region Correctional Field Units | 95,266 | 151,900 | 79,719 | 53,041 | 0 |
| 30760 | Central Reg Corr Field Units | 0 | 0 | 0 | 0 | 0 |
| 30761 | Baskerville Correctional Center | 73,827 | 120,956 | 76,204 | 86,854 | 0 |
| 30765 | Department of Social Services | 4,083,783 | 8,222,790 | 4,832,550 | 4,230,058 | 0 |
| 30766 | Virginia Parole Board | (43,146) | 46,057 | 30,790 | 24,675 | 0 |
| 30767 | Division of Community Corrections | 721,613 | 884,197 | 560,503 | 480,235 | 0 |
| 30768 | Keen Mountain Correctional Center | 102,706 | 312,943 | 181,570 | 154,459 | 0 |
| 30769 | Greensville Correctional Center | 197,517 | 690,099 | 392,211 | 404,853 | 0 |
| 30770 | Dillwyn Correctional Center | 152,237 | 349,342 | 203,259 | 197,624 | 0 |
| 30771 | Indian Creek Correctional Center | 91,449 | 233,906 | 120,293 | 131,285 | 0 |
| 30772 | Haynesville Correctional Center | 198,136 | 433,733 | 258,814 | 225,157 | 0 |
| 30773 | Coffeewood Correctional Center | 130,265 | 317,216 | 201,996 | 157,914 | 0 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|---|-------------|-------------|-------------|-------------|--------|
| 30774 | Lunenburg Correctional Center | 190,404 | 339,218 | 198,103 | 155,525 | 0 |
| 30775 | Pocahontas State Correctional Center | 157,795 | 232,987 | 141,677 | 154,349 | 0 |
| 30776 | Green Rock Correctional Center | 241,138 | 396,522 | 243,880 | 189,574 | 0 |
| 30777 | Department of Juvenile Justice | 2,479,943 | 5,031,352 | 3,005,444 | 2,757,439 | 0 |
| 30778 | Department of Forensic Science | 1,430,236 | 2,028,966 | 1,115,673 | 987,590 | 0 |
| 30785 | River North Correctional Center | 260,665 | 366,257 | 232,142 | 183,638 | 0 |
| 30786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 | 0 |
| 30794 | Virginia Center for Behavioral Rehabilitation | 2,434,923 | 2,849,249 | 1,455,074 | 845,612 | 0 |
| 30841 | Department of Aviation | 161,189 | 245,759 | 136,876 | 110,010 | 0 |
| 30848 | Indigent Defense Commission | 1,130,706 | 2,245,386 | 1,314,126 | 1,334,732 | 0 |
| 30851 | Tobacco Indemnification & Revitalization Commission | (23,356) | 27,214 | 26,475 | 32,762 | 0 |
| 30852 | Virginia Tobacco Settlement Foundation | 35,514 | 77,715 | 47,185 | 50,491 | 0 |
| 30912 | Department of Veterans Services | 1,536,031 | 1,358,927 | 678,910 | 475,857 | 0 |
| 30913 | Veterans Services Foundation | 29,919 | 7,066 | 4,194 | 3,872 | 0 |
| 30922 | Sitter-Barfoot Veterans Care Center | 295,579 | 698,147 | 463,942 | 524,612 | 0 |
| 30937 | Southern Virginia Higher Education Center | 60,744 | 119,418 | 63,499 | 85,443 | 0 |
| 30938 | New College Institute | 54,607 | 54,402 | 17,293 | 31,822 | 0 |
| 30942 | Virginia Museum of Natural History | (44,299) | 43,609 | 25,948 | 58,523 | 0 |
| 30948 | Southwest Virginia Higher Education Center | (31,236) | 28,809 | 25,069 | 44,884 | 0 |
| 30957 | Commonwealth's Attorneys' Services Council | 43,578 | 44,343 | 24,988 | 20,299 | 0 |
| 30960 | Department of Fire Programs | 221,049 | 332,160 | 185,132 | 167,591 | 0 |
| 30961 | Division of Capitol Police | 56,366 | 82,845 | 48,464 | 25,255 | 0 |
| 30999 | Department of Alcoholic Beverage Control | 3,488,893 | 4,687,640 | 2,548,221 | 2,123,721 | 0 |
| 35106 | Arlington County Health Department | 3,096 | 5,353 | 2,886 | 2,913 | 0 |
| 35129 | Fairfax County Health Department | (251,310) | 30,749 | 56,351 | 106,789 | 0 |
| 35885 | Fort Monroe Federal Area Development Authority | 78,342 | 72,401 | 57,596 | 61,527 | 0 |
| | Total for State Employers | 173,504,627 | 327,192,654 | 191,421,136 | 180,907,002 | 0 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 Net Pension Liability | Net Pension Liability 1% Decrease Discount Rate (5.75%) | Net Pension Liability 1% Increase Discount Rate (7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 30100 | Senate | 9,580,714 | 11,222,285 | 15,904,521 | 7,285,328 |
| 30101 | House of Delegates | 16,658,183 | 18,912,701 | 26,803,583 | 12,277,823 |
| 30103 | Magistrate System | 27,604,592 | 31,829,558 | 45,109,697 | 20,663,239 |
| 30107 | Division of Legislative Services | 8,319,296 | 9,362,530 | 13,268,826 | 6,078,004 |
| 30109 | Division of Legislative Automated Systems | 2,445,737 | 2,873,310 | 4,072,132 | 1,865,307 |
| 30110 | Joint Legislative Audit and Review Commission | 3,636,374 | 4,541,077 | 6,435,735 | 2,947,995 |
| 30111 | Supreme Court | 28,635,972 | 33,060,459 | 46,854,163 | 21,462,320 |
| 30112 | Judicial Inquiry and Review Commission | 572,568 | 658,558 | 933,325 | 427,525 |
| 30114 | General District Courts | 49,064,508 | 55,422,436 | 78,546,153 | 35,979,358 |
| 30115 | Juvenile and Domestic Relations District Courts | 29,453,114 | 33,365,468 | 47,286,430 | 21,660,328 |
| 30116 | Combined District Courts | 9,648,967 | 10,255,096 | 14,533,796 | 6,657,445 |
| 30117 | Virginia State Bar | 9,522,573 | 10,905,685 | 15,455,827 | 7,079,796 |
| 30119 | Office of the Lieutenant Governor | 152,305 | 134,030 | 189,951 | 87,010 |
| 30121 | Office of the Governor | 1,851,682 | 2,243,008 | 3,178,850 | 1,456,125 |
| 30122 | Department of Planning and Budget | 5,984,155 | 6,803,646 | 9,642,308 | 4,416,818 |
| 30123 | Department of Military Affairs | 20,369,130 | 24,104,366 | 34,161,350 | 15,648,169 |
| 30125 | Virginia Court of Appeals | 5,782,555 | 6,195,802 | 8,780,856 | 4,022,215 |
| 30127 | Department of Emergency Management | 12,089,648 | 13,374,732 | 18,955,026 | 8,682,662 |
| 30128 | Virginia Veterans Care Center | 12,319,687 | 15,213,476 | 21,560,944 | 9,876,345 |
| 30129 | Department of Human Resource Management | 11,944,295 | 14,228,176 | 20,164,550 | 9,236,704 |
| 30132 | State Board of Elections | 4,587,494 | 5,919,049 | 8,388,634 | 3,842,552 |
| 30133 | Auditor of Public Accounts | 12,550,989 | 13,739,148 | 19,471,486 | 8,919,235 |
| 30136 | Virginia Information Technologies Agency (VITA) | 29,867,688 | 34,276,871 | 48,578,094 | 22,251,995 |
| 30140 | Department of Criminal Justice Services | 10,277,149 | 13,191,437 | 18,695,255 | 8,563,669 |
| 30141 | Office of the Attorney General and Department of Law | 41,204,024 | 47,524,093 | 67,352,410 | 30,851,880 |
| 30143 | Office of the Attorney General - Division of Debt Collection | 2,252,985 | 2,356,028 | 3,339,025 | 1,529,495 |
| 30146 | Science Museum of Virginia | 5,376,828 | 5,796,611 | 8,215,111 | 3,763,067 |
| 30147 | Office of the State Inspector General | 4,521,137 | 5,238,032 | 7,423,478 | 3,400,446 |
| 30148 | Virginia Commission for the Arts | 235,726 | 340,508 | 482,578 | 221,053 |
| 30151 | Department of Accounts | 16,920,452 | 19,853,083 | 28,136,318 | 12,888,304 |
| 30152 | Department of the Treasury | 11,038,045 | 12,862,520 | 18,229,106 | 8,350,142 |
| 30154 | Department of Motor Vehicles | 135,957,038 | 156,780,170 | 222,193,032 | 101,779,175 |
| 30156 | Department of State Police | 53,093,969 | 60,464,134 | 85,691,380 | 39,252,347 |
| 30157 | Compensation Board | 1,306,288 | 1,472,155 | 2,086,377 | 955,699 |
| 30160 | Virginia Criminal Sentencing Commission | 937,849 | 1,116,433 | 1,582,238 | 724,771 |
| 30161 | Department of Taxation | 70,712,119 | 79,692,711 | 112,942,631 | 51,735,231 |
| 30162 | Department of Accounts - Transfer Payments (CHRF) | 178,217 | 205,029 | 290,573 | 133,102 |
| 30164 | Virginia Management Fellows Administration | 544,129 | 999,066 | 1,415,903 | 648,578 |
| 30165 | Department of Housing and Community Development | 9,039,114 | 10,447,085 | 14,805,887 | 6,782,080 |
| 30166 | Secretary of the Commonwealth | 607,327 | 828,811 | 1,174,614 | 538,051 |
| 30170 | Council on Human Rights | 0 | 0 | 0 | 0 |
| 30171 | State Corporation Commission | 71,883,166 | 81,174,284 | 115,042,357 | 52,697,045 |
| 30172 | State Lottery Department | 29,991,555 | 34,725,327 | 49,213,659 | 22,543,126 |
| 30174 | Virginia College Savings Plan | 12,379,092 | 15,304,038 | 21,689,290 | 9,935,136 |
| 30175 | VA Office of Protection and Advocacy | 0 | 0 | 0 | 0 |
| 30180 | Secretary of Administration | 978,926 | 1,054,127 | 1,493,936 | 684,322 |
| 30181 | Department of Labor and Industry | 11,537,936 | 13,500,792 | 19,133,682 | 8,764,498 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 49,996,036 | 57,931,331 | 82,101,825 | 37,608,092 |
| 30183 | Secretary of Natural Resources | 0 | 0 | 0 | 0 |
| 30185 | Secretary of Education | 226,878 | 292,692 | 414,811 | 190,011 |
| 30186 | Secretary of Transportation | 309,035 | 258,642 | 366,554 | 167,906 |
| 30187 | Secretary of Public Safety | 823,461 | 865,761 | 1,226,979 | 562,038 |
| 30188 | Secretary of Health and Human Resources | 0 | 0 | 0 | 0 |
| 30190 | Secretary of Finance | 485,988 | 573,069 | 812,168 | 372,027 |
| 30191 | Virginia Workers' Compensation Commission | 26,836,112 | 31,379,652 | 44,472,079 | 20,371,167 |
| 30192 | Secretary of Commerce and Trade | 108,067 | 89,836 | 127,318 | 58,320 |
| 30193 | Secretary of Agriculture and Forestry | 396,879 | 449,906 | 637,618 | 292,072 |
| 30194 | Department of General Services | 52,405,750 | 61,859,493 | 87,668,921 | 40,158,192 |
| 30199 | Department of Conservation and Recreation | 36,192,476 | 40,392,979 | 57,246,006 | 26,222,475 |
| 30200 | Office of Children's Services | 1,507,256 | 1,731,521 | 2,453,958 | 1,124,076 |
| 30201 | Department of Education - Central Office Operations | 33,298,038 | 39,948,145 | 56,615,575 | 25,933,696 |
| 30202 | The Library of Virginia | 10,212,055 | 11,687,404 | 16,563,701 | 7,587,275 |
| 30203 | Woodrow Wilson Rehabilitation Center | 17,486,700 | 18,178,797 | 25,763,475 | 11,801,384 |
| 30204 | The College of William and Mary | 91,768,836 | 102,575,593 | 145,372,863 | 66,590,432 |
| 30206 | VCU - Medical College of Virginia Hospitals Authority | 37,635,271 | 36,297,461 | 51,441,729 | 23,563,730 |
| 30207 | University of Virginia - Academic Division | 486,273,719 | 554,101,928 | 785,288,011 | 359,714,091 |
| 30208 | Virginia Polytechnic Institute and State University | 405,893,669 | 460,399,840 | 652,490,913 | 298,884,201 |
| 30209 | University of Virginia Medical Center | 63,766,733 | 66,669,354 | 94,485,584 | 43,280,677 |
| 30211 | Virginia Military Institute | 25,218,261 | 28,929,441 | 40,999,575 | 18,780,530 |
| 30212 | Virginia State University | 52,707,833 | 58,347,910 | 82,692,212 | 37,878,529 |
| 30213 | Norfolk State University | 55,312,827 | 61,687,790 | 87,425,578 | 40,046,725 |
| 30214 | Longwood University | 40,905,733 | 45,846,909 | 64,975,460 | 29,763,079 |
| 30215 | University of Mary Washington | 33,762,539 | 37,394,333 | 52,996,244 | 24,275,802 |
| 30216 | James Madison University | 170,805,939 | 200,123,255 | 283,620,006 | 129,916,812 |
| 30217 | Radford University | 72,307,220 | 90,680,985 | 128,515,508 | 58,868,643 |
| 30218 | Virginia School for Deaf and Blind | 8,888,703 | 10,210,902 | 14,471,163 | 6,628,754 |
| 30221 | Old Dominion University | 134,235,543 | 153,138,904 | 217,032,533 | 99,415,323 |
| 30222 | Department of Professional and Occupational Regulation | 16,087,511 | 17,457,210 | 24,740,822 | 11,332,941 |
| 30223 | Department of Health Professions | 21,795,493 | 26,609,637 | 37,711,887 | 17,274,550 |
| 30226 | Board of Accountancy | 1,208,333 | 1,446,074 | 2,049,414 | 938,768 |
| 30232 | Minority Business Enterprise | 0 | 0 | 0 | 0 |
| 30233 | Board of Bar Examiners | 941,008 | 948,352 | 1,344,029 | 615,655 |
| 30234 | Cooperative Extension and Agricultural Research Service | 5,061,474 | 5,929,916 | 8,404,035 | 3,849,607 |
| 30236 | Virginia Commonwealth University | 342,609,132 | 400,932,598 | 568,212,355 | 260,279,021 |
| 30238 | Virginia Museum of Fine Arts | 17,503,763 | 20,353,704 | 28,845,811 | 13,213,298 |
| 30239 | Frontier Culture Museum of Virginia | 1,936,367 | 2,245,181 | 3,181,931 | 1,457,536 |
| 30241 | Richard Bland College | 7,310,667 | 8,519,953 | 12,074,704 | 5,531,017 |
| 30242 | Christopher Newport University | 45,484,379 | 52,080,385 | 73,809,708 | 33,809,752 |
| 30245 | State Council of Higher Education for Virginia | 5,924,118 | 6,823,932 | 9,671,058 | 4,429,987 |
| 30246 | University of Virginia's College at Wise | 12,925,117 | 14,572,306 | 20,652,261 | 9,460,108 |
| 30247 | George Mason University | 206,046,664 | 245,762,961 | 348,301,813 | 159,545,378 |
| 30261 | Virginia Community College System - Central Office Operations | 24,268,405 | 25,574,348 | 36,244,646 | 16,602,457 |
| 30262 | Department of Rehabilitative Services | 70,685,576 | 78,824,052 | 111,711,546 | 51,171,312 |
| 30263 | Virginia Rehabilitation Center for the Blind and Vision Impaired | 1,684,209 | 1,823,531 | 2,584,356 | 1,183,807 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 19,928,013 | 22,126,520 | 31,358,293 | 14,364,182 |
| 30270 | Virginia Community College System - Shared Services | 5,994,898 | 7,375,265 | 10,452,422 | 4,787,904 |
| 30275 | New River Community College | 10,278,413 | 11,435,284 | 16,206,389 | 7,423,603 |
| 30276 | Southside Virginia Community College | 12,195,820 | 12,352,482 | 17,506,267 | 8,019,034 |
| 30277 | Paul D. Camp Community College | 4,963,518 | 5,522,755 | 7,826,996 | 3,585,284 |
| 30278 | Rappahannock Community College | 8,172,678 | 9,587,120 | 13,587,122 | 6,223,805 |
| 30279 | Danville Community College | 9,290,006 | 9,889,955 | 14,016,308 | 6,420,401 |
| 30280 | Northern Virginia Community College | 131,224,822 | 151,119,038 | 214,169,924 | 98,104,059 |
| 30282 | Piedmont Virginia Community College | 13,488,205 | 14,573,031 | 20,653,288 | 9,460,578 |
| 30283 | J. Sargeant Reynolds Community College | 30,074,975 | 31,749,865 | 44,996,754 | 20,611,504 |
| 30284 | Eastern Shore Community College | 3,758,977 | 3,539,113 | 5,015,725 | 2,297,535 |
| 30285 | Patrick Henry Community College | 13,546,347 | 16,227,757 | 22,998,409 | 10,534,800 |
| 30286 | Virginia Western Community College | 17,020,304 | 19,151,057 | 27,141,388 | 12,432,560 |
| 30287 | Dabney S. Lancaster Community College | 4,763,183 | 4,940,993 | 7,002,507 | 3,207,613 |
| 30288 | Wytheville Community College | 7,723,977 | 8,235,229 | 11,671,187 | 5,346,179 |
| 30290 | John Tyler Community College | 20,289,501 | 22,735,812 | 32,221,798 | 14,759,725 |
| 30291 | Blue Ridge Community College | 12,255,225 | 13,984,024 | 19,818,532 | 9,078,205 |
| 30292 | Central Virginia Community College | 11,061,428 | 12,778,480 | 18,110,002 | 8,295,584 |
| 30293 | Thomas Nelson Community College | 25,199,933 | 23,337,860 | 33,075,037 | 15,150,565 |
| 30294 | Southwest Virginia Community College | 7,623,493 | 9,348,040 | 13,248,291 | 6,068,598 |
| 30295 | Tidewater Community College | 61,870,814 | 67,877,797 | 96,198,221 | 44,065,179 |
| 30296 | Virginia Highlands Community College | 7,603,903 | 8,216,394 | 11,644,492 | 5,333,951 |
| 30297 | Germanna Community College | 16,708,109 | 20,282,703 | 28,745,187 | 13,167,206 |
| 30298 | Lord Fairfax Community College | 15,778,476 | 17,908,563 | 25,380,493 | 11,625,952 |
| 30299 | Mountain Empire Community College | 9,037,218 | 10,215,249 | 14,477,323 | 6,631,576 |
| 30301 | Department of Agriculture and Consumer Services | 36,370,060 | 41,467,392 | 58,768,692 | 26,919,966 |
| 30310 | Virginia Economic Development Partnership | 13,665,158 | 17,444,893 | 24,723,367 | 11,324,945 |
| 30320 | Virginia Tourism Authority | 7,991,302 | 9,026,368 | 12,792,409 | 5,859,774 |
| 30325 | Department of Business Assistance | 0 | 0 | 0 | 0 |
| 30330 | Virginia - Israel Advisory Board | 142,826 | 156,489 | 221,781 | 101,591 |
| 30350 | Department of Small Business and Supplier Diversity | 3,644,590 | 4,163,619 | 5,900,792 | 2,702,955 |
| 30400 | Jamestown-Yorktown Commemoration | 1,111,641 | 783,894 | 1,110,955 | 508,891 |
| 30402 | Marine Resources Commission | 5,815,417 | 6,913,768 | 9,798,376 | 4,488,308 |
| 30403 | Department of Game and Inland Fisheries | 24,437,774 | 27,048,676 | 38,334,104 | 17,559,567 |
| 30405 | Virginia Racing Commission | 344,425 | 452,079 | 640,699 | 293,483 |
| 30407 | Virginia Port Authority | 385,503 | 431,794 | 611,949 | 280,313 |
| 30409 | Department of Mines, Minerals and Energy | 17,865,252 | 20,530,478 | 29,096,340 | 13,328,057 |
| 30411 | Department of Forestry | 17,288,892 | 19,705,289 | 27,926,860 | 12,792,358 |
| 30413 | Commission on Virginia Alcohol Safety Action Program | 922,681 | 1,010,658 | 1,432,331 | 656,103 |
| 30417 | Gunston Hall | 193,384 | 223,142 | 316,242 | 144,860 |
| 30423 | Department of Historic Resources | 3,705,891 | 4,287,507 | 6,076,369 | 2,783,381 |
| 30425 | Jamestown - Yorktown Foundation | 10,399,752 | 11,708,414 | 16,593,477 | 7,600,915 |
| 30440 | Department of Environmental Quality | 76,435,269 | 87,808,400 | 124,444,402 | 57,003,807 |
| 30454 | Office of Commonwealth Preparedness | 0 | 0 | 0 | 0 |
| 30505 | Department of Rail and Public Transportation | 6,848,063 | 8,668,472 | 12,285,189 | 5,627,433 |
| 30506 | Motor Vehicle Dealer Board | 1,996,403 | 2,266,916 | 3,212,734 | 1,471,646 |
| 30507 | Towing and Recovery Operations Board | 0 | 0 | 0 | 0 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 164,067,208 | 190,996,183 | 270,684,877 | 123,991,663 |
| 30511 | Virginia Department of Transportation | 49,903,136 | 56,049,842 | 79,435,329 | 36,386,660 |
| 30512 | Virginia Department of Transportation | 59,513,553 | 68,277,713 | 96,764,992 | 44,324,797 |
| 30513 | Virginia Department of Transportation | 43,884,854 | 50,698,789 | 71,851,675 | 32,912,842 |
| 30514 | Virginia Department of Transportation | 66,772,398 | 76,061,587 | 107,796,507 | 49,377,964 |
| 30515 | Virginia Department of Transportation | 69,188,432 | 77,837,302 | 110,313,098 | 50,530,730 |
| 30516 | Virginia Department of Transportation | 42,601,949 | 47,713,908 | 67,621,421 | 30,975,105 |
| 30517 | Virginia Department of Transportation | 39,986,212 | 45,377,442 | 64,310,119 | 29,458,308 |
| 30518 | Virginia Department of Transportation | 50,008,676 | 56,673,624 | 80,319,369 | 36,791,609 |
| 30519 | Virginia Department of Transportation | 84,351,998 | 95,816,141 | 135,793,187 | 62,202,304 |
| 30601 | Department of Health | 258,556,057 | 295,425,012 | 418,684,194 | 191,785,186 |
| 30602 | Department of Medical Assistance Services | 47,219,146 | 59,012,988 | 83,634,779 | 38,310,287 |
| 30606 | Virginia Board for People With Disabilities | 904,985 | 1,028,045 | 1,456,973 | 667,390 |
| 30701 | Department of Corrections - Central Administration | 33,488,894 | 39,387,394 | 55,820,863 | 25,569,665 |
| 30702 | Virginia Department for the Blind and Vision Impaired | 11,321,169 | 12,572,726 | 17,818,402 | 8,162,012 |
| 30703 | Central State Hospital | 52,567,535 | 62,936,079 | 89,194,687 | 40,857,095 |
| 30704 | Eastern State Hospital | 42,193,695 | 51,368,214 | 72,800,401 | 33,347,422 |
| 30705 | Southwestern Virginia Mental Health Institute | 31,830,597 | 38,736,806 | 54,898,832 | 25,147,314 |
| 30706 | Western State Hospital | 47,130,037 | 54,808,073 | 77,675,460 | 35,580,523 |
| 30707 | Central Virginia Training Center | 19,211,355 | 9,863,874 | 13,979,344 | 6,403,469 |
| 30708 | Commonwealth Center for Children and Adolescents | 10,936,297 | 12,348,860 | 17,501,133 | 8,016,682 |
| 30709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 |
| 30711 | Virginia Correctional Enterprises | 15,003,677 | 14,465,807 | 20,501,327 | 9,390,970 |
| 30716 | Virginia Correctional Center for Women | 7,626,021 | 8,519,228 | 12,073,677 | 5,530,547 |
| 30718 | Bland Correctional Center | 5,295,303 | 5,971,936 | 8,463,587 | 3,876,885 |
| 30720 | Department of Behavioral Health & Developmental Services | 48,412,311 | 58,199,391 | 82,481,727 | 37,782,113 |
| 30721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 |
| 30723 | Southeastern Virginia Training Center | 15,885,911 | 18,856,192 | 26,723,497 | 12,241,138 |
| 30724 | Catawba Hospital | 17,972,055 | 20,598,579 | 29,192,855 | 13,372,267 |
| 30725 | Northern Virginia Training Center | 0 | 0 | 0 | 0 |
| 30726 | Southside Virginia Training Center | 0 | 0 | 0 | 0 |
| 30728 | Northern Virginia Mental Health Institute | 27,979,983 | 35,059,316 | 49,686,996 | 22,759,946 |
| 30729 | Piedmont Geriatric Hospital | 20,891,772 | 24,729,597 | 35,047,444 | 16,054,058 |
| 30733 | Sussex I State Prison | 3,995,335 | 4,637,434 | 6,572,294 | 3,010,548 |
| 30734 | Sussex II State Prison | 3,441,727 | 4,275,915 | 6,059,940 | 2,775,855 |
| 30735 | Wallen's Ridge State Prison | 7,114,755 | 8,046,863 | 11,404,229 | 5,223,895 |
| 30737 | St. Brides Correctional Center | 5,745,269 | 6,389,965 | 9,056,028 | 4,148,263 |
| 30738 | Southwestern Virginia Training Center | 2,625,217 | 261,540 | 370,661 | 169,788 |
| 30739 | Southern Virginia Mental Health Institute | 12,836,641 | 15,562,679 | 22,055,843 | 10,103,042 |
| 30741 | Red Onion State Prison | 6,877,765 | 7,762,865 | 11,001,739 | 5,039,528 |
| 30742 | Department of Corrections - Employee Relations and Training | 8,932,942 | 10,857,868 | 15,388,060 | 7,048,754 |
| 30743 | Fluvanna Women's Correctional Center | 9,460,007 | 12,648,797 | 17,926,212 | 8,211,396 |
| 30745 | Nottoway Correctional Center | 8,597,364 | 10,502,870 | 14,884,947 | 6,818,295 |
| 30747 | Marion Correctional Treatment Center | 5,879,879 | 6,886,962 | 9,760,386 | 4,470,905 |
| 30748 | Hiram W. Davis Medical Center | 11,617,564 | 14,347,717 | 20,333,966 | 9,314,308 |
| 30749 | Buckingham Correctional Center | 6,367,763 | 7,282,531 | 10,320,997 | 4,727,702 |
| 30751 | Department for the Deaf and Hard-of-Hearing | 768,480 | 944,005 | 1,337,869 | 612,833 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 8,058,291 | 9,760,997 | 13,833,544 | 6,336,683 |
| 30753 | Deerfield Correctional Center | 8,774,316 | 9,509,601 | 13,477,259 | 6,173,481 |
| 30754 | Augusta Correctional Center | 4,707,569 | 5,300,338 | 7,511,780 | 3,440,895 |
| 30756 | Department of Corrections - Division of Institutions | 41,345,586 | 48,333,343 | 68,499,301 | 31,377,232 |
| 30757 | Western Region Correctional Field Units | 1,700,008 | 2,124,192 | 3,010,462 | 1,378,991 |
| 30760 | Central Reg Corr Field Units | 0 | 0 | 0 | 0 |
| 30761 | Baskerville Correctional Center | 3,135,851 | 3,478,257 | 4,929,478 | 2,258,029 |
| 30765 | Department of Social Services | 145,459,388 | 169,402,885 | 240,082,280 | 109,973,640 |
| 30766 | Virginia Parole Board | 831,677 | 988,199 | 1,400,502 | 641,523 |
| 30767 | Division of Community Corrections | 16,436,992 | 19,232,199 | 27,256,385 | 12,485,236 |
| 30768 | Keen Mountain Correctional Center | 5,278,241 | 6,185,659 | 8,766,481 | 4,015,631 |
| 30769 | Greensville Correctional Center | 14,377,391 | 16,213,267 | 22,977,874 | 10,525,393 |
| 30770 | Dillwyn Correctional Center | 6,941,594 | 7,914,282 | 11,216,332 | 5,137,825 |
| 30771 | Indian Creek Correctional Center | 4,706,937 | 5,257,593 | 7,451,201 | 3,413,145 |
| 30772 | Haynesville Correctional Center | 7,732,192 | 9,016,950 | 12,779,061 | 5,853,659 |
| 30773 | Coffeewood Correctional Center | 5,290,249 | 6,324,036 | 8,962,592 | 4,105,463 |
| 30774 | Lunenburg Correctional Center | 5,215,675 | 6,228,404 | 8,827,060 | 4,043,380 |
| 30775 | Pocahontas State Correctional Center | 5,532,293 | 6,181,312 | 8,760,320 | 4,012,809 |
| 30776 | Green Rock Correctional Center | 6,341,851 | 7,591,886 | 10,759,423 | 4,928,531 |
| 30777 | Department of Juvenile Justice | 95,758,483 | 110,428,295 | 156,501,920 | 71,688,280 |
| 30778 | Department of Forensic Science | 34,041,872 | 39,550,403 | 56,051,884 | 25,675,488 |
| 30785 | River North Correctional Center | 6,169,955 | 7,354,255 | 10,422,647 | 4,774,265 |
| 30786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 |
| 30794 | Virginia Center for Behavioral Rehabilitation | 25,908,375 | 33,864,638 | 47,993,867 | 21,984,381 |
| 30841 | Department of Aviation | 3,710,315 | 4,405,598 | 6,243,731 | 2,860,044 |
| 30848 | Indigent Defense Commission | 47,263,384 | 53,452,560 | 75,754,392 | 34,700,546 |
| 30851 | Tobacco Indemnification & Revitalization Commission | 1,197,589 | 1,312,044 | 1,859,464 | 851,758 |
| 30852 | Virginia Tobacco Settlement Foundation | 1,804,284 | 2,022,040 | 2,865,688 | 1,312,676 |
| 30912 | Department of Veterans Services | 15,486,504 | 19,056,874 | 27,007,909 | 12,371,417 |
| 30913 | Veterans Services Foundation | 134,611 | 155,040 | 219,727 | 100,650 |
| 30922 | Sitter-Barfoot Veterans Care Center | 18,917,487 | 21,009,363 | 29,775,029 | 13,638,942 |
| 30937 | Southern Virginia Higher Education Center | 3,159,234 | 3,421,746 | 4,849,390 | 2,221,343 |
| 30938 | New College Institute | 1,217,813 | 1,274,370 | 1,806,072 | 827,301 |
| 30942 | Virginia Museum of Natural History | 2,277,632 | 2,343,711 | 3,321,570 | 1,521,500 |
| 30948 | Southwest Virginia Higher Education Center | 1,713,279 | 1,797,449 | 2,547,393 | 1,166,875 |
| 30957 | Commonwealth's Attorneys' Services Council | 686,323 | 812,873 | 1,152,025 | 527,704 |
| 30960 | Department of Fire Programs | 5,804,043 | 6,711,637 | 9,511,910 | 4,357,087 |
| 30961 | Division of Capitol Police | 741,304 | 1,011,383 | 1,433,358 | 656,573 |
| 30999 | Department of Alcoholic Beverage Control | 72,237,702 | 85,049,558 | 120,534,499 | 55,212,811 |
| 35106 | Arlington County Health Department | 103,011 | 116,642 | 165,309 | 75,722 |
| 35129 | Fairfax County Health Department | 4,097,714 | 4,276,639 | 6,060,967 | 2,776,326 |
| 35885 | Fort Monroe Federal Area Development Authority | 2,198,003 | 2,463,976 | 3,492,012 | 1,599,574 |
| | Total for State Employers | 6,319,732,531 | 7,244,857,701 | 10,267,605,264 | 4,703,245,575 |

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



Teacher Cost Sharing Plan

| Employer Code | Employer | 2019 | | 2020 | |
|---------------|----------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40100 | Accomack County School Board | \$ 4,317,242 | 0.33688% | \$ 4,363,784 | 0.32840% |
| 40101 | Albemarle County Schools | 14,849,314 | 1.15871% | 15,466,883 | 1.16395% |
| 40102 | Alleghany County School Board | 1,753,675 | 0.13684% | 1,760,805 | 0.13251% |
| 40103 | Amelia County School Board | 1,251,063 | 0.09762% | 1,307,931 | 0.09843% |
| 40104 | Amherst County School Board | 3,642,767 | 0.28425% | 3,836,338 | 0.28870% |
| 40105 | Appomattox County School Board | 1,731,624 | 0.13512% | 1,773,070 | 0.13343% |
| 40106 | Arlington Public Schools | 47,253,709 | 3.68727% | 48,738,280 | 3.66778% |
| 40107 | Augusta County School Board | 9,055,663 | 0.70662% | 9,300,598 | 0.69991% |
| 40108 | Bath County School Board | 696,997 | 0.05439% | 702,573 | 0.05287% |
| 40109 | Bedford County School Board | 7,967,770 | 0.62173% | 8,166,050 | 0.61453% |
| 40110 | Bland County School Board | 535,709 | 0.04180% | 551,169 | 0.04148% |
| 40111 | Botetourt County Schools | 4,268,700 | 0.33309% | 4,393,394 | 0.33062% |
| 40112 | Brunswick County Public Schools | 1,378,861 | 0.10759% | 1,421,634 | 0.10698% |
| 40113 | Buchanan County School Board | 2,101,070 | 0.16395% | 2,102,387 | 0.15821% |
| 40114 | Buckingham County School Board | 1,651,385 | 0.12886% | 1,739,502 | 0.13091% |
| 40115 | Campbell County School Board | 6,099,823 | 0.47598% | 6,392,959 | 0.48110% |
| 40116 | Caroline County School Board | 3,262,554 | 0.25458% | 3,264,607 | 0.24568% |
| 40117 | Carroll County School Board | 3,259,708 | 0.25436% | 3,356,000 | 0.25255% |
| 40118 | Charles City County School Board | 655,188 | 0.05113% | 635,678 | 0.04784% |
| 40119 | Charlotte County School Board | 1,710,602 | 0.13348% | 1,744,225 | 0.13126% |
| 40120 | Chesterfield County School Board | 47,786,369 | 3.72883% | 49,182,407 | 3.70121% |
| 40121 | Clarke County School Board | 1,915,267 | 0.14945% | 1,968,435 | 0.14813% |
| 40122 | Craig County School Board | 544,135 | 0.04246% | 568,737 | 0.04280% |
| 40123 | Culpeper County School Board | 6,982,127 | 0.54482% | 7,118,552 | 0.53570% |
| 40124 | Cumberland County School Board | 1,221,265 | 0.09530% | 1,292,855 | 0.09729% |
| 40125 | Dickenson County School Board | 1,476,075 | 0.11518% | 1,565,256 | 0.11779% |
| 40126 | Dinwiddie County School Board | 3,628,519 | 0.28314% | 3,769,367 | 0.28366% |
| 40128 | Essex County Public Schools | 1,195,391 | 0.09328% | 1,181,098 | 0.08888% |
| 40129 | Fairfax County School Board | 236,695,060 | 18.46968% | 245,902,490 | 18.50536% |
| 40130 | Fauquier County School Board | 11,554,803 | 0.90164% | 11,960,052 | 0.90005% |
| 40131 | Floyd County School Board | 1,694,195 | 0.13220% | 1,694,858 | 0.12755% |
| 40132 | Fluvanna County Public Schools | 3,791,174 | 0.29583% | 3,856,690 | 0.29023% |
| 40133 | Franklin County Public Schools | 6,632,588 | 0.51755% | 6,530,588 | 0.49146% |
| 40134 | Frederick County School Board | 14,175,476 | 1.10613% | 14,567,304 | 1.09626% |
| 40135 | Giles County Schools | 1,933,433 | 0.15087% | 2,018,914 | 0.15193% |
| 40136 | Gloucester County School Board | 4,784,384 | 0.37333% | 4,984,888 | 0.37514% |
| 40137 | Goochland County School Board | 2,373,459 | 0.18520% | 2,471,825 | 0.18602% |
| 40138 | Grayson County School Board | 1,337,975 | 0.10440% | 1,438,534 | 0.10826% |
| 40139 | Greene County Public Schools | 2,684,578 | 0.20948% | 2,696,332 | 0.20291% |
| 40140 | Greensville County School Board | 2,047,927 | 0.15980% | 2,066,682 | 0.15553% |
| 40141 | Halifax County School Board | 4,246,045 | 0.33132% | 4,260,898 | 0.32065% |
| 40142 | Hanover County School Board | 15,837,890 | 1.23585% | 16,260,682 | 1.22369% |
| 40143 | Henrico County School Board | 42,375,570 | 3.30662% | 44,318,177 | 3.33515% |
| 40144 | Henry County Public Schools | 5,742,495 | 0.44809% | 5,940,124 | 0.44702% |

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



Teacher Cost Sharing Plan

| Employer Code | Employer | 2019 | | 2020 | |
|---------------|------------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40145 | Highland County Public Schools | 291,131 | 0.02272% | 283,796 | 0.02136% |
| 40146 | Isle of Wight County Schools | 4,771,129 | 0.37230% | 4,961,648 | 0.37339% |
| 40148 | King George County School Board | 3,599,745 | 0.28089% | 3,753,673 | 0.28248% |
| 40149 | King & Queen County School Board | 708,396 | 0.05528% | 726,655 | 0.05468% |
| 40150 | King William County School Board | 1,862,772 | 0.14535% | 1,901,973 | 0.14313% |
| 40151 | Lancaster County Public Schools | 1,164,160 | 0.09084% | 1,104,482 | 0.08312% |
| 40152 | Lee County School Board | 2,852,616 | 0.22259% | 3,026,059 | 0.22773% |
| 40153 | Loudoun County School Board | 95,362,004 | 7.44121% | 105,864,382 | 7.96679% |
| 40154 | Louisa County Public Schools | 4,471,730 | 0.34893% | 4,683,607 | 0.35246% |
| 40155 | Lunenburg County School Board | 1,254,083 | 0.09786% | 1,376,948 | 0.10362% |
| 40156 | Madison County School Board | 1,541,453 | 0.12028% | 1,539,369 | 0.11584% |
| 40157 | Mathews County School Board | 1,017,427 | 0.07939% | 1,178,080 | 0.08866% |
| 40158 | Mecklenburg County School Board | 3,531,727 | 0.27559% | 3,814,229 | 0.28704% |
| 40159 | Middlesex County School Board | 1,365,093 | 0.10652% | 1,386,732 | 0.10436% |
| 40160 | Montgomery County School Board | 8,130,177 | 0.63441% | 8,783,764 | 0.66102% |
| 40162 | Nelson County Public Schools | 1,815,913 | 0.14170% | 1,791,194 | 0.13480% |
| 40163 | New Kent County School Board | 2,607,276 | 0.20345% | 2,735,731 | 0.20588% |
| 40165 | Northampton County Schools | 1,452,768 | 0.11336% | 1,450,509 | 0.10916% |
| 40166 | Northumberland County School Board | 1,266,384 | 0.09882% | 1,287,931 | 0.09692% |
| 40167 | Nottoway County School Board | 1,700,907 | 0.13272% | 1,731,912 | 0.13033% |
| 40168 | Orange County Public Schools | 4,118,715 | 0.32139% | 4,206,309 | 0.31654% |
| 40169 | Page County Public Schools | 2,857,022 | 0.22294% | 2,816,115 | 0.21193% |
| 40170 | Patrick County School Board | 1,952,432 | 0.15235% | 1,964,649 | 0.14785% |
| 40171 | Pittsylvania County School Board | 6,863,657 | 0.53558% | 7,025,629 | 0.52871% |
| 40172 | Powhatan County School Board | 3,770,593 | 0.29422% | 3,855,104 | 0.29011% |
| 40173 | Prince Edward County School Board | 1,785,470 | 0.13932% | 1,772,572 | 0.13339% |
| 40174 | Prince George County School Board | 5,014,219 | 0.39127% | 5,253,823 | 0.39537% |
| 40176 | Prince William County School Board | 84,726,879 | 6.61134% | 89,834,273 | 6.76045% |
| 40177 | Pulaski County School Board | 3,309,996 | 0.25828% | 3,296,192 | 0.24805% |
| 40178 | Rappahannock County School Board | 886,523 | 0.06918% | 909,878 | 0.06847% |
| 40179 | Richmond County School Board | 1,076,144 | 0.08397% | 1,108,639 | 0.08343% |
| 40180 | Roanoke County School Board | 11,946,567 | 0.93221% | 12,301,330 | 0.92573% |
| 40181 | Rockbridge County School Board | 2,674,582 | 0.20870% | 2,722,770 | 0.20490% |
| 40182 | Rockingham County School Board | 10,399,356 | 0.81147% | 10,619,237 | 0.79915% |
| 40183 | Russell County School Board | 2,854,073 | 0.22271% | 3,005,168 | 0.22615% |
| 40184 | Scott County School Board | 3,159,929 | 0.24657% | 3,281,436 | 0.24694% |
| 40185 | Shenandoah County School Board | 5,724,764 | 0.44671% | 5,847,536 | 0.44005% |
| 40186 | Smyth County School Board | 3,478,565 | 0.27144% | 3,541,736 | 0.26653% |
| 40187 | Southampton County School Board | 2,088,514 | 0.16297% | 2,111,743 | 0.15892% |
| 40188 | Spotsylvania County School Board | 20,256,640 | 1.58065% | 20,904,800 | 1.57318% |
| 40189 | Stafford County School Board | 24,371,587 | 1.90174% | 25,677,715 | 1.93237% |
| 40190 | Surry County Schools | 1,197,213 | 0.09342% | 1,130,433 | 0.08507% |
| 40191 | Sussex County School Board | 1,227,843 | 0.09581% | 1,265,000 | 0.09520% |
| 40192 | Tazewell County Schools | 3,826,971 | 0.29862% | 3,861,355 | 0.29058% |

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



Teacher Cost Sharing Plan

| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
|---------------|---|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40193 | Warren County School Board | 4,609,126 | 0.35966% | 4,770,146 | 0.35898% |
| 40195 | Washington County School Board | 5,469,095 | 0.42676% | 5,591,377 | 0.42078% |
| 40196 | Westmoreland County School Board | 1,449,843 | 0.11313% | 1,541,868 | 0.11603% |
| 40197 | Wise County School Board | 4,309,336 | 0.33626% | 4,423,007 | 0.33285% |
| 40198 | Wythe County School Board | 3,238,344 | 0.25269% | 3,301,431 | 0.24845% |
| 40199 | York County School Board | 10,915,745 | 0.85177% | 11,391,016 | 0.85723% |
| 40200 | Alexandria City School Board | 23,740,092 | 1.85247% | 24,495,489 | 1.84340% |
| 40201 | Bristol City School Board | 1,909,912 | 0.14903% | 2,011,765 | 0.15139% |
| 40202 | Buena Vista City Schools | 809,865 | 0.06319% | 810,411 | 0.06099% |
| 40203 | Charlottesville Public Schools | 6,165,180 | 0.48108% | 6,374,602 | 0.47972% |
| 40205 | Danville City Schools | 5,422,500 | 0.42312% | 5,608,511 | 0.42207% |
| 40206 | Fredericksburg City Schools | 3,629,710 | 0.28323% | 3,713,243 | 0.27944% |
| 40207 | Hampton City Schools | 16,645,974 | 1.29891% | 17,180,999 | 1.29295% |
| 40208 | Harrisonburg City School Board | 6,309,660 | 0.49235% | 6,629,088 | 0.49887% |
| 40209 | Hopewell City School Board | 3,999,587 | 0.31209% | 4,097,008 | 0.30832% |
| 40210 | Lynchburg Public Schools | 8,323,399 | 0.64949% | 8,486,555 | 0.63865% |
| 40211 | Newport News Public Schools | 25,217,034 | 1.96772% | 25,379,823 | 1.90995% |
| 40212 | Norfolk Public Schools | 32,610,188 | 2.54461% | 32,572,517 | 2.45123% |
| 40213 | Petersburg City Schools | 3,640,493 | 0.28407% | 3,816,873 | 0.28724% |
| 40214 | Portsmouth School Board | 12,692,239 | 0.99039% | 13,052,269 | 0.98224% |
| 40215 | Radford City School Board | 1,375,117 | 0.10730% | 1,397,608 | 0.10518% |
| 40216 | Richmond Public Schools | 26,141,439 | 2.03985% | 24,869,281 | 1.87153% |
| 40217 | Roanoke City School Board | 12,653,417 | 0.98736% | 12,905,042 | 0.97116% |
| 40219 | Staunton City Schools | 2,651,420 | 0.20689% | 2,729,652 | 0.20542% |
| 40220 | Suffolk City School Board | 12,563,658 | 0.98036% | 12,596,173 | 0.94792% |
| 40222 | Winchester Public Schools | 4,524,669 | 0.35307% | 4,707,596 | 0.35427% |
| 40223 | Martinsville City Schools | 1,840,446 | 0.14361% | 1,767,607 | 0.13302% |
| 40224 | Falls Church Public Schools | 4,225,485 | 0.32972% | 4,324,280 | 0.32542% |
| 40225 | Colonial Heights City Schools | 2,989,247 | 0.23325% | 3,043,014 | 0.22900% |
| 40230 | Covington City School Board | 846,209 | 0.06603% | 866,676 | 0.06522% |
| 40231 | Fairfax City School Board | 14,918 | 0.00116% | 15,306 | 0.00115% |
| 40232 | Franklin City Public Schools | 1,023,588 | 0.07987% | 956,731 | 0.07200% |
| 40233 | Chesapeake Public Schools | 36,880,496 | 2.87783% | 38,740,321 | 2.91539% |
| 40234 | Virginia Beach City School Board | 64,056,333 | 4.99839% | 65,262,712 | 4.91132% |
| 40236 | Manassas Park City Schools | 3,355,913 | 0.26187% | 3,474,004 | 0.26143% |
| 40306 | Town of West Point School Board | 873,296 | 0.06814% | 885,254 | 0.06662% |
| 40307 | Lexington City School Board | 472,670 | 0.03688% | 499,983 | 0.03763% |
| 40308 | Waynesboro Public Schools | 2,763,669 | 0.21565% | 2,776,384 | 0.20894% |
| 40309 | Town of Colonial Beach Schools | 548,406 | 0.04279% | 570,347 | 0.04292% |
| 40313 | Galax City Schools | 1,139,606 | 0.08892% | 1,136,356 | 0.08552% |
| 40314 | Norton City Schools | 538,692 | 0.04203% | 564,006 | 0.04244% |
| 40332 | Manassas City Schools | 8,668,259 | 0.67639% | 8,734,182 | 0.65729% |
| 40335 | City of Salem Schools | 3,538,775 | 0.27613% | 3,630,503 | 0.27321% |
| 40402 | Williamsburg-James City County School Board | 11,049,526 | 0.86221% | 11,398,500 | 0.85779% |

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



| | | Teacher Cost Sharing Plan | | | |
|-----------------------------|---|---------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40403 | Poquoson City Public Schools | 1,816,800 | 0.14177% | 1,865,884 | 0.14042% |
| 40410 | Valley Vocational Technical Center | 308,280 | 0.02406% | 314,648 | 0.02368% |
| 40412 | Charlottesville/Albemarle Vo-Tech Center | 182,898 | 0.01427% | 188,995 | 0.01422% |
| 40413 | The Pruden Center for Industry and Technology | 0 | 0.00000% | 0 | 0.00000% |
| 40414 | Jackson River Technical Center | 89,319 | 0.00697% | 88,269 | 0.00664% |
| 40415 | New Horizons Technical Center | 1,357,537 | 0.10593% | 1,374,234 | 0.10342% |
| 40416 | Northern Neck Regional Vocational Center | 180,599 | 0.01409% | 190,435 | 0.01433% |
| 40417 | Rowanty Vocational Technical Center | 119,168 | 0.00930% | 131,434 | 0.00989% |
| 40418 | Amelia-Nottoway Vocational Center | 40,566 | 0.00317% | 38,189 | 0.00287% |
| 40421 | Northern Neck Regional Special Education Program | 128,563 | 0.01003% | 131,025 | 0.00986% |
| 40423 | Maggie Walker Governor's School for Govt & Intl Studies | 673,873 | 0.05258% | 678,951 | 0.05109% |
| 40424 | Appomattox Region Governor's School | 288,617 | 0.02252% | 313,505 | 0.02359% |
| 40425 | Bridging Communities Regional Career and Tech Center | 74,578 | 0.00582% | 76,632 | 0.00577% |
| Total for Teacher Employers | | \$ 1,281,538,143 | 100.00000% | \$ 1,328,821,439 | 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 Investment Earnings on Pension Plan Investments | Changes in Proportionate Share Assumptions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportionate Share Assumptions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense | | |
| | | | | | | | | | | | | | | |
| 40100 | Accomack County School Board | 0 | 3,635,021 | 3,262,323 | 222,410 | 7,119,754 | 2,801,278 | 0 | 0 | 1,660,524 | 4,461,802 | 5,399,072 | (535,602) | 4,863,470 |
| 40101 | Albemarle County Schools | 0 | 12,883,627 | 11,562,670 | 3,467,696 | 27,913,993 | 9,928,588 | 0 | 0 | 71,750 | 10,000,338 | 19,135,962 | 1,293,075 | 20,429,037 |
| 40102 | Alleghany County School Board | 0 | 1,466,738 | 1,316,353 | 0 | 2,783,091 | 1,130,321 | 0 | 0 | 1,578,460 | 2,708,781 | 2,178,535 | (779,904) | 1,398,631 |
| 40103 | Amelia County School Board | 0 | 1,089,510 | 977,803 | 113,402 | 2,180,715 | 839,616 | 0 | 0 | 849,827 | 1,689,443 | 1,618,242 | (234,390) | 1,383,852 |
| 40104 | Amherst County School Board | 0 | 3,195,587 | 2,867,944 | 467,283 | 6,530,814 | 2,462,635 | 0 | 0 | 1,269,870 | 3,732,505 | 4,746,383 | (614,498) | 4,131,885 |
| 40105 | Appomattox County School Board | 0 | 1,476,921 | 1,325,493 | 189,538 | 2,991,952 | 1,138,169 | 0 | 0 | 581,122 | 1,719,291 | 2,193,661 | (121,869) | 2,071,792 |
| 40106 | Arlington Public Schools | 0 | 40,598,231 | 36,435,698 | 8,544,710 | 85,578,639 | 31,286,463 | 0 | 0 | 3,711,487 | 34,997,950 | 60,300,271 | 5,040,260 | 65,340,531 |
| 40107 | Augusta County School Board | 0 | 7,747,223 | 6,952,901 | 318,000 | 15,018,124 | 5,970,291 | 0 | 0 | 2,753,101 | 8,723,392 | 11,506,896 | (1,061,286) | 10,445,610 |
| 40108 | Bath County School Board | 0 | 585,212 | 525,210 | 0 | 1,110,422 | 450,985 | 0 | 0 | 537,552 | 988,537 | 869,211 | (170,353) | 698,858 |
| 40109 | Bedford County School Board | 0 | 6,802,161 | 6,104,736 | 700,019 | 13,606,916 | 5,241,991 | 0 | 0 | 1,457,601 | 6,699,592 | 10,103,203 | (737,219) | 9,365,984 |
| 40110 | Bland County School Board | 0 | 459,137 | 412,062 | 32,774 | 903,973 | 353,828 | 0 | 0 | 594,097 | 947,925 | 681,953 | (318,672) | 363,281 |
| 40111 | Botetourt County Schools | 0 | 3,659,594 | 3,284,377 | 13,025 | 6,956,996 | 2,820,215 | 0 | 0 | 1,020,640 | 3,840,855 | 5,435,570 | (663,828) | 4,771,742 |
| 40112 | Brunswick County Public Schools | 0 | 1,184,149 | 1,062,738 | 0 | 2,246,887 | 912,547 | 0 | 0 | 1,214,311 | 2,126,858 | 1,758,809 | (541,605) | 1,217,204 |
| 40113 | Buchanan County School Board | 0 | 1,751,208 | 1,571,657 | 0 | 3,322,865 | 1,349,544 | 0 | 0 | 2,310,206 | 3,659,750 | 2,601,057 | (1,118,271) | 1,482,786 |
| 40114 | Buckingham County School Board | 0 | 1,449,028 | 1,300,459 | 242,165 | 2,991,652 | 1,116,674 | 0 | 0 | 684,678 | 1,801,352 | 2,152,231 | (215,701) | 1,936,530 |
| 40115 | Campbell County School Board | 0 | 5,325,240 | 4,779,244 | 537,638 | 10,642,122 | 4,103,823 | 0 | 0 | 817,208 | 4,921,031 | 7,909,542 | (820,472) | 7,089,070 |
| 40116 | Caroline County School Board | 0 | 2,719,403 | 2,440,583 | 109,274 | 5,269,260 | 2,095,669 | 0 | 0 | 1,348,434 | 3,444,103 | 4,039,111 | (217,646) | 3,821,465 |
| 40117 | Carroll County School Board | 0 | 2,795,447 | 2,508,830 | 311,356 | 5,615,633 | 2,154,273 | 0 | 0 | 1,716,324 | 3,870,597 | 4,152,057 | (500,586) | 3,651,471 |
| 40118 | Charles City County School Board | 0 | 529,535 | 475,242 | 24,178 | 1,028,955 | 408,078 | 0 | 0 | 911,904 | 1,319,982 | 786,515 | (281,470) | 505,045 |
| 40119 | Charlotte County School Board | 0 | 1,452,902 | 1,303,936 | 30,212 | 2,787,050 | 1,119,659 | 0 | 0 | 1,077,570 | 2,197,229 | 2,157,985 | (382,665) | 1,775,320 |
| 40120 | Chesterfield County School Board | 0 | 40,968,264 | 36,767,792 | 5,686,806 | 83,422,862 | 31,571,625 | 0 | 0 | 5,062,354 | 36,633,979 | 60,849,878 | 744,297 | 61,594,175 |
| 40121 | Clarke County School Board | 0 | 1,639,634 | 1,471,522 | 36,926 | 3,148,082 | 1,263,561 | 0 | 0 | 407,350 | 1,670,911 | 2,435,337 | (138,395) | 2,296,942 |
| 40122 | Craig County School Board | 0 | 473,748 | 425,175 | 35,703 | 934,626 | 365,087 | 0 | 0 | 201,510 | 566,597 | 703,655 | (157,523) | 546,132 |
| 40123 | Culpeper County School Board | 0 | 5,929,601 | 5,321,640 | 0 | 11,251,241 | 4,569,565 | 0 | 0 | 1,423,399 | 5,992,964 | 8,807,195 | (455,051) | 8,352,144 |
| 40124 | Cumberland County School Board | 0 | 1,076,892 | 966,478 | 208,964 | 2,252,334 | 829,892 | 0 | 0 | 451,050 | 1,280,942 | 1,599,500 | (79,825) | 1,519,675 |
| 40125 | Dickenson County School Board | 0 | 1,303,804 | 1,170,125 | 287,085 | 2,761,014 | 1,004,759 | 0 | 0 | 1,224,190 | 2,228,949 | 1,936,531 | (499,622) | 1,436,909 |
| 40126 | Dinwiddie County School Board | 0 | 3,139,800 | 2,817,876 | 321,654 | 6,279,330 | 2,419,643 | 0 | 0 | 851,203 | 3,270,846 | 4,663,523 | (31,230) | 4,632,293 |
| 40128 | Essex County Public Schools | 0 | 983,802 | 882,933 | 1,910 | 1,868,645 | 758,154 | 0 | 0 | 1,268,437 | 2,026,591 | 1,461,235 | (463,200) | 998,035 |
| 40129 | Fairfax County School Board | 0 | 204,833,684 | 183,832,106 | 37,288,238 | 425,954,028 | 157,852,241 | 0 | 0 | 0 | 157,852,241 | 304,238,049 | 11,720,317 | 315,958,366 |
| 40130 | Fauquier County School Board | 0 | 9,962,549 | 8,941,090 | 0 | 18,903,639 | 7,677,500 | 0 | 0 | 2,324,601 | 10,002,101 | 14,797,305 | (1,282,500) | 13,514,805 |
| 40131 | Floyd County School Board | 0 | 1,411,836 | 1,267,081 | 303,114 | 2,982,031 | 1,088,012 | 0 | 0 | 693,346 | 1,781,358 | 2,096,990 | (149,856) | 1,947,134 |
| 40132 | Fluvanna County Public Schools | 0 | 3,212,522 | 2,883,143 | 62,102 | 6,157,767 | 2,475,686 | 0 | 0 | 1,365,184 | 3,840,870 | 4,771,537 | (432,240) | 4,339,297 |
| 40133 | Franklin County Public Schools | 0 | 5,439,914 | 4,882,160 | 917,738 | 11,239,812 | 4,192,195 | 0 | 0 | 3,823,247 | 8,015,442 | 8,079,866 | (499,170) | 7,580,696 |
| 40134 | Frederick County School Board | 0 | 12,134,375 | 10,890,238 | 2,008,858 | 25,033,471 | 9,351,188 | 0 | 0 | 1,773,403 | 11,124,591 | 18,023,103 | 991,760 | 19,014,863 |
| 40135 | Giles County Schools | 0 | 1,681,696 | 1,509,271 | 199,704 | 3,390,671 | 1,295,976 | 0 | 0 | 458,923 | 1,754,899 | 2,497,811 | (115,970) | 2,381,841 |
| 40136 | Gloucester County School Board | 0 | 4,152,381 | 3,726,638 | 853,548 | 8,732,567 | 3,199,975 | 0 | 0 | 738,260 | 3,938,235 | 6,167,503 | (147,831) | 6,019,672 |
| 40137 | Goochland County School Board | 0 | 2,059,034 | 1,847,921 | 235,485 | 4,142,440 | 1,586,766 | 0 | 0 | 331,808 | 1,918,574 | 3,058,269 | (41,241) | 3,017,028 |
| 40138 | Grayson County School Board | 0 | 1,198,317 | 1,075,454 | 534,655 | 2,808,426 | 923,466 | 0 | 0 | 881,948 | 1,805,414 | 1,779,852 | (479,996) | 1,299,856 |
| 40139 | Greene County Public Schools | 0 | 2,245,987 | 2,015,706 | 39,224 | 4,300,917 | 1,730,838 | 0 | 0 | 1,298,410 | 3,029,248 | 3,335,949 | (154,106) | 3,181,843 |
| 40140 | Greensville County School Board | 0 | 1,721,544 | 1,545,034 | 278,058 | 3,544,636 | 1,326,684 | 0 | 0 | 730,914 | 2,057,598 | 2,556,997 | (213,779) | 2,343,218 |
| 40141 | Halifax County School Board | 0 | 3,549,238 | 3,185,335 | 45,124 | 6,779,697 | 2,735,172 | 0 | 0 | 3,363,029 | 6,098,201 | 5,271,658 | (1,207,513) | 4,064,145 |
| 40142 | Hanover County School Board | 0 | 13,544,883 | 12,156,127 | 91,680 | 25,792,690 | 10,438,177 | 0 | 0 | 3,732,809 | 14,170,986 | 20,118,120 | (1,116,267) | 19,001,853 |
| 40143 | Henrico County School Board | 0 | 36,916,388 | 33,131,354 | 5,188,855 | 75,236,597 | 28,449,102 | 0 | 0 | 937,612 | 29,386,714 | 54,831,655 | 1,110,800 | 55,942,455 |
| 40144 | Henry County Public Schools | 0 | 4,948,013 | 4,440,693 | 34,546 | 9,423,252 | 3,813,118 | 0 | 0 | 1,144,709 | 4,957,827 | 7,349,249 | (576,583) | 6,772,666 |
| 40145 | Highland County Public Schools | 0 | 236,431 | 212,190 | 35,874 | 484,495 | 182,202 | 0 | 0 | 281,120 | 463,322 | 351,170 | (48,601) | 302,569 |
| 40146 | Isle of Wight County Schools | 0 | 4,133,011 | 3,709,253 | 435,224 | 8,277,488 | 3,185,047 | 0 | 0 | 180,508 | 3,365,555 | 6,138,732 | (97,448) | 6,041,284 |
| 40148 | King George County School Board | 0 | 3,126,738 | 2,806,154 | 1,106,618 | 7,039,510 | 2,409,577 | 0 | 0 | 367,014 | 2,776,591 | 4,644,123 | 591,410 | 5,235,533 |
| 40149 | King & Queen County School Board | 0 | 605,247 | 543,191 | 38,674 | 1,187,112 | 466,426 | 0 | 0 | 215,338 | 681,764 | 898,969 | (165,804) | 733,165 |

**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 | | 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 | | | | | | |
| 40150 | King William County School Board | 0 | 1,584,289 | 1,421,852 | 0 | 3,006,141 | 1,220,910 | 0 | 0 | 731,439 | 1,952,349 | 2,353,134 | (311,681) | 2,041,453 |
| 40151 | Lancaster County Public Schools | 0 | 920,046 | 825,713 | 0 | 1,745,759 | 709,020 | 0 | 0 | 1,283,957 | 1,992,977 | 1,366,537 | (387,396) | 979,141 |
| 40152 | Lee County School Board | 0 | 2,520,717 | 2,262,268 | 576,219 | 5,359,204 | 1,942,555 | 0 | 0 | 973,028 | 2,915,583 | 3,744,003 | (231,406) | 3,512,597 |
| 40153 | Loudoun County School Board | 0 | 88,183,474 | 79,142,031 | 108,512,748 | 275,838,253 | 67,957,373 | 0 | 0 | 0 | 67,957,373 | 130,978,302 | 41,632,125 | 172,610,427 |
| 40154 | Louisa County Public Schools | 0 | 3,901,339 | 3,501,335 | 876,356 | 8,279,030 | 3,006,513 | 0 | 0 | 299,780 | 3,306,293 | 5,794,631 | 230,677 | 6,025,308 |
| 40155 | Lunenburg County School Board | 0 | 1,146,958 | 1,029,360 | 720,164 | 2,896,482 | 883,888 | 0 | 0 | 439,308 | 1,323,196 | 1,703,568 | (34,732) | 1,668,836 |
| 40156 | Madison County School Board | 0 | 1,282,220 | 1,150,754 | 49,162 | 2,482,136 | 988,126 | 0 | 0 | 971,951 | 1,960,077 | 1,904,472 | (353,525) | 1,550,947 |
| 40157 | Mathews County School Board | 0 | 981,367 | 880,748 | 973,418 | 2,835,533 | 756,277 | 0 | 0 | 309,111 | 1,065,388 | 1,457,618 | 70,628 | 1,528,246 |
| 40158 | Mecklenburg County School Board | 0 | 3,177,212 | 2,851,453 | 1,446,434 | 7,475,099 | 2,448,474 | 0 | 0 | 1,075,486 | 3,523,960 | 4,719,092 | (96,888) | 4,622,204 |
| 40159 | Middlesex County School Board | 0 | 1,155,149 | 1,036,711 | 1,041,532 | 3,233,392 | 890,199 | 0 | 0 | 288,834 | 1,179,033 | 1,715,734 | 208,858 | 1,924,592 |
| 40160 | Montgomery County School Board | 0 | 7,316,754 | 6,566,568 | 3,682,952 | 17,566,274 | 5,638,555 | 0 | 0 | 339,359 | 5,977,914 | 10,867,523 | 916,491 | 11,784,014 |
| 40162 | Nelson County Public Schools | 0 | 1,492,086 | 1,339,102 | 36,926 | 2,868,114 | 1,149,855 | 0 | 0 | 1,138,073 | 2,287,928 | 2,216,184 | (403,607) | 1,812,577 |
| 40163 | New Kent County School Board | 0 | 2,278,862 | 2,045,210 | 640,266 | 4,964,338 | 1,756,173 | 0 | 0 | 0 | 1,756,173 | 3,384,778 | 217,313 | 3,602,091 |
| 40165 | Northampton County Schools | 0 | 1,208,279 | 1,084,395 | 0 | 2,292,674 | 931,144 | 0 | 0 | 727,433 | 1,658,577 | 1,794,649 | (334,465) | 1,460,184 |
| 40166 | Northumberland County School Board | 0 | 1,072,796 | 962,803 | 260,432 | 2,296,031 | 826,735 | 0 | 0 | 586,889 | 1,413,624 | 1,593,417 | (105,827) | 1,487,590 |
| 40167 | Nottoway County School Board | 0 | 1,442,608 | 1,294,697 | 0 | 2,737,305 | 1,111,726 | 0 | 0 | 1,114,969 | 2,226,695 | 2,142,695 | (403,476) | 1,739,219 |
| 40168 | Orange County Public Schools | 0 | 3,503,745 | 3,144,506 | 0 | 6,648,251 | 2,700,113 | 0 | 0 | 1,808,424 | 4,508,537 | 5,204,087 | (568,807) | 4,635,280 |
| 40169 | Page County Public Schools | 0 | 2,345,829 | 2,105,311 | 10,760 | 4,461,900 | 1,807,780 | 0 | 0 | 2,134,531 | 3,942,311 | 3,484,243 | (750,556) | 2,733,687 |
| 40170 | Patrick County School Board | 0 | 1,636,534 | 1,468,741 | 0 | 3,105,275 | 1,261,173 | 0 | 0 | 1,785,848 | 3,047,021 | 2,430,733 | (565,500) | 1,865,233 |
| 40171 | Pittsylvania County School Board | 0 | 5,852,230 | 5,252,201 | 1,395,322 | 12,499,753 | 4,509,940 | 0 | 0 | 1,826,019 | 6,335,959 | 8,692,276 | 5,409 | 8,697,685 |
| 40172 | Powhatan County School Board | 0 | 3,211,194 | 2,881,951 | 104,054 | 6,197,199 | 2,474,663 | 0 | 0 | 1,141,082 | 3,615,745 | 4,769,564 | (426,347) | 4,343,217 |
| 40173 | Prince Edward County School Board | 0 | 1,476,478 | 1,325,095 | 64,340 | 2,865,913 | 1,137,827 | 0 | 0 | 1,658,200 | 2,796,027 | 2,193,003 | (829,877) | 1,363,126 |
| 40174 | Prince George County School Board | 0 | 4,376,305 | 3,927,603 | 499,779 | 8,803,687 | 3,372,539 | 0 | 0 | 1,851,020 | 5,223,559 | 6,500,095 | (604,281) | 5,895,814 |
| 40176 | Prince William County School Board | 0 | 74,830,637 | 67,158,258 | 25,288,097 | 167,276,992 | 57,667,193 | 0 | 0 | 5,431,868 | 63,099,061 | 111,145,425 | 8,985,970 | 120,131,395 |
| 40177 | Pulaski County School Board | 0 | 2,745,637 | 2,464,127 | 0 | 5,209,764 | 2,115,887 | 0 | 0 | 2,628,701 | 4,744,588 | 4,078,075 | (1,115,876) | 2,962,199 |
| 40178 | Rappahannock County School Board | 0 | 757,886 | 680,180 | 0 | 1,438,066 | 584,054 | 0 | 0 | 357,847 | 941,901 | 1,125,684 | (167,752) | 957,932 |
| 40179 | Richmond County School Board | 0 | 923,477 | 828,793 | 240,749 | 1,993,019 | 711,664 | 0 | 0 | 203,066 | 914,730 | 1,371,634 | (19,237) | 1,352,397 |
| 40180 | Roanoke County School Board | 0 | 10,246,798 | 9,196,195 | 1,147,988 | 20,590,981 | 7,896,553 | 0 | 0 | 3,976,691 | 11,873,244 | 15,219,498 | (868,894) | 14,350,604 |
| 40181 | Rockbridge County School Board | 0 | 2,268,014 | 2,035,475 | 332,004 | 4,635,493 | 1,747,814 | 0 | 0 | 478,464 | 2,226,278 | 3,368,666 | (120,801) | 3,247,865 |
| 40182 | Rockingham County School Board | 0 | 8,845,699 | 7,938,750 | 483,942 | 17,268,391 | 6,816,816 | 0 | 0 | 2,813,526 | 9,630,342 | 13,138,455 | (491,552) | 12,646,903 |
| 40183 | Russell County School Board | 0 | 2,503,228 | 2,246,572 | 377,540 | 5,127,340 | 1,929,078 | 0 | 0 | 735,371 | 2,664,449 | 3,718,027 | (171,664) | 3,546,363 |
| 40184 | Scott County School Board | 0 | 2,733,350 | 2,453,100 | 139,832 | 5,326,282 | 2,106,418 | 0 | 0 | 548,381 | 2,654,799 | 4,059,826 | (232,422) | 3,827,404 |
| 40185 | Shenandoah County School Board | 0 | 4,870,862 | 4,371,453 | 1,365,214 | 10,607,529 | 3,753,662 | 0 | 0 | 1,261,439 | 5,015,101 | 7,234,658 | 127,299 | 7,361,957 |
| 40186 | Smyth County School Board | 0 | 2,950,190 | 2,647,707 | 0 | 5,597,897 | 2,273,523 | 0 | 0 | 2,126,889 | 4,400,412 | 4,381,896 | (1,219,537) | 3,162,359 |
| 40187 | Southampton County School Board | 0 | 1,759,067 | 1,578,710 | 26,296 | 3,364,073 | 1,355,601 | 0 | 0 | 605,130 | 1,960,731 | 2,612,730 | (290,587) | 2,322,143 |
| 40188 | Spotsylvania County School Board | 0 | 17,413,347 | 15,627,958 | 1,208,982 | 34,250,287 | 13,419,355 | 0 | 0 | 3,895,839 | 17,315,194 | 25,863,923 | (1,279,744) | 24,584,179 |
| 40189 | Stafford County School Board | 0 | 21,389,179 | 19,196,149 | 5,955,393 | 46,540,721 | 16,483,275 | 0 | 0 | 1,980,528 | 18,463,803 | 31,769,200 | 370,027 | 32,139,227 |
| 40190 | Surry County Schools | 0 | 941,630 | 845,085 | 442 | 1,787,157 | 725,654 | 0 | 0 | 1,490,220 | 2,215,874 | 1,398,596 | (553,570) | 845,026 |
| 40191 | Sussex County School Board | 0 | 1,053,758 | 945,716 | 67,898 | 2,067,372 | 812,064 | 0 | 0 | 411,860 | 1,223,924 | 1,565,139 | (160,217) | 1,404,922 |
| 40192 | Tazewell County Schools | 0 | 3,216,396 | 2,886,619 | 0 | 6,103,015 | 2,478,670 | 0 | 0 | 4,117,812 | 6,596,482 | 4,777,291 | (1,675,396) | 3,101,895 |
| 40193 | Warren County School Board | 0 | 3,973,508 | 3,566,105 | 68,256 | 7,607,869 | 3,062,130 | 0 | 0 | 818,007 | 3,880,137 | 5,901,824 | (484,198) | 5,417,626 |
| 40195 | Washington County School Board | 0 | 4,657,565 | 4,180,025 | 0 | 8,837,590 | 3,589,288 | 0 | 0 | 2,559,275 | 6,148,563 | 6,917,849 | (1,257,800) | 5,660,049 |
| 40196 | Westmoreland County School Board | 0 | 1,284,323 | 1,152,641 | 618,977 | 3,055,941 | 989,746 | 0 | 0 | 760,029 | 1,749,775 | 1,907,595 | (18,838) | 1,888,757 |
| 40197 | Wise County School Board | 0 | 3,684,278 | 3,306,529 | 915,081 | 7,905,888 | 2,839,237 | 0 | 0 | 2,816,337 | 5,655,574 | 5,472,233 | (1,504,396) | 3,967,837 |
| 40198 | Wythe County School Board | 0 | 2,750,064 | 2,468,100 | 0 | 5,218,164 | 2,119,298 | 0 | 0 | 1,498,401 | 3,617,699 | 4,084,651 | (706,934) | 3,377,717 |
| 40199 | York County School Board | 0 | 9,488,579 | 8,515,716 | 1,649,197 | 19,653,492 | 7,312,242 | 0 | 0 | 1,404,850 | 8,717,092 | 14,093,321 | 341,577 | 14,434,898 |
| 40200 | Alexandria City School Board | 0 | 20,404,381 | 18,312,321 | 1,888,842 | 40,605,544 | 15,724,353 | 0 | 0 | 1,871,902 | 17,596,255 | 30,306,485 | 1,403,016 | 31,709,501 |
| 40201 | Bristol City School Board | 0 | 1,675,718 | 1,503,907 | 247,817 | 3,427,442 | 1,291,369 | 0 | 0 | 692,566 | 1,983,935 | 2,488,933 | (378,162) | 2,110,771 |

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 Investments on Pension Plan | | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investments 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 | | | | | | | |
| 40202 | Buena Vista City Schools | 0 | 675,091 | 605,874 | 2,950 | 1,283,915 | 520,249 | 0 | 0 | 536,566 | 1,056,815 | 1,002,708 | (188,580) | 814,128 |
| 40203 | Charlottesville Public Schools | 0 | 5,309,965 | 4,765,535 | 159,140 | 10,234,640 | 4,092,051 | 0 | 0 | 252,184 | 4,344,235 | 7,886,854 | 187,522 | 8,074,376 |
| 40205 | Danville City Schools | 0 | 4,671,844 | 4,192,840 | 3,044,843 | 11,909,527 | 3,600,291 | 0 | 0 | 1,587,926 | 5,188,217 | 6,939,057 | (405,818) | 6,533,239 |
| 40206 | Fredericksburg City Schools | 0 | 3,093,089 | 2,775,955 | 11,628 | 5,880,672 | 2,383,647 | 0 | 0 | 849,748 | 3,233,395 | 4,594,144 | (31,491) | 4,562,653 |
| 40207 | Hampton City Schools | 0 | 14,311,514 | 12,844,155 | 0 | 27,155,669 | 11,028,970 | 0 | 0 | 7,964,073 | 18,993,043 | 21,256,792 | (4,220,610) | 17,036,182 |
| 40208 | Harrisonburg City School Board | 0 | 5,521,934 | 4,955,771 | 2,696,677 | 13,174,382 | 4,255,402 | 0 | 0 | 0 | 4,255,402 | 8,201,690 | 1,286,475 | 9,488,165 |
| 40209 | Hopewell City School Board | 0 | 3,412,758 | 3,062,849 | 700,335 | 7,175,942 | 2,629,995 | 0 | 0 | 760,439 | 3,390,434 | 5,068,946 | (118,269) | 4,950,677 |
| 40210 | Lynchburg Public Schools | 0 | 7,069,143 | 6,344,344 | 227,876 | 13,641,363 | 5,447,737 | 0 | 0 | 6,309,456 | 11,757,193 | 10,499,749 | (1,547,277) | 8,952,472 |
| 40211 | Newport News Public Schools | 0 | 21,141,015 | 18,973,429 | 0 | 40,114,444 | 16,292,030 | 0 | 0 | 11,009,343 | 27,301,373 | 31,400,603 | (3,920,129) | 27,480,474 |
| 40212 | Norfolk Public Schools | 0 | 27,132,380 | 24,350,500 | 0 | 51,482,880 | 20,909,192 | 0 | 0 | 24,361,069 | 45,270,261 | 40,299,536 | (9,580,091) | 30,719,445 |
| 40213 | Petersburg City Schools | 0 | 3,179,426 | 2,853,440 | 480,230 | 6,513,096 | 2,450,181 | 0 | 0 | 1,178,724 | 3,628,905 | 4,722,380 | (523,343) | 4,199,037 |
| 40214 | Portsmouth School Board | 0 | 10,872,301 | 9,757,565 | 0 | 20,629,866 | 8,378,589 | 0 | 0 | 3,572,230 | 11,950,819 | 16,148,553 | (1,994,197) | 14,154,356 |
| 40215 | Radford City School Board | 0 | 1,164,225 | 1,044,857 | 118,254 | 2,327,336 | 897,194 | 0 | 0 | 478,294 | 1,375,488 | 1,729,216 | (93,852) | 1,635,364 |
| 40216 | Richmond Public Schools | 0 | 20,715,748 | 18,591,765 | 3,060,868 | 42,368,381 | 15,964,304 | 0 | 0 | 20,720,380 | 36,684,684 | 30,768,957 | (4,215,715) | 26,553,242 |
| 40217 | Roanoke City School Board | 0 | 10,749,657 | 9,647,496 | 87,124 | 20,484,277 | 8,284,075 | 0 | 0 | 3,104,030 | 11,388,105 | 15,966,391 | (488,172) | 15,478,219 |
| 40219 | Staunton City Schools | 0 | 2,273,770 | 2,040,641 | 28,636 | 4,343,047 | 1,752,249 | 0 | 0 | 995,860 | 2,748,109 | 3,377,215 | (287,924) | 3,089,291 |
| 40220 | Suffolk City School Board | 0 | 10,492,416 | 9,416,630 | 3,637,169 | 23,546,215 | 8,085,835 | 0 | 0 | 3,806,375 | 11,892,210 | 15,584,313 | 556,987 | 16,141,300 |
| 40222 | Winchester Public Schools | 0 | 3,921,374 | 3,519,315 | 131,215 | 7,571,904 | 3,021,952 | 0 | 0 | 1,581,535 | 4,603,487 | 5,824,389 | (443,827) | 5,380,562 |
| 40223 | Martinsville City Schools | 0 | 1,472,383 | 1,321,420 | 0 | 2,793,803 | 1,134,672 | 0 | 0 | 1,697,480 | 2,832,152 | 2,186,920 | (810,556) | 1,376,364 |
| 40224 | Falls Church Public Schools | 0 | 3,602,036 | 3,232,720 | 1,102,327 | 7,937,083 | 2,775,860 | 0 | 0 | 862,901 | 3,638,761 | 5,350,079 | 457,046 | 5,807,125 |
| 40225 | Colonial Heights City Schools | 0 | 2,534,774 | 2,274,884 | 0 | 4,809,658 | 1,953,388 | 0 | 0 | 904,828 | 2,858,216 | 3,764,883 | (525,255) | 3,239,628 |
| 40230 | Covington City School Board | 0 | 721,913 | 647,895 | 166,736 | 1,536,544 | 556,333 | 0 | 0 | 486,784 | 1,043,117 | 1,072,252 | (62,765) | 1,009,487 |
| 40231 | Fairfax City School Board | 0 | 12,729 | 11,424 | 442 | 24,595 | 9,809 | 0 | 0 | 4,306 | 14,115 | 18,907 | (917) | 17,990 |
| 40232 | Franklin City Public Schools | 0 | 796,960 | 715,247 | 0 | 1,512,207 | 614,165 | 0 | 0 | 2,129,682 | 2,743,847 | 1,183,719 | (790,114) | 393,605 |
| 40233 | Chesapeake Public Schools | 0 | 32,270,114 | 28,961,462 | 5,347,739 | 66,579,315 | 24,868,517 | 0 | 0 | 1,916,127 | 26,784,644 | 47,930,576 | (970,552) | 46,960,024 |
| 40234 | Virginia Beach City School Board | 0 | 54,362,831 | 48,789,015 | 0 | 103,151,846 | 41,893,962 | 0 | 0 | 18,267,393 | 60,161,355 | 80,744,736 | (6,549,578) | 74,195,158 |
| 40236 | Manassas Park City Schools | 0 | 2,893,738 | 2,597,044 | 396,390 | 5,887,172 | 2,230,020 | 0 | 0 | 983,277 | 3,213,297 | 4,298,049 | 173,384 | 4,471,433 |
| 40306 | Town of West Point School Board | 0 | 737,409 | 661,803 | 238,642 | 1,637,854 | 568,274 | 0 | 0 | 200,158 | 768,432 | 1,095,269 | 117,345 | 1,212,614 |
| 40307 | Lexington City School Board | 0 | 416,522 | 373,816 | 240,451 | 1,030,789 | 320,987 | 0 | 0 | 3,644 | 324,631 | 618,657 | 65,274 | 683,931 |
| 40308 | Waynesboro Public Schools | 0 | 2,312,733 | 2,075,608 | 28,704 | 4,417,045 | 1,782,276 | 0 | 0 | 1,624,054 | 3,406,330 | 3,435,086 | (562,131) | 2,872,955 |
| 40309 | Town of Colonial Beach Schools | 0 | 475,076 | 426,367 | 46,019 | 947,462 | 366,111 | 0 | 0 | 195,676 | 561,787 | 705,628 | (26,230) | 679,398 |
| 40313 | Galax City Schools | 0 | 946,611 | 849,555 | 0 | 1,796,166 | 729,493 | 0 | 0 | 516,129 | 1,245,622 | 1,405,995 | (163,893) | 1,242,102 |
| 40314 | Norton City Schools | 0 | 469,763 | 421,599 | 67,525 | 958,887 | 362,017 | 0 | 0 | 490,425 | 852,442 | 697,736 | (155,927) | 541,809 |
| 40332 | Manassas City Schools | 0 | 7,275,467 | 6,529,514 | 1,364,481 | 15,169,462 | 5,606,738 | 0 | 0 | 5,308,658 | 10,915,396 | 10,806,200 | (1,593,468) | 9,212,732 |
| 40335 | City of Salem Schools | 0 | 3,024,130 | 2,714,066 | 161,128 | 5,899,324 | 2,330,504 | 0 | 0 | 848,782 | 3,179,286 | 4,491,719 | (375,607) | 4,116,112 |
| 40402 | Williamsburg-James City County School Board | 0 | 9,494,778 | 8,521,279 | 1,040,458 | 19,056,515 | 7,317,019 | 0 | 0 | 1,708,168 | 9,025,187 | 14,102,528 | (302,542) | 13,799,986 |
| 40403 | Poquoson City Public Schools | 0 | 1,554,293 | 1,394,931 | 32,332 | 2,981,556 | 1,197,794 | 0 | 0 | 478,221 | 1,676,015 | 2,308,580 | (164,776) | 2,143,804 |
| 40410 | Valley Vocational Technical Center | 0 | 262,111 | 235,237 | 0 | 497,348 | 201,992 | 0 | 0 | 123,062 | 325,054 | 389,312 | (52,315) | 336,997 |
| 40412 | Charlottesville/Albemarle Vo-Tech Center | 0 | 157,400 | 141,261 | 202,409 | 501,070 | 121,298 | 0 | 0 | 147,357 | 268,655 | 233,784 | (1,385) | 232,399 |
| 40413 | The Pruden Center for Industry and Technology | 0 | 0 | 0 | 10,586 | 10,586 | 0 | 0 | 0 | 1,131,994 | 1,131,994 | 0 | (441,616) | (441,616) |
| 40414 | Jackson River Technical Center | 0 | 73,497 | 65,962 | 27,414 | 166,873 | 56,639 | 0 | 0 | 224,182 | 280,821 | 109,165 | (118,300) | (9,135) |
| 40415 | New Horizons Technical Center | 0 | 1,144,744 | 1,027,373 | 295,630 | 2,467,747 | 882,180 | 0 | 0 | 416,624 | 1,298,804 | 1,700,280 | 31,905 | 1,732,185 |
| 40416 | Northern Neck Regional Vocational Center | 0 | 158,617 | 142,354 | 44,740 | 345,711 | 122,236 | 0 | 0 | 60,564 | 182,800 | 235,593 | (18,498) | 217,095 |
| 40417 | Rowanty Vocational Technical Center | 0 | 109,471 | 98,247 | 130,356 | 338,074 | 84,362 | 0 | 0 | 64,898 | 149,260 | 162,597 | 12,947 | 175,544 |
| 40418 | Amelia-Nottoway Vocational Center | 0 | 31,768 | 28,511 | 43,963 | 104,242 | 24,482 | 0 | 0 | 35,069 | 59,551 | 47,184 | 1,999 | 49,183 |
| 40421 | Northern Neck Regional Special Education Program | 0 | 109,139 | 97,949 | 40,584 | 247,672 | 84,107 | 0 | 0 | 71,136 | 155,243 | 162,104 | (61,519) | 100,585 |
| 40423 | Maggie Walker Governor's School for Govt & Intl Studies | 0 | 565,509 | 507,528 | 30,248 | 1,103,285 | 435,802 | 0 | 0 | 438,150 | 873,952 | 839,947 | (111,892) | 728,055 |
| 40424 | Appomattox Region Governor's School | 0 | 261,115 | 234,343 | 237,732 | 733,190 | 201,225 | 0 | 0 | 104,678 | 305,903 | 387,832 | 5,952 | 393,784 |

**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 | 63,867 | 57,319 | 59,706 | 180,892 | 49,218 | 0 | 0 | 76,424 | 125,642 | 94,862 | 16,722 | 111,584 |
| | Total for Teacher Employers | 0 | 1,106,888,397 | 993,399,232 | 260,257,145 | 2,360,544,774 | 853,008,206 | 0 | 0 | 260,257,145 | 1,113,265,351 | 1,644,053,651 | 0 | 1,644,053,651 |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|----------------------------------|-------------|------------|------------|------------|-------------|
| 40100 | Accomack County School Board | (318,412) | 925,973 | 1,215,815 | 937,051 | (102,475) |
| 40101 | Albemarle County Schools | 1,267,030 | 5,422,130 | 6,588,026 | 4,806,453 | (169,984) |
| 40102 | Alleghany County School Board | (587,905) | 21,588 | 337,691 | 349,260 | (46,324) |
| 40103 | Amelia County School Board | (242,252) | 138,230 | 284,665 | 322,997 | (12,368) |
| 40104 | Amherst County School Board | (479,217) | 750,074 | 1,367,633 | 1,184,731 | (24,912) |
| 40105 | Appomattox County School Board | (60,102) | 435,310 | 514,383 | 415,095 | (32,025) |
| 40106 | Arlington Public Schools | 3,816,921 | 16,243,354 | 18,105,348 | 13,147,788 | (732,722) |
| 40107 | Augusta County School Board | (765,221) | 1,980,053 | 2,832,573 | 2,403,521 | (156,194) |
| 40108 | Bath County School Board | (177,557) | 43,548 | 137,513 | 135,724 | (17,343) |
| 40109 | Bedford County School Board | (234,483) | 2,158,111 | 2,974,424 | 2,153,575 | (144,303) |
| 40110 | Bland County School Board | (206,474) | (19,479) | 68,762 | 122,070 | (8,831) |
| 40111 | Botetourt County Schools | (367,064) | 940,253 | 1,424,624 | 1,188,278 | (69,950) |
| 40112 | Brunswick County Public Schools | (418,672) | 11,829 | 237,801 | 310,669 | (21,598) |
| 40113 | Buchanan County School Board | (901,703) | (89,380) | 341,316 | 371,308 | (58,426) |
| 40114 | Buckingham County School Board | (181,398) | 321,521 | 558,179 | 503,122 | (11,124) |
| 40115 | Campbell County School Board | (392,996) | 1,746,980 | 2,479,533 | 1,941,660 | (54,086) |
| 40116 | Caroline County School Board | (240,422) | 633,801 | 864,676 | 657,757 | (90,655) |
| 40117 | Carroll County School Board | (352,243) | 563,875 | 803,882 | 782,535 | (53,013) |
| 40118 | Charles City County School Board | (241,518) | (86,548) | 6,454 | 56,761 | (26,176) |
| 40119 | Charlotte County School Board | (323,487) | 209,545 | 388,552 | 349,767 | (34,556) |
| 40120 | Chesterfield County School Board | 1,484,052 | 15,200,373 | 17,831,016 | 13,056,377 | (782,935) |
| 40121 | Clarke County School Board | (103,104) | 468,238 | 643,409 | 501,137 | (32,509) |
| 40122 | Craig County School Board | (97,732) | 107,401 | 197,000 | 166,801 | (5,441) |
| 40123 | Culpeper County School Board | (446,751) | 1,698,111 | 2,363,279 | 1,785,001 | (141,363) |
| 40124 | Cumberland County School Board | (123,089) | 258,916 | 431,055 | 410,224 | (5,714) |
| 40125 | Dickenson County School Board | (493,292) | 92,326 | 482,877 | 455,970 | (5,816) |
| 40126 | Dinwiddie County School Board | (73,056) | 866,879 | 1,204,498 | 1,055,731 | (45,568) |
| 40128 | Essex County Public Schools | (430,349) | (60,153) | 173,170 | 198,645 | (39,259) |
| 40129 | Fairfax County School Board | 16,450,861 | 82,316,302 | 98,630,012 | 73,667,850 | (2,963,238) |
| 40130 | Fauquier County School Board | (957,578) | 2,604,295 | 4,071,662 | 3,345,488 | (162,329) |
| 40131 | Floyd County School Board | (106,410) | 397,498 | 577,380 | 379,432 | (47,227) |
| 40132 | Fluvanna County Public Schools | (411,966) | 772,171 | 1,146,334 | 890,554 | (80,196) |
| 40133 | Franklin County Public Schools | (461,507) | 1,272,921 | 1,572,230 | 1,067,438 | (226,712) |
| 40134 | Frederick County School Board | 300,348 | 4,209,861 | 5,580,986 | 4,058,830 | (241,145) |
| 40135 | Giles County Schools | (84,887) | 504,440 | 683,197 | 553,151 | (20,129) |
| 40136 | Gloucester County School Board | 93,316 | 1,444,718 | 1,815,819 | 1,494,602 | (54,123) |
| 40137 | Goochland County School Board | (30,080) | 690,211 | 897,426 | 693,570 | (27,261) |
| 40138 | Grayson County School Board | (208,027) | 347,003 | 432,465 | 428,916 | 2,655 |
| 40139 | Greene County Public Schools | (305,325) | 421,202 | 679,194 | 547,198 | (70,600) |
| 40140 | Greensville County School Board | (157,880) | 523,035 | 698,226 | 473,580 | (49,923) |
| 40141 | Halifax County School Board | (1,107,263) | 152,996 | 879,569 | 869,334 | (113,140) |
| 40142 | Hanover County School Board | (915,604) | 3,658,974 | 5,052,526 | 4,101,242 | (275,434) |
| 40143 | Henrico County School Board | 1,426,372 | 13,787,620 | 17,572,907 | 13,476,059 | (413,075) |
| 40144 | Henry County Public Schools | (309,155) | 1,383,636 | 1,900,026 | 1,573,073 | (82,155) |
| 40145 | Highland County Public Schools | (53,198) | 23,079 | 32,460 | 29,924 | (11,092) |
| 40146 | Isle of Wight County Schools | 34,912 | 1,511,337 | 1,945,766 | 1,477,683 | (57,765) |
| 40148 | King George County School Board | 517,225 | 1,293,692 | 1,373,307 | 1,118,204 | (39,509) |
| 40149 | King & Queen County School Board | (60,480) | 176,614 | 224,926 | 176,906 | (12,618) |
| 40150 | King William County School Board | (266,298) | 344,414 | 556,242 | 456,017 | (36,583) |
| 40151 | Lancaster County Public Schools | (351,730) | (18,782) | 99,618 | 80,124 | (56,448) |
| 40152 | Lee County School Board | (162,478) | 756,809 | 986,163 | 873,860 | (10,733) |

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



Deferred Amounts to be Recognized in Fiscal Years Following the
Reporting Date

| Employer Code | Employer | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|------------------------------------|-------------|------------|------------|------------|-----------|
| 40153 | Loudoun County School Board | 36,555,265 | 61,124,705 | 62,675,861 | 46,007,655 | 1,517,394 |
| 40154 | Louisa County Public Schools | 210,121 | 1,537,348 | 1,869,717 | 1,396,385 | (40,834) |
| 40155 | Lunenburg County School Board | (58,810) | 401,617 | 671,525 | 545,110 | 13,844 |
| 40156 | Madison County School Board | (249,499) | 211,787 | 327,958 | 275,890 | (44,077) |
| 40157 | Mathews County School Board | 117,423 | 464,154 | 597,805 | 555,150 | 35,613 |
| 40158 | Mecklenburg County School Board | 9,125 | 1,118,091 | 1,530,375 | 1,279,859 | 13,689 |
| 40159 | Middlesex County School Board | 243,360 | 651,772 | 743,277 | 445,587 | (29,637) |
| 40160 | Montgomery County School Board | 1,080,379 | 3,442,502 | 3,918,173 | 3,114,460 | 32,846 |
| 40162 | Nelson County Public Schools | (316,939) | 231,554 | 421,981 | 304,369 | (60,779) |
| 40163 | New Kent County School Board | 265,417 | 995,521 | 1,130,055 | 839,006 | (21,834) |
| 40165 | Northampton County Schools | (244,265) | 221,429 | 397,863 | 300,692 | (41,622) |
| 40166 | Northumberland County School Board | (51,389) | 321,635 | 366,332 | 272,773 | (26,944) |
| 40167 | Nottoway County School Board | (340,832) | 167,809 | 357,772 | 361,190 | (35,329) |
| 40168 | Orange County Public Schools | (601,934) | 692,954 | 1,162,706 | 966,567 | (80,579) |
| 40169 | Page County Public Schools | (632,346) | 204,358 | 573,773 | 470,248 | (96,444) |
| 40170 | Patrick County School Board | (525,211) | 32,618 | 267,650 | 333,066 | (49,869) |
| 40171 | Pittsylvania County School Board | 46,126 | 2,102,519 | 2,439,611 | 1,703,389 | (127,851) |
| 40172 | Powhatan County School Board | (325,598) | 787,547 | 1,192,807 | 998,716 | (72,018) |
| 40173 | Prince Edward County School Board | (568,948) | 82,268 | 336,409 | 275,386 | (55,229) |
| 40174 | Prince George County School Board | (497,668) | 1,008,112 | 1,654,629 | 1,460,091 | (45,036) |
| 40176 | Prince William County School Board | 7,800,348 | 31,572,748 | 36,606,474 | 28,535,983 | (337,622) |
| 40177 | Pulaski County School Board | (837,691) | 198,912 | 622,833 | 579,460 | (98,338) |
| 40178 | Rappahannock County School Board | (128,352) | 142,277 | 263,361 | 234,454 | (15,575) |
| 40179 | Richmond County School Board | 11,596 | 327,688 | 428,033 | 328,167 | (17,195) |
| 40180 | Roanoke County School Board | (414,975) | 2,738,605 | 3,517,067 | 3,070,518 | (193,478) |
| 40181 | Rockbridge County School Board | (34,659) | 777,000 | 1,004,039 | 718,609 | (55,774) |
| 40182 | Rockingham County School Board | (559,641) | 2,490,567 | 3,356,763 | 2,554,205 | (203,845) |
| 40183 | Russell County School Board | (161,544) | 718,618 | 1,048,028 | 877,555 | (19,766) |
| 40184 | Scott County School Board | (121,760) | 835,119 | 1,094,135 | 904,114 | (40,125) |
| 40185 | Shenandoah County School Board | 16,831 | 1,692,231 | 2,331,104 | 1,663,829 | (111,567) |
| 40186 | Smyth County School Board | (830,634) | 388,437 | 902,026 | 810,026 | (72,370) |
| 40187 | Southampton County School Board | (204,921) | 487,679 | 674,593 | 495,288 | (49,297) |
| 40188 | Spotsylvania County School Board | (1,133,746) | 5,013,942 | 7,456,858 | 5,907,447 | (309,408) |
| 40189 | Stafford County School Board | 1,509,735 | 8,268,171 | 10,222,033 | 8,239,127 | (162,148) |
| 40190 | Surry County Schools | (430,789) | (57,361) | 58,892 | 60,773 | (60,232) |
| 40191 | Sussex County School Board | (115,320) | 253,206 | 405,215 | 319,934 | (19,587) |
| 40192 | Tazewell County Schools | (1,429,231) | (139,922) | 496,736 | 672,563 | (93,613) |
| 40193 | Warren County School Board | (208,437) | 1,190,289 | 1,559,297 | 1,251,577 | (64,994) |
| 40195 | Washington County School Board | (841,123) | 829,190 | 1,484,811 | 1,320,706 | (104,557) |
| 40196 | Westmoreland County School Board | 28,153 | 406,805 | 439,732 | 435,404 | (3,928) |
| 40197 | Wise County School Board | (1,006,212) | 570,898 | 1,472,419 | 1,288,688 | (75,479) |
| 40198 | Wythe County School Board | (502,390) | 510,535 | 886,473 | 771,464 | (65,617) |
| 40199 | York County School Board | (49,016) | 3,154,560 | 4,458,159 | 3,489,124 | (116,427) |
| 40200 | Alexandria City School Board | 540,432 | 6,882,388 | 9,044,628 | 6,906,133 | (364,292) |
| 40201 | Bristol City School Board | (222,634) | 395,479 | 672,734 | 610,847 | (12,919) |
| 40202 | Buena Vista City Schools | (178,145) | 70,705 | 193,271 | 163,724 | (22,455) |
| 40203 | Charlottesville Public Schools | 46,274 | 1,800,153 | 2,340,705 | 1,792,599 | (89,326) |
| 40205 | Danville City Schools | 92,914 | 1,962,392 | 2,787,165 | 1,956,628 | (77,789) |
| 40206 | Fredericksburg City Schools | (192,292) | 838,291 | 1,156,012 | 913,708 | (68,442) |
| 40207 | Hampton City Schools | (2,633,336) | 2,590,822 | 4,360,511 | 4,097,943 | (253,314) |
| 40208 | Harrisonburg City School Board | 1,204,190 | 2,778,776 | 2,904,408 | 2,081,063 | (49,457) |

**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 | 70,643 | 1,212,816 | 1,460,346 | 1,114,965 | (73,262) |
| 40210 | Lynchburg Public Schools | (1,857,236) | 471,756 | 1,682,249 | 1,755,749 | (168,348) |
| 40211 | Newport News Public Schools | (3,260,315) | 4,284,118 | 6,916,770 | 5,514,746 | (642,248) |
| 40212 | Norfolk Public Schools | (8,625,755) | 1,696,015 | 7,390,291 | 6,681,646 | (929,578) |
| 40213 | Petersburg City Schools | (552,933) | 796,173 | 1,490,581 | 1,182,045 | (31,675) |
| 40214 | Portsmouth School Board | (1,437,904) | 2,662,247 | 4,295,358 | 3,371,617 | (212,271) |
| 40215 | Radford City School Board | (63,002) | 310,791 | 402,965 | 330,655 | (29,561) |
| 40216 | Richmond Public Schools | (4,673,399) | 3,231,277 | 5,533,104 | 2,833,588 | (1,240,873) |
| 40217 | Roanoke City School Board | (694,441) | 2,817,742 | 4,022,759 | 3,204,558 | (254,446) |
| 40219 | Staunton City Schools | (307,810) | 474,805 | 794,451 | 676,603 | (43,111) |
| 40220 | Suffolk City School Board | 427,227 | 3,750,783 | 4,736,205 | 3,079,172 | (339,382) |
| 40222 | Winchester Public Schools | (524,736) | 869,573 | 1,428,872 | 1,248,607 | (53,899) |
| 40223 | Martinsville City Schools | (606,725) | 87,061 | 331,380 | 230,612 | (80,677) |
| 40224 | Falls Church Public Schools | 87,682 | 1,293,057 | 1,738,595 | 1,258,071 | (79,083) |
| 40225 | Colonial Heights City Schools | (303,390) | 636,194 | 944,877 | 736,112 | (62,351) |
| 40230 | Covington City School Board | (37,204) | 143,438 | 199,827 | 202,931 | (15,565) |
| 40231 | Fairfax City School Board | (764) | 3,379 | 4,438 | 3,677 | (250) |
| 40232 | Franklin City Public Schools | (686,300) | (370,161) | (126,209) | 6,403 | (55,373) |
| 40233 | Chesapeake Public Schools | 832,937 | 12,365,249 | 15,076,580 | 11,811,901 | (291,996) |
| 40234 | Virginia Beach City School Board | (5,235,743) | 14,056,389 | 19,917,115 | 15,567,659 | (1,314,929) |
| 40236 | Manassas Park City Schools | (241,745) | 764,262 | 1,253,484 | 944,905 | (47,031) |
| 40306 | Town of West Point School Board | 117,356 | 283,869 | 277,760 | 210,127 | (19,690) |
| 40307 | Lexington City School Board | 80,431 | 215,329 | 238,772 | 173,941 | (2,315) |
| 40308 | Waynesboro Public Schools | (417,133) | 333,559 | 617,075 | 549,609 | (72,395) |
| 40309 | Town of Colonial Beach Schools | (28,184) | 114,182 | 160,198 | 146,094 | (6,615) |
| 40313 | Galax City Schools | (148,520) | 185,147 | 311,185 | 235,942 | (33,210) |
| 40314 | Norton City Schools | (152,099) | 1,389 | 116,108 | 146,046 | (4,999) |
| 40332 | Manassas City Schools | (1,515,176) | 1,189,713 | 2,615,780 | 2,180,500 | (216,751) |
| 40335 | City of Salem Schools | (189,343) | 892,873 | 1,175,306 | 903,820 | (62,618) |
| 40402 | Williamsburg-James City County School Board | (301,808) | 3,032,885 | 4,209,637 | 3,261,221 | (170,607) |
| 40403 | Poquoson City Public Schools | (117,807) | 408,133 | 572,262 | 474,308 | (31,355) |
| 40410 | Valley Vocational Technical Center | (46,133) | 52,289 | 92,636 | 79,622 | (6,120) |
| 40412 | Charlottesville/Albemarle Vo-Tech Center | 24,816 | 54,566 | 83,410 | 72,326 | (2,703) |
| 40413 | The Pruden Center for Industry and Technology | (455,917) | (443,663) | (221,828) | 0 | 0 |
| 40414 | Jackson River Technical Center | (107,829) | (36,886) | 20,916 | 12,794 | (2,943) |
| 40415 | New Horizons Technical Center | 41,916 | 400,631 | 449,416 | 308,372 | (31,392) |
| 40416 | Northern Neck Regional Vocational Center | (22,509) | 45,942 | 78,045 | 62,566 | (1,133) |
| 40417 | Rowanty Vocational Technical Center | 13,066 | 45,933 | 68,032 | 60,239 | 1,544 |
| 40418 | Amelia-Nottoway Vocational Center | 3,980 | 14,953 | 18,899 | 8,992 | (2,133) |
| 40421 | Northern Neck Regional Special Education Program | (12,740) | 39,326 | 39,841 | 28,617 | (2,615) |
| 40423 | Maggie Walker Governor's School for Govt & Intl Studies | (95,020) | 86,939 | 134,535 | 119,755 | (16,876) |
| 40424 | Appomattox Region Governor's School | 11,968 | 114,085 | 167,693 | 131,710 | 1,831 |
| 40425 | Bridging Communities Regional Career and Tech Center | 3,508 | 20,161 | 20,216 | 12,626 | (1,261) |
| | Total for Teacher Employers | 13,305,984 | 383,654,724 | 489,891,321 | 377,495,741 | (17,068,347) |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 44,335,323 | 47,790,825 | 70,119,873 | 29,321,879 |
| 40101 | Albemarle County Schools | 152,492,821 | 169,385,292 | 248,526,265 | 103,925,702 |
| 40102 | Alleghany County School Board | 18,008,921 | 19,283,685 | 28,293,497 | 11,831,432 |
| 40103 | Amelia County School Board | 12,847,347 | 14,324,150 | 21,016,745 | 8,788,528 |
| 40104 | Amherst County School Board | 37,408,916 | 42,013,432 | 61,643,140 | 25,777,182 |
| 40105 | Appomattox County School Board | 17,782,560 | 19,417,569 | 28,489,935 | 11,913,576 |
| 40106 | Arlington Public Schools | 485,265,685 | 533,758,312 | 783,143,319 | 327,485,384 |
| 40107 | Augusta County School Board | 92,995,208 | 101,855,286 | 149,444,580 | 62,492,923 |
| 40108 | Bath County School Board | 7,158,033 | 7,693,974 | 11,288,787 | 4,720,608 |
| 40109 | Bedford County School Board | 81,823,201 | 89,430,254 | 131,214,267 | 54,869,593 |
| 40110 | Bland County School Board | 5,501,118 | 6,036,429 | 8,856,798 | 3,703,628 |
| 40111 | Botetourt County Schools | 43,836,537 | 48,113,893 | 70,593,886 | 29,520,096 |
| 40112 | Brunswick County Public Schools | 14,159,456 | 15,568,399 | 22,842,338 | 9,551,932 |
| 40113 | Buchanan County School Board | 21,576,752 | 23,023,710 | 33,780,953 | 14,126,109 |
| 40114 | Buckingham County School Board | 16,958,708 | 19,050,843 | 27,951,865 | 11,688,573 |
| 40115 | Campbell County School Board | 62,641,672 | 70,012,685 | 102,724,333 | 42,956,017 |
| 40116 | Caroline County School Board | 33,504,175 | 35,752,892 | 52,457,522 | 21,936,051 |
| 40117 | Carroll County School Board | 33,475,221 | 36,752,658 | 53,924,403 | 22,549,453 |
| 40118 | Charles City County School Board | 6,728,999 | 6,961,976 | 10,214,783 | 4,271,494 |
| 40119 | Charlotte County School Board | 17,566,726 | 19,101,777 | 28,026,597 | 11,719,822 |
| 40120 | Chesterfield County School Board | 490,735,218 | 538,623,255 | 790,281,283 | 330,470,251 |
| 40121 | Clarke County School Board | 19,668,469 | 21,556,805 | 31,628,674 | 13,226,095 |
| 40122 | Craig County School Board | 5,587,978 | 6,228,524 | 9,138,643 | 3,821,487 |
| 40123 | Culpeper County School Board | 71,701,408 | 77,958,419 | 114,382,509 | 47,831,092 |
| 40124 | Cumberland County School Board | 12,542,022 | 14,158,250 | 20,773,332 | 8,686,740 |
| 40125 | Dickenson County School Board | 15,158,343 | 17,141,538 | 25,150,486 | 10,517,125 |
| 40126 | Dinwiddie County School Board | 37,262,833 | 41,279,980 | 60,567,001 | 25,327,175 |
| 40128 | Essex County Public Schools | 12,276,178 | 12,934,374 | 18,977,631 | 7,935,836 |
| 40129 | Fairfax County School Board | 2,430,714,832 | 2,693,015,856 | 3,951,259,079 | 1,652,289,648 |
| 40130 | Fauquier County School Board | 118,660,948 | 130,980,912 | 192,178,415 | 80,362,841 |
| 40131 | Floyd County School Board | 17,398,272 | 18,561,875 | 27,234,439 | 11,388,568 |
| 40132 | Fluvanna County Public Schools | 38,932,909 | 42,236,086 | 61,969,825 | 25,913,790 |
| 40133 | Franklin County Public Schools | 68,112,521 | 71,520,336 | 104,936,396 | 43,881,030 |
| 40134 | Frederick County School Board | 145,572,994 | 159,534,620 | 234,073,116 | 97,881,860 |
| 40135 | Giles County Schools | 19,855,350 | 22,109,805 | 32,440,050 | 13,565,387 |
| 40136 | Gloucester County School Board | 49,132,350 | 54,592,721 | 80,099,783 | 33,495,157 |
| 40137 | Goochland County School Board | 24,373,372 | 27,070,795 | 39,718,937 | 16,609,184 |
| 40138 | Grayson County School Board | 13,739,633 | 15,754,673 | 23,115,644 | 9,666,220 |
| 40139 | Greene County Public Schools | 27,568,758 | 29,528,734 | 43,325,284 | 18,117,242 |
| 40140 | Greensville County School Board | 21,030,589 | 22,633,700 | 33,208,721 | 13,886,821 |
| 40141 | Halifax County School Board | 43,603,595 | 46,662,996 | 68,465,095 | 28,629,904 |
| 40142 | Hanover County School Board | 162,644,883 | 178,079,031 | 261,281,933 | 109,259,713 |
| 40143 | Henrico County School Board | 435,169,982 | 485,351,912 | 712,120,259 | 297,785,821 |
| 40144 | Henry County Public Schools | 58,971,190 | 65,053,150 | 95,447,581 | 39,913,113 |
| 40145 | Highland County Public Schools | 2,990,081 | 3,108,441 | 4,560,781 | 1,907,172 |
| 40146 | Isle of Wight County Schools | 48,996,795 | 54,338,051 | 79,726,124 | 33,338,905 |
| 40148 | King George County School Board | 36,966,721 | 41,108,259 | 60,315,048 | 25,221,816 |
| 40149 | King & Queen County School Board | 7,275,162 | 7,957,376 | 11,675,258 | 4,882,218 |
| 40150 | King William County School Board | 19,128,886 | 20,829,174 | 30,561,076 | 12,779,661 |
| 40151 | Lancaster County Public Schools | 11,955,060 | 12,096,143 | 17,747,758 | 7,421,542 |
| 40152 | Lee County School Board | 29,294,108 | 33,140,695 | 48,624,843 | 20,333,347 |
| 40153 | Loudoun County School Board | 979,305,522 | 1,159,377,165 | 1,701,066,684 | 711,331,454 |
| 40154 | Louisa County Public Schools | 45,921,171 | 51,292,186 | 75,257,156 | 31,470,126 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 12,878,932 | 15,079,431 | 22,124,912 | 9,251,928 |
| 40156 | Madison County School Board | 15,829,532 | 16,857,762 | 24,734,123 | 10,343,015 |
| 40157 | Mathews County School Board | 10,448,175 | 12,902,359 | 18,930,658 | 7,916,193 |
| 40158 | Mecklenburg County School Board | 36,269,210 | 41,771,858 | 61,288,698 | 25,628,965 |
| 40159 | Middlesex County School Board | 14,018,637 | 15,187,121 | 22,282,917 | 9,318,000 |
| 40160 | Montgomery County School Board | 83,491,961 | 96,195,769 | 141,140,798 | 59,020,549 |
| 40162 | Nelson County Public Schools | 18,648,526 | 19,616,940 | 28,782,457 | 12,035,899 |
| 40163 | New Kent County School Board | 26,775,176 | 29,960,947 | 43,959,438 | 18,382,425 |
| 40165 | Northampton County Schools | 14,918,820 | 15,885,647 | 23,307,812 | 9,746,578 |
| 40166 | Northumberland County School Board | 13,005,274 | 14,104,406 | 20,694,331 | 8,653,705 |
| 40167 | Nottoway County School Board | 17,466,706 | 18,966,437 | 27,828,024 | 11,636,786 |
| 40168 | Orange County Public Schools | 42,296,751 | 46,064,883 | 67,587,528 | 28,262,933 |
| 40169 | Page County Public Schools | 29,340,171 | 30,841,381 | 45,251,232 | 18,922,612 |
| 40170 | Patrick County School Board | 20,050,126 | 21,516,057 | 31,568,889 | 13,201,095 |
| 40171 | Pittsylvania County School Board | 70,485,372 | 76,941,190 | 112,890,006 | 47,206,975 |
| 40172 | Powhatan County School Board | 38,721,024 | 42,218,623 | 61,944,202 | 25,903,076 |
| 40173 | Prince Edward County School Board | 18,335,303 | 19,411,748 | 28,481,394 | 11,910,004 |
| 40174 | Prince George County School Board | 51,493,355 | 57,536,718 | 84,419,287 | 35,301,434 |
| 40176 | Prince William County School Board | 870,089,914 | 983,823,015 | 1,443,489,318 | 603,620,872 |
| 40177 | Pulaski County School Board | 33,991,116 | 36,097,789 | 52,963,564 | 22,147,661 |
| 40178 | Rappahannock County School Board | 9,104,481 | 9,964,183 | 14,619,694 | 6,113,487 |
| 40179 | Richmond County School Board | 11,050,930 | 12,141,256 | 17,813,949 | 7,449,221 |
| 40180 | Roanoke County School Board | 122,684,133 | 134,718,026 | 197,661,601 | 82,655,733 |
| 40181 | Rockbridge County School Board | 27,466,106 | 29,818,331 | 43,750,188 | 18,294,923 |
| 40182 | Rockingham County School Board | 106,794,064 | 116,297,311 | 170,634,275 | 71,353,773 |
| 40183 | Russell County School Board | 29,309,901 | 32,910,764 | 48,287,482 | 20,192,274 |
| 40184 | Scott County School Board | 32,450,014 | 35,936,255 | 52,726,557 | 22,048,553 |
| 40185 | Shenandoah County School Board | 58,789,575 | 64,038,832 | 93,959,348 | 39,290,782 |
| 40186 | Smyth County School Board | 35,723,046 | 38,787,115 | 56,909,408 | 23,797,687 |
| 40187 | Southampton County School Board | 21,447,778 | 23,127,034 | 33,932,553 | 14,189,504 |
| 40188 | Spotsylvania County School Board | 208,022,522 | 228,939,004 | 335,904,936 | 140,464,656 |
| 40189 | Stafford County School Board | 250,279,791 | 281,210,583 | 412,599,081 | 172,535,685 |
| 40190 | Surry County Schools | 12,294,603 | 12,379,919 | 18,164,122 | 7,595,652 |
| 40191 | Sussex County School Board | 12,609,141 | 13,854,100 | 20,327,076 | 8,500,130 |
| 40192 | Tazewell County Schools | 39,300,089 | 42,287,021 | 62,044,557 | 25,945,041 |
| 40193 | Warren County School Board | 47,333,300 | 52,241,018 | 76,649,306 | 32,052,278 |
| 40195 | Washington County School Board | 56,164,041 | 61,234,540 | 89,844,823 | 37,570,219 |
| 40196 | Westmoreland County School Board | 14,888,550 | 16,885,412 | 24,774,692 | 10,359,981 |
| 40197 | Wise County School Board | 44,253,727 | 48,438,416 | 71,070,035 | 29,719,206 |
| 40198 | Wythe County School Board | 33,255,440 | 36,156,000 | 53,048,972 | 22,183,376 |
| 40199 | York County School Board | 112,097,772 | 124,749,477 | 183,035,500 | 76,539,567 |
| 40200 | Alexandria City School Board | 243,795,579 | 268,263,110 | 393,602,232 | 164,591,812 |
| 40201 | Bristol City School Board | 19,613,195 | 22,031,221 | 32,324,749 | 13,517,172 |
| 40202 | Buena Vista City Schools | 8,316,163 | 8,875,646 | 13,022,567 | 5,445,619 |
| 40203 | Charlottesville Public Schools | 63,312,862 | 69,811,858 | 102,429,675 | 42,832,800 |
| 40205 | Danville City Schools | 55,684,997 | 61,422,269 | 90,120,263 | 37,685,400 |
| 40206 | Fredericksburg City Schools | 37,274,678 | 40,665,858 | 59,665,947 | 24,950,383 |
| 40207 | Hampton City Schools | 170,943,938 | 188,158,180 | 276,070,308 | 115,443,736 |
| 40208 | Harrisonburg City School Board | 64,796,058 | 72,598,687 | 106,518,578 | 44,542,648 |
| 40209 | Hopewell City School Board | 41,072,818 | 44,868,657 | 65,832,397 | 27,528,994 |
| 40210 | Lynchburg Public Schools | 85,476,574 | 92,940,347 | 136,364,363 | 57,023,197 |
| 40211 | Newport News Public Schools | 258,963,134 | 277,947,884 | 407,811,969 | 170,533,868 |
| 40212 | Norfolk Public Schools | 334,885,136 | 356,718,338 | 523,385,917 | 218,863,181 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 37,385,227 | 41,800,963 | 61,331,401 | 25,646,822 |
| 40214 | Portsmouth School Board | 130,340,952 | 142,941,716 | 209,727,600 | 87,701,347 |
| 40215 | Radford City School Board | 14,121,290 | 15,306,452 | 22,458,003 | 9,391,215 |
| 40216 | Richmond Public Schools | 268,455,852 | 272,356,764 | 399,608,541 | 167,103,458 |
| 40217 | Roanoke City School Board | 129,942,187 | 141,329,284 | 207,361,801 | 86,712,045 |
| 40219 | Staunton City Schools | 27,227,900 | 29,894,004 | 43,861,218 | 18,341,353 |
| 40220 | Suffolk City School Board | 129,020,948 | 137,947,254 | 202,399,603 | 84,637,014 |
| 40222 | Winchester Public Schools | 46,466,019 | 51,555,588 | 75,643,627 | 31,631,735 |
| 40223 | Martinsville City Schools | 18,899,892 | 19,357,903 | 28,402,392 | 11,876,968 |
| 40224 | Falls Church Public Schools | 43,393,026 | 47,357,156 | 69,483,584 | 29,055,803 |
| 40225 | Colonial Heights City Schools | 30,697,025 | 33,325,514 | 48,896,013 | 20,446,742 |
| 40230 | Covington City School Board | 8,689,923 | 9,491,223 | 13,925,755 | 5,823,304 |
| 40231 | Fairfax City School Board | 152,663 | 167,355 | 245,548 | 102,680 |
| 40232 | Franklin City Public Schools | 10,511,346 | 10,477,891 | 15,373,419 | 6,428,670 |
| 40233 | Chesapeake Public Schools | 378,738,781 | 424,265,808 | 622,493,225 | 260,306,674 |
| 40234 | Virginia Beach City School Board | 657,816,528 | 714,726,039 | 1,048,663,618 | 438,517,446 |
| 40236 | Manassas Park City Schools | 34,463,580 | 38,044,930 | 55,820,457 | 23,342,322 |
| 40306 | Town of West Point School Board | 8,967,611 | 9,694,960 | 14,224,683 | 5,948,306 |
| 40307 | Lexington City School Board | 4,853,617 | 5,476,153 | 8,034,746 | 3,359,873 |
| 40308 | Waynesboro Public Schools | 28,380,766 | 30,406,257 | 44,612,808 | 18,655,643 |
| 40309 | Town of Colonial Beach Schools | 5,631,408 | 6,245,987 | 9,164,266 | 3,832,202 |
| 40313 | Galax City Schools | 11,702,378 | 12,445,406 | 18,260,206 | 7,635,832 |
| 40314 | Norton City Schools | 5,531,387 | 6,176,134 | 9,061,776 | 3,789,344 |
| 40332 | Manassas City Schools | 89,016,768 | 95,652,956 | 140,344,369 | 58,687,508 |
| 40335 | City of Salem Schools | 36,340,277 | 39,759,230 | 58,335,720 | 24,394,124 |
| 40402 | Williamsburg-James City County School Board | 113,471,736 | 124,830,972 | 183,155,072 | 76,589,569 |
| 40403 | Poquoson City Public Schools | 18,657,738 | 20,434,798 | 29,982,438 | 12,537,692 |
| 40410 | Valley Vocational Technical Center | 3,166,433 | 3,446,062 | 5,056,147 | 2,114,319 |
| 40412 | Charlottesville/Albemarle Vo-Tech Center | 1,878,013 | 2,069,384 | 3,036,251 | 1,269,663 |
| 40413 | The Pruden Center for Industry and Technology | - | - | - | - |
| 40414 | Jackson River Technical Center | 917,292 | 966,294 | 1,417,771 | 592,866 |
| 40415 | New Horizons Technical Center | 13,940,990 | 15,050,326 | 22,082,209 | 9,234,071 |
| 40416 | Northern Neck Regional Vocational Center | 1,854,324 | 2,085,392 | 3,059,738 | 1,279,484 |
| 40417 | Rowanty Vocational Technical Center | 1,223,933 | 1,439,254 | 2,111,710 | 883,049 |
| 40418 | Amelia-Nottoway Vocational Center | 417,190 | 417,660 | 612,801 | 256,254 |
| 40421 | Northern Neck Regional Special Education Program | 1,320,005 | 1,434,889 | 2,105,304 | 880,371 |
| 40423 | Maggie Walker Governor's School for Govt & Intl Studies | 6,919,827 | 7,434,937 | 10,908,722 | 4,561,677 |
| 40424 | Appomattox Region Governor's School | 2,963,760 | 3,432,965 | 5,036,930 | 2,106,282 |
| 40425 | Bridging Communities Regional Career and Tech Center | 765,945 | 839,687 | 1,232,009 | 515,187 |
| | Total Teacher Employers | 13,160,568,266 | 14,552,626,158 | 21,351,970,919 | 8,928,708,480 |

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



Virginia Law Officers Cost Sharing Plan

| Employer Code | Employer | 2019 | | 2020 | |
|---------------|---|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 70156 | Department of State Police | \$ 132,962 | 0.17580% | \$ 128,608 | 0.16085% |
| 70203 | Woodrow Wilson Rehabilitation Center | 78,197 | 0.10339% | 70,277 | 0.08789% |
| 70204 | The College of William and Mary | 240,684 | 0.31822% | 254,215 | 0.31794% |
| 70207 | University of Virginia - Academic Division | 594,895 | 0.78654% | 701,835 | 0.87778% |
| 70208 | Virginia Polytechnic Institute and State University | 496,572 | 0.65654% | 513,813 | 0.64262% |
| 70211 | Virginia Military Institute | 114,405 | 0.15126% | 119,914 | 0.14997% |
| 70212 | Virginia State University | 187,234 | 0.24755% | 224,147 | 0.28034% |
| 70213 | Norfolk State University | 212,308 | 0.28070% | 199,281 | 0.24924% |
| 70214 | Longwood University | 169,690 | 0.22436% | 161,972 | 0.20258% |
| 70215 | University of Mary Washington | 199,259 | 0.26345% | 211,501 | 0.26452% |
| 70216 | James Madison University | 357,946 | 0.47326% | 360,073 | 0.45034% |
| 70217 | Radford University | 236,478 | 0.31266% | 239,632 | 0.29970% |
| 70221 | Old Dominion University | 487,902 | 0.64508% | 500,756 | 0.62629% |
| 70236 | Virginia Commonwealth University | 971,007 | 1.28381% | 1,110,115 | 1.38841% |
| 70241 | Richard Bland College | 40,439 | 0.05347% | 42,605 | 0.05329% |
| 70242 | Christopher Newport University | 195,251 | 0.25815% | 218,708 | 0.27354% |
| 70246 | University of Virginia's College at Wise | 73,889 | 0.09769% | 84,726 | 0.10597% |
| 70247 | George Mason University | 595,041 | 0.78673% | 600,933 | 0.75158% |
| 70280 | Northern Virginia Community College | 605,354 | 0.80037% | 645,652 | 0.80751% |
| 70282 | Piedmont Virginia Community College | 27,699 | 0.03662% | 36,427 | 0.04556% |
| 70283 | J. Sargeant Reynolds Community College | 131,287 | 0.17358% | 138,677 | 0.17344% |
| 70286 | Virginia Western Community College | 75,812 | 0.10023% | 85,444 | 0.10686% |
| 70288 | Wytheville Community College | 0 | 0.00000% | 0 | 0.00000% |
| 70291 | Blue Ridge Community College | 10,895 | 0.01440% | 12,480 | 0.01561% |
| 70292 | Central Virginia Community College | 52,087 | 0.06887% | 54,080 | 0.06764% |
| 70293 | Thomas Nelson Community College | 91,315 | 0.12073% | 78,542 | 0.09823% |
| 70294 | Southwest Virginia Community College | 40,797 | 0.05394% | 32,895 | 0.04114% |
| 70296 | Virginia Highlands Community College | 13,895 | 0.01837% | 11,761 | 0.01471% |
| 70297 | Germanna Community College | 38,200 | 0.05051% | 26,874 | 0.03361% |
| 70298 | Lord Fairfax Community College | 42,369 | 0.05602% | 51,719 | 0.06468% |
| 70299 | Mountain Empire Community College | 22,703 | 0.03002% | 17,970 | 0.02247% |
| 70402 | Marine Resources Commission | 707,432 | 0.93533% | 814,336 | 1.01848% |
| 70403 | Department of Game and Inland Fisheries | 2,012,350 | 2.66062% | 1,955,055 | 2.44516% |
| 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 | 1,456,903 | 1.92624% | 1,477,833 | 1.84831% |
| 70718 | Bland Correctional Center | 1,483,500 | 1.96141% | 1,543,350 | 1.93025% |
| 70721 | Powhatan Reception and Classification Center | 0 | 0.00000% | 0 | 0.00000% |
| 70733 | Sussex I State Prison | 2,256,158 | 2.98297% | 2,329,490 | 2.91346% |
| 70734 | Sussex II State Prison | 2,014,172 | 2.66303% | 2,151,916 | 2.69137% |
| 70735 | Wallen's Ridge State Prison | 2,716,146 | 3.59115% | 2,868,657 | 3.58779% |

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



Virginia Law Officers Cost Sharing Plan

| Employer Code | Employer | 2019 | 2019 | 2020 | 2020 |
|---|--|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 70737 | St. Brides Correctional Center | 1,491,450 | 1.97192% | 1,525,782 | 1.90828% |
| 70741 | Red Onion State Prison | 2,743,475 | 3.62728% | 2,875,947 | 3.59691% |
| 70743 | Fluvanna Women's Correctional Center | 1,725,778 | 2.28173% | 1,740,211 | 2.17646% |
| 70744 | Mecklenburg Correctional Center | 0 | 0.00000% | 0 | 0.00000% |
| 70745 | Nottoway Correctional Center | 2,376,129 | 3.14159% | 2,570,021 | 3.21429% |
| 70747 | Marion Correctional Treatment Center | 1,248,185 | 1.65029% | 1,387,733 | 1.73562% |
| 70749 | Buckingham Correctional Center | 2,193,581 | 2.90024% | 2,420,624 | 3.02744% |
| 70752 | Deep Meadow Correctional Center | 3,732,700 | 4.93518% | 4,142,161 | 5.18055% |
| 70753 | Deerfield Correctional Center | 2,600,990 | 3.43889% | 2,552,365 | 3.19221% |
| 70754 | Augusta Correctional Center | 1,791,935 | 2.36920% | 2,258,558 | 2.82475% |
| 70756 | Department of Corrections - Division of Institutions | 110,574 | 0.14620% | 111,278 | 0.13917% |
| 70757 | Western Region Correctional Field Units | 899,432 | 1.18918% | 960,773 | 1.20163% |
| 70760 | Central Region Correctional Field Units | 0 | 0.00000% | 0 | 0.00000% |
| 70761 | Baskerville Correctional Center | 862,007 | 1.13970% | 892,127 | 1.11577% |
| 70767 | Division of Community Corrections | 9,806,004 | 12.96499% | 10,594,528 | 13.25045% |
| 70768 | Keen Mountain Correctional Center | 1,713,568 | 2.26559% | 1,825,252 | 2.28282% |
| 70769 | Greensville Correctional Center | 4,789,410 | 6.33231% | 5,117,425 | 6.40030% |
| 70770 | Dillwyn Correctional Center | 1,919,328 | 2.53764% | 2,060,967 | 2.57763% |
| 70771 | Indian Creek Correctional Center | 1,364,494 | 1.80406% | 1,469,109 | 1.83740% |
| 70772 | Haynesville Correctional Center | 2,119,301 | 2.80203% | 2,197,209 | 2.74802% |
| 70773 | Coffeewood Correctional Center | 1,566,958 | 2.07175% | 1,629,001 | 2.03737% |
| 70774 | Lunenburg Correctional Center | 1,640,685 | 2.16923% | 1,680,850 | 2.10222% |
| 70775 | Pocahontas State Correctional Center | 1,529,390 | 2.02208% | 1,543,177 | 1.93003% |
| 70776 | Green Rock Correctional Center | 1,556,645 | 2.05811% | 1,666,540 | 2.08432% |
| 70777 | Department of Juvenile Justice | 2,659,684 | 3.51650% | 2,511,251 | 3.14079% |
| 70785 | River North Correctional Center | 1,924,902 | 2.54500% | 1,999,506 | 2.50076% |
| 70786 | Culpeper Correctional Center for Women | 0 | 0.00000% | 0 | 0.00000% |
| 70961 | Division of Capitol Police | 875,486 | 1.15752% | 917,002 | 1.14688% |
| 70999 | Department of Alcoholic Beverage Control | 1,209,186 | 1.59872% | 1,230,363 | 1.53880% |
| Total for Virginia Law Officers Employers | | \$ 75,634,510 | 100.00000% | \$ 79,956,029 | 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 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 Plan Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |
| | | | | | | | | | | | | | | |
| 70203 | Woodrow Wilson Rehabilitation Center | 14,936 | 40,474 | 14,592 | 0 | 70,002 | 0 | 0 | 0 | 71,662 | 71,662 | 100,569 | (21,785) | 78,784 |
| 70204 | The College of William and Mary | 54,033 | 146,412 | 52,786 | 69,229 | 322,460 | 0 | 0 | 0 | 1,158 | 1,158 | 363,807 | 82,072 | 445,879 |
| 70207 | University of Virginia - Academic Division | 149,176 | 404,219 | 145,734 | 386,701 | 1,085,830 | 0 | 0 | 0 | 0 | 0 | 1,004,411 | 301,639 | 1,306,050 |
| 70208 | Virginia Polytechnic Institute and State University | 109,210 | 295,928 | 106,692 | 0 | 511,830 | 0 | 0 | 0 | 72,656 | 72,656 | 735,326 | (66,914) | 668,412 |
| 70211 | Virginia Military Institute | 25,487 | 69,061 | 24,899 | 48,802 | 168,249 | 0 | 0 | 0 | 5,339 | 5,339 | 171,605 | 42,029 | 213,634 |
| 70212 | Virginia State University | 47,642 | 129,097 | 46,544 | 190,576 | 413,859 | 0 | 0 | 0 | 0 | 0 | 320,783 | 162,068 | 482,851 |
| 70213 | Norfolk State University | 42,358 | 114,775 | 41,380 | 0 | 198,513 | 0 | 0 | 0 | 217,329 | 217,329 | 285,196 | (208,495) | 76,701 |
| 70214 | Longwood University | 34,427 | 93,288 | 33,634 | 8,740 | 170,089 | 0 | 0 | 0 | 90,133 | 90,133 | 231,805 | (1,674) | 230,131 |
| 70215 | University of Mary Washington | 44,955 | 121,812 | 43,917 | 4,428 | 215,112 | 0 | 0 | 0 | 12,407 | 12,407 | 302,680 | 72,103 | 374,783 |
| 70216 | James Madison University | 76,534 | 207,382 | 74,768 | 58,637 | 417,321 | 0 | 0 | 0 | 94,851 | 94,851 | 515,307 | 65,571 | 580,878 |
| 70217 | Radford University | 50,933 | 138,012 | 49,758 | 64,319 | 303,022 | 0 | 0 | 0 | 53,633 | 53,633 | 342,935 | (2,575) | 340,360 |
| 70221 | Old Dominion University | 106,435 | 288,408 | 103,980 | 16,741 | 515,564 | 0 | 0 | 0 | 77,760 | 77,760 | 716,640 | 19,356 | 735,996 |
| 70236 | Virginia Commonwealth University | 235,956 | 639,365 | 230,512 | 547,935 | 1,653,768 | 0 | 0 | 0 | 0 | 0 | 1,588,705 | 482,770 | 2,071,475 |
| 70241 | Richard Bland College | 9,057 | 24,540 | 8,848 | 0 | 42,445 | 0 | 0 | 0 | 1,159 | 1,159 | 60,978 | 16,376 | 77,354 |
| 70242 | Christopher Newport University | 46,487 | 125,966 | 45,415 | 63,689 | 281,557 | 0 | 0 | 0 | 25,498 | 25,498 | 313,002 | 22,851 | 335,853 |
| 70246 | University of Virginia's College at Wise | 18,009 | 48,799 | 17,594 | 34,265 | 118,667 | 0 | 0 | 0 | 20,049 | 20,049 | 121,257 | (5,633) | 115,624 |
| 70247 | George Mason University | 127,727 | 346,104 | 124,782 | 0 | 598,613 | 0 | 0 | 0 | 246,860 | 246,860 | 860,005 | 15,326 | 875,331 |
| 70280 | Northern Virginia Community College | 137,233 | 371,860 | 134,068 | 29,548 | 672,709 | 0 | 0 | 0 | 44,737 | 44,737 | 924,003 | (38,659) | 885,344 |
| 70282 | Piedmont Virginia Community College | 7,744 | 20,980 | 7,564 | 36,997 | 73,285 | 0 | 0 | 0 | 11,922 | 11,922 | 52,133 | 10,040 | 62,173 |
| 70283 | J. Sargeant Reynolds Community College | 29,476 | 79,869 | 28,796 | 0 | 138,141 | 0 | 0 | 0 | 686 | 686 | 198,461 | 12,007 | 210,468 |
| 70286 | Virginia Western Community College | 18,160 | 49,209 | 17,742 | 27,437 | 112,548 | 0 | 0 | 0 | 28,104 | 28,104 | 122,276 | (25,134) | 97,142 |
| 70288 | Wytheville Community College | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70291 | Blue Ridge Community College | 2,653 | 7,188 | 2,592 | 24,392 | 36,825 | 0 | 0 | 0 | 0 | 0 | 17,862 | (7,822) | 10,040 |
| 70292 | Central Virginia Community College | 11,496 | 31,148 | 11,230 | 0 | 53,874 | 0 | 0 | 0 | 6,386 | 6,386 | 77,398 | 3,871 | 81,269 |
| 70293 | Thomas Nelson Community College | 16,693 | 45,235 | 16,309 | 0 | 78,237 | 0 | 0 | 0 | 102,302 | 102,302 | 112,401 | (68,060) | 44,341 |
| 70294 | Southwest Virginia Community College | 6,992 | 18,945 | 6,830 | 16,310 | 49,077 | 0 | 0 | 0 | 52,971 | 52,971 | 47,075 | (19,470) | 27,605 |
| 70296 | Virginia Highlands Community College | 2,500 | 6,774 | 2,442 | 0 | 11,716 | 0 | 0 | 0 | 15,488 | 15,488 | 16,832 | (8,824) | 8,008 |
| 70297 | Germanna Community College | 5,713 | 15,477 | 5,580 | 0 | 26,770 | 0 | 0 | 0 | 70,892 | 70,892 | 38,459 | (41,586) | (3,127) |
| 70298 | Lord Fairfax Community College | 10,992 | 29,785 | 10,739 | 54,664 | 106,180 | 0 | 0 | 0 | 0 | 0 | 74,011 | 28,093 | 102,104 |
| 70299 | Mountain Empire Community College | 3,818 | 10,347 | 3,731 | 0 | 17,896 | 0 | 0 | 0 | 31,695 | 31,695 | 25,712 | 8,175 | 33,887 |
| 70402 | Marine Resources Commission | 173,086 | 469,012 | 169,094 | 406,895 | 1,218,087 | 0 | 0 | 0 | 0 | 0 | 1,165,408 | 231,460 | 1,396,868 |
| 70403 | Department of Game and Inland Fisheries | 415,545 | 1,126,001 | 405,960 | 312,911 | 2,260,417 | 0 | 0 | 0 | 891,650 | 891,650 | 2,797,904 | 246,356 | 3,044,260 |
| 70701 | Department of Corrections-Central Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (25,625) | (25,625) |
| 70709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70716 | Virginia Correctional Center for Women | 314,113 | 851,150 | 306,867 | 289,177 | 1,761,307 | 0 | 0 | 0 | 322,502 | 322,502 | 2,114,952 | 192,557 | 2,307,509 |
| 70718 | Bland Correctional Center | 328,039 | 888,884 | 320,471 | 13,701 | 1,551,095 | 0 | 0 | 0 | 128,951 | 128,951 | 2,208,712 | (2,187) | 2,206,525 |
| 70721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70733 | Sussex I State Prison | 495,130 | 1,341,654 | 483,710 | 0 | 2,320,494 | 0 | 0 | 0 | 371,199 | 371,199 | 3,333,763 | (604,602) | 2,729,161 |
| 70734 | Sussex II State Prison | 457,387 | 1,239,381 | 446,837 | 648,378 | 2,791,983 | 0 | 0 | 0 | 0 | 0 | 3,079,633 | (13,452) | 3,066,181 |
| 70735 | Wallen's Ridge State Prison | 609,730 | 1,652,184 | 595,666 | 0 | 2,857,580 | 0 | 0 | 0 | 29,388 | 29,388 | 4,105,373 | 84,466 | 4,189,839 |
| 70737 | St. Brides Correctional Center | 324,304 | 878,767 | 316,824 | 0 | 1,519,895 | 0 | 0 | 0 | 407,449 | 407,449 | 2,183,573 | (55,327) | 2,128,246 |
| 70741 | Red Onion State Prison | 611,280 | 1,656,384 | 597,180 | 0 | 2,864,844 | 0 | 0 | 0 | 165,350 | 165,350 | 4,115,809 | (6,819) | 4,108,990 |
| 70743 | Fluvanna Women's Correctional Center | 369,880 | 1,002,264 | 361,349 | 0 | 1,733,493 | 0 | 0 | 0 | 544,539 | 544,539 | 2,490,441 | (638,966) | 1,851,475 |

**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 Plans | 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 Plans | Changes in 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 |
| | | | | | | | | | | | | | |
| 70744 | Mecklenburg Correctional Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70745 | Nottoway Correctional Center | 546,255 | 1,480,187 | 533,655 | 300,858 | 2,860,955 | 0 | 0 | 0 | 2,032 | 2,032 | 3,677,991 | 4,084,987 |
| 70747 | Marion Correctional Treatment Center | 294,962 | 799,256 | 288,158 | 353,125 | 1,735,501 | 0 | 0 | 0 | 74,425 | 74,425 | 1,986,005 | 2,222,025 |
| 70749 | Buckingham Correctional Center | 514,502 | 1,394,142 | 502,633 | 707,148 | 3,118,425 | 0 | 0 | 0 | 0 | 0 | 3,464,186 | 3,714,162 |
| 70752 | Deep Meadow Correctional Center | 880,414 | 2,385,653 | 860,105 | 1,015,428 | 5,141,600 | 0 | 0 | 0 | 165,896 | 165,896 | 5,927,908 | 6,391,401 |
| 70753 | Deerfield Correctional Center | 542,503 | 1,470,019 | 529,989 | 40,314 | 2,582,825 | 0 | 0 | 0 | 1,020,849 | 1,020,849 | 3,652,726 | 2,991,437 |
| 70754 | Augusta Correctional Center | 480,055 | 1,300,803 | 468,981 | 2,063,872 | 4,313,711 | 0 | 0 | 0 | 0 | 0 | 3,232,255 | 4,386,822 |
| 70756 | Department of Corrections - Division of Institutions | 23,651 | 64,088 | 23,106 | 0 | 110,845 | 0 | 0 | 0 | 37,562 | 37,562 | 159,247 | 123,990 |
| 70757 | Western Region Correctional Field Units | 204,212 | 553,353 | 199,502 | 51,522 | 1,008,589 | 0 | 0 | 0 | 55,887 | 55,887 | 1,374,980 | 1,377,897 |
| 70760 | Central Region Correctional Field Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70761 | Baskerville Correctional Center | 189,620 | 513,814 | 185,247 | 31,880 | 920,561 | 0 | 0 | 0 | 99,031 | 99,031 | 1,276,734 | 1,258,248 |
| 70767 | Division of Community Corrections | 2,251,864 | 6,101,861 | 2,199,913 | 1,181,338 | 11,734,976 | 0 | 0 | 0 | 91,738 | 91,738 | 15,161,985 | 16,501,654 |
| 70768 | Keen Mountain Correctional Center | 387,956 | 1,051,243 | 379,007 | 71,304 | 1,889,510 | 0 | 0 | 0 | 150,488 | 150,488 | 2,612,145 | 2,534,668 |
| 70769 | Greensville Correctional Center | 1,087,706 | 2,947,350 | 1,062,615 | 424,732 | 5,522,403 | 0 | 0 | 0 | 0 | 0 | 7,323,622 | 7,196,898 |
| 70770 | Dillwyn Correctional Center | 438,059 | 1,187,003 | 427,953 | 165,492 | 2,218,507 | 0 | 0 | 0 | 86,185 | 86,185 | 2,949,485 | 2,897,893 |
| 70771 | Indian Creek Correctional Center | 312,259 | 846,126 | 305,056 | 227,555 | 1,690,996 | 0 | 0 | 0 | 0 | 0 | 2,102,468 | 2,263,332 |
| 70772 | Haynesville Correctional Center | 467,016 | 1,265,468 | 456,242 | 0 | 2,188,726 | 0 | 0 | 0 | 449,125 | 449,125 | 3,144,456 | 3,086,671 |
| 70773 | Coffeewood Correctional Center | 346,243 | 938,213 | 338,256 | 0 | 1,622,712 | 0 | 0 | 0 | 302,023 | 302,023 | 2,331,286 | 2,106,933 |
| 70774 | Lunenburg Correctional Center | 357,264 | 968,076 | 349,023 | 0 | 1,674,363 | 0 | 0 | 0 | 297,449 | 297,449 | 2,405,491 | 2,365,316 |
| 70775 | Pocahontas State Correctional Center | 328,001 | 888,782 | 320,435 | 0 | 1,537,218 | 0 | 0 | 0 | 518,332 | 518,332 | 2,208,461 | 1,953,300 |
| 70776 | Green Rock Correctional Center | 354,222 | 959,833 | 346,051 | 147,431 | 1,807,537 | 0 | 0 | 0 | 0 | 0 | 2,385,009 | 2,625,271 |
| 70777 | Department of Juvenile Justice | 533,764 | 1,446,340 | 521,452 | 0 | 2,501,556 | 0 | 0 | 0 | 2,080,037 | 2,080,037 | 3,593,888 | 234,895 |
| 70785 | River North Correctional Center | 424,994 | 1,151,605 | 415,191 | 36,879 | 2,028,669 | 0 | 0 | 0 | 183,081 | 183,081 | 2,861,525 | 3,306,570 |
| 70786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (95) | (95) |
| 70961 | Division of Capitol Police | 194,908 | 528,140 | 190,412 | 117,509 | 1,030,969 | 0 | 0 | 0 | 44,032 | 44,032 | 1,312,332 | 1,721,788 |
| 70999 | Department of Alcoholic Beverage Control | 261,512 | 708,620 | 255,481 | 0 | 1,225,613 | 0 | 0 | 0 | 340,699 | 340,699 | 1,760,791 | 1,391,330 |
| | Total for Virginia Law Officers Employers | 16,994,604 | 46,050,187 | 16,602,584 | 10,290,859 | 89,938,234 | 0 | 0 | 0 | 10,290,859 | 10,290,859 | 114,426,233 | 114,426,233 |

**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 | (2,774) | 7,923 | 24,651 | 23,030 | 0 |
| 70203 | Woodrow Wilson Rehabilitation Center | (20,316) | (7,397) | 13,470 | 12,583 | 0 |
| 70204 | The College of William and Mary | 164,574 | 62,482 | 48,726 | 45,520 | 0 |
| 70207 | University of Virginia - Academic Division | 505,957 | 319,674 | 134,524 | 125,675 | 0 |
| 70208 | Virginia Polytechnic Institute and State University | 143,757 | 104,926 | 98,485 | 92,006 | 0 |
| 70211 | Virginia Military Institute | 90,836 | 27,619 | 22,984 | 21,471 | 0 |
| 70212 | Virginia State University | 222,824 | 107,935 | 42,963 | 40,137 | 0 |
| 70213 | Norfolk State University | (91,710) | (988) | 38,197 | 35,685 | 0 |
| 70214 | Longwood University | 14,646 | 5,260 | 31,046 | 29,004 | 0 |
| 70215 | University of Mary Washington | 70,225 | 54,067 | 40,539 | 37,874 | 0 |
| 70216 | James Madison University | 136,502 | 52,474 | 69,017 | 64,477 | 0 |
| 70217 | Radford University | 121,960 | 38,589 | 45,930 | 42,910 | 0 |
| 70221 | Old Dominion University | 158,250 | 93,904 | 95,982 | 89,668 | 0 |
| 70236 | Virginia Commonwealth University | 800,094 | 442,109 | 212,781 | 198,784 | 0 |
| 70241 | Richard Bland College | 15,229 | 10,259 | 8,167 | 7,631 | 0 |
| 70242 | Christopher Newport University | 96,217 | 78,757 | 41,921 | 39,164 | 0 |
| 70246 | University of Virginia's College at Wise | 32,989 | 34,217 | 16,240 | 15,172 | 0 |
| 70247 | George Mason University | 36,428 | 92,535 | 115,183 | 107,607 | 0 |
| 70280 | Northern Virginia Community College | 217,354 | 171,248 | 123,755 | 115,615 | 0 |
| 70282 | Piedmont Virginia Community College | 24,541 | 23,317 | 6,982 | 6,523 | 0 |
| 70283 | J. Sargeant Reynolds Community College | 51,936 | 34,105 | 26,581 | 24,833 | 0 |
| 70286 | Virginia Western Community College | 21,013 | 31,754 | 16,377 | 15,300 | 0 |
| 70288 | Wytheville Community College | 0 | 0 | 0 | 0 | 0 |
| 70291 | Blue Ridge Community College | 27,172 | 5,026 | 2,392 | 2,235 | 0 |
| 70292 | Central Virginia Community College | 16,017 | 11,420 | 10,366 | 9,685 | 0 |
| 70293 | Thomas Nelson Community College | (36,637) | (16,546) | 15,054 | 14,064 | 0 |
| 70294 | Southwest Virginia Community College | (3,758) | (12,331) | 6,305 | 5,890 | 0 |
| 70296 | Virginia Highlands Community College | (5,189) | (2,944) | 2,254 | 2,107 | 0 |
| 70297 | Germanna Community College | (33,707) | (20,379) | 5,151 | 4,813 | 0 |
| 70298 | Lord Fairfax Community College | 60,353 | 26,654 | 9,913 | 9,260 | 0 |
| 70299 | Mountain Empire Community College | (12,829) | (7,630) | 3,444 | 3,216 | 0 |
| 70402 | Marine Resources Commission | 581,599 | 334,582 | 156,087 | 145,819 | 0 |
| 70403 | Department of Game and Inland Fisheries | 504,616 | 139,335 | 374,733 | 350,083 | 0 |
| 70701 | Department of Corrections-Central Administration | 0 | 0 | 0 | 0 | 0 |
| 70709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 | 0 |
| 70716 | Virginia Correctional Center for Women | 649,732 | 241,181 | 283,263 | 264,629 | 0 |
| 70718 | Bland Correctional Center | 517,755 | 332,207 | 295,820 | 276,362 | 0 |
| 70721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 | 0 |
| 70733 | Sussex I State Prison | 620,192 | 465,470 | 446,502 | 417,131 | 0 |
| 70734 | Sussex II State Prison | 1,416,162 | 578,023 | 412,466 | 385,332 | 0 |
| 70735 | Wallen's Ridge State Prison | 1,059,925 | 704,744 | 549,846 | 513,677 | 0 |
| 70737 | St. Brides Correctional Center | 270,870 | 275,907 | 292,453 | 273,216 | 0 |
| 70741 | Red Onion State Prison | 969,921 | 663,346 | 551,244 | 514,983 | 0 |
| 70743 | Fluvanna Women's Correctional Center | 281,388 | 262,401 | 333,553 | 311,612 | 0 |
| 70744 | Mecklenburg Correctional Center | 0 | 0 | 0 | 0 | 0 |
| 70745 | Nottoway Correctional Center | 1,153,641 | 752,474 | 492,606 | 460,202 | 0 |
| 70747 | Marion Correctional Treatment Center | 666,579 | 480,009 | 265,992 | 248,496 | 0 |
| 70749 | Buckingham Correctional Center | 1,418,340 | 802,665 | 463,970 | 433,450 | 0 |
| 70752 | Deep Meadow Correctional Center | 2,022,208 | 1,417,833 | 793,945 | 741,718 | 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 | 378,453 | 237,261 | 489,222 | 457,040 | 0 |
| 70754 | Augusta Correctional Center | 2,188,636 | 1,287,738 | 432,907 | 404,430 | 0 |
| 70756 | Department of Corrections - Division of Institutions | 15,729 | 16,300 | 21,328 | 19,926 | 0 |
| 70757 | Western Region Correctional Field Units | 338,757 | 257,747 | 184,156 | 172,042 | 0 |
| 70760 | Central Region Correctional Field Units | 0 | 0 | 0 | 0 | 0 |
| 70761 | Baskerville Correctional Center | 308,220 | 182,564 | 170,997 | 159,749 | 0 |
| 70767 | Division of Community Corrections | 4,636,218 | 3,079,202 | 2,030,697 | 1,897,121 | 0 |
| 70768 | Keen Mountain Correctional Center | 582,939 | 479,390 | 349,853 | 326,840 | 0 |
| 70769 | Greensville Correctional Center | 2,249,634 | 1,375,536 | 980,877 | 916,356 | 0 |
| 70770 | Dillwyn Correctional Center | 794,095 | 574,143 | 395,034 | 369,050 | 0 |
| 70771 | Indian Creek Correctional Center | 729,342 | 416,996 | 281,590 | 263,068 | 0 |
| 70772 | Haynesville Correctional Center | 467,493 | 457,516 | 421,147 | 393,445 | 0 |
| 70773 | Coffeewood Correctional Center | 368,496 | 348,258 | 312,237 | 291,698 | 0 |
| 70774 | Lunenburg Correctional Center | 444,853 | 308,902 | 322,175 | 300,984 | 0 |
| 70775 | Pocahontas State Correctional Center | 211,999 | 234,770 | 295,786 | 276,331 | 0 |
| 70776 | Green Rock Correctional Center | 735,221 | 454,464 | 319,432 | 298,420 | 0 |
| 70777 | Department of Juvenile Justice | (530,203) | 20,703 | 481,341 | 449,678 | 0 |
| 70785 | River North Correctional Center | 680,086 | 424,205 | 383,254 | 358,043 | 0 |
| 70786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 | 0 |
| 70961 | Division of Capitol Police | 436,990 | 209,979 | 175,765 | 164,203 | 0 |
| 70999 | Department of Alcoholic Beverage Control | 220,041 | 208,729 | 235,829 | 220,315 | 0 |
| | Total for Virginia Law Officers Employers | 30,211,881 | 19,792,619 | 15,325,487 | 14,317,388 | 0 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 1,220,112 | 1,257,657 | 1,726,306 | 870,582 |
| 70203 | Woodrow Wilson Rehabilitation Center | 717,562 | 687,196 | 943,270 | 475,694 |
| 70204 | The College of William and Mary | 2,208,556 | 2,485,917 | 3,412,259 | 1,720,814 |
| 70207 | University of Virginia - Academic Division | 5,458,857 | 6,863,207 | 9,420,685 | 4,750,884 |
| 70208 | Virginia Polytechnic Institute and State University | 4,556,612 | 5,024,532 | 6,896,854 | 3,478,108 |
| 70211 | Virginia Military Institute | 1,049,796 | 1,172,589 | 1,609,538 | 811,695 |
| 70212 | Virginia State University | 1,718,082 | 2,191,930 | 3,008,721 | 1,517,309 |
| 70213 | Norfolk State University | 1,948,154 | 1,948,763 | 2,674,943 | 1,348,983 |
| 70214 | Longwood University | 1,557,136 | 1,583,937 | 2,174,170 | 1,096,441 |
| 70215 | University of Mary Washington | 1,828,433 | 2,068,236 | 2,838,935 | 1,431,685 |
| 70216 | James Madison University | 3,284,586 | 3,521,129 | 4,833,229 | 2,437,414 |
| 70217 | Radford University | 2,169,968 | 2,343,302 | 3,216,500 | 1,622,092 |
| 70221 | Old Dominion University | 4,477,076 | 4,896,852 | 6,721,595 | 3,389,724 |
| 70236 | Virginia Commonwealth University | 8,910,081 | 10,855,733 | 14,900,970 | 7,514,611 |
| 70241 | Richard Bland College | 371,100 | 416,665 | 571,929 | 288,426 |
| 70242 | Christopher Newport University | 1,791,650 | 2,138,761 | 2,935,740 | 1,480,504 |
| 70246 | University of Virginia's College at Wise | 678,002 | 828,560 | 1,137,312 | 573,550 |
| 70247 | George Mason University | 5,460,175 | 5,876,472 | 8,066,257 | 4,067,842 |
| 70280 | Northern Virginia Community College | 5,554,842 | 6,313,779 | 8,666,520 | 4,370,557 |
| 70282 | Piedmont Virginia Community College | 254,156 | 356,226 | 488,969 | 246,589 |
| 70283 | J. Sargeant Reynolds Community College | 1,204,705 | 1,356,096 | 1,861,427 | 938,724 |
| 70286 | Virginia Western Community College | 695,631 | 835,519 | 1,146,864 | 578,367 |
| 70288 | Wytheville Community College | 0 | 0 | 0 | 0 |
| 70291 | Blue Ridge Community College | 99,940 | 122,052 | 167,533 | 84,487 |
| 70292 | Central Virginia Community College | 477,981 | 528,865 | 725,939 | 366,094 |
| 70293 | Thomas Nelson Community College | 837,908 | 768,043 | 1,054,244 | 531,659 |
| 70294 | Southwest Virginia Community College | 374,362 | 321,666 | 441,531 | 222,665 |
| 70296 | Virginia Highlands Community College | 127,494 | 115,015 | 157,874 | 79,616 |
| 70297 | Germanna Community College | 350,557 | 262,791 | 360,716 | 181,911 |
| 70298 | Lord Fairfax Community College | 388,798 | 505,722 | 694,172 | 350,073 |
| 70299 | Mountain Empire Community College | 208,349 | 175,689 | 241,157 | 121,617 |
| 70402 | Marine Resources Commission | 6,491,511 | 7,963,316 | 10,930,734 | 5,512,407 |
| 70403 | Department of Game and Inland Fisheries | 18,465,614 | 19,118,276 | 26,242,433 | 13,234,151 |
| 70701 | Department of Corrections-Central Administration | 0 | 0 | 0 | 0 |
| 70709 | Powhatan Correctional Center | 0 | 0 | 0 | 0 |
| 70716 | Virginia Correctional Center for Women | 13,368,765 | 14,451,610 | 19,836,800 | 10,003,768 |
| 70718 | Bland Correctional Center | 13,612,856 | 15,092,285 | 20,716,213 | 10,447,259 |
| 70721 | Powhatan Reception and Classification Center | 0 | 0 | 0 | 0 |
| 70733 | Sussex I State Prison | 20,702,833 | 22,779,830 | 31,268,415 | 15,768,771 |
| 70734 | Sussex II State Prison | 18,482,340 | 21,043,348 | 28,884,856 | 14,566,734 |
| 70735 | Wallen's Ridge State Prison | 24,923,811 | 28,052,298 | 38,505,594 | 19,418,506 |
| 70737 | St. Brides Correctional Center | 13,685,800 | 14,920,505 | 20,480,422 | 10,328,349 |
| 70741 | Red Onion State Prison | 25,174,565 | 28,123,606 | 38,603,473 | 19,467,866 |
| 70743 | Fluvanna Women's Correctional Center | 15,835,987 | 17,017,358 | 23,358,637 | 11,779,843 |

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



| Employer Code | Employer | 6/30/2019 Net Pension Liability | 6/30/2020 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 | 21,803,710 | 25,131,967 | 34,497,043 | 17,396,979 |
| 70747 | Marion Correctional Treatment Center | 11,453,578 | 13,570,507 | 18,627,366 | 9,393,846 |
| 70749 | Buckingham Correctional Center | 20,128,658 | 23,671,020 | 32,491,693 | 16,385,674 |
| 70752 | Deep Meadow Correctional Center | 34,251,839 | 40,505,808 | 55,599,729 | 28,039,138 |
| 70753 | Deerfield Correctional Center | 23,867,074 | 24,959,327 | 34,260,071 | 17,277,473 |
| 70754 | Augusta Correctional Center | 16,443,059 | 22,086,223 | 30,316,344 | 15,288,638 |
| 70756 | Department of Corrections - Division of Institutions | 1,014,678 | 1,088,146 | 1,493,628 | 753,242 |
| 70757 | Western Region Correctional Field Units | 8,253,317 | 9,395,333 | 12,896,373 | 6,503,686 |
| 70760 | Central Region Correctional Field Units | 0 | 0 | 0 | 0 |
| 70761 | Baskerville Correctional Center | 7,909,908 | 8,724,009 | 11,974,889 | 6,038,978 |
| 70767 | Division of Community Corrections | 89,981,469 | 103,602,937 | 142,209,113 | 71,716,556 |
| 70768 | Keen Mountain Correctional Center | 15,723,970 | 17,848,967 | 24,500,135 | 12,355,504 |
| 70769 | Greensville Correctional Center | 43,948,400 | 50,042,818 | 68,690,572 | 34,640,896 |
| 70770 | Dillwyn Correctional Center | 17,612,090 | 20,154,035 | 27,664,154 | 13,951,129 |
| 70771 | Indian Creek Correctional Center | 12,520,794 | 14,366,307 | 19,719,710 | 9,944,719 |
| 70772 | Haynesville Correctional Center | 19,447,048 | 21,486,285 | 29,492,847 | 14,873,346 |
| 70773 | Coffeewood Correctional Center | 14,378,654 | 15,929,837 | 21,865,867 | 11,027,033 |
| 70774 | Lunenburg Correctional Center | 15,055,199 | 16,436,888 | 22,561,863 | 11,378,026 |
| 70775 | Pocahontas State Correctional Center | 14,033,928 | 15,090,564 | 20,713,852 | 10,446,068 |
| 70776 | Green Rock Correctional Center | 14,283,988 | 16,296,931 | 22,369,753 | 11,281,145 |
| 70777 | Department of Juvenile Justice | 24,405,714 | 24,557,284 | 33,708,211 | 16,999,169 |
| 70785 | River North Correctional Center | 17,663,171 | 19,553,002 | 26,839,154 | 13,535,079 |
| 70786 | Culpeper Correctional Center for Women | 0 | 0 | 0 | 0 |
| 70961 | Division of Capitol Police | 8,033,585 | 8,967,252 | 12,308,773 | 6,207,357 |
| 70999 | Department of Alcoholic Beverage Control | 11,095,665 | 12,031,606 | 16,515,015 | 8,328,580 |
| | Total for Virginia Law Officers Employers | 694,034,239 | 781,882,386 | 1,073,239,891 | 541,238,632 |

**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 | 101,920 | 645,145 | 2,430,482 | 0 | 3,177,547 | 444,379 | 0 | 636,608 | 0 | 1,080,987 | 1,945,757 |
| 55101 | Albemarle County | 6,310,140 | 2,716,363 | 6,802,694 | 0 | 15,829,197 | 0 | 0 | 1,647,406 | 0 | 1,647,406 | 11,464,451 |
| 55102 | Alleghany County | 436,351 | 531,393 | 1,394,602 | 0 | 2,362,346 | 206,593 | 0 | 347,943 | 0 | 554,536 | 1,421,972 |
| 55103 | Amelia County | 80,911 | 179,452 | 677,749 | 0 | 938,112 | 19,152 | 0 | 167,167 | 0 | 186,319 | 434,382 |
| 55104 | Amherst County | 155,992 | 433,391 | 1,698,753 | 0 | 2,288,136 | 12,124 | 0 | 432,854 | 0 | 444,978 | 1,748,556 |
| 55105 | Appomattox County | 164,937 | 291,004 | 853,316 | 0 | 1,309,257 | 439,867 | 0 | 228,058 | 0 | 667,925 | 831,674 |
| 55107 | Augusta County | 810,788 | 1,164,348 | 3,594,871 | 0 | 5,570,007 | 281 | 0 | 903,978 | 0 | 904,259 | 4,039,740 |
| 55108 | Bath County | 323,948 | 189,632 | 516,203 | 0 | 1,029,783 | 82,451 | 0 | 131,912 | 0 | 214,363 | 599,057 |
| 55109 | Bedford County | 465,058 | 918,962 | 2,901,286 | 0 | 4,285,306 | 319,426 | 0 | 719,539 | 0 | 1,038,965 | 3,560,812 |
| 55110 | Bland County | 111,532 | 146,853 | 346,096 | 0 | 604,481 | 294,979 | 0 | 83,517 | 0 | 378,496 | 281,164 |
| 55111 | Botetourt County | 177,231 | 723,345 | 2,046,123 | 0 | 2,946,699 | 774,516 | 4,834 | 513,364 | 0 | 1,292,714 | 1,129,780 |
| 55112 | Brunswick County | 176,381 | 317,934 | 816,581 | 0 | 1,310,896 | 154,807 | 0 | 197,945 | 0 | 352,752 | 971,232 |
| 55113 | Buchanan County | 685,302 | 770,569 | 1,850,237 | 0 | 3,306,108 | 96,444 | 0 | 468,180 | 0 | 564,624 | 2,627,710 |
| 55114 | Buckingham County | 238,380 | 213,411 | 780,720 | 0 | 1,232,511 | 12,718 | 0 | 192,272 | 0 | 204,990 | 628,405 |
| 55115 | Campbell County | 443,767 | 800,286 | 2,681,402 | 0 | 3,925,455 | 105,939 | 0 | 683,756 | 0 | 789,695 | 2,775,985 |
| 55116 | Caroline County | 504,487 | 319,383 | 2,260,862 | 0 | 3,084,732 | 34,565 | 0 | 554,320 | 0 | 588,885 | 1,730,871 |
| 55117 | Carroll County | 483,961 | 505,469 | 1,270,534 | 0 | 2,259,964 | 77,648 | 0 | 328,845 | 0 | 406,493 | 1,524,438 |
| 55118 | Charles City County | 221,533 | 107,366 | 589,436 | 0 | 918,335 | 0 | 0 | 156,406 | 0 | 156,406 | 589,912 |
| 55119 | Charlotte County | 320,039 | 297,536 | 990,087 | 0 | 1,607,662 | 186,920 | 0 | 248,146 | 0 | 435,066 | 787,956 |
| 55120 | Chesterfield County | 15,176,535 | 16,431,229 | 38,331,891 | 0 | 69,939,655 | 2,650,243 | 0 | 9,682,218 | 0 | 12,332,461 | 47,651,445 |
| 55121 | Clarke County | 256,029 | 177,264 | 868,929 | 0 | 1,302,222 | 106,432 | 0 | 214,654 | 0 | 321,086 | 671,892 |
| 55122 | Craig County | 16,466 | 37,563 | 315,844 | 0 | 369,873 | 13,891 | 0 | 80,614 | 0 | 94,505 | 326,026 |
| 55123 | Culpeper County | 685,798 | 920,174 | 2,545,304 | 0 | 4,151,276 | 0 | 0 | 602,405 | 0 | 602,405 | 3,399,484 |
| 55124 | Cumberland County | 73,250 | 169,171 | 566,473 | 0 | 808,894 | 288,098 | 0 | 137,778 | 0 | 425,876 | 460,577 |
| 55125 | Dickenson County | 1,222,756 | 483,469 | 1,204,046 | 0 | 2,910,271 | 0 | 0 | 311,560 | 0 | 311,560 | 1,906,599 |
| 55126 | Dinwiddie County | 29,898 | 493,021 | 1,515,511 | 0 | 2,038,430 | 813,887 | 0 | 377,506 | 0 | 1,191,393 | 1,279,665 |
| 55128 | Essex County | 6,539 | 159,283 | 686,523 | 0 | 852,345 | 503,776 | 0 | 174,074 | 0 | 677,850 | 189,534 |
| 55130 | Fauquier County | 762,275 | 1,929,995 | 5,171,902 | 0 | 7,864,172 | 0 | 0 | 1,231,258 | 0 | 1,231,258 | 6,242,054 |
| 55131 | Floyd County | 561,785 | 242,442 | 646,136 | 0 | 1,450,363 | 0 | 0 | 162,536 | 0 | 162,536 | 1,320,488 |
| 55132 | Fluvanna County | 75,611 | 190,159 | 980,222 | 0 | 1,245,992 | 120,321 | 0 | 237,845 | 0 | 358,166 | 1,177,250 |
| 55133 | Franklin County | 797,305 | 822,546 | 2,576,387 | 0 | 4,196,238 | 23,041 | 0 | 654,731 | 0 | 677,772 | 2,656,967 |
| 55134 | Frederick County | 5,676,597 | 3,175,407 | 6,299,779 | 0 | 15,151,783 | 146,439 | 160,228 | 1,501,774 | 0 | 1,808,441 | 9,638,548 |
| 55135 | Giles County | 298,164 | 285,718 | 956,560 | 0 | 1,540,442 | 28,959 | 0 | 242,012 | 0 | 270,971 | 1,164,847 |
| 55136 | Gloucester County | 2,319,927 | 708,334 | 2,646,330 | 0 | 5,674,591 | 12,282 | 0 | 656,624 | 0 | 668,906 | 3,845,954 |
| 55137 | Goochland County | 1,160,657 | 531,710 | 1,440,782 | 0 | 3,133,149 | 212,640 | 0 | 342,796 | 0 | 555,436 | 1,832,480 |
| 55138 | Grayson County | 210,504 | 239,405 | 776,606 | 0 | 1,226,515 | 310,950 | 0 | 198,035 | 0 | 508,985 | 823,964 |
| 55139 | Greene County | 270,919 | 257,588 | 859,030 | 0 | 1,387,537 | 22,435 | 0 | 214,863 | 0 | 237,298 | 783,616 |
| 55140 | Greensville County | 677,232 | 209,951 | 922,217 | 0 | 1,809,400 | 126,108 | 0 | 236,332 | 0 | 362,440 | 922,848 |
| 55141 | Halifax County | 79,608 | 369,119 | 1,592,519 | 0 | 2,041,246 | 0 | 0 | 413,814 | 0 | 413,814 | 1,446,716 |
| 55142 | Hanover County | 5,036,000 | 4,332,090 | 10,551,027 | 0 | 19,919,117 | 31,417 | 8,565 | 2,540,014 | 0 | 2,579,996 | 11,344,736 |
| 55143 | Henrico County | 15,711,278 | 20,329,610 | 51,190,934 | 0 | 87,231,822 | 4,057,906 | 0 | 12,932,451 | 0 | 16,990,357 | 59,847,762 |
| 55144 | Henry County | 1,492,843 | 1,010,777 | 3,169,947 | 0 | 5,673,567 | 0 | 0 | 803,570 | 0 | 803,570 | 4,490,452 |
| 55145 | Highland County | 0 | 64,578 | 265,577 | 0 | 330,155 | 349,454 | 0 | 65,807 | 0 | 415,261 | 75,785 |
| 55146 | Isle of Wight County | 841,814 | 523,710 | 1,882,898 | 0 | 3,248,422 | 0 | 0 | 458,375 | 0 | 458,375 | 2,707,423 |
| 55147 | James City County | 3,359,995 | 2,519,166 | 7,001,177 | 0 | 12,880,338 | 41,241 | 0 | 1,786,284 | 0 | 1,827,525 | 11,379,286 |
| 55148 | King George County | 524,697 | 541,399 | 1,563,065 | 0 | 2,629,161 | 104,121 | 0 | 374,724 | 0 | 478,845 | 1,914,305 |
| 55149 | King & Queen County | 8,340 | 57,109 | 450,362 | 0 | 515,811 | 113,236 | 0 | 114,261 | 0 | 227,497 | 424,203 |

**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 | |
| 55150 | King William County | 49,441 | 125,662 | 692,150 | 0 | 867,253 | 245,175 | 0 | 169,834 | 0 | 415,009 | 735,027 |
| 55151 | Lancaster County | 103,238 | 195,087 | 841,970 | 0 | 1,140,295 | 187,441 | 0 | 215,670 | 0 | 403,111 | 1,188,065 |
| 55152 | Lee County | 10,898 | 311,778 | 1,053,064 | 0 | 1,375,740 | 293,037 | 0 | 279,744 | 0 | 572,781 | 665,963 |
| 55153 | Loudoun County | 16,205,635 | 15,658,282 | 30,422,436 | 0 | 62,286,353 | 1,352,244 | 147,886 | 7,083,370 | 0 | 8,583,500 | 38,728,566 |
| 55154 | Louisa County | 1,390,807 | 458,362 | 1,657,603 | 0 | 3,506,772 | 241,664 | 0 | 403,323 | 0 | 644,987 | 2,186,688 |
| 55155 | Lunenburg County | 137,767 | 55,904 | 464,786 | 0 | 658,457 | 0 | 0 | 121,534 | 0 | 121,534 | 587,602 |
| 55156 | Madison County | 521,885 | 267,480 | 729,539 | 0 | 1,518,904 | 96,246 | 0 | 183,048 | 0 | 279,294 | 873,981 |
| 55157 | Mathews County | 0 | 65,871 | 504,250 | 0 | 570,121 | 239,992 | 0 | 126,810 | 0 | 366,802 | 156,025 |
| 55158 | Mecklenburg County | 1,261,720 | 563,820 | 1,805,890 | 0 | 3,631,430 | 0 | 0 | 456,795 | 0 | 456,795 | 2,388,803 |
| 55159 | Middlesex County | 134,754 | 74,946 | 501,662 | 0 | 711,362 | 0 | 0 | 127,000 | 0 | 127,000 | 461,787 |
| 55160 | Montgomery County | 2,303,754 | 979,851 | 3,310,467 | 0 | 6,594,072 | 10,464 | 0 | 841,565 | 0 | 852,029 | 4,673,532 |
| 55162 | Nelson County | 263,771 | 160,569 | 722,836 | 0 | 1,147,176 | 19,164 | 0 | 189,305 | 0 | 208,469 | 976,787 |
| 55163 | New Kent County | 509,824 | 454,053 | 1,190,846 | 0 | 2,154,723 | 131,561 | 0 | 281,810 | 0 | 413,371 | 1,705,167 |
| 55165 | Northampton County | 498,519 | 442,841 | 1,421,295 | 0 | 2,362,655 | 77,271 | 0 | 351,704 | 0 | 428,975 | 1,245,821 |
| 55166 | Northumberland County | 573,246 | 254,821 | 709,424 | 0 | 1,537,491 | 15,030 | 0 | 181,731 | 0 | 196,761 | 967,655 |
| 55167 | Nottoway County | 0 | 121,276 | 708,953 | 0 | 830,229 | 115,973 | 0 | 186,238 | 0 | 302,211 | 145,099 |
| 55168 | Orange County | 0 | 435,733 | 1,506,094 | 0 | 1,941,827 | 402,080 | 0 | 362,089 | 0 | 764,169 | 1,307,625 |
| 55169 | Page County | 261,171 | 403,489 | 1,196,485 | 0 | 1,861,145 | 87,670 | 0 | 295,809 | 0 | 383,479 | 1,278,334 |
| 55170 | Patrick County | 577,570 | 430,191 | 944,893 | 0 | 1,952,654 | 2,365 | 1,959 | 236,636 | 0 | 240,960 | 1,632,256 |
| 55171 | Pittsylvania County | 1,809,588 | 771,758 | 2,655,325 | 0 | 5,236,671 | 0 | 0 | 686,839 | 0 | 686,839 | 3,845,406 |
| 55172 | Powhatan County | 1,181,932 | 500,228 | 920,661 | 0 | 2,602,821 | 349,276 | 49,880 | 209,628 | 0 | 608,784 | 1,433,850 |
| 55173 | Prince Edward County | 13,273 | 199,193 | 925,508 | 0 | 1,137,974 | 306,158 | 0 | 238,794 | 0 | 544,952 | 554,830 |
| 55174 | Prince George County | 442,061 | 772,107 | 2,277,323 | 0 | 3,491,491 | 334,983 | 0 | 562,469 | 0 | 897,452 | 2,642,724 |
| 55176 | Prince William County | 30,289,361 | 23,140,921 | 47,884,532 | 0 | 101,314,814 | 1,991,097 | 0 | 11,829,442 | 0 | 13,820,539 | 64,932,030 |
| 55177 | Pulaski County | 92,148 | 620,014 | 2,133,335 | 0 | 2,845,497 | 801,048 | 0 | 546,477 | 0 | 1,347,525 | 1,677,186 |
| 55178 | Rappahannock County | 388,291 | 113,436 | 573,772 | 0 | 1,075,499 | 35,412 | 0 | 146,585 | 0 | 181,997 | 910,689 |
| 55179 | Richmond County | 283,972 | 122,225 | 557,880 | 0 | 964,077 | 2,336 | 0 | 142,820 | 0 | 145,156 | 557,024 |
| 55180 | Roanoke County | 2,925,822 | 3,270,153 | 8,991,357 | 0 | 15,187,332 | 434,435 | 0 | 2,312,775 | 0 | 2,747,210 | 11,360,498 |
| 55181 | Rockbridge County | 268,619 | 445,249 | 1,338,661 | 0 | 2,052,529 | 171,348 | 0 | 341,647 | 0 | 512,995 | 1,739,482 |
| 55182 | Rockingham County | 2,600,949 | 1,644,448 | 4,095,890 | 0 | 8,341,287 | 0 | 0 | 1,022,644 | 0 | 1,022,644 | 5,989,541 |
| 55183 | Russell County | 374,255 | 309,255 | 1,137,065 | 0 | 1,820,575 | 2,594 | 0 | 294,121 | 0 | 296,715 | 1,523,228 |
| 55184 | Scott County | 454,788 | 425,185 | 1,037,518 | 0 | 1,917,491 | 0 | 0 | 265,810 | 0 | 265,810 | 1,411,425 |
| 55185 | Shenandoah County | 1,214,804 | 668,290 | 2,016,316 | 0 | 3,899,410 | 206,675 | 0 | 494,272 | 0 | 700,947 | 2,433,909 |
| 55186 | Smyth County | 34,341 | 431,252 | 1,671,143 | 0 | 2,136,736 | 513,157 | 0 | 433,888 | 0 | 947,045 | 1,143,317 |
| 55187 | Southampton County | 0 | 361,436 | 1,593,863 | 0 | 1,955,299 | 251,003 | 0 | 400,102 | 0 | 651,105 | 1,669,779 |
| 55188 | Spotsylvania County | 2,338,806 | 3,631,151 | 7,253,442 | 0 | 13,223,399 | 0 | 179,111 | 1,719,731 | 0 | 1,898,842 | 9,250,556 |
| 55189 | Stafford County | 724,341 | 3,507,453 | 7,751,639 | 0 | 11,983,433 | 139,972 | 67,786 | 1,888,930 | 0 | 2,096,688 | 8,117,701 |
| 55190 | Surry County | 638,001 | 240,832 | 725,641 | 0 | 1,604,474 | 0 | 0 | 190,293 | 0 | 190,293 | 1,129,027 |
| 55191 | Sussex County | 489,735 | 184,689 | 1,102,640 | 0 | 1,777,064 | 114,112 | 0 | 281,692 | 0 | 395,804 | 337,260 |
| 55192 | Tazewell County | 57,417 | 594,950 | 2,070,773 | 0 | 2,723,140 | 35,177 | 0 | 539,869 | 0 | 575,046 | 2,241,910 |
| 55193 | Warren County | 405,443 | 612,742 | 1,746,129 | 0 | 2,764,314 | 359,668 | 0 | 433,465 | 0 | 793,133 | 1,955,993 |
| 55195 | Washington County | 501,479 | 538,030 | 1,802,528 | 0 | 2,842,037 | 463,210 | 0 | 458,004 | 0 | 921,214 | 1,945,761 |
| 55196 | Westmoreland County | 496,187 | 282,415 | 1,009,007 | 0 | 1,787,609 | 0 | 0 | 257,039 | 0 | 257,039 | 1,485,318 |
| 55197 | Wise County | 913,549 | 699,931 | 2,016,050 | 0 | 3,629,530 | 15,521 | 0 | 526,101 | 0 | 541,622 | 2,704,125 |
| 55198 | Wythe County | 722,862 | 230,478 | 1,371,973 | 0 | 2,325,313 | 0 | 0 | 360,056 | 0 | 360,056 | 1,987,525 |
| 55199 | York County | 2,790,763 | 2,601,058 | 8,148,115 | 0 | 13,539,936 | 0 | 0 | 2,045,498 | 0 | 2,045,498 | 10,237,138 |
| 55200 | City of Alexandria | 3,786,359 | 8,734,368 | 21,973,633 | 0 | 34,494,360 | 973,286 | 0 | 5,653,339 | 0 | 6,626,625 | 22,235,015 |

**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 | |
| 55201 | City of Bristol | 0 | 601,422 | 3,745,264 | 0 | 4,346,686 | 362,085 | 0 | 1,019,846 | 0 | 1,381,931 | 3,820,969 |
| 55202 | City of Buena Vista | 139,560 | 218,066 | 684,471 | 0 | 1,042,097 | 61,541 | 0 | 174,753 | 0 | 236,294 | 1,018,791 |
| 55203 | Town of St Paul | 24,341 | 38,625 | 103,730 | 0 | 166,696 | 21,529 | 0 | 24,671 | 0 | 46,200 | 179,195 |
| 55204 | City of Clifton Forge | 0 | 0 | 369,395 | 0 | 369,395 | 33,043 | 0 | 97,147 | 0 | 130,190 | 465,089 |
| 55205 | City of Danville | 129,213 | 244,852 | 1,036,150 | 0 | 1,410,215 | 86,715 | 0 | 263,256 | 0 | 349,971 | 926,440 |
| 55206 | City of Fredericksburg | 732,676 | 1,339,828 | 4,576,622 | 0 | 6,649,126 | 797,424 | 0 | 1,188,522 | 0 | 1,985,946 | 6,157,185 |
| 55207 | City of Hampton | 0 | 6,804,123 | 19,529,899 | 0 | 26,334,022 | 2,350,610 | 0 | 5,036,205 | 0 | 7,386,815 | 32,351,410 |
| 55208 | City of Harrisonburg | 2,930,969 | 2,396,233 | 5,432,337 | 0 | 10,759,539 | 166,878 | 60,123 | 1,376,008 | 0 | 1,603,009 | 6,732,760 |
| 55209 | City of Hopewell | 367,626 | 1,052,005 | 3,895,485 | 0 | 5,315,116 | 311,437 | 0 | 1,014,078 | 0 | 1,325,515 | 4,198,930 |
| 55210 | City of Lynchburg | 24,656 | 4,775,967 | 11,261,120 | 0 | 16,061,743 | 2,542,682 | 0 | 2,905,765 | 0 | 5,448,447 | 14,600,597 |
| 55211 | Town of Crewe | 112,443 | 26,881 | 139,702 | 0 | 279,026 | 29,205 | 0 | 34,004 | 0 | 63,209 | 33,374 |
| 55212 | City of Norfolk | 439,159 | 1,508,543 | 4,425,542 | 0 | 6,373,244 | 435,353 | 0 | 1,077,521 | 0 | 1,512,874 | 4,134,553 |
| 55213 | City of Petersburg | 1,077,951 | 0 | 6,385,725 | 0 | 7,463,676 | 0 | 0 | 1,718,843 | 0 | 1,718,843 | 8,661,019 |
| 55214 | City of Portsmouth | 0 | 3,442,984 | 13,464,278 | 0 | 16,907,262 | 2,042,613 | 0 | 3,349,410 | 0 | 5,392,023 | 17,879,059 |
| 55215 | City of Radford | 891,291 | 663,809 | 2,007,943 | 0 | 3,563,043 | 71,607 | 0 | 513,441 | 0 | 585,048 | 2,425,685 |
| 55216 | City of Richmond | 175,181 | 1,244,637 | 4,982,405 | 0 | 6,402,223 | 469,508 | 0 | 1,264,634 | 0 | 1,734,142 | 5,121,247 |
| 55217 | City of Roanoke | 89,742 | 925,594 | 2,446,499 | 0 | 3,461,835 | 559,229 | 0 | 619,762 | 0 | 1,178,991 | 2,337,911 |
| 55218 | Town of Craigsville | 1,436 | 9,789 | 18,076 | 0 | 29,301 | 11,415 | 176 | 3,832 | 0 | 15,423 | 16,173 |
| 55219 | City of Staunton | 1,237,408 | 820,327 | 2,566,866 | 0 | 4,624,601 | 7,296 | 0 | 671,330 | 0 | 678,626 | 4,139,585 |
| 55220 | City of Suffolk | 2,989,758 | 4,798,545 | 11,086,061 | 0 | 18,874,364 | 42,398 | 10,210 | 2,703,876 | 0 | 2,756,484 | 14,614,471 |
| 55221 | City of Williamsburg | 526,967 | 418,618 | 2,490,544 | 0 | 3,436,129 | 131,755 | 0 | 653,416 | 0 | 785,171 | 2,905,330 |
| 55222 | City of Winchester | 2,088,435 | 1,509,217 | 4,124,712 | 0 | 7,722,364 | 113,928 | 0 | 1,028,902 | 0 | 1,142,830 | 4,906,875 |
| 55223 | City of Martinsville | 1,554,690 | 784,054 | 3,244,877 | 0 | 5,583,621 | 0 | 0 | 874,674 | 0 | 874,674 | 5,570,464 |
| 55224 | City of Falls Church | 173,093 | 2,136 | 231,599 | 0 | 406,828 | 360 | 0 | 60,598 | 0 | 60,958 | 206,292 |
| 55225 | City of Colonial Heights | 0 | 896,842 | 2,796,620 | 0 | 3,693,462 | 646,593 | 0 | 696,795 | 0 | 1,343,388 | 2,305,181 |
| 55226 | Town of Front Royal | 128,382 | 408,430 | 1,357,909 | 0 | 1,894,721 | 600,615 | 0 | 351,138 | 0 | 951,753 | 1,573,282 |
| 55227 | Town of Boyce | 0 | 0 | 3,191 | 0 | 3,191 | 0 | 0 | 778 | 0 | 778 | (5,111) |
| 55228 | Town of Middletown | 6,306 | 6,851 | 33,727 | 0 | 46,884 | 69,332 | 0 | 7,626 | 0 | 76,958 | (9,783) |
| 55229 | Town of Chilhowie | 0 | 42,494 | 140,676 | 0 | 183,170 | 47,017 | 0 | 33,273 | 0 | 80,290 | 80,415 |
| 55230 | City of Covington | 6,924 | 277,620 | 828,119 | 0 | 1,112,663 | 264,810 | 0 | 226,365 | 0 | 491,175 | 760,675 |
| 55231 | Town of Floyd | 22,535 | 6,042 | 13,050 | 0 | 41,627 | 212 | 145 | 3,626 | 0 | 3,983 | 27,138 |
| 55232 | City of Franklin | 0 | 316,629 | 1,432,970 | 0 | 1,749,599 | 433,033 | 0 | 365,406 | 0 | 798,439 | 907,106 |
| 55233 | City of Chesapeake | 10,547,936 | 13,735,628 | 34,422,501 | 0 | 58,706,065 | 0 | 0 | 8,722,380 | 0 | 8,722,380 | 43,555,757 |
| 55234 | City of Virginia Beach | 19,357,379 | 30,892,045 | 69,115,084 | 0 | 119,364,508 | 0 | 0 | 17,765,260 | 0 | 17,765,260 | 93,746,290 |
| 55235 | City of Norton | 30,281 | 223,576 | 723,623 | 0 | 977,480 | 236,170 | 0 | 182,968 | 0 | 419,138 | 262,888 |
| 55236 | City of Manassas Park | 300,670 | 438,615 | 1,538,437 | 0 | 2,277,722 | 8,532 | 0 | 376,595 | 0 | 385,127 | 1,717,799 |
| 55237 | Town of Exmore | 1,283 | 16,465 | 74,232 | 0 | 91,980 | 92,812 | 0 | 16,944 | 0 | 109,756 | (870) |
| 55238 | Town of Pound | 0 | 0 | 55,532 | 0 | 55,532 | 45,539 | 0 | 14,106 | 0 | 59,645 | 17,066 |
| 55239 | Town of Grottoes | 8,001 | 32,788 | 97,655 | 0 | 138,444 | 200,731 | 0 | 21,981 | 0 | 222,712 | 15,691 |
| 55240 | Town of Onley | 28,628 | 5,065 | 18,674 | 0 | 52,367 | 41,530 | 0 | 2,956 | 0 | 44,486 | 14,055 |
| 55241 | Town of West Point | 68,576 | 56,264 | 202,304 | 0 | 327,144 | 16,999 | 0 | 48,175 | 0 | 65,174 | 326,043 |
| 55242 | Town of South Hill | 759,675 | 202,314 | 404,356 | 0 | 1,366,345 | 0 | 0 | 102,055 | 0 | 102,055 | 1,039,367 |
| 55243 | Town of Rural Retreat | 3,599 | 11,179 | 29,673 | 0 | 44,451 | 50,389 | 0 | 6,852 | 0 | 57,241 | (2,759) |
| 55244 | Town of Dillwyn | 0 | 0 | 792 | 0 | 792 | 0 | 0 | 194 | 0 | 194 | 182 |
| 55245 | Town of Scottsville | 3,921 | 2,987 | 19,465 | 0 | 26,373 | 43,974 | 1,195 | 4,556 | 0 | 49,725 | 13,046 |
| 55246 | Town of Burkeville | 0 | 0 | 13,012 | 0 | 13,012 | 6,536 | 0 | 2,930 | 0 | 9,466 | (3,770) |
| 55247 | Town of Madison | 4,337 | 252 | 2,537 | 0 | 7,126 | 9,877 | 0 | 492 | 0 | 10,369 | (1,188) |

**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 | |
| 55248 | Town of Pennington Gap | 31,897 | 19,458 | 52,060 | 0 | 103,415 | 38,415 | 1,160 | 11,994 | 0 | 51,569 | 29,963 |
| 55249 | Town of La Crosse | 14,376 | 4,150 | 16,973 | 0 | 35,499 | 12,227 | 0 | 4,254 | 0 | 16,481 | 13,534 |
| 55250 | Town of Rich Creek | 7,312 | 6,930 | 19,214 | 0 | 33,456 | 62,386 | 708 | 4,111 | 0 | 67,205 | (173) |
| 55251 | Town of White Stone | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | (2) |
| 55252 | Town of Windsor | 34,433 | 22,867 | 46,149 | 0 | 103,449 | 548 | 6,326 | 10,114 | 0 | 16,988 | 63,926 |
| 55253 | Town of Haysi | 17,029 | 10,319 | 9,363 | 0 | 36,711 | 0 | 0 | 2,021 | 0 | 2,021 | 40,881 |
| 55254 | Town of Stephens City | 37,563 | 14,100 | 56,349 | 0 | 108,012 | 0 | 0 | 13,560 | 0 | 13,560 | 118,298 |
| 55255 | Town of Brodnax | 3,622 | 2,240 | 6,488 | 0 | 12,350 | 33,075 | 0 | 1,781 | 0 | 34,856 | (12,294) |
| 55256 | Town of Mineral | 17,272 | 1,771 | 8,980 | 0 | 28,023 | 502 | 0 | 2,179 | 0 | 2,681 | 12,984 |
| 55257 | Town of Lebanon | 503,378 | 165,869 | 205,745 | 0 | 874,992 | 61,155 | 42,865 | 48,417 | 0 | 152,437 | 540,299 |
| 55258 | City of Newport News | 379,811 | 1,237,349 | 2,069,419 | 0 | 3,686,579 | 430,820 | 451,313 | 321,638 | 0 | 1,203,771 | 3,760,924 |
| 55259 | Town of Richlands | 504,556 | 243,872 | 266,620 | 0 | 1,015,048 | 55,407 | 42,825 | 63,409 | 0 | 161,641 | 826,495 |
| 55260 | Town of Haymarket | 121,857 | 13,726 | 30,472 | 0 | 166,055 | 137,816 | 8,786 | 4,795 | 0 | 151,397 | 44,972 |
| 55261 | Town of Lovettsville | 32,585 | 12,656 | 20,631 | 0 | 65,872 | 4,852 | 2,873 | 3,300 | 0 | 11,025 | 58,797 |
| 55262 | Town of Troutville | 23,265 | 822 | 667 | 0 | 24,754 | 0 | 0 | 58 | 0 | 58 | 11,493 |
| 55263 | Town of Buchanan | 0 | 0 | 311 | 0 | 311 | 0 | 0 | 0 | 0 | 0 | 3,360 |
| 55264 | Town of Eastville | 0 | 0 | 1,972 | 0 | 1,972 | 0 | 0 | 0 | 0 | 0 | 229,629 |
| 55265 | Town of Occoquan | 0 | 0 | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | (1,410) |
| 55300 | Town of Abingdon | 277,760 | 339,270 | 796,468 | 0 | 1,413,498 | 563,839 | 24,082 | 200,299 | 0 | 788,220 | 568,717 |
| 55301 | Town of Dumfries | 66,403 | 0 | 191,157 | 0 | 257,560 | 0 | 0 | 49,525 | 0 | 49,525 | 123,101 |
| 55302 | Town of Iron Gate | 7,801 | 0 | 10,610 | 0 | 18,411 | 0 | 0 | 3,019 | 0 | 3,019 | 33,080 |
| 55303 | Town of Montross | 9,979 | 466 | 17,441 | 0 | 27,886 | 0 | 0 | 4,694 | 0 | 4,694 | 31,746 |
| 55304 | Town of South Boston | 166,401 | 170,372 | 820,949 | 0 | 1,157,722 | 137,825 | 0 | 208,992 | 0 | 346,817 | 937,865 |
| 55305 | Town of Gretna | 67,644 | 29,482 | 75,161 | 0 | 172,287 | 21,030 | 1,511 | 17,528 | 0 | 40,069 | 91,920 |
| 55306 | Town of Remington | 10,926 | 5,506 | 27,232 | 0 | 43,664 | 0 | 0 | 6,412 | 0 | 6,412 | 45,949 |
| 55307 | City of Lexington | 141,602 | 274,517 | 985,180 | 0 | 1,401,299 | 30,016 | 0 | 252,742 | 0 | 282,758 | 750,135 |
| 55308 | City of Waynesboro | 670,188 | 465,377 | 2,745,221 | 0 | 3,880,786 | 2,499 | 0 | 724,175 | 0 | 726,674 | 3,332,130 |
| 55309 | Town of Colonial Beach | 53,361 | 0 | 300,163 | 0 | 353,524 | 0 | 0 | 76,110 | 0 | 76,110 | 192,176 |
| 55310 | Town of Smithfield | 647,626 | 138,471 | 450,352 | 0 | 1,236,449 | 35,984 | 0 | 108,301 | 0 | 144,285 | 599,660 |
| 55311 | Town of Brookneal | 14,126 | 0 | 56,647 | 0 | 70,773 | 0 | 0 | 14,706 | 0 | 14,706 | 102,602 |
| 55312 | Town of Hamilton | 2,145 | 7,100 | 29,865 | 0 | 39,110 | 0 | 0 | 7,309 | 0 | 7,309 | (51,440) |
| 55313 | City of Galax | 358,435 | 332,886 | 1,129,621 | 0 | 1,820,942 | 71,777 | 0 | 291,230 | 0 | 363,007 | 849,994 |
| 55314 | Town of Jonesville | 2,327 | 15,782 | 42,644 | 0 | 60,753 | 11,715 | 0 | 10,744 | 0 | 22,459 | 32,015 |
| 55315 | Town of Wytheville | 904,563 | 426,760 | 1,103,849 | 0 | 2,435,172 | 29,701 | 26,824 | 278,531 | 0 | 335,056 | 1,203,090 |
| 55316 | City of Fairfax | 1,542,650 | 2,174,613 | 5,123,020 | 0 | 8,840,283 | 0 | 0 | 1,328,752 | 0 | 1,328,752 | 7,600,143 |
| 55317 | Town of Vienna | 1,426,812 | 914,108 | 2,367,581 | 0 | 4,708,501 | 104,944 | 0 | 613,999 | 0 | 718,943 | 3,188,533 |
| 55318 | Town of Vinton | 3,579 | 175,562 | 706,424 | 0 | 885,565 | 289,367 | 0 | 184,020 | 0 | 473,387 | 667,211 |
| 55319 | City of Emporia | 161,675 | 298,789 | 1,042,373 | 0 | 1,502,837 | 49,348 | 0 | 270,263 | 0 | 319,611 | 1,036,099 |
| 55320 | Town of Culpeper | 963,744 | 569,347 | 1,471,095 | 0 | 3,004,186 | 392,004 | 0 | 363,444 | 0 | 755,448 | 1,753,271 |
| 55321 | Town of Woodstock | 339,826 | 215,936 | 433,712 | 0 | 989,474 | 0 | 0 | 107,310 | 0 | 107,310 | 395,562 |
| 55322 | Town of Glasgow | 5,178 | 612 | 37,542 | 0 | 43,332 | 0 | 0 | 9,248 | 0 | 9,248 | 11,243 |
| 55323 | Town of Marion | 424,383 | 244,392 | 598,740 | 0 | 1,267,515 | 250,370 | 0 | 149,235 | 0 | 399,605 | 631,543 |
| 55324 | Town of Altavista | 8,894 | 62,235 | 435,072 | 0 | 506,201 | 1,564 | 0 | 114,194 | 0 | 115,758 | 423,196 |
| 55325 | Town of Herndon | 1,041,580 | 1,170,922 | 3,290,574 | 0 | 5,503,076 | 296,009 | 2,597 | 831,365 | 0 | 1,129,971 | 2,358,589 |
| 55326 | Town of Pearisburg | 46,922 | 134,883 | 271,162 | 0 | 452,967 | 247,943 | 2,927 | 67,451 | 0 | 318,321 | 238,738 |
| 55327 | Town of Christiansburg | 291,318 | 740,329 | 1,605,039 | 0 | 2,636,686 | 134,676 | 18,786 | 393,186 | 0 | 546,648 | 2,035,754 |
| 55328 | Town of Wakefield | 1,368 | 214 | 21,127 | 0 | 22,709 | 698 | 0 | 4,934 | 0 | 5,632 | (9,248) |

**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 | |
| 55329 | Town of Leesburg | 1,071,068 | 1,500,314 | 3,893,293 | 0 | 6,464,675 | 382,741 | 0 | 951,054 | 0 | 1,333,795 | 4,356,656 |
| 55330 | Town of Chatham | 0 | 14,498 | 88,269 | 0 | 102,767 | 21,722 | 6,494 | 22,845 | 0 | 51,061 | 10,640 |
| 55331 | Town of Bowling Green | 21,294 | 0 | 37,298 | 0 | 58,592 | 0 | 0 | 9,349 | 0 | 9,349 | 113,568 |
| 55332 | City of Manassas | 2,342,159 | 2,334,066 | 5,169,666 | 0 | 9,845,891 | 670,176 | 24,255 | 1,293,157 | 0 | 1,987,588 | 6,295,292 |
| 55333 | Town of Alberta | 0 | 0 | 12,244 | 0 | 12,244 | 0 | 0 | 3,188 | 0 | 3,188 | (3,175) |
| 55334 | Town of Boydton | 0 | 0 | 56,088 | 0 | 56,088 | 1,969 | 0 | 14,051 | 0 | 16,020 | 10,941 |
| 55335 | City of Salem | 852,045 | 1,073,581 | 6,640,609 | 0 | 8,566,235 | 0 | 0 | 1,780,692 | 0 | 1,780,692 | 9,189,264 |
| 55336 | Town of Mckenney | 20,951 | 2,110 | 12,806 | 0 | 35,867 | 0 | 0 | 3,809 | 0 | 3,809 | 25,692 |
| 55337 | Town of Narrows | 235,198 | 36,898 | 145,286 | 0 | 417,382 | 0 | 0 | 36,659 | 0 | 36,659 | 445,444 |
| 55338 | Town of Quantico | 0 | 0 | 28,947 | 0 | 28,947 | 21,171 | 0 | 7,556 | 0 | 28,727 | (138,357) |
| 55339 | Town of Halifax | 26,212 | 0 | 80,326 | 0 | 106,538 | 0 | 0 | 20,235 | 0 | 20,235 | 101,723 |
| 55340 | Town of Blacksburg | 403,305 | 1,222,156 | 2,745,681 | 0 | 4,371,142 | 50,012 | 0 | 677,672 | 0 | 727,684 | 3,359,695 |
| 55341 | Town of Chincoteague | 48,376 | 131,327 | 328,314 | 0 | 508,017 | 70,417 | 6,855 | 76,028 | 0 | 153,300 | 300,149 |
| 55342 | Town of Lawrenceville | 101,321 | 41,933 | 149,647 | 0 | 292,901 | 0 | 0 | 37,583 | 0 | 37,583 | 244,164 |
| 55343 | Town of Amherst | 0 | 58,141 | 163,631 | 0 | 221,772 | 92,915 | 0 | 41,279 | 0 | 134,194 | 140,086 |
| 55344 | Town of Stanley | 119,079 | 35,820 | 109,717 | 0 | 264,616 | 3,184 | 0 | 27,210 | 0 | 30,394 | 155,729 |
| 55345 | Town of Hillsville | 153,205 | 90,486 | 256,153 | 0 | 499,844 | 0 | 0 | 65,296 | 0 | 65,296 | 404,774 |
| 55346 | Town of Elkton | 94,903 | 0 | 151,974 | 0 | 246,877 | 0 | 0 | 38,614 | 0 | 38,614 | 156,938 |
| 55347 | Town of Bridgewater | 179,793 | 84,040 | 401,602 | 0 | 665,435 | 0 | 0 | 100,204 | 0 | 100,204 | 523,765 |
| 55348 | Town of Purcellville | 103,362 | 221,417 | 634,248 | 0 | 959,027 | 101,759 | 0 | 149,572 | 0 | 251,331 | 658,147 |
| 55349 | Town of Timberville | 177,483 | 49,598 | 104,554 | 0 | 331,635 | 19,552 | 5,550 | 25,024 | 0 | 50,126 | 195,936 |
| 55350 | Town of Wise | 273,226 | 193,516 | 453,414 | 0 | 920,156 | 27,860 | 2,491 | 111,700 | 0 | 142,051 | 512,879 |
| 55351 | Town of New Market | 244,315 | 54,941 | 132,985 | 0 | 432,241 | 7,091 | 1,112 | 35,665 | 0 | 43,868 | 323,922 |
| 55352 | Town of Tappahannock | 352,355 | 72,207 | 225,895 | 0 | 650,457 | 193,086 | 0 | 57,955 | 0 | 251,041 | 153,413 |
| 55353 | Town of Rocky Mount | 103,534 | 175,480 | 437,624 | 0 | 716,638 | 99,776 | 0 | 107,139 | 0 | 206,915 | 721,920 |
| 55354 | Town of Big Stone Gap | 323,896 | 65,523 | 417,324 | 0 | 806,743 | 1,260 | 0 | 114,506 | 0 | 115,766 | 764,091 |
| 55355 | Town of Luray | 584,558 | 128,383 | 437,088 | 0 | 1,150,029 | 30,994 | 0 | 113,730 | 0 | 144,724 | 595,034 |
| 55356 | Town of Stuart | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,971 | 0 | 21,971 | 9,368 |
| 55357 | Town of Strasburg | 230,686 | 150,704 | 452,637 | 0 | 834,027 | 7,142 | 0 | 112,700 | 0 | 119,842 | 509,433 |
| 55358 | Town of Appomattox | 58,767 | 40,826 | 108,263 | 0 | 207,856 | 0 | 3,300 | 25,816 | 0 | 29,116 | 122,598 |
| 55359 | Town of Clarksville | 32,821 | 38,811 | 142,593 | 0 | 214,225 | 0 | 0 | 34,837 | 0 | 34,837 | 413,056 |
| 55360 | Town of Dublin | 39,066 | 35,798 | 180,269 | 0 | 255,133 | 0 | 0 | 44,347 | 0 | 44,347 | 223,521 |
| 55361 | Town of Middleburg | 71,095 | 14,805 | 126,214 | 0 | 212,114 | 0 | 0 | 27,689 | 0 | 27,689 | 265,955 |
| 55362 | Town of Edinburg | 0 | 0 | 51,882 | 0 | 51,882 | 22,964 | 0 | 12,598 | 0 | 35,562 | 3,161 |
| 55363 | Town of Chase City | 299,556 | 79,491 | 234,455 | 0 | 613,502 | 0 | 0 | 63,099 | 0 | 63,099 | 319,790 |
| 55364 | City of Bedford | 344,899 | 80,841 | 905,899 | 0 | 1,331,639 | 0 | 0 | 239,972 | 0 | 239,972 | 1,900,654 |
| 55365 | City of Poquoson | 1,089,643 | 433,062 | 1,294,027 | 0 | 2,816,732 | 0 | 0 | 333,649 | 0 | 333,649 | 1,703,496 |
| 55366 | Town of Ashland | 162,579 | 139,422 | 643,441 | 0 | 945,442 | 29,266 | 0 | 161,094 | 0 | 190,360 | 648,693 |
| 55367 | Town of Broadway | 90,117 | 68,643 | 133,922 | 0 | 292,682 | 68,632 | 7,120 | 31,340 | 0 | 107,092 | 168,322 |
| 55368 | Town of Berryville | 0 | 53,200 | 257,893 | 0 | 311,093 | 81,572 | 0 | 61,993 | 0 | 143,565 | 242,831 |
| 55369 | Town of Tazewell | 152,200 | 73,278 | 287,974 | 0 | 513,452 | 12,730 | 0 | 72,105 | 0 | 84,835 | 255,855 |
| 55370 | Town of Urbanna | 0 | 0 | 43,482 | 0 | 43,482 | 0 | 0 | 11,633 | 0 | 11,633 | 5,762 |
| 55371 | Town of Bluefield | 279,691 | 116,542 | 316,540 | 0 | 712,773 | 163,480 | 0 | 78,464 | 0 | 241,944 | 277,757 |
| 55372 | Town of Weber City | 0 | 0 | 31,207 | 0 | 31,207 | 13,370 | 0 | 8,037 | 0 | 21,407 | 40,197 |
| 55373 | Town of Damascus | 0 | 0 | 9,785 | 0 | 9,785 | 0 | 0 | 2,277 | 0 | 2,277 | 40,866 |
| 55374 | Town of Hurt | 15,279 | 0 | 27,957 | 0 | 43,236 | 0 | 0 | 7,015 | 0 | 7,015 | 74,604 |
| 55375 | Town of Waverly | 62,161 | 0 | 97,706 | 0 | 159,867 | 0 | 0 | 25,591 | 0 | 25,591 | 140,503 |

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 | |
| 55376 | Town of Coeburn | 32,523 | 17,197 | 130,697 | 0 | 180,417 | 202,374 | 0 | 35,375 | 0 | 237,749 | 14,158 |
| 55377 | Town of Dayton | 0 | 22,736 | 122,315 | 0 | 145,051 | 106,886 | 0 | 30,853 | 0 | 137,739 | (39,918) |
| 55378 | Town of Courtland | 786 | 1,816 | 27,972 | 0 | 30,574 | 3,414 | 0 | 6,992 | 0 | 10,406 | 9,087 |
| 55379 | Town of Cape Charles | 53,531 | 33,976 | 141,979 | 0 | 229,486 | 49,822 | 0 | 33,701 | 0 | 83,523 | 95,516 |
| 55380 | Town of Independence | 9,608 | 28,650 | 59,219 | 0 | 97,477 | 132,166 | 0 | 13,184 | 0 | 145,350 | 24,612 |
| 55381 | Town of Warsaw | 54,200 | 19,412 | 95,751 | 0 | 169,363 | 2,335 | 0 | 23,976 | 0 | 26,311 | 142,734 |
| 55382 | Town of Grundy | 24,790 | 20,632 | 120,901 | 0 | 166,323 | 28,580 | 0 | 30,672 | 0 | 59,252 | 113,656 |
| 55383 | Town of Warrenton | 0 | 263,924 | 1,099,329 | 0 | 1,363,253 | 282,803 | 0 | 278,313 | 0 | 561,116 | 783,966 |
| 55384 | Town of Louisa | 11,882 | 3,018 | 122,115 | 0 | 137,015 | 4,244 | 0 | 29,194 | 0 | 33,438 | 51,471 |
| 55385 | Town of Kenbridge | 25,166 | 7,986 | 59,067 | 0 | 92,219 | 0 | 0 | 14,689 | 0 | 14,689 | 107,235 |
| 55386 | Town of Mt Jackson | 45,544 | 25,422 | 110,635 | 0 | 181,601 | 0 | 0 | 25,910 | 0 | 25,910 | 162,121 |
| 55387 | Town of Pulaski | 139,683 | 148,895 | 924,313 | 0 | 1,212,891 | 549,957 | 0 | 234,427 | 0 | 784,384 | 801,700 |
| 55388 | Town of Jarratt | 0 | 2,538 | 9,274 | 0 | 11,812 | 949 | 0 | 2,362 | 0 | 3,311 | 12,813 |
| 55389 | Town of Pembroke | 21,280 | 5,285 | 39,141 | 0 | 65,706 | 800 | 0 | 9,878 | 0 | 10,678 | 62,485 |
| 55390 | Town of Parksley | 13,978 | 0 | 30,205 | 0 | 44,183 | 0 | 0 | 7,922 | 0 | 7,922 | (60,302) |
| 55391 | Town of Onancock | 5,676 | 14,400 | 87,716 | 0 | 107,792 | 154 | 0 | 21,208 | 0 | 21,362 | 140,941 |
| 55392 | Town of Victoria | 0 | 19,685 | 81,658 | 0 | 101,343 | 4,042 | 0 | 20,879 | 0 | 24,921 | 58,195 |
| 55393 | Town of Shenandoah | 164,417 | 27,927 | 95,283 | 0 | 287,627 | 0 | 0 | 25,095 | 0 | 25,095 | 225,094 |
| 55394 | Town of Gate City | 36,558 | 0 | 76,802 | 0 | 113,360 | 0 | 0 | 19,282 | 0 | 19,282 | 138,593 |
| 55395 | Town of Round Hill | 53,679 | 17,937 | 85,779 | 0 | 157,395 | 61,614 | 0 | 20,023 | 0 | 81,637 | 29,165 |
| 55396 | Town of Kilmarnock | 0 | 36,785 | 131,256 | 0 | 168,041 | 67,154 | 0 | 32,176 | 0 | 99,330 | 38,937 |
| 55397 | Town of Orange | 132,915 | 58,360 | 324,479 | 0 | 515,754 | 0 | 0 | 76,230 | 0 | 76,230 | 697,480 |
| 55398 | Town of Saltville | 18,214 | 0 | 82,697 | 0 | 100,911 | 0 | 0 | 21,863 | 0 | 21,863 | 124,287 |
| 55399 | Town of Blackstone | 48,990 | 69,502 | 357,641 | 0 | 476,133 | 0 | 0 | 89,993 | 0 | 89,993 | 295,025 |
| 55400 | Bedford Recreation Commission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,289 | 0 | 1,289 | (6) |
| 55401 | Southeastern Virginia Public Service Authority | 225,255 | 0 | 2,056,307 | 0 | 2,281,562 | 0 | 0 | 556,685 | 0 | 556,685 | 1,239,918 |
| 55402 | Pittsylvania Co Service Authority | 337,851 | 31,600 | 75,252 | 0 | 444,703 | 307,120 | 512 | 19,638 | 0 | 327,270 | 5,089 |
| 55403 | Rappahannock Area Youth Services & Group Home Commission | 553 | 9,269 | 39,549 | 0 | 49,371 | 14,973 | 0 | 9,821 | 0 | 24,794 | 6,200 |
| 55404 | Appomattox Regional Library | 53,190 | 14,451 | 117,504 | 0 | 185,145 | 0 | 0 | 30,530 | 0 | 30,530 | 127,005 |
| 55405 | Staunton Redevelopment & Housing Authority | 3,977 | 4,174 | 69,146 | 0 | 77,297 | 0 | 0 | 16,867 | 0 | 16,867 | 65,428 |
| 55406 | Hampton Newport News Community Services Board | 748,674 | 740,508 | 3,155,562 | 0 | 4,644,744 | 142,119 | 0 | 770,910 | 0 | 913,029 | 1,637,532 |
| 55408 | C P Jones Memorial Library | 11,898 | 0 | 15,984 | 0 | 27,882 | 0 | 0 | 4,151 | 0 | 4,151 | 36,695 |
| 55409 | Southside Regional Juvenile Group Home | 0 | 0 | 36,845 | 0 | 36,845 | 0 | 0 | 9,775 | 0 | 9,775 | 4,047 |
| 55411 | Hampton Roads Sanitation District | 525,200 | 4,149,196 | 8,631,668 | 0 | 13,306,064 | 1,226,297 | 525,953 | 2,175,367 | 0 | 3,927,617 | 6,090,766 |
| 55412 | Peninsula Airport Commission | 56,682 | 66,165 | 317,437 | 0 | 440,284 | 0 | 0 | 81,046 | 0 | 81,046 | 156,853 |
| 55413 | Richmond Redevelopment & Housing Authority | 0 | 0 | 2,411,442 | 0 | 2,411,442 | 231,067 | 0 | 672,034 | 0 | 903,101 | 1,413,981 |
| 55415 | Chesapeake Redevelopment & Housing Authority | 82,744 | 14,311 | 447,491 | 0 | 544,546 | 14,663 | 0 | 122,283 | 0 | 136,946 | 153,373 |
| 55416 | Alexandria Renew Enterprise | 0 | 327,749 | 1,821,873 | 0 | 2,149,622 | 728,444 | 0 | 489,745 | 0 | 1,218,189 | 882,561 |
| 55417 | Norfolk Airport Authority | 717,748 | 480,940 | 1,898,076 | 0 | 3,096,764 | 0 | 0 | 477,297 | 0 | 477,297 | 3,507,202 |
| 55418 | Charlottesville Redevelopment/Housing Authority | 0 | 0 | 149,176 | 0 | 149,176 | 10,493 | 0 | 40,304 | 0 | 50,797 | (193,743) |
| 55419 | Hampton Redevelopment & Housing Authority | 59,635 | 87,250 | 616,771 | 0 | 763,656 | 0 | 0 | 161,620 | 0 | 161,620 | 564,908 |
| 55420 | Loudoun County Sanitation Authority | 1,164,660 | 1,258,735 | 2,274,204 | 0 | 4,697,599 | 683,053 | 273,357 | 548,551 | 0 | 1,504,961 | 2,176,244 |
| 55421 | Danville Redevelopment & Housing Authority | 125,807 | 60,033 | 295,800 | 0 | 481,640 | 55,660 | 0 | 72,053 | 0 | 127,713 | (31,897) |
| 55422 | Blacksburg-Christiansburg-VPI Water Authority | 150,220 | 123,507 | 137,732 | 0 | 411,459 | 70,725 | 31,689 | 33,314 | 0 | 135,728 | 334,582 |
| 55423 | Northern Virginia Juvenile Detention Home | 0 | 75,769 | 648,549 | 0 | 724,318 | 179,060 | 0 | 171,297 | 0 | 350,357 | 35,521 |
| 55424 | Hopewell Redevelopment & Housing Authority | 51,900 | 0 | 200,478 | 0 | 252,378 | 0 | 0 | 56,248 | 0 | 56,248 | 44,312 |
| 55425 | Colonial Behavioral Health | 0 | 241,810 | 1,221,700 | 0 | 1,463,510 | 83,048 | 0 | 298,666 | 0 | 381,714 | 824,693 |

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



| | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | |
|---------------|--|---|------------------------|--|---|-----------|---|------------------------|--|---|-----------|-----------------|
| Employer Code | Political Subdivision | 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 | Pension Expense |
| 55426 | Blacksburg-VPI Sanitation Authority | 0 | 72,314 | 304,903 | 0 | 377,217 | 205,853 | 0 | 74,067 | 0 | 279,920 | (80,064) |
| 55427 | Potomac River Fisheries Commission | 26,258 | 7,867 | 59,593 | 0 | 93,718 | 0 | 0 | 17,030 | 0 | 17,030 | 85,429 |
| 55428 | Chesapeake Bay Bridge Tunnel | 912,445 | 545,781 | 1,463,600 | 0 | 2,921,826 | 0 | 0 | 377,463 | 0 | 377,463 | 2,257,213 |
| 55429 | Alexandria Redevelopment & Housing Authority | 215,765 | 180,697 | 631,379 | 0 | 1,027,841 | 8,278 | 0 | 166,960 | 0 | 175,238 | 517,986 |
| 55430 | Albemarle County Service Authority | 599,204 | 239,934 | 622,315 | 0 | 1,461,453 | 0 | 18,843 | 154,925 | 0 | 173,768 | 701,467 |
| 55431 | Franklin Redevelopment & Housing Authority | 2,816 | 6,739 | 50,876 | 0 | 60,431 | 44,299 | 0 | 12,691 | 0 | 56,990 | 16,666 |
| 55432 | Bristol Redevelopment & Housing Authority | 54,694 | 25,771 | 129,636 | 0 | 210,101 | 12,866 | 0 | 33,739 | 0 | 46,605 | 80,861 |
| 55433 | Norfolk Redevelopment & Housing Authority | 31,342 | 483,797 | 3,443,924 | 0 | 3,959,063 | 59,155 | 0 | 945,645 | 0 | 1,004,800 | 3,469,423 |
| 55435 | Richmond Metropolitan Authority | 0 | 180,210 | 786,982 | 0 | 967,192 | 187,557 | 0 | 204,981 | 0 | 392,538 | 163,014 |
| 55436 | Riverside Regional Jail | 669,595 | 749,394 | 2,203,255 | 0 | 3,622,244 | 520,085 | 0 | 517,500 | 0 | 1,037,585 | 1,724,407 |
| 55437 | Peninsula Ports Authority | 0 | 0 | 65,535 | 0 | 65,535 | 0 | 0 | 17,108 | 0 | 17,108 | (46,724) |
| 55439 | Rappahannock Rapidan Planning District Comm. | 9,750 | 6,260 | 60,613 | 0 | 76,623 | 10,743 | 0 | 14,731 | 0 | 25,474 | 79,102 |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 86,826 | 56,054 | 229,943 | 0 | 372,823 | 49,960 | 0 | 58,399 | 0 | 108,359 | 245,023 |
| 55442 | Southside Regional Library Board | 0 | 0 | 55,925 | 0 | 55,925 | 0 | 0 | 15,682 | 0 | 15,682 | 43,966 |
| 55443 | Bedford Public Library | 67,881 | 24,640 | 117,910 | 0 | 210,431 | 0 | 0 | 30,337 | 0 | 30,337 | 120,675 |
| 55444 | Eastern Shore Economic Development Commission | 0 | 0 | 18,657 | 0 | 18,657 | 0 | 0 | 4,542 | 0 | 4,542 | (26,880) |
| 55445 | Chesterfield County Health Center Commission | 0 | 0 | 779,520 | 0 | 779,520 | 52,325 | 0 | 199,630 | 0 | 251,955 | 64,653 |
| 55446 | Washington County Service Authority | 0 | 248,463 | 573,508 | 0 | 821,971 | 369,011 | 42,416 | 139,812 | 0 | 551,239 | 117,636 |
| 55447 | Rappahannock Area Community Services Board | 707,520 | 431,402 | 1,782,069 | 0 | 2,920,991 | 0 | 0 | 429,470 | 0 | 429,470 | 1,605,447 |
| 55449 | Hampton Roads Planning District Commission | 268,478 | 139,911 | 608,818 | 0 | 1,017,207 | 0 | 0 | 161,374 | 0 | 161,374 | 647,745 |
| 55450 | Meherrin Regional Library | 3,516 | 0 | 74,289 | 0 | 77,805 | 0 | 0 | 17,966 | 0 | 17,966 | 56,641 |
| 55451 | New River Valley Planning District Commission | 99,364 | 24,565 | 107,905 | 0 | 231,834 | 0 | 0 | 26,861 | 0 | 26,861 | 161,717 |
| 55452 | Northern Virginia Health Care Center | 10,421 | 160,422 | 1,102,645 | 0 | 1,273,488 | 428,542 | 0 | 268,778 | 0 | 697,320 | 474,021 |
| 55453 | Rockbridge Area Community Services Board | 70,443 | 100,357 | 613,184 | 0 | 783,984 | 61,739 | 0 | 155,224 | 0 | 216,963 | 547,744 |
| 55454 | Greensville-Emporia Social Services | 4,193 | 28,540 | 237,175 | 0 | 269,908 | 135,013 | 0 | 63,861 | 0 | 198,874 | 227,016 |
| 55455 | James City County Service Authority | 81,135 | 215,435 | 712,681 | 0 | 1,009,251 | 118,843 | 0 | 175,577 | 0 | 294,420 | 543,783 |
| 55456 | Accomack/Northampton Planning District | 131,309 | 32,304 | 163,226 | 0 | 326,839 | 0 | 0 | 42,622 | 0 | 42,622 | 166,927 |
| 55457 | Harrisonburg/Rockingham Regional Sewage Auth | 60,585 | 94,794 | 282,444 | 0 | 437,823 | 79,978 | 0 | 71,633 | 0 | 151,611 | 168,664 |
| 55458 | Wytheville Redevelopment & Housing Authority | 0 | 12,311 | 80,332 | 0 | 92,643 | 34,713 | 0 | 19,359 | 0 | 54,072 | 62,959 |
| 55459 | Waynesboro Redevelopment & Housing Authority | 14,244 | 10,542 | 173,978 | 0 | 198,764 | 5,970 | 0 | 43,240 | 0 | 49,210 | 204,012 |
| 55460 | Region Ten Community Services Board | 180,097 | 560,046 | 2,341,652 | 0 | 3,081,795 | 147,060 | 0 | 578,645 | 0 | 725,705 | 1,407,618 |
| 55462 | Lenowisco Planning District Commission | 0 | 0 | 155,105 | 0 | 155,105 | 0 | 0 | 42,460 | 0 | 42,460 | (454,904) |
| 55465 | Rivanna Water & Sewer Authority | 23,892 | 207,993 | 829,617 | 0 | 1,061,502 | 38,041 | 0 | 214,159 | 0 | 252,200 | 760,251 |
| 55466 | Appomattox River Water Authority | 0 | 61,850 | 249,043 | 0 | 310,893 | 261,124 | 0 | 64,240 | 0 | 325,364 | (57,674) |
| 55467 | Campbell County Utility Service Authority | 180,187 | 100,007 | 187,945 | 0 | 468,139 | 11,464 | 32,336 | 44,346 | 0 | 88,146 | 214,834 |
| 55469 | Eastern Shore Community Services Board | 9,357 | 202,683 | 746,056 | 0 | 958,096 | 93,813 | 0 | 189,218 | 0 | 283,031 | 591,811 |
| 55470 | Anchor Commission | 13,690 | 0 | 138,075 | 0 | 151,765 | 0 | 0 | 36,391 | 0 | 36,391 | 115,096 |
| 55471 | Central Virginia Community Services Board | 0 | 671,859 | 2,540,471 | 0 | 3,212,330 | 1,085,026 | 0 | 608,460 | 0 | 1,693,486 | (94,129) |
| 55472 | District 19 Community Services Board | 514,869 | 187,720 | 1,507,787 | 0 | 2,210,376 | 0 | 0 | 390,060 | 0 | 390,060 | 1,475,090 |
| 55473 | Hampton Road Transit | 2,218 | 535,812 | 1,818,911 | 0 | 2,356,941 | 598,624 | 0 | 440,975 | 0 | 1,039,599 | 705,754 |
| 55474 | Upper Occoquan Sewage Authority | 406,197 | 939,739 | 2,344,166 | 0 | 3,690,102 | 232,511 | 51,965 | 586,770 | 0 | 871,246 | 1,859,932 |
| 55475 | New River Valley Juvenile Detention Home | 15,405 | 26,402 | 141,394 | 0 | 183,201 | 0 | 0 | 36,701 | 0 | 36,701 | (17,453) |
| 55476 | Rockbridge Regional Library | 32,368 | 14,694 | 83,659 | 0 | 130,721 | 0 | 0 | 20,797 | 0 | 20,797 | 117,170 |
| 55477 | Frederick County Sanitation Authority | 174,167 | 185,731 | 431,857 | 0 | 791,755 | 148,161 | 50,876 | 106,896 | 0 | 305,933 | 202,045 |
| 55478 | Western Tidewater Community Services Board | 0 | 612,997 | 1,635,275 | 0 | 2,248,272 | 298,423 | 0 | 385,174 | 0 | 683,597 | 819,943 |
| 55479 | Cumberland Mountain Community Services Board | 1,001,809 | 779,568 | 1,472,591 | 0 | 3,253,968 | 76,719 | 60,262 | 354,140 | 0 | 491,121 | 1,496,277 |
| 55480 | Fredericksburg-Stafford Park Authority | 0 | 0 | 77,872 | 0 | 77,872 | 0 | 0 | 19,175 | 0 | 19,175 | (119,733) |

**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 | |
| 55482 | Middle Peninsula/Northern Neck Comm Svcs Bd | 0 | 375,184 | 1,586,087 | 0 | 1,961,271 | 575,463 | 0 | 391,010 | 0 | 966,473 | 313,354 |
| 55483 | Rockbridge County Public Service Authority | 37,600 | 25,384 | 71,236 | 0 | 134,220 | 990 | 0 | 17,927 | 0 | 18,917 | 65,289 |
| 55484 | Danville-Pittsylvania Community Services Board | 0 | 457,233 | 1,279,570 | 0 | 1,736,803 | 456,174 | 804 | 313,451 | 0 | 770,429 | 447,716 |
| 55485 | Crater Juvenile Detention Home Commission | 0 | 25,640 | 230,825 | 0 | 256,465 | 21,836 | 0 | 59,326 | 0 | 81,162 | 167,842 |
| 55486 | Hampton Roads Workforce Council | 0 | 0 | 333,927 | 0 | 333,927 | 13,913 | 0 | 84,706 | 0 | 98,619 | (39,370) |
| 55487 | Capital Regional Airport Commission | 256,434 | 362,022 | 1,458,542 | 0 | 2,076,998 | 14,696 | 0 | 362,225 | 0 | 376,921 | 1,356,183 |
| 55488 | Northwestern Community Services Board | 99,754 | 162,482 | 990,854 | 0 | 1,253,090 | 137,725 | 0 | 247,922 | 0 | 385,647 | 820,800 |
| 55489 | Harrisonburg/Rockingham Community Services Bd | 98,177 | 257,168 | 889,006 | 0 | 1,244,351 | 33,845 | 0 | 218,479 | 0 | 252,324 | 588,432 |
| 55490 | Upper Valley Regional Park Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 696 | 0 | 696 | 12,472 |
| 55491 | Middle Peninsula Regional Security Center | 201,383 | 78,553 | 499,968 | 0 | 779,904 | 17,641 | 0 | 119,582 | 0 | 137,223 | 1,019,148 |
| 55492 | Northern Neck Planning District Commission | 0 | 0 | 67,083 | 0 | 67,083 | 7,452 | 0 | 17,221 | 0 | 24,673 | 29,102 |
| 55493 | Planning District 1 Behavioral Health Services Board | 0 | 0 | 72,607 | 0 | 72,607 | 0 | 0 | 19,001 | 0 | 19,001 | 15,627 |
| 55494 | Rockbridge Area Social Services Board | 68,260 | 6,665 | 197,584 | 0 | 272,509 | 15,493 | 0 | 54,154 | 0 | 69,647 | 33,398 |
| 55495 | Dinwiddie County Water Authority | 30,634 | 12,891 | 99,775 | 0 | 143,300 | 0 | 0 | 23,765 | 0 | 23,765 | 101,079 |
| 55496 | Rappahannock/Rapidan Community Services Board | 26,092 | 183,012 | 1,598,954 | 0 | 1,808,058 | 204,096 | 0 | 413,308 | 0 | 617,404 | 339,807 |
| 55497 | Virginia Education Loan Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,494 | 0 | 165,494 | (3,649) |
| 55498 | Valley Community Services Board | 264,329 | 199,543 | 1,320,228 | 0 | 1,784,100 | 0 | 0 | 331,921 | 0 | 331,921 | 1,025,762 |
| 55499 | Eastern Shore Public Library | 19,354 | 3,580 | 45,446 | 0 | 68,380 | 2,997 | 0 | 12,780 | 0 | 15,777 | 39,903 |
| 55500 | Alexandria City School Board | 0 | 325,507 | 1,958,905 | 0 | 2,284,412 | 798,584 | 0 | 525,895 | 0 | 1,324,479 | 162,458 |
| 55501 | Albemarle County Schools | 250,803 | 64,465 | 1,239,440 | 0 | 1,554,708 | 4,181 | 0 | 321,550 | 0 | 325,731 | 989,551 |
| 55502 | Alleghany County School Board | 29,841 | 54,847 | 434,381 | 0 | 519,069 | 24,107 | 0 | 116,436 | 0 | 140,543 | 276,189 |
| 55503 | Charlottesville Public Schools | 0 | 41,666 | 445,977 | 0 | 487,643 | 168,649 | 0 | 124,834 | 0 | 293,483 | 58,294 |
| 55504 | Amherst County School Board | 61,881 | 75,000 | 400,948 | 0 | 537,829 | 11,024 | 0 | 100,164 | 0 | 111,188 | 149,736 |
| 55505 | Appomattox County School Board | 5,490 | 21,978 | 137,466 | 0 | 164,934 | 56,374 | 0 | 35,681 | 0 | 92,055 | 61,378 |
| 55506 | Arlington County Schools | 557,070 | 883,425 | 2,042,764 | 0 | 3,483,259 | 218,559 | 40,812 | 465,002 | 0 | 724,373 | 1,897,714 |
| 55507 | Augusta County School Board | 210,116 | 113,343 | 491,845 | 0 | 815,304 | 3,475 | 0 | 131,307 | 0 | 134,782 | 459,792 |
| 55508 | Bath County School Board | 17,697 | 14,306 | 167,495 | 0 | 199,498 | 0 | 0 | 45,525 | 0 | 45,525 | 161,329 |
| 55509 | Bedford County School Board | 60,720 | 102,686 | 987,089 | 0 | 1,150,495 | 84,236 | 0 | 257,940 | 0 | 342,176 | 875,401 |
| 55510 | Bland County School Board | 284 | 0 | 75,955 | 0 | 76,239 | 0 | 0 | 19,805 | 0 | 19,805 | 52,884 |
| 55511 | Botetourt County School Board | 206,030 | 0 | 469,571 | 0 | 675,601 | 0 | 0 | 127,525 | 0 | 127,525 | 758,601 |
| 55512 | Norfolk Public Schools | 0 | 530,756 | 3,425,027 | 0 | 3,955,783 | 321,364 | 0 | 896,843 | 0 | 1,218,207 | 1,978,000 |
| 55513 | Petersburg Public Schools | 0 | 43,174 | 526,718 | 0 | 569,892 | 131,281 | 0 | 142,624 | 0 | 273,905 | 206,011 |
| 55514 | Buckingham County School Board | 50,027 | 11,977 | 153,274 | 0 | 215,278 | 12,108 | 0 | 39,072 | 0 | 51,180 | 101,016 |
| 55515 | Radford City School Board | 20,397 | 5,155 | 75,884 | 0 | 101,436 | 0 | 0 | 21,412 | 0 | 21,412 | 79,460 |
| 55516 | Caroline County School Board | 7,870 | 33,350 | 218,799 | 0 | 260,019 | 13,601 | 0 | 57,674 | 0 | 71,275 | 158,135 |
| 55517 | Carroll County School Board | 0 | 49,173 | 424,152 | 0 | 473,325 | 131,652 | 0 | 113,280 | 0 | 244,932 | 35,868 |
| 55518 | Charles City County School Board | 4,046 | 0 | 77,213 | 0 | 81,259 | 0 | 0 | 21,004 | 0 | 21,004 | (90,273) |
| 55519 | Charlotte County School Board | 0 | 0 | 147,142 | 0 | 147,142 | 827 | 0 | 40,444 | 0 | 41,271 | 56,219 |
| 55520 | Chesterfield County School Board | 0 | 191,769 | 4,048,477 | 0 | 4,240,246 | 143,914 | 0 | 1,090,479 | 0 | 1,234,393 | 3,957,258 |
| 55521 | Clarke County School Board | 4,631 | 1,959 | 148,200 | 0 | 154,790 | 0 | 0 | 39,323 | 0 | 39,323 | 123,143 |
| 55522 | Winchester Public Schools | 52,828 | 67,032 | 338,330 | 0 | 458,190 | 73,699 | 0 | 84,586 | 0 | 158,285 | 266,497 |
| 55523 | Culpeper County School Board | 22,799 | 86,789 | 604,373 | 0 | 713,961 | 191,735 | 0 | 151,795 | 0 | 343,530 | 115,083 |
| 55524 | Cumberland County School Board | 0 | 16,723 | 138,664 | 0 | 155,387 | 58,022 | 0 | 34,952 | 0 | 92,974 | 1,751 |
| 55525 | Dickenson County School Board | 93,008 | 0 | 224,176 | 0 | 317,184 | 0 | 0 | 62,272 | 0 | 62,272 | 738,864 |
| 55526 | Dinwiddie County Public Schools | 0 | 23,265 | 317,404 | 0 | 340,669 | 19,831 | 0 | 83,410 | 0 | 103,241 | 230,868 |
| 55528 | Essex County School Board | 0 | 0 | 173,458 | 0 | 173,458 | 17,153 | 0 | 47,660 | 0 | 64,813 | 152,945 |
| 55530 | Covington School Board | 23,567 | 0 | 97,205 | 0 | 120,772 | 0 | 0 | 25,956 | 0 | 25,956 | 176,102 |

**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 | |
| 55531 | Floyd County School Board | 18,577 | 8,942 | 253,129 | 0 | 280,648 | 4,895 | 0 | 68,464 | 0 | 73,359 | 291,368 |
| 55532 | Fluvanna County Public Schools | 81,994 | 54,045 | 295,510 | 0 | 431,549 | 8,889 | 0 | 74,016 | 0 | 82,905 | 129,211 |
| 55533 | Chesapeake Public Schools | 1,420,676 | 914,653 | 3,723,066 | 0 | 6,058,395 | 14,342 | 0 | 957,120 | 0 | 971,462 | 4,363,288 |
| 55534 | Virginia Beach City School Board | 1,849,519 | 1,340,731 | 8,763,775 | 0 | 11,954,025 | 0 | 0 | 2,297,816 | 0 | 2,297,816 | 9,574,155 |
| 55535 | Giles County Schools | 37,268 | 0 | 184,484 | 0 | 221,752 | 0 | 0 | 50,552 | 0 | 50,552 | 419,066 |
| 55536 | Gloucester County School Board | 435,453 | 99,255 | 772,155 | 0 | 1,306,863 | 85,201 | 0 | 203,338 | 0 | 288,539 | 746,173 |
| 55537 | Goochland County School Board | 1,360 | 0 | 175,804 | 0 | 177,164 | 0 | 0 | 45,793 | 0 | 45,793 | 144,918 |
| 55538 | Grayson County School Board | 51,678 | 4,995 | 227,963 | 0 | 284,636 | 0 | 0 | 62,179 | 0 | 62,179 | 254,443 |
| 55539 | Greene County Schools | 110,174 | 13,407 | 366,271 | 0 | 489,852 | 7,706 | 0 | 94,889 | 0 | 102,595 | 320,683 |
| 55540 | Greensville County School Board | 95,839 | 0 | 231,744 | 0 | 327,583 | 0 | 0 | 63,400 | 0 | 63,400 | 324,077 |
| 55541 | Halifax County School Board | 0 | 0 | 516,707 | 0 | 516,707 | 21,613 | 0 | 143,041 | 0 | 164,654 | 233,877 |
| 55542 | Hanover County School Board | 0 | 93,129 | 1,133,141 | 0 | 1,226,270 | 328,538 | 0 | 294,985 | 0 | 623,523 | 230,267 |
| 55543 | Henrico County Schools | 0 | 0 | 205,965 | 0 | 205,965 | 0 | 0 | 60,153 | 0 | 60,153 | 492,779 |
| 55544 | Henry County Public Schools | 120,346 | 14,328 | 709,114 | 0 | 843,788 | 0 | 0 | 192,644 | 0 | 192,644 | 786,128 |
| 55545 | Highland County Public Schools | 0 | 0 | 37,445 | 0 | 37,445 | 12,024 | 0 | 9,492 | 0 | 21,516 | 49,982 |
| 55546 | Isle of Wight County Schools | 97,116 | 0 | 251,782 | 0 | 348,898 | 0 | 0 | 64,513 | 0 | 64,513 | 270,702 |
| 55548 | King George County School Board | 69,263 | 66,691 | 331,964 | 0 | 467,918 | 0 | 0 | 81,056 | 0 | 81,056 | 571,119 |
| 55549 | King & Queen County School Board | 17,944 | 14,245 | 133,795 | 0 | 165,984 | 22,400 | 0 | 34,279 | 0 | 56,679 | 33,609 |
| 55550 | King William County Schools | 78,655 | 51,369 | 152,206 | 0 | 282,230 | 106,188 | 4,595 | 36,443 | 0 | 147,226 | 73,894 |
| 55551 | Lancaster County School Board | 8,922 | 17,688 | 137,104 | 0 | 163,714 | 0 | 0 | 32,961 | 0 | 32,961 | 119,913 |
| 55552 | Lee County School Board | 114,789 | 10,386 | 333,213 | 0 | 458,388 | 130 | 0 | 88,038 | 0 | 88,168 | 922,924 |
| 55553 | Loudoun County School Board | 5,759,449 | 2,555,524 | 6,466,337 | 0 | 14,781,310 | 459 | 25,677 | 1,523,699 | 0 | 1,549,835 | 8,407,489 |
| 55554 | Louisa County Public Schools | 0 | 130,941 | 632,721 | 0 | 763,662 | 183,615 | 0 | 157,505 | 0 | 341,120 | 153,824 |
| 55555 | Lunenburg County School Board | 10,906 | 20,845 | 116,437 | 0 | 148,188 | 20,461 | 0 | 30,373 | 0 | 50,834 | 52,425 |
| 55556 | Madison County School Board | 28,427 | 21,819 | 169,444 | 0 | 219,690 | 4,610 | 0 | 45,045 | 0 | 49,655 | 78,730 |
| 55557 | Mathews County School Board | 3,269 | 4,688 | 138,471 | 0 | 146,428 | 24,247 | 0 | 35,681 | 0 | 59,928 | 167,589 |
| 55558 | Mecklenburg County Schools | 50,600 | 0 | 217,325 | 0 | 267,925 | 0 | 0 | 60,486 | 0 | 60,486 | 303,244 |
| 55559 | Middlesex County School Board | 0 | 0 | 105,675 | 0 | 105,675 | 16,636 | 0 | 28,415 | 0 | 45,051 | 84,447 |
| 55560 | Montgomery County School Board | 9,001 | 81,765 | 878,822 | 0 | 969,588 | 170,496 | 0 | 231,019 | 0 | 401,515 | 498,977 |
| 55562 | Nelson County Public Schools | 0 | 61,076 | 297,509 | 0 | 358,585 | 67,667 | 0 | 77,589 | 0 | 145,256 | 169,622 |
| 55563 | New Kent County Schools | 29,634 | 6,846 | 215,752 | 0 | 252,232 | 0 | 0 | 55,375 | 0 | 55,375 | 243,752 |
| 55565 | Northampton County Schools | 0 | 17,341 | 151,254 | 0 | 168,595 | 53,550 | 0 | 39,782 | 0 | 93,332 | 32,071 |
| 55566 | Northumberland Co School Board | 23,655 | 0 | 152,774 | 0 | 176,429 | 0 | 0 | 40,513 | 0 | 40,513 | 224,101 |
| 55567 | Nottoway County School Board | 44,377 | 19,973 | 250,944 | 0 | 315,294 | 11,764 | 0 | 65,498 | 0 | 77,262 | 147,686 |
| 55568 | Orange County Public Schools | 15,943 | 65,671 | 433,796 | 0 | 515,410 | 25,068 | 0 | 111,827 | 0 | 136,895 | 230,897 |
| 55569 | Page County Public Schools | 11,113 | 43,099 | 316,180 | 0 | 370,392 | 59,067 | 0 | 84,392 | 0 | 143,459 | 278,134 |
| 55570 | Patrick County Public Schools | 7,655 | 37,917 | 294,882 | 0 | 340,454 | 78,187 | 0 | 77,225 | 0 | 155,412 | 198,145 |
| 55571 | Pittsylvania County School Board | 0 | 20,582 | 561,116 | 0 | 581,698 | 91,660 | 0 | 150,521 | 0 | 242,181 | 390,736 |
| 55572 | Powhatan County School Board | 0 | 71,687 | 358,322 | 0 | 430,009 | 34,246 | 0 | 94,746 | 0 | 128,992 | 200,233 |
| 55573 | Prince Edward County Schools | 0 | 0 | 162,626 | 0 | 162,626 | 18,487 | 0 | 43,178 | 0 | 61,665 | 109,061 |
| 55574 | Prince George County School Board | 0 | 50,686 | 704,064 | 0 | 754,750 | 50,495 | 0 | 184,182 | 0 | 234,677 | 551,844 |
| 55576 | Prince William County Schools | 189,618 | 2,783,595 | 8,422,041 | 0 | 11,395,254 | 785,068 | 0 | 2,073,612 | 0 | 2,858,680 | 5,582,614 |
| 55577 | Pulaski County School Board | 19,477 | 51,253 | 447,104 | 0 | 517,834 | 226,835 | 0 | 116,411 | 0 | 343,246 | 230,041 |
| 55578 | Rappahannock County Schools | 5,307 | 9,369 | 105,885 | 0 | 120,561 | 79,553 | 0 | 27,478 | 0 | 107,031 | 62,173 |
| 55579 | Richmond County Public Schools | 0 | 0 | 33,629 | 0 | 33,629 | 0 | 0 | 9,165 | 0 | 9,165 | 25,277 |
| 55580 | Roanoke County School Board | 0 | 0 | 1,343,810 | 0 | 1,343,810 | 0 | 0 | 377,348 | 0 | 377,348 | (22,367) |
| 55581 | Rockbridge County Schools | 0 | 0 | 305,406 | 0 | 305,406 | 10,996 | 0 | 83,607 | 0 | 94,603 | 90,857 |

**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 | |
| 55582 | Rockingham County School Board | 0 | 300,530 | 1,440,377 | 0 | 1,740,907 | 159,262 | 0 | 369,927 | 0 | 529,189 | 892,100 |
| 55583 | Russell County School Board | 285,954 | 113,524 | 484,863 | 0 | 884,341 | 0 | 0 | 131,082 | 0 | 131,082 | 1,077,627 |
| 55584 | Scott County Schools | 0 | 115,553 | 386,231 | 0 | 501,784 | 288,378 | 0 | 99,186 | 0 | 387,564 | 47,998 |
| 55585 | Shenandoah County School Board | 224,494 | 14,800 | 560,324 | 0 | 799,618 | 0 | 0 | 150,758 | 0 | 150,758 | 633,217 |
| 55586 | Smyth County School Board | 80,750 | 66,285 | 483,284 | 0 | 630,319 | 92,901 | 0 | 129,880 | 0 | 222,781 | 293,787 |
| 55587 | Southampton County School Board | 0 | 0 | 208,073 | 0 | 208,073 | 33,957 | 0 | 56,024 | 0 | 89,981 | 17,989 |
| 55588 | Spotsylvania County School Board | 333,618 | 295,004 | 1,259,074 | 0 | 1,887,696 | 41,752 | 0 | 312,708 | 0 | 354,460 | 1,217,981 |
| 55589 | Stafford County Schools | 833,828 | 314,433 | 1,205,789 | 0 | 2,354,050 | 154,500 | 0 | 302,383 | 0 | 456,883 | 1,038,076 |
| 55590 | Surry County Public Schools | 62,596 | 0 | 216,592 | 0 | 279,188 | 0 | 0 | 58,987 | 0 | 58,987 | 238,159 |
| 55591 | Sussex County School Board | 2,925 | 15,523 | 159,064 | 0 | 177,512 | 62,490 | 0 | 40,767 | 0 | 103,257 | 65,298 |
| 55592 | Tazewell County Schools | 11,580 | 109,275 | 843,456 | 0 | 964,311 | 175,398 | 0 | 230,773 | 0 | 406,171 | 877,669 |
| 55593 | Warren County School Board | 5,246 | 0 | 400,652 | 0 | 405,898 | 0 | 0 | 109,555 | 0 | 109,555 | 175,925 |
| 55595 | Washington County School Board | 0 | 33,317 | 528,336 | 0 | 561,653 | 137,261 | 0 | 142,553 | 0 | 279,814 | 184,508 |
| 55596 | Westmoreland County School Board | 11,886 | 0 | 161,619 | 0 | 173,505 | 0 | 0 | 43,685 | 0 | 43,685 | 254,922 |
| 55597 | Wise County Schools | 5,967 | 0 | 361,770 | 0 | 367,737 | 0 | 0 | 99,492 | 0 | 99,492 | 462,490 |
| 55598 | Wythe County School Board | 830 | 1,633 | 240,513 | 0 | 242,976 | 73,553 | 0 | 64,203 | 0 | 137,756 | 219,746 |
| 55599 | York County School Board | 107,409 | 107,738 | 1,014,763 | 0 | 1,229,910 | 0 | 0 | 255,696 | 0 | 255,696 | 938,297 |
| 55600 | Accomack County School Board | 10,530 | 85,617 | 544,754 | 0 | 640,901 | 0 | 0 | 141,271 | 0 | 141,271 | 333,072 |
| 55601 | Bristol Virginia School System | 34,274 | 18,389 | 95,916 | 0 | 148,579 | 0 | 0 | 26,383 | 0 | 26,383 | 169,752 |
| 55602 | Buena Vista City Public Schools | 23,199 | 0 | 70,876 | 0 | 94,075 | 0 | 0 | 19,976 | 0 | 19,976 | 58,078 |
| 55603 | Amelia County Public Schools | 0 | 0 | 160,755 | 0 | 160,755 | 8,294 | 0 | 41,846 | 0 | 50,140 | 77,132 |
| 55605 | Danville School Board | 14,244 | 65,976 | 347,452 | 0 | 427,672 | 120,611 | 0 | 91,245 | 0 | 211,856 | 168,059 |
| 55606 | Franklin City Public Schools | 7,381 | 7,369 | 80,688 | 0 | 95,438 | 186,973 | 0 | 21,125 | 0 | 208,098 | (43,300) |
| 55607 | Lexington City Public Schools | 0 | 0 | 19,958 | 0 | 19,958 | 0 | 0 | 5,698 | 0 | 5,698 | (25,707) |
| 55608 | Harrisonburg City School Board | 37,144 | 71,199 | 341,917 | 0 | 450,260 | 0 | 0 | 87,103 | 0 | 87,103 | 191,934 |
| 55609 | Hopewell Public Schools | 119,403 | 54,241 | 286,650 | 0 | 460,294 | 90,891 | 0 | 75,491 | 0 | 166,382 | 476,154 |
| 55610 | Lynchburg School Board | 277,929 | 75,614 | 638,714 | 0 | 992,257 | 62,183 | 0 | 167,753 | 0 | 229,936 | 568,372 |
| 55611 | Fauquier County School Board | 239,747 | 175,922 | 1,128,745 | 0 | 1,544,414 | 0 | 0 | 283,480 | 0 | 283,480 | 1,036,560 |
| 55612 | Brunswick County Public Schools | 7,509 | 18,824 | 225,982 | 0 | 252,315 | 62,894 | 0 | 60,339 | 0 | 123,233 | 36,675 |
| 55613 | P D Pruden Vocational-Technical Center | 0 | 0 | 4,744 | 0 | 4,744 | 0 | 0 | 2,303 | 0 | 2,303 | (59,353) |
| 55614 | Portsmouth School Board | 34,420 | 211,793 | 1,293,422 | 0 | 1,539,635 | 188,521 | 0 | 348,438 | 0 | 536,959 | 1,233,189 |
| 55615 | Campbell County School Board | 10,892 | 28,488 | 545,929 | 0 | 585,309 | 135,339 | 0 | 146,946 | 0 | 282,285 | 379,973 |
| 55616 | Richmond City Schools | 500,491 | 304,016 | 2,202,185 | 0 | 3,006,692 | 34,600 | 0 | 576,409 | 0 | 611,009 | 1,710,480 |
| 55617 | Roanoke City Schools | 51,068 | 33,256 | 165,039 | 0 | 249,363 | 0 | 0 | 33,755 | 0 | 33,755 | 120,736 |
| 55619 | Staunton City School Board | 40,634 | 12,877 | 167,858 | 0 | 221,369 | 19,044 | 0 | 45,627 | 0 | 64,671 | 117,132 |
| 55620 | Suffolk City School Board | 139,543 | 242,574 | 1,141,678 | 0 | 1,523,795 | 5,207 | 0 | 285,453 | 0 | 290,660 | 1,034,522 |
| 55622 | Craig County School Board | 70,115 | 7,051 | 75,535 | 0 | 152,701 | 0 | 0 | 19,725 | 0 | 19,725 | 130,165 |
| 55623 | Martinsville City School Board | 0 | 0 | 103,302 | 0 | 103,302 | 0 | 0 | 30,387 | 0 | 30,387 | 190,920 |
| 55624 | Appomattox Regional Governor's School | 4,721 | 2,805 | 10,044 | 0 | 17,570 | 3,834 | 409 | 2,157 | 0 | 6,400 | 11,097 |
| 55625 | Colonial Heights City Schools | 6,141 | 17,134 | 206,712 | 0 | 229,987 | 60,283 | 0 | 53,787 | 0 | 114,070 | 136,305 |
| 55632 | City of Manassas School Board | 23,315 | 102,599 | 720,365 | 0 | 846,279 | 61,292 | 0 | 185,104 | 0 | 246,396 | 349,907 |
| 55633 | Franklin County Schools | 105,633 | 189,302 | 867,015 | 0 | 1,161,950 | 247,506 | 0 | 219,264 | 0 | 466,770 | 723,094 |
| 55634 | Frederick County School Board | 92,361 | 176,884 | 1,097,117 | 0 | 1,366,362 | 24,643 | 0 | 270,195 | 0 | 294,838 | 955,441 |
| 55635 | City of Salem Schools | 0 | 3,275 | 229,144 | 0 | 232,419 | 98,143 | 0 | 61,817 | 0 | 159,960 | 3,898 |
| 55636 | Manassas Park City Schools | 8,036 | 35,325 | 173,135 | 0 | 216,496 | 21,095 | 0 | 44,909 | 0 | 66,004 | 56,557 |
| 55637 | Newport News Public Schools | 108,836 | 73,573 | 254,841 | 0 | 437,250 | 0 | 0 | 39,571 | 0 | 39,571 | 307,918 |
| 55638 | Town of West Point Public Schools | 0 | 0 | 1,586 | 0 | 1,586 | 0 | 0 | 0 | 0 | 0 | 5,035 |

**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 | |
| 55708 | Waynesboro City Schools | 51,076 | 0 | 161,372 | 0 | 212,448 | 0 | 0 | 42,381 | 0 | 42,381 | 157,550 |
| 55710 | Valley Vocational-Technical Center | 3,378 | 123 | 14,388 | 0 | 17,889 | 1,801 | 0 | 3,815 | 0 | 5,616 | (38,730) |
| 55711 | New Horizons Technical Center | 1,353 | 0 | 33,453 | 0 | 34,806 | 0 | 0 | 7,905 | 0 | 7,905 | 74,321 |
| 55713 | Galax City Schools | 419 | 13,313 | 88,557 | 0 | 102,289 | 136,364 | 0 | 23,061 | 0 | 159,425 | (7,673) |
| 55714 | Norton City Schools | 0 | 0 | 84,534 | 0 | 84,534 | 21,807 | 0 | 22,923 | 0 | 44,730 | (95,695) |
| 55802 | Williamsburg-James City County Schools | 50,093 | 150,869 | 867,272 | 0 | 1,068,234 | 134,615 | 0 | 218,300 | 0 | 352,915 | 286,604 |
| 55803 | Poquoson City School Board | 28,187 | 6,375 | 86,391 | 0 | 120,953 | 658 | 0 | 22,636 | 0 | 23,294 | 99,774 |
| 55806 | Fredericksburg City Public Schools | 34,931 | 57,897 | 218,220 | 0 | 311,048 | 64,650 | 0 | 54,654 | 0 | 119,304 | 69,757 |
| 55807 | Hampton City Schools | 22,256 | 0 | 1,071,132 | 0 | 1,093,388 | 0 | 0 | 291,356 | 0 | 291,356 | 809,790 |
| 55813 | Buchanan County School Board | 97,429 | 8,142 | 432,258 | 0 | 537,829 | 0 | 0 | 120,367 | 0 | 120,367 | 1,106,130 |
| 55814 | Jackson River Vocational Technical Center | 531 | 0 | 13,162 | 0 | 13,693 | 0 | 0 | 3,738 | 0 | 3,738 | 18,258 |
| 55815 | Northern Neck Regional Vocational Center | 396 | 1,750 | 6,346 | 0 | 8,492 | 4,193 | 427 | 1,402 | 0 | 6,022 | (1,344) |
| 55857 | Peanut Soil and Water Conservation District | 0 | 0 | 925 | 0 | 925 | 0 | 0 | 0 | 0 | 0 | 224,473 |
| 55858 | Peumansend Creek Regional Jail Authority | 1,365 | 0 | 28,892 | 0 | 30,257 | 0 | 0 | 0 | 0 | 0 | 888,636 |
| 55859 | Williamsburg Area Transit Authority | 0 | 0 | 75,439 | 0 | 75,439 | 0 | 0 | 0 | 0 | 0 | 89,079 |
| 55860 | Middle Peninsula Juvenile Detention Commission | 0 | 0 | 150,375 | 0 | 150,375 | 0 | 0 | 0 | 0 | 0 | 159,764 |
| 55861 | Breaks Interstate Commission | 174,189 | 0 | 20,247 | 0 | 194,436 | 0 | 0 | 0 | 0 | 0 | (189,064) |
| 55862 | Crater Criminal Justice Training Academy | 6,031 | 1,583 | 3,560 | 0 | 11,174 | 7,053 | 0 | 149 | 0 | 7,202 | 8,254 |
| 55863 | Central Shenandoah Criminal Justice Training Academy | 604 | 3,211 | 6,933 | 0 | 10,748 | 182 | 0 | 398 | 0 | 580 | 29,436 |
| 55864 | New River Valley Emergency Communications Regional Authority | 86,238 | 11,024 | 24,144 | 0 | 121,406 | 58,425 | 0 | 2,384 | 0 | 60,809 | 42,070 |
| 55865 | Maury Service Authority | 61,268 | 6,569 | 18,574 | 0 | 86,411 | 3,798 | 0 | 1,210 | 0 | 5,008 | 63,849 |
| 55866 | Hampton Roads Transportation Accountability Commission | 18,581 | 3,864 | 8,943 | 0 | 31,388 | 14,731 | 2,467 | 674 | 0 | 17,872 | 38,702 |
| 55867 | Pamunkey Regional Library | 63,881 | 41,441 | 200,119 | 0 | 305,441 | 47,674 | 0 | 26,409 | 0 | 74,083 | 161,905 |
| 55868 | Northern Virginia Transportation Authority | 90,907 | 13,777 | 25,446 | 0 | 130,130 | 3,693 | 6,591 | 2,792 | 0 | 13,076 | 85,971 |
| 55869 | RSW Regional Jail Authority | 277,470 | 91,612 | 194,149 | 0 | 563,231 | 295,708 | 11,487 | 27,676 | 0 | 334,871 | 468,717 |
| 55870 | Bedford Regional Water Authority | 214,201 | 123,220 | 207,558 | 0 | 544,979 | 0 | 21,790 | 45,388 | 0 | 67,178 | 317,159 |
| 55871 | Portsmouth Redevelopment And Housing Authority | 272,117 | 56,937 | 84,921 | 0 | 413,975 | 206,205 | 26,053 | 11,725 | 0 | 243,983 | 170,121 |
| 55872 | Southwest Regn Recreation Auth | 20,457 | 2,877 | 8,277 | 0 | 31,611 | 36,515 | 1,841 | 1,238 | 0 | 39,594 | (5,891) |
| 55873 | Roanoke Redevelopment and Housing Authority | 77,255 | 38,856 | 134,506 | 0 | 250,617 | 28,062 | 10,437 | 27,692 | 0 | 66,191 | 168,104 |
| 55874 | Meherrin River Regional Jail Authority | 0 | 112,004 | 314,394 | 0 | 426,398 | 314,305 | 24,309 | 53,261 | 0 | 391,875 | 407,289 |
| 55875 | Woodway Water Authority | 1,586 | 4,465 | 6,436 | 0 | 12,487 | 41,640 | 2,164 | 1,137 | 0 | 44,941 | (6,107) |
| 55876 | Bristol Virginia Utilities Authority | 126,526 | 241,653 | 427,749 | 0 | 795,928 | 1,315,641 | 115,823 | 96,610 | 0 | 1,528,074 | (258,172) |
| 55877 | Washington Metro Area Transit Commission | 48,589 | 20,332 | 32,529 | 0 | 101,450 | 58,991 | 20,243 | 6,945 | 0 | 86,179 | 11,057 |
| 55878 | Mt Rogers Community Services Board | 118,911 | 1,067,212 | 1,758,332 | 0 | 2,944,455 | 1,002,702 | 267,500 | 392,690 | 0 | 1,662,892 | 1,638,212 |
| 55879 | Lonesome Pine Soil & Water Conservation District | 13,328 | 1,945 | 2,269 | 0 | 17,542 | 0 | 253 | 416 | 0 | 669 | 5,676 |
| 55880 | Big Sandy Soil & Water & Conservation District | 3,142 | 2,405 | 3,777 | 0 | 9,324 | 4,938 | 1,321 | 751 | 0 | 7,010 | 4,233 |
| 55881 | Virginia's Region 2000 Local Government Council | 25,349 | 42,616 | 151,730 | 0 | 219,695 | 72,793 | 2,861 | 33,389 | 0 | 109,043 | 21,979 |
| 55882 | Middle Peninsula Planning District Commission | 12,027 | 5,683 | 33,381 | 0 | 51,091 | 3,631 | 408 | 8,047 | 0 | 12,086 | (14,878) |
| 55883 | Western Virginia Regional Jail Authority | 0 | 327,735 | 770,590 | 0 | 1,098,325 | 791,049 | 30,517 | 153,529 | 0 | 975,095 | 459,389 |
| 55884 | Halifax Service Authority | 294,693 | 41,142 | 106,302 | 0 | 442,137 | 3,965 | 18,774 | 25,258 | 0 | 47,997 | 227,042 |
| 55885 | Fort Monroe Area Development Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | 0 | 35 | (3) |
| 55886 | Russell County Public Service Authority | 25,823 | 19,932 | 31,522 | 0 | 77,277 | 42,813 | 9,101 | 6,193 | 0 | 58,107 | 34,820 |
| 55887 | Piedmont Community Services Board | 61,762 | 303,857 | 698,927 | 0 | 1,064,546 | 66,251 | 96,171 | 150,374 | 0 | 312,796 | 603,155 |
| 55888 | Blue Ridge Behavioral Healthcare | 0 | 226,308 | 1,055,416 | 0 | 1,281,724 | 345,959 | 0 | 243,913 | 0 | 589,872 | 73,247 |
| 55889 | Skyline Soil & Water Conservation District | 16,109 | 4,924 | 18,239 | 0 | 39,272 | 0 | 0 | 3,852 | 0 | 3,852 | 45,203 |
| 55890 | Middle River Regional Jail Authority | 2,583 | 291,083 | 718,733 | 0 | 1,012,399 | 913,861 | 51,698 | 147,266 | 0 | 1,112,825 | 637,466 |
| 55891 | Tidewater Soil & Water Conservation District | 7,955 | 2,497 | 6,767 | 0 | 17,219 | 1,408 | 96 | 1,323 | 0 | 2,827 | 11,279 |

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 | |
| 55892 | Big Stone Gap Redevelopment And Housing Authority | 88,171 | 14,954 | 24,694 | 0 | 127,819 | 1,746 | 9,649 | 5,720 | 0 | 17,115 | 65,437 |
| 55893 | Eastern Shore Soil & Water Conservation District | 15,754 | 8,968 | 17,353 | 0 | 42,075 | 41,024 | 1,592 | 3,976 | 0 | 46,592 | 9,135 |
| 55894 | Town of Boykins | 0 | 1,131 | 5,827 | 0 | 6,958 | 4,244 | 0 | 1,267 | 0 | 5,511 | 441 |
| 55895 | Town of Gordonsville | 42,686 | 19,628 | 63,105 | 0 | 125,419 | 4,921 | 0 | 13,941 | 0 | 18,862 | 144,562 |
| 55896 | Virginia Resources Authority | 196,435 | 40,606 | 87,164 | 0 | 324,205 | 16,995 | 18,558 | 22,296 | 0 | 57,849 | 173,117 |
| 55897 | Prince William County Service Authority | 1,288,528 | 944,203 | 1,924,520 | 0 | 4,157,251 | 5,216 | 243,165 | 399,027 | 0 | 647,408 | 2,581,755 |
| 55898 | Western Virginia Water Authority | 143,733 | 315,825 | 694,668 | 0 | 1,154,226 | 65,218 | 81,724 | 149,128 | 0 | 296,070 | 557,122 |
| 55899 | Shenandoah Valley Regional Airport Commission | 76,288 | 63,692 | 76,034 | 0 | 216,014 | 10,486 | 28,088 | 16,724 | 0 | 55,298 | 82,817 |
| 55900 | Alleghany Highlands Community Services Board | 59,119 | 75,033 | 371,448 | 0 | 505,600 | 6,239 | 0 | 97,192 | 0 | 103,431 | 400,240 |
| 55901 | Brunswick Industrial Development Authority | 16,461 | 0 | 17,416 | 0 | 33,877 | 0 | 0 | 4,563 | 0 | 4,563 | 27,229 |
| 55902 | Northern Neck/Essex County Group Home Comm | 0 | 0 | 36,092 | 0 | 36,092 | 0 | 0 | 10,233 | 0 | 10,233 | (90,856) |
| 55903 | State Education Assistance Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,235 | 0 | 107,235 | (1,345) |
| 55904 | Appalachian Juvenile Commission | 124,250 | 112,936 | 224,835 | 0 | 462,021 | 59,713 | 7,451 | 55,277 | 0 | 122,441 | 217,423 |
| 55905 | Goochland/Powhatan Community Services Board | 116,021 | 32,341 | 381,786 | 0 | 530,148 | 0 | 0 | 99,769 | 0 | 99,769 | 347,679 |
| 55906 | Suffolk Redevelopment & Housing Authority | 13,568 | 5,939 | 203,715 | 0 | 223,222 | 8,302 | 0 | 51,780 | 0 | 60,082 | 13,757 |
| 55907 | Virginia Small Business Financing Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,294 | 0 | 7,294 | (55) |
| 55908 | Lee County Redevelopment & Housing Authority | 0 | 13,791 | 66,259 | 0 | 80,050 | 20,846 | 0 | 16,245 | 0 | 37,091 | 53,988 |
| 55909 | Henry County Public Service Authority | 231,940 | 169,558 | 487,405 | 0 | 888,903 | 0 | 0 | 125,788 | 0 | 125,788 | 524,358 |
| 55910 | Southside Planning District Commission | 6,462 | 15,892 | 112,897 | 0 | 135,251 | 5,650 | 0 | 28,277 | 0 | 33,927 | 181,303 |
| 55911 | Economic Development Authority - Henrico Co | 82,728 | 14,294 | 99,410 | 0 | 196,432 | 17,965 | 0 | 24,747 | 0 | 42,712 | 102,772 |
| 55912 | Augusta County Service Authority | 486,003 | 300,318 | 715,506 | 0 | 1,501,827 | 136,652 | 33,957 | 178,258 | 0 | 348,867 | 624,013 |
| 55914 | Rappahannock Juvenile Center | 180,054 | 111,884 | 398,236 | 0 | 690,174 | 0 | 0 | 100,554 | 0 | 100,554 | 421,607 |
| 55915 | Cumberland Plateau Regional Housing Authority | 123,472 | 38,587 | 106,720 | 0 | 268,779 | 182,633 | 3,530 | 27,737 | 0 | 213,900 | (89,907) |
| 55918 | Amherst County Service Authority | 73,743 | 63,772 | 218,961 | 0 | 356,476 | 9,701 | 0 | 56,580 | 0 | 66,281 | 181,170 |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 45,002 | 32,376 | 138,122 | 0 | 215,500 | 17,793 | 0 | 33,236 | 0 | 51,029 | 188,801 |
| 55920 | Rappahannock Regional Jail | 2,564 | 462,106 | 1,832,511 | 0 | 2,297,181 | 45,875 | 0 | 425,451 | 0 | 471,326 | 2,062,453 |
| 55921 | Thomas Jefferson Planning District Commission | 0 | 0 | 82,572 | 0 | 82,572 | 19,408 | 0 | 20,809 | 0 | 40,217 | 13,112 |
| 55922 | Piedmont Regional Jail | 324,436 | 168,248 | 598,221 | 0 | 1,090,905 | 3,248 | 0 | 145,239 | 0 | 148,487 | 1,233,660 |
| 55923 | Nelson County Service Authority | 24,419 | 59,966 | 152,078 | 0 | 236,463 | 98,559 | 3,184 | 36,992 | 0 | 138,735 | 10,923 |
| 55924 | Coeburn-Norton-Wise Water Treatment Authority | 49,813 | 56,548 | 89,869 | 0 | 196,230 | 169,767 | 43,815 | 20,860 | 0 | 234,442 | (2,068) |
| 55925 | Fauquier County Water & Sanitation Authority | 400,263 | 168,285 | 319,707 | 0 | 888,255 | 13,645 | 42,739 | 77,504 | 0 | 133,888 | 372,176 |
| 55926 | Scott County Soil & Water Conservation District | 54,333 | 10,411 | 15,867 | 0 | 80,611 | 0 | 4,212 | 3,605 | 0 | 7,817 | 26,340 |
| 55927 | New River Resource Authority | 131,114 | 71,324 | 118,468 | 0 | 320,906 | 73,657 | 30,015 | 26,904 | 0 | 130,576 | 126,220 |
| 55928 | Scott County Water & Sewerage Authority | 85,208 | 47,386 | 103,734 | 0 | 236,328 | 171,415 | 7,011 | 24,026 | 0 | 202,452 | 87,443 |
| 55929 | Greensville County Water & Sewer Authority | 148,777 | 86,360 | 187,181 | 0 | 422,318 | 0 | 10,876 | 45,772 | 0 | 56,648 | 189,973 |
| 55930 | Petersburg Redevelopment & Housing Authority | 14,536 | 16,427 | 212,384 | 0 | 243,347 | 8,628 | 0 | 55,045 | 0 | 63,673 | 168,070 |
| 55931 | Central Rappahannock Regional Library | 634,768 | 308,161 | 744,482 | 0 | 1,687,411 | 153,862 | 5,622 | 185,282 | 0 | 344,766 | 534,190 |
| 55932 | Virginia Coalfield Economic Development Auth | 12,405 | 30,479 | 57,902 | 0 | 100,786 | 6,869 | 5,694 | 13,896 | 0 | 26,459 | 51,160 |
| 55933 | Central Virginia Regional Jail | 0 | 190,058 | 623,866 | 0 | 813,924 | 233,566 | 0 | 145,761 | 0 | 379,327 | 781,612 |
| 55934 | Thomas Jefferson Soil & Water Conservation Dist | 12,983 | 5,156 | 36,481 | 0 | 54,620 | 3,014 | 0 | 9,524 | 0 | 12,538 | 54,287 |
| 55936 | Commonwealth Regional Council | 0 | 8,816 | 50,586 | 0 | 59,402 | 30,634 | 0 | 12,778 | 0 | 43,412 | (10,837) |
| 55937 | Wythe-Grayson Regional Library | 17,057 | 6,035 | 53,254 | 0 | 76,346 | 0 | 0 | 13,034 | 0 | 13,034 | 52,050 |
| 55938 | Colonial Soil & Water Conservation District | 15,576 | 1,899 | 27,157 | 0 | 44,632 | 0 | 0 | 7,043 | 0 | 7,043 | 43,270 |
| 55939 | Rivanna Solid Waste Authority | 80,253 | 0 | 101,754 | 0 | 182,007 | 0 | 0 | 27,746 | 0 | 27,746 | 188,184 |
| 55940 | Monacan Soil & Water Conservation District | 38,075 | 11,961 | 26,332 | 0 | 76,368 | 0 | 0 | 5,816 | 0 | 5,816 | 79,741 |
| 55941 | Robert E Lee Soil & Water Conservation District | 6,601 | 9,151 | 19,131 | 0 | 34,883 | 48,168 | 0 | 4,427 | 0 | 52,595 | (7,667) |
| 55942 | Tri-County/City Soil & Water Conservation Dist | 454 | 752 | 22,633 | 0 | 23,839 | 7,335 | 0 | 5,693 | 0 | 13,028 | 8,473 |

**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 | |
| 55944 | Central Virginia Waste Management Authority | 87,905 | 20,438 | 76,206 | 0 | 184,549 | 920 | 0 | 18,410 | 0 | 19,330 | 139,630 |
| 55945 | Lonesome Pine Regional Library | 129,590 | 3,579 | 203,724 | 0 | 336,893 | 0 | 0 | 51,258 | 0 | 51,258 | 265,690 |
| 55946 | Virginia Peninsulas Public Service Authority | 123,558 | 24,343 | 225,637 | 0 | 373,538 | 0 | 0 | 54,650 | 0 | 54,650 | 229,630 |
| 55947 | Tidewater Youth Services Commission | 38,744 | 0 | 467,391 | 0 | 506,135 | 0 | 0 | 123,215 | 0 | 123,215 | 367,186 |
| 55948 | Virginia Highlands Airport Commission | 16,999 | 12,305 | 25,193 | 0 | 54,497 | 81,385 | 1,399 | 6,035 | 0 | 88,819 | (491) |
| 55949 | Western Tidewater Regional Jail | 743,782 | 291,824 | 1,226,631 | 0 | 2,262,237 | 53,733 | 0 | 296,222 | 0 | 349,955 | 2,120,304 |
| 55950 | Scott County Redevelopment & Housing Authority | 10,604 | 0 | 47,120 | 0 | 57,724 | 0 | 0 | 13,527 | 0 | 13,527 | 245,209 |
| 55951 | Handley Regional Library | 65,276 | 12,907 | 118,989 | 0 | 197,172 | 2,772 | 0 | 28,755 | 0 | 31,527 | 126,329 |
| 55952 | Northern Neck Regional Jail | 0 | 167,022 | 579,410 | 0 | 746,432 | 164,820 | 0 | 142,009 | 0 | 306,829 | 306,590 |
| 55953 | Montgomery Regional Solid Waste Authority | 13,406 | 19,523 | 96,829 | 0 | 129,758 | 0 | 0 | 23,142 | 0 | 23,142 | 119,082 |
| 55954 | Potomac & Rappahannock Transportation Commission | 770,195 | 339,673 | 798,291 | 0 | 1,908,159 | 0 | 19,571 | 185,093 | 0 | 204,664 | 967,322 |
| 55955 | Giles County Public Service Authority | 2,419 | 0 | 66,606 | 0 | 69,025 | 0 | 0 | 17,035 | 0 | 17,035 | 65,571 |
| 55956 | South Central Wastewater Authority | 46,511 | 56,895 | 188,533 | 0 | 291,939 | 16,749 | 0 | 44,167 | 0 | 60,916 | 191,563 |
| 55957 | Wise County Redevelopment & Housing Authority | 0 | 61,979 | 196,856 | 0 | 258,835 | 214,173 | 0 | 51,899 | 0 | 266,072 | 75,189 |
| 55958 | Prince William Soil & Water Conservation District | 16,289 | 7,050 | 21,202 | 0 | 44,541 | 0 | 0 | 4,887 | 0 | 4,887 | 9,541 |
| 55959 | Hampton Roads Regional Jail Authority | 760,987 | 578,362 | 1,802,106 | 0 | 3,141,455 | 0 | 0 | 419,652 | 0 | 419,652 | 2,662,677 |
| 55960 | Castlewood Water & Sewage Authority | 44,216 | 11,064 | 28,742 | 0 | 84,022 | 35,889 | 0 | 7,301 | 0 | 43,190 | 6,933 |
| 55961 | Pamunkey Regional Jail | 154,592 | 153,314 | 827,031 | 0 | 1,134,937 | 9,311 | 0 | 188,283 | 0 | 197,594 | 1,986,286 |
| 55962 | Charlottesville-Albemarle Airport Authority | 265,866 | 99,527 | 211,719 | 0 | 577,112 | 0 | 11,556 | 54,783 | 0 | 66,339 | 389,624 |
| 55963 | Virginia Peninsula Regional Jail | 0 | 80,300 | 713,131 | 0 | 793,431 | 249,759 | 0 | 171,290 | 0 | 421,049 | 140,669 |
| 55964 | Virginia Biotechnology Research Park Authority | 25,957 | 11,750 | 90,395 | 0 | 128,102 | 0 | 0 | 23,924 | 0 | 23,924 | 76,871 |
| 55965 | Peumansend Creek Regional Jail | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55966 | Blue Ridge Regional Jail Authority | 0 | 644,117 | 1,970,767 | 0 | 2,614,884 | 874,293 | 13,287 | 456,991 | 0 | 1,344,571 | 1,559,344 |
| 55967 | Massanutten Regional Library | 6,421 | 22,511 | 107,458 | 0 | 136,390 | 25,779 | 0 | 26,869 | 0 | 52,648 | 58,089 |
| 55968 | Albemarle-Charlottesville Regional Jail | 615,115 | 426,481 | 1,081,369 | 0 | 2,122,965 | 196,414 | 0 | 248,380 | 0 | 444,794 | 1,160,487 |
| 55969 | Culpeper Soil & Water Conservation District | 7,975 | 16,864 | 40,354 | 0 | 65,193 | 0 | 116 | 8,424 | 0 | 8,540 | 41,257 |
| 55970 | New River Valley Regional Jail | 144,502 | 424,980 | 1,118,336 | 0 | 1,687,818 | 1,065,795 | 4,504 | 257,113 | 0 | 1,327,412 | 407,105 |
| 55971 | Sussex Service Authority | 0 | 25,703 | 114,675 | 0 | 140,378 | 75,752 | 0 | 27,477 | 0 | 103,229 | 18,446 |
| 55972 | Big Walker Soil & Water Conservation District | 22,296 | 9,951 | 9,119 | 0 | 41,366 | 1,542 | 5,886 | 1,911 | 0 | 9,339 | 8,349 |
| 55973 | Peter Francisco Soil & Water Conservation District | 26,400 | 8,365 | 10,507 | 0 | 45,272 | 8,256 | 2,531 | 2,320 | 0 | 13,107 | 12,254 |
| 55974 | Peaks of Otter Soil & Water Conservation District | 6,676 | 1,039 | 5,120 | 0 | 12,835 | 17,563 | 3,917 | 1,195 | 0 | 22,675 | (20,105) |
| 55975 | New River Soil & Water Conservation District | 39,159 | 11,712 | 11,674 | 0 | 62,545 | 3,748 | 6,618 | 2,506 | 0 | 12,872 | 17,468 |
| 55977 | Southside Regional Jail | 121,634 | 86,938 | 313,212 | 0 | 521,784 | 10,492 | 0 | 76,114 | 0 | 86,606 | 430,340 |
| 55978 | Evergreen Soil & Water Conservation District | 7,281 | 5,189 | 6,545 | 0 | 19,015 | 13,855 | 0 | 1,410 | 0 | 15,265 | 3,560 |
| 55979 | Roanoke Higher Education Authority | 61,819 | 29,421 | 94,912 | 0 | 186,152 | 5,537 | 6,161 | 23,495 | 0 | 35,193 | 60,527 |
| 55981 | John Marshall Soil & Water Conservation District | 0 | 0 | 31,237 | 0 | 31,237 | 360 | 0 | 7,107 | 0 | 7,467 | 91,762 |
| 55982 | Daniel Boone Soil & Water Conservation District | 5,695 | 8,313 | 9,527 | 0 | 23,535 | 14,910 | 1,648 | 2,028 | 0 | 18,586 | 5,275 |
| 55983 | Southside Community Services Board | 76 | 265,284 | 793,445 | 0 | 1,058,805 | 291,858 | 8,603 | 197,407 | 0 | 497,868 | 316,530 |
| 55984 | Northern Shenandoah Valley Regional Commission | 49,570 | 9,995 | 55,492 | 0 | 115,057 | 0 | 0 | 13,692 | 0 | 13,692 | 60,512 |
| 55985 | Tazewell Soil & Water Conservation District | 12,670 | 3,184 | 6,627 | 0 | 22,481 | 0 | 11 | 1,480 | 0 | 1,491 | 19,077 |
| 55987 | Richmond Regional Planning District Committee | 129,638 | 25,258 | 143,917 | 0 | 298,813 | 20,635 | 5,727 | 36,248 | 0 | 62,610 | 240,997 |
| 55988 | Henricopolis Soil & Water Conservation District | 3,018 | 2,990 | 9,911 | 0 | 15,919 | 10 | 0 | 2,395 | 0 | 2,405 | 8,985 |
| 55989 | Piedmont Regional Juvenile Detention Center | 2,314 | 27,404 | 62,452 | 0 | 92,170 | 80,681 | 4,096 | 13,695 | 0 | 98,472 | 15,490 |
| 55990 | Roanoke River Service Authority | 0 | 13,026 | 28,770 | 0 | 41,796 | 56,280 | 10,361 | 6,139 | 0 | 72,780 | (16,834) |
| 55991 | Lee County Public Service Authority | 5,050 | 15,995 | 39,857 | 0 | 60,902 | 14,336 | 3,157 | 8,808 | 0 | 26,301 | 18,124 |
| 55992 | Blue Ridge Juvenile Detention Center | 228,565 | 65,146 | 134,001 | 0 | 427,712 | 0 | 3,974 | 29,571 | 0 | 33,545 | 257,913 |
| 55993 | Ferrum Water & Sewage Authority | 0 | 9,654 | 14,310 | 0 | 23,964 | 26,742 | 2,973 | 3,092 | 0 | 32,807 | 5,285 |

**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 | |
| 55994 | Wise County Public Service Authority | 23,459 | 44,155 | 81,179 | 0 | 148,793 | 110,832 | 19,088 | 17,799 | 0 | 147,719 | 35,635 |
| 55995 | Holston River Soil & Water Conservation District | 5,007 | 5,078 | 16,147 | 0 | 26,232 | 5,480 | 0 | 3,881 | 0 | 9,361 | 10,006 |
| 55996 | New River Valley Community Services Board | 79,866 | 649,977 | 1,889,536 | 0 | 2,619,379 | 360,688 | 0 | 401,890 | 0 | 762,578 | 663,168 |
| 55997 | Institute For Advanced Learning And Research | 64,212 | 26,905 | 129,985 | 0 | 221,102 | 0 | 0 | 29,375 | 0 | 29,375 | 166,686 |
| 55998 | Southwest Virginia Regional Jail Authority | 119,289 | 653,533 | 1,461,800 | 0 | 2,234,622 | 1,847,179 | 44,290 | 316,455 | 0 | 2,207,924 | 1,183,106 |
| 55999 | Clinch Valley Soil & Water Conservation District | 1,319 | 3,699 | 8,693 | 0 | 13,711 | 9,436 | 0 | 1,964 | 0 | 11,400 | (8,586) |
| | Total Political Subdivisions | 262,130,224 | 294,195,679 | 849,446,949 | 0 | 1,405,772,852 | 77,123,742 | 4,026,052 | 213,610,831 | 0 | 294,760,625 | 974,209,100 |

**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 | 461,719 | 486,000 | 569,405 | 579,436 | 0 | 0 |
| 55101 | Albemarle County | 4,692,711 | 4,951,875 | 2,906,233 | 1,630,972 | 0 | 0 |
| 55102 | Alleghany County | 416,034 | 627,782 | 431,089 | 332,905 | 0 | 0 |
| 55103 | Amelia County | 197,921 | 219,829 | 172,112 | 161,931 | 0 | 0 |
| 55104 | Amherst County | 520,088 | 485,943 | 430,815 | 406,312 | 0 | 0 |
| 55105 | Appomattox County | 121,587 | 156,384 | 160,742 | 202,619 | 0 | 0 |
| 55107 | Augusta County | 1,402,104 | 1,447,171 | 957,001 | 859,472 | 0 | 0 |
| 55108 | Bath County | 180,250 | 305,721 | 206,109 | 123,340 | 0 | 0 |
| 55109 | Bedford County | 1,086,969 | 750,762 | 714,990 | 693,620 | 0 | 0 |
| 55110 | Bland County | 40,856 | 72,299 | 29,939 | 82,891 | 0 | 0 |
| 55111 | Botetourt County | (110,207) | 712,410 | 560,078 | 491,704 | 0 | 0 |
| 55112 | Brunswick County | 254,291 | 315,146 | 191,877 | 196,830 | 0 | 0 |
| 55113 | Buchanan County | 827,344 | 948,783 | 523,797 | 441,560 | 0 | 0 |
| 55114 | Buckingham County | 317,518 | 318,332 | 204,151 | 187,520 | 0 | 0 |
| 55115 | Campbell County | 861,907 | 932,362 | 698,621 | 642,870 | 0 | 0 |
| 55116 | Caroline County | 742,365 | 637,468 | 572,425 | 543,589 | 0 | 0 |
| 55117 | Carroll County | 485,743 | 680,503 | 383,810 | 303,415 | 0 | 0 |
| 55118 | Charles City County | 258,025 | 213,690 | 149,613 | 140,601 | 0 | 0 |
| 55119 | Charlotte County | 242,585 | 414,113 | 280,736 | 235,162 | 0 | 0 |
| 55120 | Chesterfield County | 12,586,940 | 21,493,220 | 14,358,339 | 9,168,695 | 0 | 0 |
| 55121 | Clarke County | 226,755 | 325,544 | 220,048 | 208,789 | 0 | 0 |
| 55122 | Craig County | 41,534 | 78,164 | 80,089 | 75,581 | 0 | 0 |
| 55123 | Culpeper County | 1,118,902 | 1,109,270 | 708,392 | 612,307 | 0 | 0 |
| 55124 | Cumberland County | 94,749 | 36,610 | 115,642 | 136,017 | 0 | 0 |
| 55125 | Dickenson County | 863,255 | 927,731 | 520,737 | 286,988 | 0 | 0 |
| 55126 | Dinwiddie County | (15,895) | 177,786 | 321,417 | 363,729 | 0 | 0 |
| 55128 | Essex County | (102,342) | (61,186) | 174,252 | 163,771 | 0 | 0 |
| 55130 | Fauquier County | 1,738,596 | 2,207,818 | 1,437,177 | 1,249,323 | 0 | 0 |
| 55131 | Floyd County | 469,554 | 431,662 | 231,577 | 155,034 | 0 | 0 |
| 55132 | Fluvanna County | 220,444 | 183,980 | 248,409 | 234,993 | 0 | 0 |
| 55133 | Franklin County | 926,645 | 1,189,191 | 786,201 | 616,429 | 0 | 0 |
| 55134 | Frederick County | 3,192,502 | 4,522,082 | 3,601,391 | 2,027,367 | 0 | 0 |
| 55135 | Giles County | 400,043 | 399,266 | 243,201 | 226,961 | 0 | 0 |
| 55136 | Gloucester County | 1,986,187 | 1,713,704 | 670,270 | 635,524 | 0 | 0 |
| 55137 | Goochland County | 673,612 | 866,323 | 690,266 | 347,512 | 0 | 0 |
| 55138 | Grayson County | 235,173 | 99,737 | 196,994 | 185,626 | 0 | 0 |
| 55139 | Greene County | 330,911 | 370,862 | 242,120 | 206,346 | 0 | 0 |
| 55140 | Greensville County | 433,170 | 549,667 | 244,057 | 220,066 | 0 | 0 |
| 55141 | Halifax County | 461,887 | 381,950 | 404,464 | 379,131 | 0 | 0 |
| 55142 | Hanover County | 4,404,147 | 6,278,064 | 4,111,237 | 2,545,673 | 0 | 0 |
| 55143 | Henrico County | 14,803,130 | 25,617,917 | 17,597,109 | 12,223,309 | 0 | 0 |
| 55144 | Henry County | 1,635,918 | 1,520,679 | 955,974 | 757,426 | 0 | 0 |
| 55145 | Highland County | (126,904) | (59,865) | 38,038 | 63,625 | 0 | 0 |
| 55146 | Isle of Wight County | 953,501 | 892,235 | 493,291 | 451,020 | 0 | 0 |
| 55147 | James City County | 3,391,930 | 3,787,983 | 2,178,573 | 1,694,327 | 0 | 0 |
| 55148 | King George County | 638,797 | 661,703 | 473,528 | 376,288 | 0 | 0 |
| 55149 | King & Queen County | (2,830) | 69,220 | 114,219 | 107,705 | 0 | 0 |
| 55150 | King William County | 55,612 | 55,004 | 175,263 | 166,365 | 0 | 0 |
| 55151 | Lancaster County | 211,951 | 109,707 | 213,224 | 202,302 | 0 | 0 |
| 55152 | Lee County | 94,310 | 207,999 | 249,255 | 251,395 | 0 | 0 |
| 55153 | Loudoun County | 10,111,539 | 16,938,848 | 16,736,294 | 9,916,172 | 0 | 0 |
| 55154 | Louisa County | 979,187 | 1,039,954 | 444,910 | 397,734 | 0 | 0 |
| 55155 | Lunenburg County | 165,451 | 142,842 | 118,080 | 110,550 | 0 | 0 |
| 55156 | Madison County | 272,113 | 485,697 | 307,178 | 174,622 | 0 | 0 |
| 55157 | Mathews County | (116,873) | 71,382 | 127,722 | 121,088 | 0 | 0 |
| 55158 | Mecklenburg County | 1,163,132 | 1,039,531 | 541,044 | 430,928 | 0 | 0 |
| 55159 | Middlesex County | 190,697 | 146,173 | 127,087 | 120,405 | 0 | 0 |
| 55160 | Montgomery County | 2,360,073 | 1,749,753 | 839,126 | 793,091 | 0 | 0 |
| 55162 | Nelson County | 362,543 | 220,170 | 183,422 | 172,572 | 0 | 0 |
| 55163 | New Kent County | 472,835 | 594,081 | 387,400 | 287,036 | 0 | 0 |
| 55165 | Northampton County | 463,002 | 682,432 | 447,339 | 340,907 | 0 | 0 |
| 55166 | Northumberland County | 396,267 | 483,417 | 291,223 | 169,823 | 0 | 0 |
| 55167 | Nottoway County | 33,263 | 145,564 | 179,882 | 169,309 | 0 | 0 |
| 55168 | Orange County | 102,868 | 332,844 | 380,278 | 361,668 | 0 | 0 |
| 55169 | Page County | 354,947 | 499,373 | 336,977 | 286,369 | 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 | 575,593 | 597,112 | 310,382 | 228,607 | 0 | 0 |
| 55171 | Pittsylvania County | 1,697,031 | 1,501,344 | 717,741 | 633,716 | 0 | 0 |
| 55172 | Powhatan County | 431,543 | 559,102 | 567,026 | 436,366 | 0 | 0 |
| 55173 | Prince Edward County | 52,631 | 84,513 | 234,815 | 221,063 | 0 | 0 |
| 55174 | Prince George County | 566,981 | 842,566 | 637,875 | 546,617 | 0 | 0 |
| 55176 | Prince William County | 18,202,748 | 29,196,796 | 25,558,259 | 14,536,472 | 0 | 0 |
| 55177 | Pulaski County | 244,265 | 280,471 | 464,694 | 508,542 | 0 | 0 |
| 55178 | Rappahannock County | 316,049 | 294,261 | 145,290 | 137,902 | 0 | 0 |
| 55179 | Richmond County | 303,108 | 240,895 | 141,479 | 133,439 | 0 | 0 |
| 55180 | Roanoke County | 3,334,119 | 4,269,923 | 2,687,961 | 2,148,119 | 0 | 0 |
| 55181 | Rockbridge County | 465,188 | 449,156 | 306,075 | 319,115 | 0 | 0 |
| 55182 | Rockingham County | 2,373,605 | 2,550,943 | 1,411,045 | 983,050 | 0 | 0 |
| 55183 | Russell County | 601,301 | 362,976 | 288,741 | 270,842 | 0 | 0 |
| 55184 | Scott County | 519,704 | 584,477 | 300,186 | 247,314 | 0 | 0 |
| 55185 | Shenandoah County | 923,965 | 1,112,630 | 678,566 | 483,302 | 0 | 0 |
| 55186 | Smyth County | 224,620 | 142,050 | 424,061 | 398,960 | 0 | 0 |
| 55187 | Southampton County | 213,645 | 305,210 | 404,260 | 381,079 | 0 | 0 |
| 55188 | Spotsylvania County | 2,556,813 | 3,992,937 | 3,000,296 | 1,774,511 | 0 | 0 |
| 55189 | Stafford County | 2,026,773 | 3,761,335 | 2,235,214 | 1,863,423 | 0 | 0 |
| 55190 | Surry County | 483,751 | 475,983 | 281,941 | 172,506 | 0 | 0 |
| 55191 | Sussex County | 369,149 | 468,787 | 279,659 | 263,665 | 0 | 0 |
| 55192 | Tazewell County | 617,167 | 510,768 | 525,306 | 494,853 | 0 | 0 |
| 55193 | Warren County | 552,879 | 602,011 | 398,591 | 417,700 | 0 | 0 |
| 55195 | Washington County | 674,309 | 379,634 | 436,836 | 430,044 | 0 | 0 |
| 55196 | Westmoreland County | 538,485 | 481,858 | 267,485 | 242,742 | 0 | 0 |
| 55197 | Wise County | 996,610 | 1,024,151 | 589,292 | 477,855 | 0 | 0 |
| 55198 | Wythe County | 733,545 | 556,421 | 348,342 | 326,949 | 0 | 0 |
| 55199 | York County | 3,890,435 | 3,409,452 | 2,243,374 | 1,951,177 | 0 | 0 |
| 55200 | City of Alexandria | 7,084,159 | 10,227,311 | 5,322,233 | 5,234,032 | 0 | 0 |
| 55201 | City of Bristol | 337,255 | 785,804 | 951,783 | 889,913 | 0 | 0 |
| 55202 | City of Buena Vista | 280,473 | 189,598 | 172,559 | 163,173 | 0 | 0 |
| 55203 | Town of St Paul | 44,949 | 25,728 | 24,844 | 24,975 | 0 | 0 |
| 55204 | City of Clifton Forge | (29,056) | 86,474 | 93,803 | 87,984 | 0 | 0 |
| 55205 | City of Danville | 248,471 | 301,393 | 262,884 | 247,496 | 0 | 0 |
| 55206 | City of Fredericksburg | 1,614,242 | 802,470 | 1,159,126 | 1,087,342 | 0 | 0 |
| 55207 | City of Hampton | 3,866,278 | 5,558,246 | 4,885,032 | 4,637,651 | 0 | 0 |
| 55208 | City of Harrisonburg | 2,243,251 | 3,454,180 | 2,156,312 | 1,302,787 | 0 | 0 |
| 55209 | City of Hopewell | 983,506 | 1,090,102 | 989,746 | 926,247 | 0 | 0 |
| 55210 | City of Lynchburg | 1,794,932 | 3,577,054 | 2,564,673 | 2,676,637 | 0 | 0 |
| 55211 | Town of Crewe | 72,342 | 74,509 | 35,369 | 33,597 | 0 | 0 |
| 55212 | City of Norfolk | 985,526 | 1,631,845 | 1,182,132 | 1,060,867 | 0 | 0 |
| 55213 | City of Petersburg | 1,115,481 | 1,493,059 | 1,624,715 | 1,511,578 | 0 | 0 |
| 55214 | City of Portsmouth | 2,518,832 | 2,363,891 | 3,415,881 | 3,216,635 | 0 | 0 |
| 55215 | City of Radford | 903,333 | 984,711 | 611,208 | 478,743 | 0 | 0 |
| 55216 | City of Richmond | 1,244,836 | 970,846 | 1,265,001 | 1,187,398 | 0 | 0 |
| 55217 | City of Roanoke | 399,984 | 730,829 | 568,773 | 583,258 | 0 | 0 |
| 55218 | Town of Craigsville | 2,024 | 4,155 | 3,305 | 4,394 | 0 | 0 |
| 55219 | City of Staunton | 1,507,524 | 1,153,484 | 674,027 | 610,940 | 0 | 0 |
| 55220 | City of Suffolk | 5,077,350 | 5,335,505 | 3,052,160 | 2,652,865 | 0 | 0 |
| 55221 | City of Williamsburg | 645,435 | 780,931 | 632,974 | 591,618 | 0 | 0 |
| 55222 | City of Winchester | 1,967,427 | 2,303,935 | 1,317,547 | 990,625 | 0 | 0 |
| 55223 | City of Martinsville | 1,944,426 | 1,169,796 | 825,075 | 769,650 | 0 | 0 |
| 55224 | City of Falls Church | 169,586 | 62,301 | 58,807 | 55,176 | 0 | 0 |
| 55225 | City of Colonial Heights | 264,518 | 714,032 | 702,440 | 669,084 | 0 | 0 |
| 55226 | Town of Front Royal | 229,460 | 59,553 | 330,015 | 323,940 | 0 | 0 |
| 55227 | Town of Boyce | 89 | 747 | 809 | 768 | 0 | 0 |
| 55228 | Town of Middletown | (45,843) | (900) | 8,529 | 8,140 | 0 | 0 |
| 55229 | Town of Chilhowie | 11,025 | 22,511 | 35,667 | 33,677 | 0 | 0 |
| 55230 | City of Covington | 60,005 | 161,578 | 203,643 | 196,262 | 0 | 0 |
| 55231 | Town of Floyd | 9,313 | 12,561 | 10,550 | 5,220 | 0 | 0 |
| 55232 | City of Franklin | (79,661) | 324,363 | 363,256 | 343,202 | 0 | 0 |
| 55233 | City of Chesapeake | 12,307,216 | 18,597,958 | 10,876,217 | 8,202,294 | 0 | 0 |
| 55234 | City of Virginia Beach | 23,065,489 | 37,172,568 | 24,866,595 | 16,494,596 | 0 | 0 |
| 55235 | City of Norton | 4,883 | 191,647 | 189,099 | 172,713 | 0 | 0 |
| 55236 | City of Manassas Park | 636,502 | 498,126 | 390,237 | 367,730 | 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 | (29,833) | (14,054) | 8,182 | 17,929 | 0 | 0 |
| 55238 | Town of Pound | (42,740) | 11,287 | 14,097 | 13,243 | 0 | 0 |
| 55239 | Town of Grottoes | (100,879) | (31,518) | 24,762 | 23,367 | 0 | 0 |
| 55240 | Town of Onley | (11,147) | 9,694 | 4,668 | 4,666 | 0 | 0 |
| 55241 | Town of West Point | 122,799 | 39,127 | 51,129 | 48,915 | 0 | 0 |
| 55242 | Town of South Hill | 531,008 | 441,547 | 194,385 | 97,350 | 0 | 0 |
| 55243 | Town of Rural Retreat | (24,336) | 2,230 | 2,190 | 7,126 | 0 | 0 |
| 55244 | Town of Dillwyn | 21 | 185 | 201 | 191 | 0 | 0 |
| 55245 | Town of Scottsville | (31,270) | (1,679) | 4,932 | 4,665 | 0 | 0 |
| 55246 | Town of Burkeville | (5,968) | 3,074 | 3,288 | 3,152 | 0 | 0 |
| 55247 | Town of Madison | (2,632) | (1,266) | (1,274) | 1,324 | 605 | 0 |
| 55248 | Town of Pennington Gap | 10,208 | 23,633 | 5,388 | 12,617 | 0 | 0 |
| 55249 | Town of La Crosse | 6,925 | 6,403 | 1,629 | 4,061 | 0 | 0 |
| 55250 | Town of Rich Creek | (15,022) | (14,404) | (8,451) | 4,128 | 0 | 0 |
| 55251 | Town of White Stone | (1) | 0 | 0 | 0 | 0 | 0 |
| 55252 | Town of Windsor | 22,503 | 30,090 | 19,357 | 14,511 | 0 | 0 |
| 55253 | Town of Haysi | 10,145 | 9,698 | 9,028 | 5,204 | 615 | 0 |
| 55254 | Town of Stephens City | 35,749 | 30,460 | 14,825 | 13,418 | 0 | 0 |
| 55255 | Town of Brodnax | (12,783) | (11,318) | (871) | 2,466 | 0 | 0 |
| 55256 | Town of Mineral | 14,245 | 6,661 | 2,271 | 2,165 | 0 | 0 |
| 55257 | Town of Lebanon | 172,319 | 206,026 | 222,808 | 123,411 | (2,009) | 0 |
| 55258 | City of Newport News | 278,391 | 610,796 | 830,722 | 777,665 | (14,766) | 0 |
| 55259 | Town of Richlands | 193,041 | 222,822 | 260,091 | 163,466 | 13,987 | 0 |
| 55260 | Town of Haymarket | (6,749) | (2,322) | 4,787 | 21,406 | (711) | (1,753) |
| 55261 | Town of Lovettsville | 10,395 | 13,837 | 15,698 | 12,499 | 2,068 | 350 |
| 55262 | Town of Troutville | 7,863 | 7,862 | 7,847 | 1,124 | 0 | 0 |
| 55263 | Town of Buchanan | 80 | 80 | 80 | 71 | 0 | 0 |
| 55264 | Town of Eastville | 493 | 493 | 493 | 493 | 0 | 0 |
| 55265 | Town of Occoquan | 19 | 19 | 19 | 18 | 0 | 0 |
| 55300 | Town of Abingdon | 25,082 | 161,295 | 248,084 | 190,817 | 0 | 0 |
| 55301 | Town of Dumfries | 68,985 | 44,835 | 48,469 | 45,746 | 0 | 0 |
| 55302 | Town of Iron Gate | 7,730 | 2,456 | 2,702 | 2,504 | 0 | 0 |
| 55303 | Town of Montross | 10,554 | 4,049 | 4,425 | 4,164 | 0 | 0 |
| 55304 | Town of South Boston | 144,709 | 261,385 | 208,071 | 196,740 | 0 | 0 |
| 55305 | Town of Gretna | 49,629 | 49,419 | 16,033 | 17,137 | 0 | 0 |
| 55306 | Town of Remington | 14,215 | 9,591 | 6,893 | 6,553 | 0 | 0 |
| 55307 | City of Lexington | 307,513 | 326,908 | 250,530 | 233,590 | 0 | 0 |
| 55308 | City of Waynesboro | 902,522 | 901,347 | 697,487 | 652,756 | 0 | 0 |
| 55309 | Town of Colonial Beach | 59,436 | 70,273 | 76,228 | 71,477 | 0 | 0 |
| 55310 | Town of Smithfield | 379,776 | 387,738 | 216,381 | 108,269 | 0 | 0 |
| 55311 | Town of Brookneal | 14,944 | 13,274 | 14,400 | 13,449 | 0 | 0 |
| 55312 | Town of Hamilton | 10,041 | 7,033 | 7,569 | 7,158 | 0 | 0 |
| 55313 | City of Galax | 366,674 | 496,540 | 324,838 | 269,883 | 0 | 0 |
| 55314 | Town of Jonesville | 6,265 | 11,338 | 10,486 | 10,205 | 0 | 0 |
| 55315 | Town of Wytheville | 630,196 | 739,201 | 465,931 | 264,788 | 0 | 0 |
| 55316 | City of Fairfax | 2,730,687 | 2,230,144 | 1,332,107 | 1,218,593 | 0 | 0 |
| 55317 | Town of Vienna | 1,178,216 | 1,480,102 | 764,888 | 566,352 | 0 | 0 |
| 55318 | Town of Vinton | (31,481) | 95,883 | 179,323 | 168,453 | 0 | 0 |
| 55319 | City of Emporia | 289,541 | 369,518 | 274,613 | 249,554 | 0 | 0 |
| 55320 | Town of Culpeper | 518,114 | 791,867 | 586,792 | 351,965 | 0 | 0 |
| 55321 | Town of Woodstock | 228,686 | 317,789 | 229,912 | 105,777 | 0 | 0 |
| 55322 | Town of Glasgow | 6,777 | 8,771 | 9,501 | 9,035 | 0 | 0 |
| 55323 | Town of Marion | 159,583 | 299,048 | 266,655 | 142,624 | 0 | 0 |
| 55324 | Town of Altavista | 72,297 | 103,960 | 110,445 | 103,741 | 0 | 0 |
| 55325 | Town of Herndon | 946,084 | 1,577,851 | 1,062,472 | 786,698 | 0 | 0 |
| 55326 | Town of Pearisburg | (8,118) | 46,360 | 38,512 | 57,892 | 0 | 0 |
| 55327 | Town of Christiansburg | 450,784 | 782,047 | 472,150 | 385,057 | 0 | 0 |
| 55328 | Town of Wakefield | 1,649 | 4,991 | 5,345 | 5,092 | 0 | 0 |
| 55329 | Town of Leesburg | 1,349,707 | 1,805,229 | 1,042,476 | 933,468 | 0 | 0 |
| 55330 | Town of Chatham | (11,957) | 20,180 | 22,394 | 21,089 | 0 | 0 |
| 55331 | Town of Bowling Green | 22,118 | 8,727 | 9,451 | 8,947 | 0 | 0 |
| 55332 | City of Manassas | 2,244,693 | 2,598,287 | 1,782,872 | 1,232,451 | 0 | 0 |
| 55333 | Town of Alberta | 129 | 2,897 | 3,106 | 2,924 | 0 | 0 |
| 55334 | Town of Boydton | (722) | 13,124 | 14,211 | 13,455 | 0 | 0 |
| 55335 | City of Salem | 1,752,167 | 1,771,781 | 1,689,507 | 1,572,088 | 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 |
| 55336 | Town of Mckenney | 17,668 | 8,098 | 3,256 | 3,036 | 0 | 0 |
| 55337 | Town of Narrows | 232,017 | 77,144 | 36,860 | 34,702 | 0 | 0 |
| 55338 | Town of Quantico | (20,812) | 6,773 | 7,346 | 6,913 | 0 | 0 |
| 55339 | Town of Halifax | 27,897 | 18,824 | 20,370 | 19,212 | 0 | 0 |
| 55340 | Town of Blacksburg | 912,791 | 1,327,385 | 745,852 | 657,430 | 0 | 0 |
| 55341 | Town of Chincoteague | 37,647 | 155,759 | 81,757 | 79,554 | 0 | 0 |
| 55342 | Town of Lawrenceville | 110,007 | 71,484 | 37,911 | 35,916 | 0 | 0 |
| 55343 | Town of Amherst | (23,331) | 30,528 | 41,188 | 39,193 | 0 | 0 |
| 55344 | Town of Stanley | 111,501 | 68,620 | 27,809 | 26,292 | 0 | 0 |
| 55345 | Town of Hillsville | 146,959 | 144,586 | 81,792 | 61,211 | 0 | 0 |
| 55346 | Town of Elkton | 96,918 | 36,535 | 38,580 | 36,230 | 0 | 0 |
| 55347 | Town of Bridgewater | 224,799 | 142,238 | 101,702 | 96,492 | 0 | 0 |
| 55348 | Town of Purcellville | 203,219 | 212,396 | 139,586 | 152,495 | 0 | 0 |
| 55349 | Town of Timberville | 86,064 | 87,665 | 71,601 | 36,179 | 0 | 0 |
| 55350 | Town of Wise | 269,328 | 284,830 | 115,300 | 108,647 | 0 | 0 |
| 55351 | Town of New Market | 170,136 | 139,461 | 47,022 | 31,754 | 0 | 0 |
| 55352 | Town of Tappahannock | 59,645 | 193,437 | 92,157 | 54,177 | 0 | 0 |
| 55353 | Town of Rocky Mount | 156,785 | 134,697 | 113,439 | 104,802 | 0 | 0 |
| 55354 | Town of Big Stone Gap | 276,665 | 209,460 | 106,235 | 98,617 | 0 | 0 |
| 55355 | Town of Luray | 363,424 | 385,055 | 152,547 | 104,279 | 0 | 0 |
| 55356 | Town of Stuart | (8,602) | (6,615) | (4,499) | (2,255) | 0 | 0 |
| 55357 | Town of Strasburg | 226,129 | 233,829 | 145,644 | 108,583 | 0 | 0 |
| 55358 | Town of Appomattox | 56,524 | 65,421 | 30,684 | 26,111 | 0 | 0 |
| 55359 | Town of Clarksville | 69,671 | 39,185 | 36,288 | 34,244 | 0 | 0 |
| 55360 | Town of Dublin | 63,899 | 58,236 | 45,807 | 42,844 | 0 | 0 |
| 55361 | Town of Middleburg | 71,234 | 50,977 | 32,000 | 30,214 | 0 | 0 |
| 55362 | Town of Edinburg | (21,470) | 12,166 | 13,129 | 12,495 | 0 | 0 |
| 55363 | Town of Chase City | 237,086 | 198,144 | 59,640 | 55,533 | 0 | 0 |
| 55364 | City of Bedford | 390,533 | 256,147 | 230,457 | 214,530 | 0 | 0 |
| 55365 | City of Poquoson | 784,810 | 842,506 | 547,809 | 307,958 | 0 | 0 |
| 55366 | Town of Ashland | 223,104 | 214,311 | 162,888 | 154,779 | 0 | 0 |
| 55367 | Town of Broadway | 7,101 | 52,500 | 76,665 | 49,324 | 0 | 0 |
| 55368 | Town of Berryville | 3,060 | 36,913 | 65,168 | 62,387 | 0 | 0 |
| 55369 | Town of Tazewell | 144,383 | 131,961 | 83,449 | 68,824 | 0 | 0 |
| 55370 | Town of Urbanna | 337 | 10,120 | 11,043 | 10,349 | 0 | 0 |
| 55371 | Town of Bluefield | 85,009 | 173,535 | 136,034 | 76,251 | 0 | 0 |
| 55372 | Town of Weber City | (11,128) | 5,577 | 7,930 | 7,421 | 0 | 0 |
| 55373 | Town of Damascus | 407 | 2,318 | 2,500 | 2,283 | 0 | 0 |
| 55374 | Town of Hurt | 15,857 | 6,567 | 7,079 | 6,718 | 0 | 0 |
| 55375 | Town of Waverly | 63,369 | 22,869 | 24,832 | 23,206 | 0 | 0 |
| 55376 | Town of Coeburn | (81,019) | (40,552) | 33,231 | 31,008 | 0 | 0 |
| 55377 | Town of Dayton | (78,870) | 25,843 | 30,988 | 29,351 | 0 | 0 |
| 55378 | Town of Courtland | 132 | 6,240 | 7,090 | 6,706 | 0 | 0 |
| 55379 | Town of Cape Charles | 15,878 | 57,995 | 37,662 | 34,428 | 0 | 0 |
| 55380 | Town of Independence | (37,181) | (28,557) | 3,493 | 14,372 | 0 | 0 |
| 55381 | Town of Warsaw | 48,828 | 47,065 | 24,294 | 22,865 | 0 | 0 |
| 55382 | Town of Grundy | 31,064 | 16,416 | 30,653 | 28,938 | 0 | 0 |
| 55383 | Town of Warrenton | 99,507 | 161,127 | 278,914 | 262,589 | 0 | 0 |
| 55384 | Town of Louisa | 14,561 | 28,759 | 30,927 | 29,330 | 0 | 0 |
| 55385 | Town of Kenbridge | 27,847 | 20,566 | 14,977 | 14,140 | 0 | 0 |
| 55386 | Town of Mt Jackson | 57,054 | 43,960 | 27,977 | 26,700 | 0 | 0 |
| 55387 | Town of Pulaski | (83,397) | 56,609 | 234,510 | 220,785 | 0 | 0 |
| 55388 | Town of Jarratt | 704 | 3,229 | 2,354 | 2,214 | 0 | 0 |
| 55389 | Town of Pembroke | 18,012 | 17,695 | 9,911 | 9,410 | 0 | 0 |
| 55390 | Town of Parksley | 7,670 | 13,726 | 7,671 | 7,194 | 0 | 0 |
| 55391 | Town of Onancock | 22,563 | 20,501 | 22,174 | 21,192 | 0 | 0 |
| 55392 | Town of Victoria | 17,749 | 18,585 | 20,610 | 19,478 | 0 | 0 |
| 55393 | Town of Shenandoah | 124,127 | 91,314 | 24,097 | 22,994 | 0 | 0 |
| 55394 | Town of Gate City | 38,269 | 17,947 | 19,469 | 18,393 | 0 | 0 |
| 55395 | Town of Round Hill | (6,347) | 39,754 | 21,713 | 20,638 | 0 | 0 |
| 55396 | Town of Kilmarnock | (14,144) | 18,855 | 32,232 | 31,768 | 0 | 0 |
| 55397 | Town of Orange | 185,022 | 94,067 | 82,020 | 78,415 | 0 | 0 |
| 55398 | Town of Saltville | 19,041 | 19,280 | 20,985 | 19,742 | 0 | 0 |
| 55399 | Town of Blackstone | 124,389 | 85,502 | 90,698 | 85,551 | 0 | 0 |
| 55400 | Bedford Recreation Commission | (1,289) | 0 | 0 | 0 | 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 |
| 55401 | Southeastern Virginia Public Service Authority | 235,876 | 478,210 | 522,760 | 488,031 | 0 | 0 |
| 55402 | Pittsylvania Co Service Authority | 4,320 | 14,943 | 31,804 | 44,560 | 21,806 | 0 |
| 55403 | Rappahannock Area Youth Services & Group Home Commission | (2,303) | 7,355 | 10,011 | 9,514 | 0 | 0 |
| 55404 | Appomattox Regional Library | 60,255 | 36,484 | 29,815 | 28,061 | 0 | 0 |
| 55405 | Staunton Redevelopment & Housing Authority | 9,463 | 16,855 | 17,515 | 16,597 | 0 | 0 |
| 55406 | Hampton Newport News Community Services Board | 1,080,626 | 1,093,301 | 798,886 | 758,902 | 0 | 0 |
| 55408 | C P Jones Memorial Library | 12,167 | 3,698 | 4,060 | 3,806 | 0 | 0 |
| 55409 | Southside Regional Juvenile Group Home | 331 | 8,602 | 9,356 | 8,781 | 0 | 0 |
| 55411 | Hampton Roads Sanitation District | 871,211 | 3,570,148 | 2,984,185 | 1,952,903 | 0 | 0 |
| 55412 | Peninsula Airport Commission | 109,268 | 93,507 | 80,487 | 75,976 | 0 | 0 |
| 55413 | Richmond Redevelopment & Housing Authority | (235,768) | 560,591 | 613,960 | 569,558 | 0 | 0 |
| 55415 | Chesapeake Redevelopment & Housing Authority | 72,143 | 115,294 | 113,664 | 106,499 | 0 | 0 |
| 55416 | Alexandria Renew Enterprise | (147,777) | 183,465 | 463,064 | 432,681 | 0 | 0 |
| 55417 | Norfolk Airport Authority | 1,129,504 | 554,843 | 481,479 | 453,641 | 0 | 0 |
| 55418 | Charlottesville Redevelopment/Housing Authority | (9,643) | 34,634 | 37,896 | 35,492 | 0 | 0 |
| 55419 | Hampton Redevelopment & Housing Authority | 146,268 | 152,303 | 156,651 | 146,814 | 0 | 0 |
| 55420 | Loudoun County Sanitation Authority | 529,335 | 1,012,754 | 1,072,835 | 614,007 | (36,293) | 0 |
| 55421 | Danville Redevelopment & Housing Authority | 73,411 | 133,293 | 76,156 | 71,067 | 0 | 0 |
| 55422 | Blacksburg-Christiansburg-VPI Water Authority | 37,951 | 57,571 | 69,779 | 90,042 | 13,070 | 7,318 |
| 55423 | Northern Virginia Juvenile Detention Home | (96,250) | 151,200 | 164,771 | 154,240 | 0 | 0 |
| 55424 | Hopewell Redevelopment & Housing Authority | 51,130 | 46,546 | 51,010 | 47,444 | 0 | 0 |
| 55425 | Colonial Behavioral Health | 215,527 | 263,461 | 309,448 | 293,360 | 0 | 0 |
| 55426 | Blacksburg-VPI Sanitation Authority | (69,153) | 15,865 | 77,159 | 73,426 | 0 | 0 |
| 55427 | Potomac River Fisheries Commission | 28,022 | 19,403 | 15,164 | 14,099 | 0 | 0 |
| 55428 | Chesapeake Bay Bridge Tunnel | 875,412 | 857,824 | 463,148 | 347,979 | 0 | 0 |
| 55429 | Alexandria Redevelopment & Housing Authority | 234,912 | 289,747 | 177,550 | 150,394 | 0 | 0 |
| 55430 | Albemarle County Service Authority | 361,603 | 462,812 | 313,733 | 149,537 | 0 | 0 |
| 55431 | Franklin Redevelopment & Housing Authority | (17,462) | (4,127) | 12,923 | 12,107 | 0 | 0 |
| 55432 | Bristol Redevelopment & Housing Authority | 42,778 | 56,932 | 32,927 | 30,859 | 0 | 0 |
| 55433 | Norfolk Redevelopment & Housing Authority | 480,370 | 783,695 | 876,863 | 813,335 | 0 | 0 |
| 55435 | Richmond Metropolitan Authority | 29,598 | 157,390 | 199,657 | 188,009 | 0 | 0 |
| 55436 | Riverside Regional Jail | 680,421 | 828,592 | 544,820 | 530,826 | 0 | 0 |
| 55437 | Peninsula Ports Authority | 880 | 15,266 | 16,625 | 15,656 | 0 | 0 |
| 55439 | Rappahannock Rapidan Planning District Comm. | 10,677 | 10,547 | 15,346 | 14,579 | 0 | 0 |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 58,332 | 92,941 | 58,376 | 54,815 | 0 | 0 |
| 55442 | Southside Regional Library Board | (185) | 12,973 | 14,237 | 13,218 | 0 | 0 |
| 55443 | Bedford Public Library | 76,805 | 45,229 | 29,924 | 28,136 | 0 | 0 |
| 55444 | Eastern Shore Economic Development Commission | 532 | 4,362 | 4,720 | 4,501 | 0 | 0 |
| 55445 | Chesterfield County Health Center Commission | (38,881) | 182,536 | 197,806 | 186,104 | 0 | 0 |
| 55446 | Washington County Service Authority | (144,042) | 156,495 | 145,809 | 112,470 | 0 | 0 |
| 55447 | Rappahannock Area Community Services Board | 944,907 | 666,801 | 451,129 | 428,684 | 0 | 0 |
| 55449 | Hampton Roads Planning District Commission | 318,108 | 238,491 | 154,791 | 144,443 | 0 | 0 |
| 55450 | Meherrin Regional Library | 5,684 | 17,480 | 18,809 | 17,866 | 0 | 0 |
| 55451 | New River Valley Planning District Commission | 88,616 | 63,096 | 27,324 | 25,937 | 0 | 0 |
| 55452 | Northern Virginia Health Care Center | (87,614) | 119,893 | 279,377 | 264,512 | 0 | 0 |
| 55453 | Rockbridge Area Community Services Board | 132,368 | 132,575 | 155,552 | 146,526 | 0 | 0 |
| 55454 | Greensville-Emporia Social Services | (64,311) | 18,838 | 60,332 | 56,175 | 0 | 0 |
| 55455 | James City County Service Authority | 195,007 | 179,664 | 169,320 | 170,840 | 0 | 0 |
| 55456 | Accomack/Northampton Planning District | 120,480 | 83,361 | 41,426 | 38,950 | 0 | 0 |
| 55457 | Harrisonburg/Rockingham Regional Sewage Auth | 34,656 | 97,711 | 86,332 | 67,513 | 0 | 0 |
| 55458 | Wytheville Redevelopment & Housing Authority | (7,756) | 6,673 | 20,337 | 19,317 | 0 | 0 |
| 55459 | Waynesboro Redevelopment & Housing Authority | 21,997 | 41,813 | 44,118 | 41,626 | 0 | 0 |
| 55460 | Region Ten Community Services Board | 571,182 | 630,090 | 593,419 | 561,399 | 0 | 0 |
| 55462 | Lenowisco Planning District Commission | 399 | 36,083 | 39,472 | 36,691 | 0 | 0 |
| 55465 | Rivanna Water & Sewer Authority | 226,407 | 174,881 | 209,961 | 198,053 | 0 | 0 |
| 55466 | Appomattox River Water Authority | (104,403) | (6,769) | 37,020 | 59,681 | 0 | 0 |
| 55467 | Campbell County Utility Service Authority | 63,087 | 135,563 | 120,150 | 61,193 | 0 | 0 |
| 55469 | Eastern Shore Community Services Board | 139,778 | 167,929 | 189,347 | 178,011 | 0 | 0 |
| 55470 | Anchor Commission | 15,271 | 32,142 | 35,057 | 32,904 | 0 | 0 |
| 55471 | Central Virginia Community Services Board | (98,249) | 363,290 | 643,335 | 610,468 | 0 | 0 |
| 55472 | District 19 Community Services Board | 642,422 | 434,735 | 382,316 | 360,843 | 0 | 0 |
| 55473 | Hampton Road Transit | 79,430 | 363,726 | 436,707 | 437,479 | 0 | 0 |
| 55474 | Upper Occoquan Sewage Authority | 640,602 | 970,721 | 645,676 | 561,857 | 0 | 0 |
| 55475 | New River Valley Juvenile Detention Home | 42,305 | 34,585 | 35,891 | 33,719 | 0 | 0 |
| 55476 | Rockbridge Regional Library | 43,178 | 25,521 | 21,215 | 20,010 | 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 |
| 55477 | Frederick County Sanitation Authority | (16,861) | 149,184 | 213,289 | 138,857 | 1,353 | 0 |
| 55478 | Western Tidewater Community Services Board | 218,164 | 574,155 | 377,710 | 394,646 | 0 | 0 |
| 55479 | Cumberland Mountain Community Services Board | 584,795 | 955,553 | 815,898 | 406,601 | 0 | 0 |
| 55480 | Fredericksburg-Stafford Park Authority | 2,036 | 18,201 | 19,705 | 18,755 | 0 | 0 |
| 55482 | Middle Peninsula/Northern Neck Comm Svcs Bd | (30,973) | 242,642 | 401,478 | 381,651 | 0 | 0 |
| 55483 | Rockbridge County Public Service Authority | 27,598 | 42,631 | 28,026 | 17,048 | 0 | 0 |
| 55484 | Danville-Pittsylvania Community Services Board | 53,146 | 324,791 | 281,021 | 307,416 | 0 | 0 |
| 55485 | Crater Juvenile Detention Home Commission | 10,037 | 51,715 | 58,636 | 54,915 | 0 | 0 |
| 55486 | Hampton Roads Workforce Council | (7,410) | 78,069 | 84,640 | 80,009 | 0 | 0 |
| 55487 | Capital Regional Airport Commission | 572,064 | 408,317 | 369,423 | 350,273 | 0 | 0 |
| 55488 | Northwestern Community Services Board | 197,177 | 181,774 | 251,182 | 237,310 | 0 | 0 |
| 55489 | Harrisonburg/Rockingham Community Services Bd | 254,378 | 299,917 | 224,302 | 213,430 | 0 | 0 |
| 55490 | Upper Valley Regional Park Authority | (237) | (199) | (160) | (100) | 0 | 0 |
| 55491 | Middle Peninsula Regional Security Center | 218,041 | 177,466 | 126,395 | 120,779 | 0 | 0 |
| 55492 | Northern Neck Planning District Commission | (6,340) | 15,685 | 17,011 | 16,054 | 0 | 0 |
| 55493 | Planning District 1 Behavioral Health Services Board | 936 | 16,913 | 18,427 | 17,330 | 0 | 0 |
| 55494 | Rockbridge Area Social Services Board | 50,986 | 54,810 | 50,260 | 46,806 | 0 | 0 |
| 55495 | Dinwiddie County Water Authority | 39,280 | 30,972 | 25,247 | 24,036 | 0 | 0 |
| 55496 | Rappahannock/Rapidan Community Services Board | 86,624 | 316,202 | 405,564 | 382,264 | 0 | 0 |
| 55497 | Virginia Education Loan Authority | (165,494) | 0 | 0 | 0 | 0 | 0 |
| 55498 | Valley Community Services Board | 422,116 | 379,413 | 334,789 | 315,861 | 0 | 0 |
| 55499 | Eastern Shore Public Library | 12,573 | 17,726 | 11,573 | 10,731 | 0 | 0 |
| 55500 | Alexandria City School Board | (274,054) | 271,368 | 498,143 | 464,476 | 0 | 0 |
| 55501 | Albemarle County Schools | 292,756 | 326,299 | 314,759 | 295,163 | 0 | 0 |
| 55502 | Alleghany County School Board | 52,803 | 112,282 | 110,468 | 102,973 | 0 | 0 |
| 55503 | Charlottesville Public Schools | (93,636) | 68,821 | 113,503 | 105,472 | 0 | 0 |
| 55504 | Amherst County School Board | 127,125 | 101,800 | 101,616 | 96,100 | 0 | 0 |
| 55505 | Appomattox County School Board | (9,679) | 14,856 | 34,884 | 32,818 | 0 | 0 |
| 55506 | Arlington County Schools | 754,933 | 1,002,895 | 516,820 | 484,238 | 0 | 0 |
| 55507 | Augusta County School Board | 249,599 | 189,302 | 125,113 | 116,508 | 0 | 0 |
| 55508 | Bath County School Board | 31,558 | 40,294 | 42,688 | 39,433 | 0 | 0 |
| 55509 | Bedford County School Board | 104,805 | 217,415 | 250,495 | 235,604 | 0 | 0 |
| 55510 | Bland County School Board | 1,249 | 17,824 | 19,295 | 18,066 | 0 | 0 |
| 55511 | Botetourt County School Board | 207,652 | 109,407 | 119,276 | 111,741 | 0 | 0 |
| 55512 | Norfolk Public Schools | 277,775 | 774,512 | 869,870 | 815,419 | 0 | 0 |
| 55513 | Petersburg Public Schools | (74,627) | 111,738 | 133,920 | 124,956 | 0 | 0 |
| 55514 | Buckingham County School Board | 42,119 | 46,409 | 38,854 | 36,716 | 0 | 0 |
| 55515 | Radford City School Board | 23,112 | 19,670 | 19,322 | 17,920 | 0 | 0 |
| 55516 | Caroline County School Board | 35,049 | 46,100 | 55,601 | 51,994 | 0 | 0 |
| 55517 | Carroll County School Board | (57,384) | 77,193 | 107,785 | 100,799 | 0 | 0 |
| 55518 | Charles City County School Board | 4,307 | 17,989 | 19,628 | 18,331 | 0 | 0 |
| 55519 | Charlotte County School Board | (646) | 34,227 | 37,426 | 34,864 | 0 | 0 |
| 55520 | Chesterfield County School Board | 74,694 | 942,318 | 1,029,818 | 959,023 | 0 | 0 |
| 55521 | Clarke County School Board | 8,012 | 34,575 | 37,658 | 35,222 | 0 | 0 |
| 55522 | Winchester Public Schools | 87,258 | 45,937 | 85,809 | 80,901 | 0 | 0 |
| 55523 | Culpeper County School Board | 4,230 | 67,960 | 153,068 | 145,173 | 0 | 0 |
| 55524 | Cumberland County School Board | (26,079) | 20,138 | 35,157 | 33,197 | 0 | 0 |
| 55525 | Dickenson County School Board | 92,605 | 52,339 | 57,103 | 52,865 | 0 | 0 |
| 55526 | Dinwiddie County Public Schools | 8,137 | 73,471 | 80,792 | 75,028 | 0 | 0 |
| 55528 | Essex County School Board | (16,963) | 40,398 | 44,126 | 41,084 | 0 | 0 |
| 55530 | Covington School Board | 24,360 | 22,631 | 24,689 | 23,136 | 0 | 0 |
| 55531 | Floyd County School Board | 23,710 | 59,134 | 64,340 | 60,105 | 0 | 0 |
| 55532 | Fluvanna County Public Schools | 102,738 | 100,152 | 74,878 | 70,876 | 0 | 0 |
| 55533 | Chesapeake Public Schools | 1,771,481 | 1,483,460 | 945,537 | 886,455 | 0 | 0 |
| 55534 | Virginia Beach City School Board | 2,908,949 | 2,434,831 | 2,225,671 | 2,086,758 | 0 | 0 |
| 55535 | Giles County Schools | 37,637 | 42,927 | 46,926 | 43,710 | 0 | 0 |
| 55536 | Gloucester County School Board | 329,358 | 308,925 | 196,056 | 183,985 | 0 | 0 |
| 55537 | Goochland County School Board | 3,789 | 40,992 | 44,605 | 41,985 | 0 | 0 |
| 55538 | Grayson County School Board | 57,431 | 52,957 | 57,945 | 54,124 | 0 | 0 |
| 55539 | Greene County Schools | 117,910 | 89,228 | 93,075 | 87,044 | 0 | 0 |
| 55540 | Greensville County School Board | 96,352 | 53,913 | 58,913 | 55,005 | 0 | 0 |
| 55541 | Halifax County School Board | (21,805) | 120,589 | 131,718 | 121,551 | 0 | 0 |
| 55542 | Hanover County School Board | (189,808) | 234,442 | 287,514 | 270,599 | 0 | 0 |
| 55543 | Henrico County Schools | (3,212) | 48,547 | 52,743 | 47,734 | 0 | 0 |
| 55544 | Henry County Public Schools | 137,180 | 165,824 | 180,487 | 167,653 | 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 |
| 55545 | Highland County Public Schools | (11,304) | 8,768 | 9,489 | 8,976 | 0 | 0 |
| 55546 | Isle of Wight County Schools | 101,265 | 58,956 | 63,810 | 60,354 | 0 | 0 |
| 55548 | King George County School Board | 133,457 | 89,441 | 84,002 | 79,962 | 0 | 0 |
| 55549 | King & Queen County School Board | 6,542 | 36,872 | 33,950 | 31,941 | 0 | 0 |
| 55550 | King William County Schools | 5,877 | 55,897 | 36,704 | 36,526 | 0 | 0 |
| 55551 | Lancaster County School Board | 29,553 | 33,468 | 34,685 | 33,047 | 0 | 0 |
| 55552 | Lee County School Board | 128,170 | 78,601 | 84,880 | 78,569 | 0 | 0 |
| 55553 | Loudoun County School Board | 4,236,610 | 5,065,635 | 2,376,005 | 1,553,225 | 0 | 0 |
| 55554 | Louisa County Public Schools | (25,188) | 135,735 | 160,364 | 151,631 | 0 | 0 |
| 55555 | Lunenburg County School Board | 21,163 | 18,876 | 29,563 | 27,752 | 0 | 0 |
| 55556 | Madison County School Board | 39,340 | 47,259 | 43,002 | 40,434 | 0 | 0 |
| 55557 | Mathews County School Board | (13,684) | 31,965 | 35,126 | 33,093 | 0 | 0 |
| 55558 | Mecklenburg County Schools | 50,135 | 50,671 | 55,347 | 51,286 | 0 | 0 |
| 55559 | Middlesex County School Board | (15,960) | 24,605 | 26,846 | 25,133 | 0 | 0 |
| 55560 | Montgomery County School Board | (68,887) | 204,546 | 223,203 | 209,211 | 0 | 0 |
| 55562 | Nelson County Public Schools | 6,656 | 60,022 | 75,430 | 71,221 | 0 | 0 |
| 55563 | New Kent County Schools | 38,405 | 52,128 | 54,716 | 51,608 | 0 | 0 |
| 55565 | Northampton County Schools | (24,118) | 24,923 | 38,398 | 36,060 | 0 | 0 |
| 55566 | Northumberland Co School Board | 24,693 | 36,159 | 38,853 | 36,211 | 0 | 0 |
| 55567 | Nottoway County School Board | 44,677 | 69,847 | 63,720 | 59,788 | 0 | 0 |
| 55568 | Orange County Public Schools | 58,063 | 106,770 | 110,059 | 103,623 | 0 | 0 |
| 55569 | Page County Public Schools | 11,379 | 60,114 | 80,371 | 75,069 | 0 | 0 |
| 55570 | Patrick County Public Schools | (13,015) | 52,975 | 74,899 | 70,183 | 0 | 0 |
| 55571 | Pittsylvania County School Board | (63,582) | 127,139 | 142,577 | 133,383 | 0 | 0 |
| 55572 | Powhatan County School Board | 42,404 | 82,675 | 91,193 | 84,745 | 0 | 0 |
| 55573 | Prince Edward County Schools | (16,972) | 37,965 | 41,327 | 38,641 | 0 | 0 |
| 55574 | Prince George County School Board | 20,201 | 153,624 | 178,907 | 167,341 | 0 | 0 |
| 55576 | Prince William County Schools | 1,724,490 | 2,748,741 | 2,048,526 | 2,014,817 | 0 | 0 |
| 55577 | Pulaski County School Board | (101,517) | 56,083 | 113,543 | 106,479 | 0 | 0 |
| 55578 | Rappahannock County Schools | (44,534) | 5,987 | 26,906 | 25,171 | 0 | 0 |
| 55579 | Richmond County Public Schools | 119 | 7,812 | 8,546 | 7,987 | 0 | 0 |
| 55580 | Roanoke County School Board | (5,539) | 312,371 | 342,091 | 317,539 | 0 | 0 |
| 55581 | Rockbridge County Schools | (10,358) | 71,169 | 77,705 | 72,287 | 0 | 0 |
| 55582 | Rockingham County School Board | 229,144 | 272,825 | 365,313 | 344,436 | 0 | 0 |
| 55583 | Russell County School Board | 326,589 | 189,309 | 123,752 | 113,609 | 0 | 0 |
| 55584 | Scott County Schools | (78,193) | 24,890 | 75,404 | 92,119 | 0 | 0 |
| 55585 | Shenandoah County School Board | 217,303 | 155,741 | 142,253 | 133,563 | 0 | 0 |
| 55586 | Smyth County School Board | 33,847 | 136,089 | 122,842 | 114,760 | 0 | 0 |
| 55587 | Southampton County School Board | (32,552) | 48,521 | 52,977 | 49,146 | 0 | 0 |
| 55588 | Spotsylvania County School Board | 449,332 | 463,216 | 319,194 | 301,494 | 0 | 0 |
| 55589 | Stafford County Schools | 609,444 | 693,784 | 305,925 | 288,014 | 0 | 0 |
| 55590 | Surry County Public Schools | 63,271 | 50,754 | 55,206 | 50,970 | 0 | 0 |
| 55591 | Sussex County School Board | (27,985) | 23,876 | 40,352 | 38,012 | 0 | 0 |
| 55592 | Tazewell County Schools | (23,751) | 167,629 | 214,597 | 199,665 | 0 | 0 |
| 55593 | Warren County School Board | 6,329 | 93,008 | 101,821 | 95,185 | 0 | 0 |
| 55595 | Washington County School Board | (91,115) | 113,366 | 134,372 | 125,216 | 0 | 0 |
| 55596 | Westmoreland County School Board | 12,712 | 37,691 | 41,102 | 38,315 | 0 | 0 |
| 55597 | Wise County Schools | 6,360 | 84,233 | 92,060 | 85,592 | 0 | 0 |
| 55598 | Wythe County School Board | (69,293) | 56,308 | 61,155 | 57,050 | 0 | 0 |
| 55599 | York County School Board | 219,122 | 254,949 | 257,310 | 242,833 | 0 | 0 |
| 55600 | Accomack County School Board | 102,625 | 128,897 | 138,322 | 129,786 | 0 | 0 |
| 55601 | Bristol Virginia School System | 49,950 | 25,182 | 24,426 | 22,638 | 0 | 0 |
| 55602 | Buena Vista City Public Schools | 22,861 | 16,454 | 18,046 | 16,738 | 0 | 0 |
| 55603 | Amelia County Public Schools | (6,245) | 37,777 | 40,836 | 38,247 | 0 | 0 |
| 55605 | Danville School Board | 19,071 | 25,863 | 88,287 | 82,595 | 0 | 0 |
| 55606 | Franklin City Public Schools | (95,423) | (56,737) | 20,596 | 18,904 | 0 | 0 |
| 55607 | Lexington City Public Schools | (154) | 4,624 | 5,085 | 4,705 | 0 | 0 |
| 55608 | Harrisonburg City School Board | 95,296 | 99,390 | 86,722 | 81,749 | 0 | 0 |
| 55609 | Hopewell Public Schools | 121,957 | 30,963 | 72,830 | 68,162 | 0 | 0 |
| 55610 | Lynchburg School Board | 229,977 | 217,930 | 162,149 | 152,265 | 0 | 0 |
| 55611 | Fauquier County School Board | 366,821 | 337,754 | 286,195 | 270,164 | 0 | 0 |
| 55612 | Brunswick County Public Schools | (22,375) | 40,329 | 57,428 | 53,700 | 0 | 0 |
| 55613 | P D Pruden Vocational-Technical Center | (541) | 1,400 | 1,582 | 0 | 0 | 0 |
| 55614 | Portsmouth School Board | 115,396 | 251,624 | 328,884 | 306,772 | 0 | 0 |
| 55615 | Campbell County School Board | (71,122) | 105,925 | 138,854 | 129,367 | 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 |
| 55616 | Richmond City Schools | 669,037 | 643,153 | 559,348 | 524,145 | 0 | 0 |
| 55617 | Roanoke City Schools | 78,334 | 54,696 | 41,932 | 40,646 | 0 | 0 |
| 55619 | Staunton City School Board | 26,926 | 47,392 | 42,740 | 39,640 | 0 | 0 |
| 55620 | Suffolk City School Board | 345,785 | 323,664 | 288,997 | 274,689 | 0 | 0 |
| 55622 | Craig County School Board | 57,389 | 38,368 | 19,158 | 18,061 | 0 | 0 |
| 55623 | Martinsville City School Board | (1,664) | 23,989 | 26,355 | 24,235 | 0 | 0 |
| 55624 | Appomattox Regional Governor's School | 3,290 | 2,724 | 2,712 | 2,444 | 0 | 0 |
| 55625 | Colonial Heights City Schools | (21,867) | 36,064 | 52,498 | 49,222 | 0 | 0 |
| 55632 | City of Manassas School Board | 68,753 | 176,215 | 182,724 | 172,191 | 0 | 0 |
| 55633 | Franklin County Schools | 169,555 | 98,720 | 220,056 | 206,849 | 0 | 0 |
| 55634 | Frederick County School Board | 281,793 | 248,504 | 277,946 | 263,281 | 0 | 0 |
| 55635 | City of Salem Schools | (93,564) | 53,283 | 58,200 | 54,540 | 0 | 0 |
| 55636 | Manassas Park City Schools | 29,851 | 36,319 | 43,066 | 41,256 | 0 | 0 |
| 55637 | Newport News Public Schools | 141,494 | 128,870 | 63,851 | 63,464 | 0 | 0 |
| 55638 | Town of West Point Public Schools | 397 | 397 | 397 | 395 | 0 | 0 |
| 55708 | Waynesboro City Schools | 52,966 | 37,657 | 40,966 | 38,478 | 0 | 0 |
| 55710 | Valley Vocational-Technical Center | 1,436 | 3,751 | 3,649 | 3,437 | 0 | 0 |
| 55711 | New Horizons Technical Center | 2,511 | 7,941 | 8,504 | 7,945 | 0 | 0 |
| 55713 | Galax City Schools | (88,337) | (12,356) | 22,500 | 21,057 | 0 | 0 |
| 55714 | Norton City Schools | (21,401) | 19,653 | 21,491 | 20,061 | 0 | 0 |
| 55802 | Williamsburg-James City County Schools | 63,142 | 224,783 | 219,938 | 207,456 | 0 | 0 |
| 55803 | Poquoson City School Board | 31,385 | 23,809 | 21,964 | 20,501 | 0 | 0 |
| 55806 | Fredericksburg City Public Schools | 27,149 | 64,738 | 47,582 | 52,275 | 0 | 0 |
| 55807 | Hampton City Schools | 25,590 | 250,742 | 272,716 | 252,984 | 0 | 0 |
| 55813 | Buchanan County School Board | 103,971 | 101,957 | 110,364 | 101,170 | 0 | 0 |
| 55814 | Jackson River Vocational Technical Center | 448 | 3,055 | 3,356 | 3,096 | 0 | 0 |
| 55815 | Northern Neck Regional Vocational Center | (2,688) | 1,978 | 1,638 | 1,542 | 0 | 0 |
| 55857 | Peanut Soil and Water Conservation District | 231 | 231 | 231 | 232 | 0 | 0 |
| 55858 | Peumansend Creek Regional Jail Authority | 7,545 | 7,545 | 7,545 | 7,049 | 198 | 375 |
| 55859 | Williamsburg Area Transit Authority | 20,929 | 20,929 | 20,928 | 12,653 | 0 | 0 |
| 55860 | Middle Peninsula Juvenile Detention Commission | 41,910 | 41,910 | 41,908 | 24,647 | 0 | 0 |
| 55861 | Breaks Interstate Commission | 35,286 | 35,286 | 35,287 | 34,932 | 30,136 | 23,509 |
| 55862 | Crater Criminal Justice Training Academy | 927 | 871 | 818 | 871 | 471 | 14 |
| 55863 | Central Shenandoah Criminal Justice Training Academy | 2,288 | 2,252 | 2,170 | 2,301 | 619 | 538 |
| 55864 | New River Valley Emergency Communications Regional Authority | 13,202 | 14,350 | 14,374 | 18,671 | 0 | 0 |
| 55865 | Maury Service Authority | 23,141 | 23,766 | 23,618 | 9,285 | 1,593 | 0 |
| 55866 | Hampton Roads Transportation Accountability Commission | 4,300 | 4,789 | 4,747 | 3,211 | (1,810) | (1,721) |
| 55867 | Pamunkey Regional Library | 58,350 | 74,205 | 51,068 | 47,735 | 0 | 0 |
| 55868 | Northern Virginia Transportation Authority | 38,181 | 40,689 | 27,120 | 10,425 | 639 | 0 |
| 55869 | RSW Regional Jail Authority | 21,164 | 46,256 | 114,611 | 46,329 | 0 | 0 |
| 55870 | Bedford Regional Water Authority | 127,187 | 146,996 | 139,059 | 64,559 | 0 | 0 |
| 55871 | Portsmouth Redevelopment And Housing Authority | (28,259) | 143,961 | 33,735 | 20,555 | 0 | 0 |
| 55872 | Southwest Regn Recreation Auth | (4,437) | (3,323) | (1,058) | 961 | (126) | 0 |
| 55873 | Roanoke Redevelopment and Housing Authority | 53,280 | 64,328 | 33,844 | 32,974 | 0 | 0 |
| 55874 | Meherrin River Regional Jail Authority | (169,494) | 47,310 | 78,403 | 78,304 | 0 | 0 |
| 55875 | Woodway Water Authority | (9,522) | (6,880) | (3,207) | (3,157) | (4,456) | (5,232) |
| 55876 | Bristol Virginia Utilities Authority | (463,479) | (380,608) | (78,564) | 164,702 | 25,803 | 0 |
| 55877 | Washington Metro Area Transit Commission | (11,126) | (4,990) | 7,491 | 17,743 | 6,153 | 0 |
| 55878 | Mt Rogers Community Services Board | (113,632) | 324,320 | 481,845 | 603,094 | (14,064) | 0 |
| 55879 | Lonesome Pine Soil & Water Conservation District | 1,861 | 2,211 | 2,242 | 2,239 | 1,675 | 6,645 |
| 55880 | Big Sandy Soil & Water & Conservation District | 193 | 836 | 891 | 886 | (119) | (373) |
| 55881 | Virginia's Region 2000 Local Government Council | (12,138) | 38,963 | 46,626 | 37,201 | 0 | 0 |
| 55882 | Middle Peninsula Planning District Commission | 14,238 | 8,272 | 8,441 | 8,054 | 0 | 0 |
| 55883 | Western Virginia Regional Jail Authority | (255,805) | 26,655 | 189,974 | 162,406 | 0 | 0 |
| 55884 | Halifax Service Authority | 116,747 | 151,946 | 98,334 | 27,113 | 0 | 0 |
| 55885 | Fort Monroe Area Development Authority | (35) | 0 | 0 | 0 | 0 | 0 |
| 55886 | Russell County Public Service Authority | 6,066 | 7,718 | 1,276 | 5,246 | 1,420 | (2,556) |
| 55887 | Piedmont Community Services Board | 56,927 | 280,494 | 249,479 | 164,850 | 0 | 0 |
| 55888 | Blue Ridge Behavioral Healthcare | (38,342) | 208,350 | 266,788 | 255,056 | 0 | 0 |
| 55889 | Skyline Soil & Water Conservation District | 18,535 | 7,836 | 4,597 | 4,452 | 0 | 0 |
| 55890 | Middle River Regional Jail Authority | (271,523) | (49,149) | 67,516 | 152,730 | 0 | 0 |
| 55891 | Tidewater Soil & Water Conservation District | 7,550 | 3,475 | 1,700 | 1,667 | 0 | 0 |
| 55892 | Big Stone Gap Redevelopment And Housing Authority | 33,301 | 38,270 | 29,729 | 9,187 | 217 | 0 |
| 55893 | Eastern Shore Soil & Water Conservation District | (4,747) | (4,887) | 951 | 4,166 | 0 | 0 |
| 55894 | Town of Boykins | (1,529) | 91 | 1,473 | 1,412 | 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 |
| 55895 | Town of Gordonsville | 38,164 | 34,316 | 18,801 | 15,276 | 0 | 0 |
| 55896 | Virginia Resources Authority | 72,818 | 117,999 | 46,985 | 28,554 | 0 | 0 |
| 55897 | Prince William County Service Authority | 747,713 | 1,161,094 | 1,084,573 | 516,463 | 0 | 0 |
| 55898 | Western Virginia Water Authority | 84,100 | 346,962 | 260,069 | 167,025 | 0 | 0 |
| 55899 | Shenandoah Valley Regional Airport Commission | 17,776 | 32,114 | 33,307 | 33,304 | 20,186 | 24,029 |
| 55900 | Alleghany Highlands Community Services Board | 134,524 | 84,741 | 94,272 | 88,632 | 0 | 0 |
| 55901 | Brunswick Industrial Development Authority | 11,781 | 8,965 | 4,422 | 4,146 | 0 | 0 |
| 55902 | Northern Neck/Essex County Group Home Comm | (219) | 8,358 | 9,187 | 8,533 | 0 | 0 |
| 55903 | State Education Assistance Authority | (107,235) | 0 | 0 | 0 | 0 | 0 |
| 55904 | Appalachian Juvenile Commission | 65,754 | 118,679 | 93,852 | 61,295 | 0 | 0 |
| 55905 | Goochland/Powhatan Community Services Board | 132,478 | 110,329 | 97,108 | 90,464 | 0 | 0 |
| 55906 | Suffolk Redevelopment & Housing Authority | 15,143 | 47,544 | 51,632 | 48,821 | 0 | 0 |
| 55907 | Virginia Small Business Financing Authority | (7,294) | 0 | 0 | 0 | 0 | 0 |
| 55908 | Lee County Redevelopment & Housing Authority | 352 | 9,944 | 16,800 | 15,863 | 0 | 0 |
| 55909 | Henry County Public Service Authority | 245,426 | 252,918 | 148,387 | 116,384 | 0 | 0 |
| 55910 | Southside Planning District Commission | 19,659 | 25,906 | 28,571 | 27,188 | 0 | 0 |
| 55911 | Economic Development Authority - Henrico Co | 39,407 | 64,051 | 26,407 | 23,855 | 0 | 0 |
| 55912 | Augusta County Service Authority | 186,711 | 376,195 | 359,225 | 230,829 | 0 | 0 |
| 55914 | Rappahannock Juvenile Center | 213,797 | 167,448 | 112,753 | 95,622 | 0 | 0 |
| 55915 | Cumberland Plateau Regional Housing Authority | (47,558) | 29,154 | 43,104 | 30,179 | 0 | 0 |
| 55918 | Amherst County Service Authority | 81,818 | 97,299 | 58,705 | 52,373 | 0 | 0 |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 71,031 | 25,292 | 34,989 | 33,159 | 0 | 0 |
| 55920 | Rappahannock Regional Jail | 493,882 | 425,746 | 463,142 | 443,085 | 0 | 0 |
| 55921 | Thomas Jefferson Planning District Commission | (17,679) | 19,286 | 20,910 | 19,838 | 0 | 0 |
| 55922 | Piedmont Regional Jail | 500,701 | 146,232 | 151,369 | 144,116 | 0 | 0 |
| 55923 | Nelson County Service Authority | (5,456) | 24,279 | 42,260 | 36,645 | 0 | 0 |
| 55924 | Coeburn-Norton-Wise Water Treatment Authority | (51,875) | (7,151) | (6,357) | 22,321 | 5,319 | (469) |
| 55925 | Fauquier County Water & Sanitation Authority | 145,848 | 240,096 | 247,994 | 120,429 | 0 | 0 |
| 55926 | Scott County Soil & Water Conservation District | 18,448 | 24,654 | 18,715 | 10,977 | 0 | 0 |
| 55927 | New River Resource Authority | 34,303 | 42,616 | 70,127 | 43,284 | 0 | 0 |
| 55928 | Scott County Water & Sewerage Authority | 6,161 | 23,716 | (16,699) | 20,698 | 0 | 0 |
| 55929 | Greensville County Water & Sewer Authority | 92,763 | 132,783 | 87,752 | 52,372 | 0 | 0 |
| 55930 | Petersburg Redevelopment & Housing Authority | 24,257 | 50,835 | 53,903 | 50,679 | 0 | 0 |
| 55931 | Central Rappahannock Regional Library | 256,343 | 565,279 | 342,708 | 178,315 | 0 | 0 |
| 55932 | Virginia Coalfield Economic Development Auth | 8,129 | 28,650 | 23,262 | 14,286 | 0 | 0 |
| 55933 | Central Virginia Regional Jail | (12,985) | 138,624 | 157,453 | 151,505 | 0 | 0 |
| 55934 | Thomas Jefferson Soil & Water Conservation Dist | 12,067 | 12,056 | 9,262 | 8,697 | 0 | 0 |
| 55936 | Commonwealth Regional Council | (20,320) | 11,378 | 12,827 | 12,105 | 0 | 0 |
| 55937 | Wythe-Grayson Regional Library | 20,859 | 16,159 | 13,478 | 12,816 | 0 | 0 |
| 55938 | Colonial Soil & Water Conservation District | 12,263 | 11,957 | 6,894 | 6,475 | 0 | 0 |
| 55939 | Rivanna Solid Waste Authority | 80,581 | 23,672 | 25,871 | 24,137 | 0 | 0 |
| 55940 | Monacan Soil & Water Conservation District | 38,549 | 18,870 | 6,706 | 6,427 | 0 | 0 |
| 55941 | Robert E Lee Soil & Water Conservation District | (24,241) | (2,936) | 4,833 | 4,632 | 0 | 0 |
| 55942 | Tri-County/City Soil & Water Conservation Dist | (5,639) | 5,293 | 5,740 | 5,417 | 0 | 0 |
| 55944 | Central Virginia Waste Management Authority | 86,468 | 41,131 | 19,294 | 18,326 | 0 | 0 |
| 55945 | Lonesome Pine Regional Library | 137,366 | 47,895 | 51,673 | 48,701 | 0 | 0 |
| 55946 | Virginia Peninsulas Public Service Authority | 128,662 | 78,757 | 57,084 | 54,385 | 0 | 0 |
| 55947 | Tidewater Youth Services Commission | 44,133 | 108,690 | 118,649 | 111,448 | 0 | 0 |
| 55948 | Virginia Highlands Airport Commission | (8,536) | (3,452) | (6,740) | (13,805) | (1,789) | 0 |
| 55949 | Western Tidewater Regional Jail | 748,628 | 558,943 | 310,962 | 293,749 | 0 | 0 |
| 55950 | Scott County Redevelopment & Housing Authority | 10,259 | 10,824 | 12,005 | 11,109 | 0 | 0 |
| 55951 | Handley Regional Library | 51,439 | 55,481 | 30,133 | 28,592 | 0 | 0 |
| 55952 | Northern Neck Regional Jail | 25,375 | 128,498 | 146,842 | 138,888 | 0 | 0 |
| 55953 | Montgomery Regional Solid Waste Authority | 32,975 | 25,778 | 24,481 | 23,382 | 0 | 0 |
| 55954 | Potomac & Rappahannock Transportation Commission | 437,151 | 599,405 | 454,784 | 212,155 | 0 | 0 |
| 55955 | Giles County Public Service Authority | 3,413 | 15,751 | 16,890 | 15,936 | 0 | 0 |
| 55956 | South Central Wastewater Authority | 63,147 | 74,661 | 47,661 | 45,554 | 0 | 0 |
| 55957 | Wise County Redevelopment & Housing Authority | (57,102) | (5,099) | 8,065 | 46,899 | 0 | 0 |
| 55958 | Prince William Soil & Water Conservation District | 12,515 | 14,177 | 7,858 | 5,104 | 0 | 0 |
| 55959 | Hampton Roads Regional Jail Authority | 1,045,049 | 785,682 | 455,519 | 435,553 | 0 | 0 |
| 55960 | Castlewood Water & Sewage Authority | (4,711) | 31,399 | 7,298 | 6,846 | 0 | 0 |
| 55961 | Pamunkey Regional Jail | 296,299 | 231,787 | 208,885 | 200,372 | 0 | 0 |
| 55962 | Charlottesville-Albemarle Airport Authority | 149,850 | 173,438 | 118,836 | 68,649 | 0 | 0 |
| 55963 | Virginia Peninsula Regional Jail | (126,845) | 147,024 | 180,466 | 171,737 | 0 | 0 |
| 55964 | Virginia Biotechnology Research Park Authority | 32,688 | 27,011 | 22,958 | 21,521 | 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 |
| 55965 | Peumansend Creek Regional Jail | 0 | 0 | 0 | 0 | 0 | 0 |
| 55966 | Blue Ridge Regional Jail Authority | (88,986) | 425,861 | 456,298 | 477,140 | 0 | 0 |
| 55967 | Massanutten Regional Library | 18,064 | 12,692 | 27,238 | 25,748 | 0 | 0 |
| 55968 | Albemarle-Charlottesville Regional Jail | 333,413 | 673,517 | 410,272 | 260,969 | 0 | 0 |
| 55969 | Culpeper Soil & Water Conservation District | 16,681 | 19,090 | 11,040 | 9,842 | 0 | 0 |
| 55970 | New River Valley Regional Jail | (183,595) | 139,745 | 134,034 | 270,222 | 0 | 0 |
| 55971 | Sussex Service Authority | (19,118) | (390) | 29,007 | 27,650 | 0 | 0 |
| 55972 | Big Walker Soil & Water Conservation District | 3,021 | 4,666 | 4,797 | 4,724 | 2,500 | 12,319 |
| 55973 | Peter Francisco Soil & Water Conservation District | 5,995 | 7,963 | 10,446 | 7,263 | 498 | 0 |
| 55974 | Peaks of Otter Soil & Water Conservation District | (15,276) | 2,038 | 1,846 | 1,552 | 0 | 0 |
| 55975 | New River Soil & Water Conservation District | 7,781 | 9,929 | 10,245 | 10,561 | 7,973 | 3,184 |
| 55977 | Southside Regional Jail | 181,108 | 99,836 | 79,487 | 74,747 | 0 | 0 |
| 55978 | Evergreen Soil & Water Conservation District | (1,770) | (860) | 3,435 | 2,945 | 0 | 0 |
| 55979 | Roanoke Higher Education Authority | 50,274 | 51,199 | 26,641 | 22,845 | 0 | 0 |
| 55981 | John Marshall Soil & Water Conservation District | 563 | 7,870 | 7,844 | 7,493 | 0 | 0 |
| 55982 | Daniel Boone Soil & Water Conservation District | (504) | 1,226 | 1,377 | 1,300 | (1,025) | 2,575 |
| 55983 | Southside Community Services Board | (15,833) | 207,807 | 178,113 | 190,850 | 0 | 0 |
| 55984 | Northern Shenandoah Valley Regional Commission | 41,452 | 32,549 | 14,063 | 13,301 | 0 | 0 |
| 55985 | Tazewell Soil & Water Conservation District | 7,613 | 8,451 | 3,230 | 1,696 | 0 | 0 |
| 55987 | Richmond Regional Planning District Committee | 104,550 | 60,778 | 36,522 | 34,353 | 0 | 0 |
| 55988 | Henricopolis Soil & Water Conservation District | 4,575 | 3,881 | 2,678 | 2,380 | 0 | 0 |
| 55989 | Piedmont Regional Juvenile Detention Center | (17,397) | 1,574 | 3,351 | 6,170 | 0 | 0 |
| 55990 | Roanoke River Service Authority | (27,157) | (19,632) | 8,802 | 7,003 | 0 | 0 |
| 55991 | Lee County Public Service Authority | (2,185) | 14,506 | 12,614 | 9,666 | 0 | 0 |
| 55992 | Blue Ridge Juvenile Detention Center | 131,320 | 140,751 | 89,696 | 32,400 | 0 | 0 |
| 55993 | Ferrum Water & Sewage Authority | (2,943) | (293) | (73) | (209) | (3,405) | (1,920) |
| 55994 | Wise County Public Service Authority | (21,331) | (4,432) | 8,482 | 14,584 | 3,157 | 614 |
| 55995 | Holston River Soil & Water Conservation District | 7,339 | 1,572 | 4,055 | 3,905 | 0 | 0 |
| 55996 | New River Valley Community Services Board | 290,611 | 662,638 | 444,259 | 459,293 | 0 | 0 |
| 55997 | Institute For Advanced Learning And Research | 68,991 | 52,588 | 38,529 | 31,619 | 0 | 0 |
| 55998 | Southwest Virginia Regional Jail Authority | (414,043) | 91,063 | 12,902 | 336,776 | 0 | 0 |
| 55999 | Clinch Valley Soil & Water Conservation District | (884) | 756 | 850 | 1,589 | 0 | 0 |
| | Total Political Subdivisions | 260,783,930 | 364,888,877 | 274,590,666 | 210,599,820 | 81,488 | 67,446 |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension | Net Pension |
|---------------|-----------------------|-----------------------|-----------------------|-------------------------------------|-------------------------------------|
| | | Net Pension Liability | Net Pension Liability | Liability 1% Decrease Discount Rate | Liability 1% Increase Discount Rate |
| 55100 | Accomack County | 1,912,737 | 4,179,199 | 11,896,358 | (2,274,856) |
| 55101 | Albemarle County | 35,409,889 | 51,323,327 | 80,750,680 | 26,941,037 |
| 55102 | Alleghany County | 5,579,845 | 7,800,266 | 12,946,257 | 3,504,653 |
| 55103 | Amelia County | (213,737) | 573,318 | 2,651,282 | (1,161,954) |
| 55104 | Amherst County | 3,787,239 | 6,092,432 | 11,875,111 | 1,264,448 |
| 55105 | Appomattox County | 5,145,132 | 5,668,988 | 8,800,848 | 3,044,257 |
| 55107 | Augusta County | 11,033,402 | 16,383,623 | 30,516,332 | 4,750,619 |
| 55108 | Bath County | 2,436,547 | 3,491,506 | 5,547,267 | 1,780,392 |
| 55109 | Bedford County | 6,058,873 | 9,115,276 | 19,834,509 | 269,020 |
| 55110 | Bland County | 2,034,290 | 2,002,388 | 3,446,095 | 813,414 |
| 55111 | Botetourt County | 1,330,935 | 4,012,925 | 11,508,499 | (2,174,907) |
| 55112 | Brunswick County | 4,147,418 | 5,047,984 | 8,543,336 | 2,157,069 |
| 55113 | Buchanan County | 15,622,118 | 18,397,041 | 26,488,062 | 11,663,979 |
| 55114 | Buckingham County | 1,243,010 | 2,448,227 | 5,160,324 | 188,677 |
| 55115 | Campbell County | 7,435,551 | 11,383,034 | 21,671,335 | 2,869,567 |
| 55116 | Caroline County | (1,723,558) | 1,503,373 | 9,460,368 | (5,049,711) |
| 55117 | Carroll County | 6,899,037 | 8,965,544 | 14,125,296 | 4,676,980 |
| 55118 | Charles City County | 1,790,367 | 2,788,012 | 4,896,890 | 1,031,957 |
| 55119 | Charlotte County | 1,303,488 | 2,973,222 | 6,347,805 | 152,480 |
| 55120 | Chesterfield County | 186,411,016 | 254,381,202 | 408,794,777 | 125,945,111 |
| 55121 | Clarke County | 1,398,730 | 2,782,948 | 5,668,112 | 361,190 |
| 55122 | Craig County | 266,401 | 631,236 | 1,540,212 | (133,049) |
| 55123 | Culpeper County | 7,966,100 | 11,683,015 | 22,187,528 | 3,027,461 |
| 55124 | Cumberland County | 1,556,522 | 1,882,481 | 4,006,261 | 121,248 |
| 55125 | Dickenson County | 6,458,215 | 9,082,624 | 14,047,006 | 4,964,639 |
| 55126 | Dinwiddie County | 2,304,433 | 3,297,786 | 8,450,539 | (985,114) |
| 55128 | Essex County | (91,400) | (63,000) | 2,000,224 | (1,782,705) |
| 55130 | Fauquier County | 10,468,170 | 17,533,814 | 38,128,607 | 603,408 |
| 55131 | Floyd County | 3,463,128 | 4,797,253 | 7,514,393 | 2,544,987 |
| 55132 | Fluvanna County | 1,379,298 | 2,367,711 | 5,835,235 | (497,263) |
| 55133 | Franklin County | 4,078,108 | 8,355,986 | 17,457,230 | 791,847 |
| 55134 | Frederick County | 22,745,102 | 35,723,610 | 63,227,893 | 13,130,805 |
| 55135 | Giles County | 3,592,529 | 5,122,599 | 8,840,228 | 2,042,795 |
| 55136 | Gloucester County | 5,998,508 | 12,485,995 | 22,602,027 | 4,069,026 |
| 55137 | Goochland County | 1,273,377 | 4,360,034 | 9,801,714 | (116,776) |
| 55138 | Grayson County | 5,765,972 | 6,167,890 | 9,090,804 | 3,710,182 |
| 55139 | Greene County | 845,640 | 2,263,501 | 5,316,529 | (264,058) |
| 55140 | Greensville County | 804,566 | 2,888,775 | 6,142,044 | 176,784 |
| 55141 | Halifax County | 2,044,936 | 4,004,074 | 9,324,830 | (430,771) |
| 55142 | Hanover County | 20,343,464 | 39,993,737 | 82,900,565 | 4,594,958 |
| 55143 | Henrico County | 229,949,101 | 314,520,616 | 508,917,336 | 151,952,797 |
| 55144 | Henry County | 10,965,442 | 16,369,833 | 28,140,092 | 6,569,087 |
| 55145 | Highland County | 887,764 | 786,203 | 1,632,627 | 72,888 |
| 55146 | Isle of Wight County | 4,532,926 | 7,900,033 | 14,686,777 | 2,245,171 |
| 55147 | James City County | 19,119,021 | 34,769,717 | 62,682,701 | 11,636,532 |
| 55148 | King George County | 2,574,544 | 4,977,004 | 10,983,234 | 30,271 |
| 55149 | King & Queen County | 244,431 | 630,900 | 2,129,801 | (615,395) |
| 55150 | King William County | 1,292,789 | 1,698,470 | 4,121,211 | (314,690) |
| 55151 | Lancaster County | 3,328,099 | 4,082,833 | 6,914,864 | 1,696,043 |
| 55152 | Lee County | 2,980,022 | 3,969,287 | 7,692,675 | 863,813 |
| 55153 | Loudoun County | 91,388,159 | 141,156,889 | 267,838,939 | 36,566,320 |
| 55154 | Louisa County | (41,534) | 3,710,032 | 9,820,557 | (1,314,693) |
| 55155 | Lunenburg County | 1,963,696 | 2,726,437 | 4,287,248 | 1,412,654 |
| 55156 | Madison County | 790,386 | 2,297,626 | 5,016,129 | 57,843 |
| 55157 | Mathews County | 551,331 | 745,702 | 2,322,466 | (578,383) |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension Liability | Net Pension Liability |
|---------------|------------------------|-----------------------|-----------------------|---------------------------|---------------------------|
| | | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55158 | Mecklenburg County | 4,772,690 | 8,343,396 | 15,228,502 | 2,621,818 |
| 55159 | Middlesex County | (1,061,488) | (265,255) | 1,207,813 | (1,496,321) |
| 55160 | Montgomery County | 13,651,506 | 20,525,124 | 34,026,008 | 9,343,874 |
| 55162 | Nelson County | 2,439,428 | 3,505,229 | 5,979,024 | 1,435,443 |
| 55163 | New Kent County | 2,564,857 | 4,554,179 | 9,343,022 | 605,397 |
| 55165 | Northampton County | 963,720 | 3,201,969 | 7,928,213 | (740,808) |
| 55166 | Northumberland County | 2,153,650 | 3,562,391 | 6,195,827 | 1,379,019 |
| 55167 | Nottoway County | (1,966,255) | (1,231,388) | 662,727 | (2,816,040) |
| 55168 | Orange County | 2,659,856 | 4,278,590 | 9,992,315 | (413,689) |
| 55169 | Page County | 3,107,343 | 4,818,276 | 9,501,462 | 970,415 |
| 55170 | Patrick County | 4,730,533 | 6,041,253 | 9,815,749 | 2,902,767 |
| 55171 | Pittsylvania County | 8,219,431 | 13,761,702 | 23,370,973 | 5,730,782 |
| 55172 | Powhatan County | 2,986,158 | 5,117,389 | 9,210,500 | 1,757,028 |
| 55173 | Prince Edward County | 1,807,022 | 2,461,583 | 5,590,405 | (148,818) |
| 55174 | Prince George County | 11,334,671 | 14,621,273 | 23,676,484 | 7,084,838 |
| 55176 | Prince William County | 207,548,108 | 297,972,247 | 492,064,500 | 136,675,557 |
| 55177 | Pulaski County | 5,471,147 | 6,936,550 | 14,428,820 | 697,563 |
| 55178 | Rappahannock County | 2,255,986 | 3,440,379 | 5,599,537 | 1,642,086 |
| 55179 | Richmond County | 733,983 | 1,808,464 | 3,712,796 | 227,310 |
| 55180 | Roanoke County | 43,195,729 | 57,866,870 | 93,715,692 | 28,055,922 |
| 55181 | Rockbridge County | 5,445,977 | 6,925,124 | 11,777,192 | 2,867,969 |
| 55182 | Rockingham County | 16,558,834 | 24,228,920 | 42,225,912 | 9,506,300 |
| 55183 | Russell County | 5,981,835 | 7,707,008 | 12,102,572 | 4,045,358 |
| 55184 | Scott County | 6,447,005 | 7,986,082 | 12,256,345 | 4,433,728 |
| 55185 | Shenandoah County | 4,230,052 | 8,351,416 | 16,624,685 | 1,578,773 |
| 55186 | Smyth County | 4,510,620 | 5,887,098 | 11,794,429 | 962,753 |
| 55187 | Southampton County | 5,934,579 | 7,587,707 | 13,293,768 | 2,813,179 |
| 55188 | Spotsylvania County | 22,781,942 | 31,517,438 | 62,267,383 | 6,243,924 |
| 55189 | Stafford County | 29,526,618 | 38,854,689 | 71,065,041 | 12,320,291 |
| 55190 | Surry County | 1,933,714 | 3,573,233 | 6,081,058 | 1,472,730 |
| 55191 | Sussex County | (2,181,582) | (111,014) | 3,140,997 | (2,827,110) |
| 55192 | Tazewell County | 9,365,638 | 11,874,275 | 19,584,818 | 5,453,311 |
| 55193 | Warren County | 4,305,738 | 5,979,566 | 12,629,641 | 508,180 |
| 55195 | Washington County | 7,245,302 | 8,974,942 | 15,500,000 | 3,525,564 |
| 55196 | Westmoreland County | 2,473,394 | 4,314,908 | 7,894,947 | 1,324,327 |
| 55197 | Wise County | 11,121,734 | 14,874,448 | 22,924,279 | 8,192,479 |
| 55198 | Wythe County | 3,339,328 | 6,146,421 | 11,121,298 | 2,011,479 |
| 55199 | York County | 27,804,335 | 39,815,900 | 70,240,897 | 14,457,982 |
| 55200 | City of Alexandria | 94,109,413 | 119,869,947 | 202,744,228 | 50,912,297 |
| 55201 | City of Bristol | 23,187,165 | 27,408,099 | 40,943,691 | 16,048,597 |
| 55202 | City of Buena Vista | 4,072,537 | 4,807,636 | 7,476,823 | 2,583,801 |
| 55203 | Town of St Paul | 818,410 | 890,344 | 1,332,827 | 522,422 |
| 55204 | City of Clifton Forge | 1,274,014 | 1,678,274 | 2,931,080 | 627,796 |
| 55205 | City of Danville | 2,236,533 | 3,590,661 | 6,809,696 | 885,598 |
| 55206 | City of Fredericksburg | 26,755,650 | 31,219,143 | 48,545,167 | 16,770,975 |
| 55207 | City of Hampton | 137,279,805 | 168,208,452 | 245,469,336 | 103,577,498 |
| 55208 | City of Harrisonburg | 27,572,388 | 37,914,340 | 61,009,044 | 18,813,285 |
| 55209 | City of Hopewell | 19,442,082 | 24,747,300 | 38,946,439 | 12,866,100 |
| 55210 | City of Lynchburg | 106,357,956 | 118,504,022 | 165,387,977 | 79,270,683 |
| 55211 | Town of Crewe | (421,580) | (84,003) | 405,016 | (482,820) |
| 55212 | City of Norfolk | 6,041,827 | 12,107,271 | 28,412,606 | (1,371,190) |
| 55213 | City of Petersburg | 17,452,690 | 27,050,741 | 48,103,843 | 9,420,097 |
| 55214 | City of Portsmouth | 29,238,719 | 49,086,619 | 97,437,344 | 8,804,221 |
| 55215 | City of Radford | 7,963,716 | 11,650,576 | 19,537,646 | 5,083,628 |
| 55216 | City of Richmond | 12,980,010 | 18,332,067 | 35,386,227 | 4,128,115 |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension Liability | Net Pension Liability |
|---------------|--------------------------|-----------------------|-----------------------|---------------------------|---------------------------|
| | | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55217 | City of Roanoke | 9,234,385 | 11,790,369 | 20,950,748 | 4,164,877 |
| 55218 | Town of Craigsville | 197,412 | 210,531 | 295,691 | 138,607 |
| 55219 | City of Staunton | 19,608,017 | 24,259,098 | 34,889,378 | 15,389,733 |
| 55220 | City of Suffolk | 50,044,096 | 65,308,569 | 111,097,039 | 27,414,650 |
| 55221 | City of Williamsburg | 11,321,851 | 15,187,291 | 24,149,961 | 7,691,630 |
| 55222 | City of Winchester | 12,236,212 | 19,698,114 | 36,635,512 | 5,782,144 |
| 55223 | City of Martinsville | 25,291,246 | 30,892,177 | 43,331,836 | 20,436,278 |
| 55224 | City of Falls Church | (1,135,966) | (530,380) | (48,414) | (942,600) |
| 55225 | City of Colonial Heights | 11,603,753 | 14,956,805 | 25,468,940 | 6,197,765 |
| 55226 | Town of Front Royal | 7,915,636 | 8,767,732 | 14,009,897 | 4,412,291 |
| 55227 | Town of Boyce | (60,858) | (62,851) | (61,304) | (64,190) |
| 55228 | Town of Middletown | (84,655) | (146,575) | (22,502) | (244,794) |
| 55229 | Town of Chilhowie | 567,333 | 671,088 | 1,220,000 | 218,625 |
| 55230 | City of Covington | 5,181,119 | 5,956,089 | 8,809,699 | 3,539,140 |
| 55231 | Town of Floyd | 114,692 | 141,493 | 193,669 | 98,792 |
| 55232 | City of Franklin | 4,661,627 | 6,298,448 | 11,104,979 | 2,265,555 |
| 55233 | City of Chesapeake | 163,243,544 | 216,465,316 | 345,819,104 | 108,185,801 |
| 55234 | City of Virginia Beach | 417,692,180 | 525,466,635 | 794,027,674 | 300,590,979 |
| 55235 | City of Norton | 306,523 | 1,202,739 | 3,636,116 | (823,268) |
| 55236 | City of Manassas Park | 3,338,071 | 5,618,260 | 11,742,987 | 590,156 |
| 55237 | Town of Exmore | (487,030) | (519,202) | (327,588) | (674,512) |
| 55238 | Town of Pound | 269,083 | 236,492 | 448,570 | 62,305 |
| 55239 | Town of Grottoes | 461,610 | 226,932 | 578,350 | (62,755) |
| 55240 | Town of Onley | (115,852) | (71,883) | (3,066) | (127,454) |
| 55241 | Town of West Point | 196,142 | 476,226 | 1,318,214 | (213,223) |
| 55242 | Town of South Hill | 4,654,061 | 5,697,402 | 7,806,398 | 3,949,823 |
| 55243 | Town of Rural Retreat | 66,325 | 64,599 | 161,638 | (14,063) |
| 55244 | Town of Dillwyn | (7,829) | (6,873) | (4,614) | (8,684) |
| 55245 | Town of Scottsville | 113,762 | 54,665 | 132,520 | (7,291) |
| 55246 | Town of Burkeville | (74,056) | (74,018) | (54,987) | (90,894) |
| 55247 | Town of Madison | (46,009) | (38,249) | (33,876) | (41,811) |
| 55248 | Town of Pennington Gap | (109,960) | (92,496) | 81,056 | (232,825) |
| 55249 | Town of La Crosse | (94,246) | (90,130) | (47,376) | (125,612) |
| 55250 | Town of Rich Creek | (66,666) | (95,285) | (46,085) | (136,558) |
| 55251 | Town of White Stone | 0 | 0 | 0 | 0 |
| 55252 | Town of Windsor | 6,491 | 87,389 | 284,426 | (72,059) |
| 55253 | Town of Haysi | 300,165 | 333,220 | 403,510 | 274,634 |
| 55254 | Town of Stephens City | 651,600 | 775,900 | 1,003,212 | 584,366 |
| 55255 | Town of Brodnax | (46,626) | (49,855) | (34,655) | (62,168) |
| 55256 | Town of Mineral | (65,522) | (28,081) | 7,879 | (56,004) |
| 55257 | Town of Lebanon | 3,888,464 | 4,156,513 | 5,357,695 | 3,156,314 |
| 55258 | City of Newport News | (7,570,636) | (5,674,640) | 4,642,823 | (13,756,510) |
| 55259 | Town of Richlands | 7,461,615 | 8,138,239 | 10,003,696 | 6,584,104 |
| 55260 | Town of Haymarket | (183,796) | (20,995) | 126,871 | (139,761) |
| 55261 | Town of Lovettsville | (15,090) | 38,525 | 128,418 | (34,788) |
| 55262 | Town of Troutville | 32,042 | 33,771 | 37,236 | 30,707 |
| 55263 | Town of Buchanan | (1,355) | (3,131) | (1,183) | (4,707) |
| 55264 | Town of Eastville | 0 | 126,646 | 146,137 | 109,760 |
| 55265 | Town of Occoquan | 0 | (3,539) | (3,539) | (3,539) |
| 55300 | Town of Abingdon | 3,052,950 | 4,196,011 | 7,388,724 | 1,556,105 |
| 55301 | Town of Dumfries | 236,921 | 613,596 | 1,238,583 | 90,295 |
| 55302 | Town of Iron Gate | 35,042 | 70,520 | 112,289 | 36,063 |
| 55303 | Town of Montross | (11,611) | 29,336 | 74,692 | (9,325) |
| 55304 | Town of South Boston | 3,614,145 | 4,846,831 | 7,780,480 | 2,381,449 |
| 55305 | Town of Gretna | 171,653 | 246,765 | 520,471 | 16,667 |

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



| Employer Code | Political Subdivision | 6/30/2019 Net Pension Liability | 6/30/2020 Net Pension Liability | Net Pension Liability 1% Decrease Discount Rate | Net Pension Liability 1% Increase Discount Rate |
|---------------|------------------------|---------------------------------------|---------------------------------------|--|--|
| 55306 | Town of Remington | 78,320 | 130,096 | 218,736 | 54,816 |
| 55307 | City of Lexington | 3,489,976 | 4,886,726 | 8,253,898 | 2,063,894 |
| 55308 | City of Waynesboro | 11,375,251 | 15,876,019 | 26,057,992 | 7,392,384 |
| 55309 | Town of Colonial Beach | (1,210,285) | (725,814) | 52,383 | (1,373,150) |
| 55310 | Town of Smithfield | (732,039) | 545,070 | 2,241,570 | (848,244) |
| 55311 | Town of Brookneal | 461,150 | 558,446 | 775,208 | 375,906 |
| 55312 | Town of Hamilton | 116,027 | 65,265 | 170,311 | (21,349) |
| 55313 | City of Galax | 2,168,313 | 4,055,063 | 7,905,602 | 836,405 |
| 55314 | Town of Jonesville | (4,657) | 43,104 | 202,507 | (86,325) |
| 55315 | Town of Wytheville | 3,566,319 | 5,689,877 | 9,892,200 | 2,195,183 |
| 55316 | City of Fairfax | 45,157,150 | 52,008,460 | 74,748,640 | 33,141,390 |
| 55317 | Town of Vienna | 12,826,274 | 16,636,155 | 25,799,076 | 8,995,159 |
| 55318 | Town of Vinton | 2,248,075 | 2,669,064 | 5,119,449 | 635,526 |
| 55319 | City of Emporia | 2,000,522 | 3,522,923 | 7,025,936 | 584,884 |
| 55320 | Town of Culpeper | 6,143,928 | 9,238,732 | 15,318,293 | 4,211,437 |
| 55321 | Town of Woodstock | 2,757,312 | 3,691,594 | 5,672,680 | 2,063,729 |
| 55322 | Town of Glasgow | (380,875) | (345,304) | (264,431) | (411,659) |
| 55323 | Town of Marion | 3,434,296 | 4,780,107 | 7,212,246 | 2,746,662 |
| 55324 | Town of Altavista | 713,341 | 1,231,291 | 2,598,229 | 80,884 |
| 55325 | Town of Herndon | 3,836,373 | 9,396,875 | 20,936,880 | (230,971) |
| 55326 | Town of Pearisburg | 1,485,800 | 1,664,646 | 2,815,713 | 713,239 |
| 55327 | Town of Christiansburg | 9,268,624 | 11,759,471 | 19,051,276 | 5,764,538 |
| 55328 | Town of Wakefield | (23,440) | (29,428) | 13,144 | (66,448) |
| 55329 | Town of Leesburg | 16,396,917 | 21,682,445 | 37,738,336 | 8,399,910 |
| 55330 | Town of Chatham | (295,979) | (193,491) | 35,844 | (384,596) |
| 55331 | Town of Bowling Green | 469,116 | 541,664 | 714,926 | 398,084 |
| 55332 | City of Manassas | 26,468,071 | 34,986,465 | 56,946,359 | 16,866,242 |
| 55333 | Town of Alberta | (146,331) | (137,843) | (116,565) | (155,542) |
| 55334 | Town of Boydton | (292,097) | (238,226) | (95,841) | (357,776) |
| 55335 | City of Salem | 43,243,080 | 52,716,769 | 78,066,467 | 31,494,229 |
| 55336 | Town of Mckenney | 63,404 | 112,262 | 148,071 | 81,211 |
| 55337 | Town of Narrows | 830,986 | 1,225,063 | 1,800,850 | 744,846 |
| 55338 | Town of Quantico | (306,524) | (366,844) | (326,618) | (400,427) |
| 55339 | Town of Halifax | (251,592) | (103,420) | 164,036 | (322,376) |
| 55340 | Town of Blacksburg | 18,684,995 | 22,340,858 | 34,354,798 | 12,363,659 |
| 55341 | Town of Chincoteague | 746,621 | 1,164,140 | 2,415,022 | 126,321 |
| 55342 | Town of Lawrenceville | 582,595 | 887,179 | 1,435,970 | 422,186 |
| 55343 | Town of Amherst | 582,592 | 762,898 | 1,353,616 | 270,091 |
| 55344 | Town of Stanley | 364,871 | 525,298 | 935,010 | 184,051 |
| 55345 | Town of Hillsville | 1,104,022 | 1,621,977 | 2,658,801 | 766,665 |
| 55346 | Town of Elkton | 162,169 | 509,940 | 1,045,739 | 69,782 |
| 55347 | Town of Bridgewater | 536,501 | 1,343,609 | 2,789,066 | 144,457 |
| 55348 | Town of Purcellville | 684,977 | 1,328,669 | 3,668,091 | (604,954) |
| 55349 | Town of Timberville | 171,758 | 420,662 | 821,636 | 85,935 |
| 55350 | Town of Wise | 1,251,435 | 1,841,841 | 3,586,850 | 392,461 |
| 55351 | Town of New Market | 881,534 | 1,218,363 | 1,836,408 | 708,668 |
| 55352 | Town of Tappahannock | (99,314) | 689,341 | 1,485,395 | 26,018 |
| 55353 | Town of Rocky Mount | 3,205,472 | 3,686,692 | 5,550,926 | 2,134,927 |
| 55354 | Town of Big Stone Gap | 3,105,257 | 4,131,917 | 5,756,495 | 2,770,082 |
| 55355 | Town of Luray | 1,282,603 | 2,666,387 | 4,317,427 | 1,290,548 |
| 55356 | Town of Stuart | 182,200 | 190,756 | 191,062 | 190,462 |
| 55357 | Town of Strasburg | 424,659 | 1,274,006 | 3,120,705 | (231,442) |
| 55358 | Town of Appomattox | (13,058) | 130,260 | 545,726 | (210,756) |
| 55359 | Town of Clarksville | 630,890 | 984,197 | 1,600,590 | 473,616 |
| 55360 | Town of Dublin | 686,945 | 953,514 | 1,561,289 | 439,784 |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension Liability | Net Pension Liability |
|---------------|--|-----------------------|-----------------------|---------------------------|---------------------------|
| | | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55361 | Town of Middleburg | 220,786 | 440,393 | 850,330 | 96,447 |
| 55362 | Town of Edinburg | (258,619) | (247,082) | (115,455) | (359,103) |
| 55363 | Town of Chase City | 798,868 | 1,304,288 | 2,110,863 | 625,943 |
| 55364 | City of Bedford | 7,583,722 | 9,188,911 | 12,713,772 | 6,221,901 |
| 55365 | City of Poquoson | 2,980,082 | 5,948,733 | 10,677,375 | 2,008,108 |
| 55366 | Town of Ashland | 1,019,540 | 2,004,465 | 4,427,727 | (1,916) |
| 55367 | Town of Broadway | 469,799 | 716,268 | 1,249,297 | 273,991 |
| 55368 | Town of Berryville | 925,342 | 1,064,135 | 2,009,954 | 274,965 |
| 55369 | Town of Tazewell | (177,313) | 321,561 | 1,254,630 | (453,362) |
| 55370 | Town of Urbanna | (308,022) | (264,288) | (177,524) | (337,765) |
| 55371 | Town of Bluefield | 50,509 | 794,667 | 2,033,404 | (221,110) |
| 55372 | Town of Weber City | 203,088 | 225,650 | 372,656 | 106,819 |
| 55373 | Town of Damascus | (112,071) | (62,177) | (42,345) | (78,208) |
| 55374 | Town of Hurt | 248,200 | 336,831 | 460,533 | 233,311 |
| 55375 | Town of Waverly | (428,382) | (175,154) | 99,849 | (401,122) |
| 55376 | Town of Coeburn | (77,961) | (235,774) | 102,725 | (520,692) |
| 55377 | Town of Dayton | 21,108 | 128,008 | 523,091 | (200,516) |
| 55378 | Town of Courtland | (180,202) | (147,622) | (87,262) | (199,285) |
| 55379 | Town of Cape Charles | (385,774) | (142,406) | 316,536 | (520,597) |
| 55380 | Town of Independence | 440,047 | 438,340 | 711,191 | 212,256 |
| 55381 | Town of Warsaw | 279,857 | 445,559 | 773,925 | 172,982 |
| 55382 | Town of Grundy | 181,740 | 302,556 | 687,547 | (21,843) |
| 55383 | Town of Warrenton | 3,354,786 | 4,242,822 | 7,938,810 | 1,141,785 |
| 55384 | Town of Louisa | (569,609) | (406,028) | (70,946) | (683,676) |
| 55385 | Town of Kenbridge | 12,070 | 115,434 | 312,453 | (46,357) |
| 55386 | Town of Mt Jackson | 274,714 | 501,702 | 832,515 | 220,837 |
| 55387 | Town of Pulaski | 2,378,966 | 2,606,520 | 5,897,779 | (117,373) |
| 55388 | Town of Jarratt | (10,318) | 9,928 | 32,499 | (9,647) |
| 55389 | Town of Pembroke | 150,620 | 227,519 | 341,156 | 130,336 |
| 55390 | Town of Parksley | (103,254) | (57,036) | 36,479 | (133,680) |
| 55391 | Town of Onancock | 309,950 | 388,468 | 739,714 | 97,500 |
| 55392 | Town of Victoria | (36,064) | 54,744 | 314,134 | (160,081) |
| 55393 | Town of Shenandoah | 565,556 | 889,001 | 1,289,449 | 554,965 |
| 55394 | Town of Gate City | 182,443 | 365,432 | 671,039 | 112,969 |
| 55395 | Town of Round Hill | (272,433) | (109,141) | 181,156 | (349,554) |
| 55396 | Town of Kilmarnock | (548,520) | (399,693) | (38,596) | (698,061) |
| 55397 | Town of Orange | 2,270,755 | 2,877,849 | 4,421,906 | 1,605,565 |
| 55398 | Town of Saltville | 421,770 | 546,101 | 845,378 | 297,609 |
| 55399 | Town of Blackstone | (87,088) | 379,661 | 1,599,336 | (624,446) |
| 55400 | Bedford Recreation Commission | 0 | 0 | 0 | 0 |
| 55401 | Southeastern Virginia Public Service Authority | (5,414,247) | (2,245,261) | 3,083,464 | (6,747,284) |
| 55402 | Pittsylvania Co Service Authority | (301,964) | 148,282 | 392,884 | (57,802) |
| 55403 | Rappahannock Area Youth Services & Group Home Commission | (255,300) | (234,621) | (122,613) | (325,537) |
| 55404 | Appomattox Regional Library | (122,798) | 93,465 | 450,606 | (204,207) |
| 55405 | Staunton Redevelopment & Housing Authority | (148,969) | (64,947) | 151,584 | (245,392) |
| 55406 | Hampton Newport News Community Services Board | (11,142,540) | (6,213,763) | 4,038,811 | (14,627,383) |
| 55408 | C P Jones Memorial Library | 81,871 | 128,454 | 193,407 | 74,165 |
| 55409 | Southside Regional Juvenile Group Home | (212,477) | (186,313) | (115,207) | (247,001) |
| 55411 | Hampton Roads Sanitation District | 29,058,404 | 39,116,114 | 72,769,079 | 11,182,282 |
| 55412 | Peninsula Airport Commission | (12,435) | 462,777 | 1,443,538 | (355,916) |
| 55413 | Richmond Redevelopment & Housing Authority | 6,547,011 | 8,855,128 | 15,642,096 | 3,077,846 |
| 55415 | Chesapeake Redevelopment & Housing Authority | (1,405,976) | (738,149) | 481,241 | (1,762,519) |
| 55416 | Alexandria Renew Enterprise | 6,079,522 | 7,290,959 | 13,234,532 | 2,270,105 |
| 55417 | Norfolk Airport Authority | 7,847,977 | 10,516,674 | 17,049,586 | 5,018,402 |
| 55418 | Charlottesville Redevelopment/Housing Authority | (1,269,988) | (1,352,321) | (1,124,567) | (1,544,471) |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension | Net Pension |
|---------------|--|-----------------------|-----------------------|---|---|
| | | Net Pension Liability | Net Pension Liability | Liability 1% Decrease Discount Rate | Liability 1% Increase Discount Rate |
| 55419 | Hampton Redevelopment & Housing Authority | 1,318,020 | 2,148,136 | 4,119,666 | 483,402 |
| 55420 | Loudoun County Sanitation Authority | 7,218,728 | 9,307,854 | 18,571,951 | 1,689,658 |
| 55421 | Danville Redevelopment & Housing Authority | (1,310,532) | (787,580) | (12,241) | (1,443,276) |
| 55422 | Blacksburg-Christiansburg-VPI Water Authority | 2,918,997 | 3,127,856 | 4,013,770 | 2,403,805 |
| 55423 | Northern Virginia Juvenile Detention Home | (401,837) | 174,623 | 1,997,592 | (1,356,336) |
| 55424 | Hopewell Redevelopment & Housing Authority | (497,139) | (119,615) | 361,633 | (529,491) |
| 55425 | Colonial Behavioral Health | (1,047,016) | 314,041 | 4,008,947 | (2,782,915) |
| 55426 | Blacksburg-VPI Sanitation Authority | (80,605) | 57,420 | 906,442 | (669,040) |
| 55427 | Potomac River Fisheries Commission | 129,177 | 235,178 | 392,035 | 100,351 |
| 55428 | Chesapeake Bay Bridge Tunnel | 12,265,486 | 15,331,203 | 21,514,591 | 10,149,049 |
| 55429 | Alexandria Redevelopment & Housing Authority | (32,089) | 956,906 | 2,800,757 | (593,587) |
| 55430 | Albemarle County Service Authority | 2,185,637 | 3,659,743 | 6,184,334 | 1,568,124 |
| 55431 | Franklin Redevelopment & Housing Authority | (299,617) | (301,618) | (160,403) | (418,013) |
| 55432 | Bristol Redevelopment & Housing Authority | 311,938 | 545,224 | 934,978 | 215,017 |
| 55433 | Norfolk Redevelopment & Housing Authority | 14,276,568 | 18,537,544 | 29,107,571 | 9,538,942 |
| 55435 | Richmond Metropolitan Authority | (1,426,179) | (544,138) | 1,721,133 | (2,445,912) |
| 55436 | Riverside Regional Jail | (4,704,050) | (2,371,551) | 5,687,098 | (8,963,417) |
| 55437 | Peninsula Ports Authority | (1,169,652) | (1,153,558) | (1,117,093) | (1,185,676) |
| 55439 | Rappahannock Rapidan Planning District Comm. | (240,718) | (188,205) | 7,132 | (346,985) |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 483,191 | 901,459 | 1,739,432 | 218,313 |
| 55442 | Southside Regional Library Board | 30,644 | 126,854 | 255,537 | 15,738 |
| 55443 | Bedford Public Library | (174,410) | 21,319 | 394,178 | (284,243) |
| 55444 | Eastern Shore Economic Development Commission | (466,070) | (474,713) | (474,713) | (474,713) |
| 55445 | Chesterfield County Health Center Commission | (3,350,167) | (2,730,606) | (773,532) | (4,352,553) |
| 55446 | Washington County Service Authority | 67,141 | 560,096 | 2,545,637 | (1,095,655) |
| 55447 | Rappahannock Area Community Services Board | (5,224,872) | (2,280,788) | 3,865,289 | (7,260,692) |
| 55449 | Hampton Roads Planning District Commission | 1,886,072 | 2,961,800 | 5,096,207 | 1,184,388 |
| 55450 | Meherrin Regional Library | (16,805) | 89,359 | 315,843 | (102,306) |
| 55451 | New River Valley Planning District Commission | (7,207) | 261,808 | 695,752 | (89,452) |
| 55452 | Northern Virginia Health Care Center | (3,122,451) | (2,473,542) | 547,867 | (4,984,458) |
| 55453 | Rockbridge Area Community Services Board | (1,124,528) | (468,646) | 1,645,805 | (2,192,014) |
| 55454 | Greensville-Emporia Social Services | 1,558,971 | 1,623,584 | 2,485,568 | 904,735 |
| 55455 | James City County Service Authority | 1,265,328 | 1,992,512 | 4,462,610 | (72,064) |
| 55456 | Accomack/Northampton Planning District | (146,389) | 200,024 | 714,150 | (227,625) |
| 55457 | Harrisonburg/Rockingham Regional Sewage Auth | 431,503 | 851,581 | 1,807,570 | 50,501 |
| 55458 | Wytheville Redevelopment & Housing Authority | 292,411 | 348,568 | 642,598 | 101,303 |
| 55459 | Waynesboro Redevelopment & Housing Authority | 209,723 | 418,437 | 960,598 | (40,785) |
| 55460 | Region Ten Community Services Board | (5,629,170) | (2,484,400) | 5,388,700 | (8,896,154) |
| 55462 | Lenowisco Planning District Commission | 996,208 | 640,126 | 1,104,407 | 246,542 |
| 55465 | Rivanna Water & Sewer Authority | 3,325,528 | 4,259,150 | 7,211,651 | 1,786,655 |
| 55466 | Appomattox River Water Authority | (477,262) | (335,122) | 331,651 | (895,777) |
| 55467 | Campbell County Utility Service Authority | 831,536 | 1,255,262 | 2,090,561 | 567,762 |
| 55469 | Eastern Shore Community Services Board | 1,564,503 | 2,399,927 | 4,865,717 | 328,738 |
| 55470 | Anchor Commission | (1,503,417) | (1,243,110) | (1,011,563) | (1,438,609) |
| 55471 | Central Virginia Community Services Board | (9,509,850) | (7,652,718) | 640,258 | (14,337,204) |
| 55472 | District 19 Community Services Board | (2,880,007) | (234,172) | 4,731,040 | (4,332,909) |
| 55473 | Hampton Road Transit | (2,320,763) | (661,498) | 4,734,013 | (5,158,324) |
| 55474 | Upper Occoquan Sewage Authority | 8,235,922 | 11,393,002 | 20,060,320 | 4,155,379 |
| 55475 | New River Valley Juvenile Detention Home | (481,322) | (298,233) | 152,993 | (666,169) |
| 55476 | Rockbridge Regional Library | 183,767 | 320,107 | 555,926 | 119,457 |
| 55477 | Frederick County Sanitation Authority | 538,343 | 1,217,712 | 2,649,077 | 20,530 |
| 55478 | Western Tidewater Community Services Board | (1,151,148) | 519,703 | 6,142,461 | (4,114,327) |
| 55479 | Cumberland Mountain Community Services Board | 6,309,578 | 9,380,912 | 15,856,155 | 4,053,577 |
| 55480 | Fredericksburg-Stafford Park Authority | (1,782,900) | (1,826,750) | (1,802,100) | (1,846,419) |
| 55482 | Middle Peninsula/Northern Neck Comm Svcs Bd | (4,402,322) | (2,992,224) | 1,900,085 | (7,021,617) |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension Liability | Net Pension Liability |
|---------------|--|-----------------------|-----------------------|---------------------------|---------------------------|
| | | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55483 | Rockbridge County Public Service Authority | (6,278) | 131,919 | 373,454 | (69,315) |
| 55484 | Danville-Pittsylvania Community Services Board | (2,326,797) | (1,073,205) | 3,375,157 | (4,706,708) |
| 55485 | Crater Juvenile Detention Home Commission | 132,977 | 408,190 | 1,087,355 | (165,938) |
| 55486 | Hampton Roads Workforce Council | (2,579,491) | (2,312,372) | (1,646,167) | (2,870,547) |
| 55487 | Capital Regional Airport Commission | 2,389,713 | 4,500,775 | 9,412,075 | 387,478 |
| 55488 | Northwestern Community Services Board | 198,849 | 1,115,525 | 4,380,884 | (1,580,291) |
| 55489 | Harrisonburg/Rockingham Community Services Bd | (907,990) | 26,177 | 2,931,345 | (2,371,698) |
| 55490 | Upper Valley Regional Park Authority | 86,433 | 98,675 | 110,135 | 89,101 |
| 55491 | Middle Peninsula Regional Security Center | (745,960) | 507,301 | 2,096,350 | (818,835) |
| 55492 | Northern Neck Planning District Commission | (149,812) | (81,957) | 86,512 | (225,249) |
| 55493 | Planning District 1 Behavioral Health Services Board | (791,360) | (707,148) | (631,885) | (773,696) |
| 55494 | Rockbridge Area Social Services Board | (506,749) | (149,825) | 292,987 | (530,059) |
| 55495 | Dinwiddie County Water Authority | (129,551) | 56,617 | 378,197 | (215,024) |
| 55496 | Rappahannock/Rapidan Community Services Board | (8,199,937) | (6,867,891) | (2,946,518) | (10,137,363) |
| 55497 | Virginia Education Loan Authority | 0 | 0 | 0 | 0 |
| 55498 | Valley Community Services Board | (3,336,354) | (1,243,064) | 3,127,751 | (4,807,528) |
| 55499 | Eastern Shore Public Library | 13,538 | 98,487 | 222,496 | (5,958) |
| 55500 | Alexandria City School Board | (4,863,175) | (3,387,963) | 1,324,465 | (7,385,546) |
| 55501 | Albemarle County Schools | (275,602) | 1,529,045 | 5,268,936 | (1,599,150) |
| 55502 | Alleghany County School Board | (214,907) | 365,116 | 1,449,896 | (564,855) |
| 55503 | Charlottesville Public Schools | (481,302) | (158,656) | 932,960 | (1,087,322) |
| 55504 | Amherst County School Board | (1,199,096) | (706,891) | 319,903 | (1,575,251) |
| 55505 | Appomattox County School Board | (91,386) | (23,700) | 361,889 | (347,488) |
| 55506 | Arlington County Schools | 3,566,453 | 5,687,672 | 13,322,150 | (631,099) |
| 55507 | Augusta County School Board | 428,003 | 1,302,951 | 2,829,927 | 25,684 |
| 55508 | Bath County School Board | 131,424 | 354,790 | 827,013 | (45,485) |
| 55509 | Bedford County School Board | (74,805) | 977,200 | 3,609,717 | (1,263,934) |
| 55510 | Bland County School Board | (3,477) | 90,899 | 290,985 | (79,193) |
| 55511 | Botetourt County School Board | 1,337,653 | 2,395,476 | 3,846,605 | 1,162,327 |
| 55512 | Norfolk Public Schools | 7,768,773 | 11,821,347 | 22,176,508 | 3,030,540 |
| 55513 | Petersburg Public Schools | 174,244 | 593,416 | 1,953,475 | (567,275) |
| 55514 | Buckingham County School Board | (228,319) | 47,496 | 491,953 | (326,255) |
| 55515 | Radford City School Board | (93,790) | 23,357 | 181,166 | (113,784) |
| 55516 | Caroline County School Board | (140,266) | 122,051 | 699,642 | (365,723) |
| 55517 | Carroll County School Board | 127,774 | 479,517 | 1,604,807 | (475,452) |
| 55518 | Charles City County School Board | (555,770) | (476,064) | (331,029) | (600,088) |
| 55519 | Charlotte County School Board | (277,122) | (108,876) | 198,965 | (373,528) |
| 55520 | Chesterfield County School Board | 16,290,927 | 20,311,386 | 32,839,047 | 9,714,593 |
| 55521 | Clarke County School Board | (206,816) | (19,511) | 330,549 | (318,452) |
| 55522 | Winchester Public Schools | 47,223 | 353,533 | 1,242,973 | (404,260) |
| 55523 | Culpeper County School Board | (1,920,650) | (1,513,378) | (29,599) | (2,763,714) |
| 55524 | Cumberland County School Board | (561,290) | (456,325) | (119,667) | (741,142) |
| 55525 | Dickenson County School Board | 7,002,716 | 7,372,900 | 8,586,902 | 6,331,127 |
| 55526 | Dinwiddie County Public Schools | 400,086 | 768,600 | 1,611,804 | 48,447 |
| 55528 | Essex County School Board | 267,464 | 446,720 | 900,214 | 56,866 |
| 55530 | Covington School Board | 617,601 | 790,696 | 1,097,126 | 527,806 |
| 55531 | Floyd County School Board | 1,778,767 | 2,082,218 | 2,886,327 | 1,394,855 |
| 55532 | Fluvanna County Public Schools | (404,456) | 62,782 | 953,959 | (681,649) |
| 55533 | Chesapeake Public Schools | 15,609,443 | 22,412,632 | 35,122,907 | 11,697,907 |
| 55534 | Virginia Beach City School Board | 21,008,282 | 34,099,081 | 61,985,164 | 10,560,185 |
| 55535 | Giles County Schools | 262,995 | 718,941 | 1,301,585 | 231,303 |
| 55536 | Gloucester County School Board | 6,728 | 1,623,686 | 3,893,320 | (296,449) |
| 55537 | Goochland County School Board | 80,064 | 297,833 | 803,037 | (133,403) |
| 55538 | Grayson County School Board | 292,435 | 686,403 | 1,320,203 | 144,639 |
| 55539 | Greene County Schools | 115,583 | 742,393 | 1,806,452 | (159,646) |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension Liability | Net Pension Liability |
|---------------|-----------------------------------|-----------------------|-----------------------|---------------------------|---------------------------|
| | | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55540 | Greensville County School Board | 21,437 | 554,860 | 1,157,539 | 37,491 |
| 55541 | Halifax County School Board | 178,828 | 717,902 | 1,994,228 | (374,588) |
| 55542 | Hanover County School Board | (2,691,619) | (1,891,724) | 885,864 | (4,244,404) |
| 55543 | Henrico County Schools | 3,073,656 | 3,566,973 | 4,354,393 | 2,897,584 |
| 55544 | Henry County Public Schools | 1,288,872 | 2,353,644 | 4,160,663 | 804,025 |
| 55545 | Highland County Public Schools | 490,404 | 509,135 | 661,005 | 379,309 |
| 55546 | Isle of Wight County Schools | (92,572) | 400,662 | 1,081,173 | (176,259) |
| 55548 | King George County School Board | 820,529 | 1,237,566 | 2,280,413 | 356,180 |
| 55549 | King & Queen County School Board | (707,462) | (541,579) | (240,748) | (795,912) |
| 55550 | King William County Schools | (125,674) | (37,268) | 410,653 | (412,623) |
| 55551 | Lancaster County School Board | 328,787 | 499,006 | 907,006 | 150,888 |
| 55552 | Lee County School Board | 7,064,752 | 7,676,230 | 9,219,821 | 6,357,100 |
| 55553 | Loudoun County School Board | 14,274,518 | 25,925,128 | 50,185,084 | 5,824,134 |
| 55554 | Louisa County Public Schools | (829,696) | (165,976) | 1,580,315 | (1,643,557) |
| 55555 | Lunenburg County School Board | (283,282) | (175,699) | 137,931 | (438,774) |
| 55556 | Madison County School Board | (728,497) | (493,635) | (74,751) | (844,777) |
| 55557 | Mathews County School Board | 790,975 | 894,350 | 1,321,707 | 527,853 |
| 55558 | Mecklenburg County Schools | 729,072 | 1,087,402 | 1,686,203 | 575,665 |
| 55559 | Middlesex County School Board | 537,117 | 613,405 | 931,176 | 341,883 |
| 55560 | Montgomery County School Board | 4,053,608 | 5,110,616 | 8,334,850 | 2,417,923 |
| 55562 | Nelson County Public Schools | 446,062 | 748,443 | 1,605,367 | 19,328 |
| 55563 | New Kent County Schools | 256,302 | 559,999 | 1,261,598 | (28,131) |
| 55565 | Northampton County Schools | (46,461) | 49,844 | 412,904 | (260,491) |
| 55566 | Northumberland Co School Board | 793,416 | 1,035,935 | 1,486,733 | 649,198 |
| 55567 | Nottoway County School Board | (203,291) | 185,179 | 895,969 | (417,158) |
| 55568 | Orange County Public Schools | (711,482) | (200,681) | 907,465 | (1,136,624) |
| 55569 | Page County Public Schools | 1,005,352 | 1,273,798 | 2,181,917 | 501,674 |
| 55570 | Patrick County Public Schools | 416,546 | 631,809 | 1,422,153 | (39,326) |
| 55571 | Pittsylvania County School Board | 970,974 | 1,490,028 | 3,046,689 | 166,848 |
| 55572 | Powhatan County School Board | (170,441) | 255,572 | 1,289,708 | (616,821) |
| 55573 | Prince Edward County Schools | 38,875 | 188,071 | 610,986 | (173,097) |
| 55574 | Prince George County School Board | 1,613,729 | 2,317,036 | 4,282,616 | 638,710 |
| 55576 | Prince William County Schools | 10,551,041 | 19,918,221 | 47,347,895 | (3,034,873) |
| 55577 | Pulaski County School Board | 504,527 | 650,138 | 2,019,460 | (499,176) |
| 55578 | Rappahannock County Schools | 276,989 | 252,253 | 513,872 | 27,763 |
| 55579 | Richmond County Public Schools | (79,059) | (23,196) | 59,155 | (92,826) |
| 55580 | Roanoke County School Board | (793,372) | 390,988 | 3,563,996 | (2,330,709) |
| 55581 | Rockbridge County Schools | (18,417) | 292,343 | 1,038,609 | (342,446) |
| 55582 | Rockingham County School Board | 480,756 | 2,060,405 | 6,010,998 | (1,304,392) |
| 55583 | Russell County School Board | 6,573,850 | 7,516,071 | 9,486,169 | 5,845,089 |
| 55584 | Scott County Schools | 156,801 | 454,301 | 1,573,036 | (494,352) |
| 55585 | Shenandoah County School Board | 373,831 | 1,439,110 | 2,946,790 | 155,520 |
| 55586 | Smyth County School Board | 1,261,145 | 1,978,982 | 3,371,844 | 792,359 |
| 55587 | Southampton County School Board | (803,893) | (646,063) | (182,163) | (1,041,391) |
| 55588 | Spotsylvania County School Board | 849,562 | 2,803,474 | 6,606,120 | (389,097) |
| 55589 | Stafford County Schools | 617,513 | 3,288,288 | 7,154,409 | 51,998 |
| 55590 | Surry County Public Schools | 877,841 | 1,271,394 | 1,941,012 | 703,377 |
| 55591 | Sussex County School Board | (264,858) | (182,925) | 227,960 | (529,231) |
| 55592 | Tazewell County Schools | 6,354,336 | 7,145,841 | 9,926,331 | 4,775,700 |
| 55593 | Warren County School Board | (799,752) | (211,467) | 720,858 | (1,004,771) |
| 55595 | Washington County School Board | 1,335,882 | 1,737,946 | 3,159,151 | 521,770 |
| 55596 | Westmoreland County School Board | 658,653 | 916,199 | 1,384,365 | 515,569 |
| 55597 | Wise County Schools | 4,005,588 | 4,472,713 | 5,840,824 | 3,308,453 |
| 55598 | Wythe County School Board | 652,820 | 788,268 | 1,470,759 | 211,018 |
| 55599 | York County School Board | 587,599 | 2,000,679 | 5,149,129 | (651,077) |

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



| Employer Code | Political Subdivision | 6/30/2019 Net Pension Liability | 6/30/2020 Net Pension Liability | Net Pension Liability 1% Decrease Discount Rate | Net Pension Liability 1% Increase Discount Rate |
|---------------|--|---------------------------------------|---------------------------------------|--|--|
| 55600 | Accomack County School Board | (716,919) | (51,206) | 1,330,234 | (1,227,012) |
| 55601 | Bristol Virginia School System | 531,102 | 647,497 | 938,523 | 400,735 |
| 55602 | Buena Vista City Public Schools | (294,612) | (158,325) | (30,742) | (268,449) |
| 55603 | Amelia County Public Schools | (125,270) | 47,326 | 469,499 | (309,585) |
| 55605 | Danville School Board | (71,290) | 175,485 | 1,105,030 | (614,623) |
| 55606 | Franklin City Public Schools | (25,077) | (234,815) | (54,562) | (388,120) |
| 55607 | Lexington City Public Schools | (184,647) | (191,885) | (168,482) | (212,402) |
| 55608 | Harrisonburg City School Board | (631,286) | (194,219) | 658,003 | (921,611) |
| 55609 | Hopewell Public Schools | 1,816,410 | 1,978,689 | 2,860,602 | 1,226,354 |
| 55610 | Lynchburg School Board | (88,082) | 1,158,676 | 2,973,909 | (377,317) |
| 55611 | Fauquier County School Board | (1,065,692) | 571,136 | 3,747,170 | (2,093,578) |
| 55612 | Brunswick County Public Schools | (367,682) | (201,140) | 355,988 | (675,131) |
| 55613 | P D Pruden Vocational-Technical Center | 58,820 | 0 | 0 | 0 |
| 55614 | Portsmouth School Board | 8,401,988 | 9,691,107 | 14,021,868 | 6,017,645 |
| 55615 | Campbell County School Board | 834,317 | 1,209,557 | 2,589,340 | 28,234 |
| 55616 | Richmond City Schools | 1,349,101 | 4,915,300 | 11,324,915 | (520,741) |
| 55617 | Roanoke City Schools | (1,207,418) | (1,015,228) | (580,307) | (1,368,138) |
| 55619 | Staunton City School Board | 248,054 | 513,740 | 952,122 | 139,298 |
| 55620 | Suffolk City School Board | 270,635 | 1,866,845 | 5,425,518 | (1,135,087) |
| 55622 | Craig County School Board | 97,399 | 287,092 | 526,479 | 84,552 |
| 55623 | Martinsville City School Board | 1,549,002 | 1,729,423 | 2,118,259 | 1,396,111 |
| 55624 | Appomattox Regional Governor's School | (12,763) | 1,333 | 30,262 | (23,515) |
| 55625 | Colonial Heights City Schools | (43,923) | 102,830 | 632,986 | (350,059) |
| 55632 | City of Manassas School Board | 169,829 | 1,075,889 | 3,482,116 | (920,735) |
| 55633 | Franklin County Schools | 2,241,786 | 2,934,163 | 5,608,405 | 668,476 |
| 55634 | Frederick County School Board | (309,529) | 860,169 | 3,823,091 | (1,646,344) |
| 55635 | City of Salem Schools | (435,809) | (365,440) | 203,808 | (845,021) |
| 55636 | Manassas Park City Schools | (767,412) | (603,817) | (187,309) | (952,199) |
| 55637 | Newport News Public Schools | (1,409,044) | (1,180,874) | (450,387) | (1,768,516) |
| 55638 | Town of West Point Public Schools | 0 | 5,473 | 35,997 | (20,130) |
| 55708 | Waynesboro City Schools | (301,468) | 4,244 | 422,860 | (351,542) |
| 55710 | Valley Vocational-Technical Center | (99,289) | (81,375) | (55,171) | (103,511) |
| 55711 | New Horizons Technical Center | 362,102 | 396,787 | 524,853 | 287,810 |
| 55713 | Galax City Schools | 252,830 | 115,987 | 354,818 | (88,272) |
| 55714 | Norton City Schools | (328,821) | (367,937) | (194,191) | (516,362) |
| 55802 | Williamsburg-James City County Schools | (1,738,743) | (639,727) | 1,714,186 | (2,629,395) |
| 55803 | Poquoson City School Board | 247,063 | 400,674 | 644,025 | 193,360 |
| 55806 | Fredericksburg City Public Schools | (344,987) | (153,370) | 406,476 | (631,603) |
| 55807 | Hampton City Schools | 1,901,590 | 3,166,825 | 6,136,623 | 654,341 |
| 55813 | Buchanan County School Board | 8,073,299 | 8,803,310 | 10,571,011 | 7,285,721 |
| 55814 | Jackson River Vocational Technical Center | 4,427 | 29,683 | 63,324 | 1,045 |
| 55815 | Northern Neck Regional Vocational Center | 16,616 | 25,423 | 44,582 | 8,737 |
| 55857 | Peanut Soil and Water Conservation District | 0 | 81,918 | 135,320 | 39,375 |
| 55858 | Peumansend Creek Regional Jail Authority | (162,089) | 45,719 | 207,298 | (85,685) |
| 55859 | Williamsburg Area Transit Authority | 109,011 | 129,774 | 351,052 | (52,836) |
| 55860 | Middle Peninsula Juvenile Detention Commission | 276,788 | 394,851 | 976,254 | (68,848) |
| 55861 | Breaks Interstate Commission | (203,934) | (214,992) | (184,970) | (240,161) |
| 55862 | Crater Criminal Justice Training Academy | (17,344) | (27,941) | (14,824) | (38,204) |
| 55863 | Central Shenandoah Criminal Justice Training Academy | (49,797) | (50,211) | (19,779) | (74,149) |
| 55864 | New River Valley Emergency Communications Regional Authority | (139,229) | (213,165) | (104,774) | (296,087) |
| 55865 | Maury Service Authority | (67,626) | (110,595) | (50,151) | (160,365) |
| 55866 | Hampton Roads Transportation Accountability Commission | (22,645) | (27,953) | 2,280 | (53,170) |
| 55867 | Pamunkey Regional Library | 222,232 | 542,394 | 1,157,092 | 22,358 |
| 55868 | Northern Virginia Transportation Authority | 42,494 | 55,115 | 158,369 | (31,683) |
| 55869 | RSW Regional Jail Authority | (1,080,544) | (1,010,908) | (133,962) | (1,696,218) |

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



| Employer Code | Political Subdivision | 6/30/2019 Net Pension Liability | 6/30/2020 Net Pension Liability | Net Pension Liability 1% Decrease Discount Rate | Net Pension Liability 1% Increase Discount Rate |
|---------------|---|---------------------------------------|---------------------------------------|--|--|
| 55870 | Bedford Regional Water Authority | 501,911 | 784,977 | 1,803,683 | (34,965) |
| 55871 | Portsmouth Redevelopment And Housing Authority | 1,260,655 | 1,335,869 | 1,832,341 | 928,476 |
| 55872 | Southwest Regn Recreation Auth | (86,200) | (103,976) | (86,351) | (117,915) |
| 55873 | Roanoke Redevelopment and Housing Authority | (510,172) | (243,557) | 142,487 | (565,839) |
| 55874 | Meherrin River Regional Jail Authority | (1,663,120) | (1,367,526) | (159,157) | (2,328,842) |
| 55875 | Woodway Water Authority | (44,107) | (75,582) | (51,904) | (93,963) |
| 55876 | Bristol Virginia Utilities Authority | (1,629,463) | (2,893,587) | (1,618,072) | (3,922,720) |
| 55877 | Washington Metro Area Transit Commission | 232,224 | 323,232 | 492,377 | 184,749 |
| 55878 | Mt Rogers Community Services Board | 5,626,062 | 7,615,774 | 14,997,114 | 1,571,939 |
| 55879 | Lonesome Pine Soil & Water Conservation District | 5,248 | 19,537 | 33,199 | 8,186 |
| 55880 | Big Sandy Soil & Water & Conservation District | (9,355) | (5,752) | 4,713 | (14,439) |
| 55881 | Virginia's Region 2000 Local Government Council | (1,104,372) | (896,488) | (464,953) | (1,252,802) |
| 55882 | Middle Peninsula Planning District Commission | 29,544 | 93,437 | 217,621 | (10,395) |
| 55883 | Western Virginia Regional Jail Authority | (4,874,473) | (4,328,928) | (1,410,284) | (6,646,671) |
| 55884 | Halifax Service Authority | (58,682) | 185,395 | 538,497 | (107,879) |
| 55885 | Fort Monroe Area Development Authority | 0 | 0 | 0 | 0 |
| 55886 | Russell County Public Service Authority | (24,337) | (29,373) | 91,735 | (128,503) |
| 55887 | Piedmont Community Services Board | (1,215,255) | (471,534) | 1,940,469 | (2,438,605) |
| 55888 | Blue Ridge Behavioral Healthcare | (6,626,680) | (5,637,796) | (2,533,229) | (8,153,137) |
| 55889 | Skyline Soil & Water Conservation District | 162,478 | 205,904 | 310,923 | 118,411 |
| 55890 | Middle River Regional Jail Authority | (3,175,728) | (2,867,671) | (359,245) | (4,905,255) |
| 55891 | Tidewater Soil & Water Conservation District | (12,633) | 7,081 | 42,229 | (21,064) |
| 55892 | Big Stone Gap Redevelopment And Housing Authority | 115,448 | 154,592 | 272,382 | 59,133 |
| 55893 | Eastern Shore Soil & Water Conservation District | (9,202) | (48,851) | 19,943 | (104,410) |
| 55894 | Town of Boykins | (46,833) | (43,399) | (28,522) | (55,869) |
| 55895 | Town of Gordonsville | 112,216 | 273,543 | 545,377 | 50,911 |
| 55896 | Virginia Resources Authority | (136,287) | 62,206 | 484,836 | (271,166) |
| 55897 | Prince William County Service Authority | 2,043,180 | 3,509,408 | 10,985,422 | (2,646,980) |
| 55898 | Western Virginia Water Authority | (451,677) | 332,770 | 2,976,084 | (1,823,590) |
| 55899 | Shenandoah Valley Regional Airport Commission | 311,127 | 462,000 | 875,818 | 125,227 |
| 55900 | Alleghany Highlands Community Services Board | (60,124) | 385,996 | 1,652,557 | (654,564) |
| 55901 | Brunswick Industrial Development Authority | (49,269) | 2,424 | 42,756 | (32,001) |
| 55902 | Northern Neck/Essex County Group Home Comm | (23,159) | (80,445) | (2,031) | (147,834) |
| 55903 | State Education Assistance Authority | 0 | 0 | 0 | 0 |
| 55904 | Appalachian Juvenile Commission | 1,222,207 | 1,624,213 | 2,632,453 | 797,595 |
| 55905 | Goochland/Powhatan Community Services Board | (1,231,411) | (596,964) | 507,757 | (1,509,803) |
| 55906 | Suffolk Redevelopment & Housing Authority | (1,264,840) | (1,037,815) | (513,938) | (1,475,845) |
| 55907 | Virginia Small Business Financing Authority | 0 | 0 | 0 | 0 |
| 55908 | Lee County Redevelopment & Housing Authority | 498,054 | 540,441 | 801,759 | 321,765 |
| 55909 | Henry County Public Service Authority | 1,293,878 | 2,065,904 | 3,867,561 | 560,413 |
| 55910 | Southside Planning District Commission | 978,626 | 1,124,098 | 1,657,012 | 681,520 |
| 55911 | Economic Development Authority - Henrico Co | 96,273 | 339,486 | 586,409 | 125,851 |
| 55912 | Augusta County Service Authority | 953,459 | 2,479,155 | 5,072,319 | 327,426 |
| 55914 | Rappahannock Juvenile Center | 234,387 | 867,025 | 2,234,942 | (264,063) |
| 55915 | Cumberland Plateau Regional Housing Authority | (362,526) | (104,254) | 224,168 | (377,190) |
| 55918 | Amherst County Service Authority | 488,863 | 872,999 | 1,640,983 | 228,014 |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 793,246 | 946,886 | 1,487,666 | 492,415 |
| 55920 | Rappahannock Regional Jail | 162,154 | 2,191,313 | 9,409,431 | (3,695,751) |
| 55921 | Thomas Jefferson Planning District Commission | (332,471) | (290,746) | (56,460) | (482,252) |
| 55922 | Piedmont Regional Jail | 2,494,042 | 3,378,650 | 5,758,492 | 1,413,479 |
| 55923 | Nelson County Service Authority | (363,761) | (169,401) | 389,808 | (624,718) |
| 55924 | Coeburn-Norton-Wise Water Treatment Authority | 118,643 | 231,683 | 610,323 | (79,217) |
| 55925 | Fauquier County Water & Sanitation Authority | 313,884 | 1,077,149 | 2,446,236 | (32,905) |
| 55926 | Scott County Soil & Water Conservation District | 58,648 | 114,760 | 209,346 | 39,127 |
| 55927 | New River Resource Authority | 393,335 | 638,207 | 1,198,639 | 177,142 |

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



| Employer Code | Political Subdivision | 6/30/2019 | 6/30/2020 | Net Pension | Net Pension |
|---------------|--|-----------------------|-----------------------|-------------------------------------|-------------------------------------|
| | | Net Pension Liability | Net Pension Liability | Liability 1% Decrease Discount Rate | Liability 1% Increase Discount Rate |
| 55928 | Scott County Water & Sewerage Authority | 363,201 | 249,244 | 604,480 | (49,590) |
| 55929 | Greensville County Water & Sewer Authority | 440,514 | 807,945 | 1,606,042 | 149,687 |
| 55930 | Petersburg Redevelopment & Housing Authority | 317,092 | 599,282 | 1,254,441 | 45,601 |
| 55931 | Central Rappahannock Regional Library | 1,943,853 | 3,430,536 | 6,189,403 | 1,131,379 |
| 55932 | Virginia Coalfield Economic Development Auth | 288,362 | 371,980 | 626,211 | 159,692 |
| 55933 | Central Virginia Regional Jail | 865,674 | 1,483,758 | 3,817,565 | (423,063) |
| 55934 | Thomas Jefferson Soil & Water Conservation Dist | 96,378 | 156,565 | 290,038 | 48,542 |
| 55936 | Commonwealth Regional Council | 306,112 | 358,678 | 579,343 | 175,388 |
| 55937 | Wythe-Grayson Regional Library | (187,361) | (96,489) | 64,029 | (230,063) |
| 55938 | Colonial Soil & Water Conservation District | 112,655 | 170,888 | 278,147 | 81,074 |
| 55939 | Rivanna Solid Waste Authority | 222,897 | 496,370 | 744,084 | 281,280 |
| 55940 | Monacan Soil & Water Conservation District | 174,291 | 230,005 | 373,229 | 111,402 |
| 55941 | Robert E Lee Soil & Water Conservation District | 39,886 | (12,887) | 53,742 | (65,448) |
| 55942 | Tri-County/City Soil & Water Conservation Dist | (26,030) | (15,342) | 46,481 | (67,768) |
| 55944 | Central Virginia Waste Management Authority | 68,361 | 314,883 | 649,015 | 39,820 |
| 55945 | Lonesome Pine Regional Library | 287,331 | 820,879 | 1,495,705 | 247,527 |
| 55946 | Virginia Peninsulas Public Service Authority | (503,186) | (23,639) | 626,739 | (574,914) |
| 55947 | Tidewater Youth Services Commission | (736,205) | (71,621) | 1,338,565 | (1,242,081) |
| 55948 | Virginia Highlands Airport Commission | 81,110 | (1,496) | 95,111 | (78,539) |
| 55949 | Western Tidewater Regional Jail | 1,958,151 | 4,457,433 | 8,647,733 | 967,280 |
| 55950 | Scott County Redevelopment & Housing Authority | 697,265 | 790,611 | 966,831 | 639,755 |
| 55951 | Handley Regional Library | (163,559) | 78,400 | 470,738 | (248,927) |
| 55952 | Northern Neck Regional Jail | (192,721) | 315,113 | 2,404,795 | (1,386,421) |
| 55953 | Montgomery Regional Solid Waste Authority | 169,591 | 312,456 | 692,219 | (3,817) |
| 55954 | Potomac & Rappahannock Transportation Commission | 366,784 | 2,107,640 | 5,038,705 | (312,053) |
| 55955 | Giles County Public Service Authority | 147,632 | 225,884 | 455,058 | 33,871 |
| 55956 | South Central Wastewater Authority | 201,913 | 517,245 | 1,190,068 | (42,005) |
| 55957 | Wise County Redevelopment & Housing Authority | 1,069,767 | 1,089,667 | 1,683,801 | 580,155 |
| 55958 | Prince William Soil & Water Conservation District | (167,915) | (139,301) | (59,141) | (201,212) |
| 55959 | Hampton Roads Regional Jail Authority | 3,992,349 | 6,703,863 | 13,353,068 | 1,169,251 |
| 55960 | Castlewood Water & Sewage Authority | (24,180) | 35,965 | 138,203 | (46,351) |
| 55961 | Pamunkey Regional Jail | 175,577 | 2,234,825 | 5,642,562 | (552,323) |
| 55962 | Charlottesville-Albemarle Airport Authority | 1,094,760 | 1,602,792 | 2,522,423 | 840,917 |
| 55963 | Virginia Peninsula Regional Jail | (3,208,910) | (2,565,665) | (640,759) | (4,157,896) |
| 55964 | Virginia Biotechnology Research Park Authority | (257,202) | (115,752) | 134,816 | (325,054) |
| 55965 | Peumansend Creek Regional Jail | 0 | 0 | 0 | 0 |
| 55966 | Blue Ridge Regional Jail Authority | (935,618) | 694,669 | 7,349,898 | (4,804,979) |
| 55967 | Massanutten Regional Library | (144,200) | (48,002) | 252,042 | (298,094) |
| 55968 | Albemarle-Charlottesville Regional Jail | 998,902 | 3,103,360 | 7,623,382 | (599,330) |
| 55969 | Culpeper Soil & Water Conservation District | (4,518) | 48,594 | 230,982 | (96,592) |
| 55970 | New River Valley Regional Jail | (3,585,640) | (3,556,213) | 290,065 | (6,679,182) |
| 55971 | Sussex Service Authority | (407,593) | (392,352) | (44,955) | (674,828) |
| 55972 | Big Walker Soil & Water Conservation District | 19,724 | 48,678 | 111,564 | (1,651) |
| 55973 | Peter Francisco Soil & Water Conservation District | 27,334 | 62,971 | 135,523 | 6,027 |
| 55974 | Peaks of Otter Soil & Water Conservation District | (84,542) | (83,166) | (65,378) | (95,682) |
| 55975 | New River Soil & Water Conservation District | 70,712 | 101,561 | 182,396 | 36,486 |
| 55977 | Southside Regional Jail | 116,766 | 519,431 | 1,677,778 | (433,465) |
| 55978 | Evergreen Soil & Water Conservation District | 34,159 | 50,943 | 105,517 | 8,572 |
| 55979 | Roanoke Higher Education Authority | (221,050) | (68,071) | 267,898 | (343,967) |
| 55981 | John Marshall Soil & Water Conservation District | 105,209 | 145,786 | 279,472 | 35,584 |
| 55982 | Daniel Boone Soil & Water Conservation District | 14,798 | 34,527 | 87,261 | (8,605) |
| 55983 | Southside Community Services Board | (169,508) | 607,689 | 3,200,733 | (1,549,108) |
| 55984 | Northern Shenandoah Valley Regional Commission | (199,268) | (62,844) | 122,408 | (211,849) |
| 55985 | Tazewell Soil & Water Conservation District | 43,547 | 55,893 | 85,903 | 30,842 |
| 55987 | Richmond Regional Planning District Committee | 584,259 | 932,895 | 1,497,928 | 469,392 |

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



| Employer Code | Political Subdivision | 6/30/2019 Net Pension Liability | 6/30/2020 Net Pension Liability | Net Pension Liability 1% Decrease Discount Rate | Net Pension Liability 1% Increase Discount Rate |
|---------------|--|---------------------------------------|---------------------------------------|--|--|
| 55988 | Henricopolis Soil & Water Conservation District | (29,291) | (15,558) | 18,449 | (41,444) |
| 55989 | Piedmont Regional Juvenile Detention Center | (230,465) | (220,629) | (47,773) | (365,917) |
| 55990 | Roanoke River Service Authority | (78,043) | (96,901) | 573 | (177,188) |
| 55991 | Lee County Public Service Authority | (199,092) | (147,028) | (3,928) | (262,931) |
| 55992 | Blue Ridge Juvenile Detention Center | 169,897 | 585,824 | 1,209,980 | 78,825 |
| 55993 | Ferrum Water & Sewage Authority | (26,093) | (16,244) | 38,494 | (61,507) |
| 55994 | Wise County Public Service Authority | (322,870) | (197,346) | 104,853 | (445,195) |
| 55995 | Holston River Soil & Water Conservation District | (8,960) | 2,370 | 75,944 | (55,475) |
| 55996 | New River Valley Community Services Board | (6,002,766) | (5,313,278) | 1,618,967 | (10,850,465) |
| 55997 | Institute For Advanced Learning And Research | (667,943) | (431,631) | (7,828) | (771,196) |
| 55998 | Southwest Virginia Regional Jail Authority | (2,088,531) | (2,521,816) | 2,764,966 | (6,826,414) |
| 55999 | Clinch Valley Soil & Water Conservation District | (51,970) | (62,126) | (34,299) | (83,895) |
| | Total Political Subdivisions | 2,947,729,307 | 4,215,225,662 | 7,398,382,341 | 1,566,473,727 |

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 | | | | | | | |
| 55100 | Accomack County | 1,441,490 | 4,138,934 | 0 | (642,763) | 0 | (3,287,791) | (235,194) | 1,414,676 | 63,079,036 | 64,493,712 | |
| 55101 | Albemarle County | 5,780,082 | 13,514,253 | 0 | 7,631,371 | 0 | (8,648,603) | (245,954) | 18,031,149 | 204,658,429 | 222,689,578 | |
| 55102 | Alleghany County | 910,678 | 2,663,427 | 0 | 559,635 | 0 | (1,871,708) | (94,309) | 2,167,723 | 40,441,189 | 42,608,912 | |
| 55103 | Amelia County | 510,872 | 1,102,316 | 0 | 4,185 | 0 | (670,364) | (35,053) | 911,956 | 16,683,314 | 17,595,270 | |
| 55104 | Amherst County | 1,126,761 | 3,043,058 | 0 | 238,967 | 0 | (2,172,326) | (102,000) | 2,134,460 | 46,219,499 | 48,353,959 | |
| 55105 | Appomattox County | 500,159 | 1,751,831 | 0 | (566,682) | 0 | (1,641,169) | 0 | 44,139 | 26,773,634 | 26,817,773 | |
| 55107 | Augusta County | 2,566,036 | 6,659,671 | 0 | 1,013,759 | 0 | (4,716,540) | (145,973) | 5,376,953 | 101,093,056 | 106,470,009 | |
| 55108 | Bath County | 348,651 | 1,012,397 | 0 | 406,722 | 0 | (761,063) | (11,929) | 994,778 | 15,384,973 | 16,379,751 | |
| 55109 | Bedford County | 2,202,410 | 5,171,252 | 0 | (468,690) | 0 | (3,599,230) | (216,222) | 3,089,520 | 78,518,860 | 81,608,380 | |
| 55110 | Bland County | 256,315 | 705,261 | 0 | (404,572) | 0 | (467,355) | 0 | 89,649 | 10,681,996 | 10,771,645 | |
| 55111 | Botetourt County | 1,671,154 | 3,485,586 | 0 | 244,877 | 0 | (2,598,390) | (104,998) | 2,698,229 | 52,990,009 | 55,688,238 | |
| 55112 | Brunswick County | 646,361 | 1,621,979 | 0 | (102,942) | 0 | (1,171,648) | (59,329) | 934,421 | 24,644,811 | 25,579,232 | |
| 55113 | Buchanan County | 1,061,149 | 4,078,457 | 0 | 432,640 | 0 | (3,151,071) | (67,482) | 2,353,693 | 62,030,869 | 64,384,562 | |
| 55114 | Buckingham County | 439,293 | 1,378,194 | 0 | 327,356 | 0 | (789,533) | (38,290) | 1,317,020 | 20,831,605 | 22,148,625 | |
| 55115 | Campbell County | 1,811,383 | 4,944,396 | 0 | 656,096 | 0 | (3,606,272) | (118,972) | 3,686,631 | 75,112,932 | 78,799,563 | |
| 55116 | Caroline County | 1,535,494 | 3,633,961 | 0 | 901,720 | 0 | (2,151,989) | (305,089) | 3,614,097 | 55,064,999 | 58,679,096 | |
| 55117 | Carroll County | 813,547 | 2,568,078 | 0 | 390,570 | 0 | (2,350,358) | (30,261) | 1,391,576 | 39,235,916 | 40,627,492 | |
| 55118 | Charles City County | 326,011 | 1,088,844 | 0 | 365,969 | 0 | (1,030,583) | (4,293) | 745,948 | 16,648,457 | 17,394,405 | |
| 55119 | Charlotte County | 584,241 | 1,711,511 | 0 | 465,511 | 0 | (1,013,116) | (2,653) | 1,745,494 | 25,863,601 | 27,609,095 | |
| 55120 | Chesterfield County | 26,311,332 | 75,395,644 | 0 | 20,446,165 | 0 | (55,917,034) | (911,444) | 65,324,663 | 1,145,386,750 | 1,210,711,413 | |
| 55121 | Clarke County | 531,657 | 1,533,312 | 0 | 390,076 | 0 | (1,010,016) | (21,975) | 1,423,054 | 23,231,724 | 24,654,778 | |
| 55122 | Craig County | 276,652 | 536,145 | 0 | 28,573 | 0 | (506,709) | (1,929) | 332,732 | 8,197,712 | 8,529,944 | |
| 55123 | Culpeper County | 2,288,658 | 4,717,966 | 0 | 775,812 | 0 | (2,689,827) | (304,152) | 4,788,457 | 71,392,783 | 76,181,240 | |
| 55124 | Cumberland County | 401,805 | 1,043,129 | 0 | (407,486) | 0 | (628,250) | (19,058) | 390,140 | 15,777,412 | 16,167,552 | |
| 55125 | Dickenson County | 737,814 | 2,410,316 | 0 | 1,136,702 | 0 | (1,831,513) | (54,282) | 2,399,037 | 36,651,284 | 39,050,321 | |
| 55126 | Dinwiddie County | 1,379,484 | 2,647,293 | 0 | (843,894) | 0 | (1,987,898) | (106,491) | 1,088,494 | 40,266,345 | 41,354,839 | |
| 55128 | Essex County | 493,214 | 1,120,160 | 0 | (757,273) | 0 | (878,505) | (47,189) | (69,593) | 17,057,811 | 16,988,218 | |
| 55130 | Fauquier County | 4,916,247 | 9,259,856 | 0 | 877,642 | 0 | (5,111,720) | (237,051) | 9,704,974 | 139,857,430 | 149,562,404 | |
| 55131 | Floyd County | 532,926 | 1,291,427 | 0 | 530,675 | 0 | (920,680) | (6,532) | 1,427,816 | 19,595,860 | 21,023,676 | |
| 55132 | Fluvanna County | 875,095 | 1,702,691 | 0 | (193,687) | 0 | (1,055,137) | (49,741) | 1,279,221 | 25,777,487 | 27,056,708 | |
| 55133 | Franklin County | 1,870,749 | 4,519,616 | 0 | 1,129,516 | 0 | (3,099,754) | (249,526) | 4,170,601 | 68,631,910 | 72,802,511 | |
| 55134 | Frederick County | 5,901,754 | 11,891,452 | 0 | 5,468,871 | 0 | (6,826,567) | (184,908) | 16,250,602 | 179,675,403 | 195,926,005 | |
| 55135 | Giles County | 710,458 | 1,796,682 | 0 | 447,246 | 0 | (1,335,546) | (49,920) | 1,568,920 | 27,310,248 | 28,879,168 | |
| 55136 | Gloucester County | 1,898,366 | 4,783,955 | 0 | 3,297,585 | 0 | (3,131,361) | (158,508) | 6,690,037 | 72,518,349 | 79,208,386 | |
| 55137 | Goochland County | 1,622,459 | 2,455,052 | 0 | 1,475,868 | 0 | (1,600,247) | (66,755) | 3,886,377 | 37,204,637 | 41,091,014 | |
| 55138 | Grayson County | 549,249 | 1,660,167 | 0 | (420,000) | 0 | (1,425,012) | (55,928) | 308,476 | 25,335,541 | 25,644,017 | |
| 55139 | Greene County | 692,376 | 1,483,749 | 0 | 375,437 | 0 | (1,232,625) | (65,382) | 1,253,555 | 22,630,475 | 23,884,030 | |
| 55140 | Greensville County | 536,598 | 1,573,671 | 0 | 1,010,844 | 0 | (1,087,603) | (28,349) | 2,005,161 | 23,871,616 | 25,876,777 | |
| 55141 | Halifax County | 884,615 | 2,757,151 | 0 | 30,955 | 0 | (2,162,577) | (57,012) | 1,453,132 | 41,956,471 | 43,409,603 | |
| 55142 | Hanover County | 8,516,368 | 18,836,367 | 0 | 6,595,585 | 0 | (9,746,751) | (215,251) | 23,986,318 | 284,038,295 | 308,024,613 | |
| 55143 | Henrico County | 35,163,394 | 99,423,786 | 0 | 21,262,966 | 0 | (75,078,347) | (1,699,717) | 79,072,082 | 1,511,334,006 | 1,590,406,088 | |
| 55144 | Henry County | 2,054,182 | 5,945,514 | 0 | 1,620,832 | 0 | (4,358,229) | (113,516) | 5,148,783 | 90,317,563 | 95,466,346 | |
| 55145 | Highland County | 180,499 | 495,799 | 0 | (395,272) | 0 | (292,477) | (5,560) | (17,011) | 7,494,196 | 7,477,185 | |
| 55146 | Isle of Wight County | 1,687,629 | 3,405,540 | 0 | 1,215,873 | 0 | (2,411,338) | (20,011) | 3,877,693 | 51,668,117 | 55,545,810 | |
| 55147 | James City County | 4,498,054 | 12,930,800 | 3,287,161 | 4,023,942 | 0 | (8,560,868) | (175,688) | 16,003,401 | 195,935,687 | 211,939,088 | |
| 55148 | King George County | 1,334,181 | 2,747,940 | 0 | 536,385 | 0 | (1,480,027) | (52,296) | 3,086,183 | 41,476,388 | 44,562,571 | |
| 55149 | King & Queen County | 379,642 | 761,938 | 0 | (190,267) | 0 | (631,622) | (1,739) | 317,952 | 11,604,654 | 11,922,606 | |
| 55150 | King William County | 498,360 | 1,231,894 | 0 | (382,914) | 0 | (705,390) | (3,001) | 638,949 | 18,604,480 | 19,243,429 | |
| 55151 | Lancaster County | 658,310 | 1,609,757 | 0 | (288,216) | 0 | (1,157,556) | (60,956) | 761,339 | 24,457,508 | 25,218,847 | |
| 55152 | Lee County | 549,602 | 1,946,862 | 0 | (317,455) | 0 | (1,751,817) | (38,244) | 388,948 | 29,737,435 | 30,126,383 | |
| 55153 | Loudoun County | 29,898,862 | 56,074,678 | 0 | 15,374,939 | 0 | (29,056,443) | (780,938) | 71,511,098 | 845,654,659 | 917,165,757 | |
| 55154 | Louisa County | 1,547,760 | 2,729,901 | 0 | 1,896,476 | 0 | (1,660,417) | (99,522) | 4,414,198 | 41,322,946 | 45,737,144 | |
| 55155 | Lunenburg County | 264,784 | 893,972 | 0 | 192,243 | 0 | (729,229) | (11,948) | 609,822 | 13,614,614 | 14,224,436 | |
| 55156 | Madison County | 677,748 | 1,251,916 | 0 | 592,229 | 0 | (937,471) | (15,580) | 1,568,842 | 19,023,430 | 20,592,272 | |
| 55157 | Mathews County | 379,187 | 866,692 | 0 | (201,042) | 0 | (595,333) | (93,437) | 356,067 | 13,184,265 | 13,540,332 | |
| 55158 | Mecklenburg County | 1,056,282 | 3,295,604 | 0 | 1,388,868 | 0 | (2,100,523) | (34,238) | 3,605,993 | 49,891,139 | 53,497,132 | |

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 | | Changes of Assumptions | Benefit Payments | Refunds of Contributions | Net Change in TPL | TPL - Beginning | TPL - Ending |
|---------------|------------------------|--------------|------------|-----------------|--------------------------------|------------|------------------------|------------------|--------------------------|-------------------|-----------------|--------------|
| | | | | | Expected and Actual Experience | Experience | | | | | | |
| 55159 | Middlesex County | 389,468 | 763,210 | 0 | 156,291 | 0 | (462,957) | (41,276) | 804,736 | 11,558,934 | 12,363,670 | |
| 55160 | Montgomery County | 2,250,914 | 6,371,079 | 0 | 2,716,934 | 0 | (4,610,561) | (214,104) | 6,514,262 | 96,798,695 | 103,312,957 | |
| 55162 | Nelson County | 522,553 | 1,350,472 | 0 | 168,722 | 0 | (1,166,897) | (19,757) | 855,093 | 20,600,323 | 21,455,416 | |
| 55163 | New Kent County | 1,270,376 | 2,137,157 | 0 | 647,856 | 0 | (1,429,794) | (31,934) | 2,593,661 | 32,392,445 | 34,986,106 | |
| 55165 | Northampton County | 1,092,317 | 2,402,528 | 0 | 610,469 | 0 | (1,505,420) | (61,424) | 2,538,470 | 36,376,422 | 38,914,892 | |
| 55166 | Northumberland County | 493,599 | 1,318,889 | 0 | 588,602 | 0 | (921,710) | (11,165) | 1,468,215 | 20,005,539 | 21,473,754 | |
| 55167 | Nottoway County | 306,582 | 1,058,565 | 0 | (100,885) | 0 | (892,229) | (40,287) | 331,746 | 16,148,697 | 16,480,443 | |
| 55168 | Orange County | 1,392,714 | 2,644,022 | 0 | (90,944) | 0 | (1,466,395) | (100,464) | 2,378,933 | 39,954,126 | 42,333,059 | |
| 55169 | Page County | 942,192 | 2,172,149 | 0 | 358,808 | 0 | (1,501,992) | (20,666) | 1,950,491 | 32,941,315 | 34,891,806 | |
| 55170 | Patrick County | 848,505 | 1,871,073 | 58,641 | 50,458 | 0 | (1,324,875) | (22,691) | 1,481,111 | 28,393,377 | 29,874,488 | |
| 55171 | Pittsylvania County | 1,712,141 | 4,951,235 | 0 | 2,237,299 | 0 | (4,454,657) | (112,535) | 4,333,483 | 75,635,230 | 79,968,713 | |
| 55172 | Powhatan County | 1,106,645 | 1,714,336 | 0 | 1,136,432 | 0 | (869,476) | (144,874) | 2,943,063 | 25,904,750 | 28,847,813 | |
| 55173 | Prince Edward County | 605,485 | 1,659,609 | 0 | (481,105) | 0 | (1,382,078) | (32,315) | 369,596 | 25,293,998 | 25,663,594 | |
| 55174 | Prince George County | 1,935,381 | 4,477,182 | 0 | 632,605 | 0 | (3,076,501) | (28,872) | 3,939,795 | 67,881,303 | 71,821,098 | |
| 55176 | Prince William County | 39,422,226 | 92,309,436 | 0 | 33,765,904 | 0 | (62,734,318) | (1,109,331) | 101,653,917 | 1,399,469,024 | 1,501,122,941 | |
| 55177 | Pulaski County | 1,443,592 | 3,884,418 | 0 | (1,080,001) | 0 | (2,817,176) | (115,898) | 1,314,935 | 59,013,468 | 60,328,403 | |
| 55178 | Rappahannock County | 385,776 | 1,090,614 | 0 | 616,698 | 0 | (773,897) | (35,333) | 1,283,858 | 16,561,853 | 17,845,711 | |
| 55179 | Richmond County | 440,289 | 967,490 | 0 | 377,564 | 0 | (788,726) | (8,702) | 987,915 | 14,731,905 | 15,719,820 | |
| 55180 | Roanoke County | 6,124,027 | 17,720,493 | 0 | 3,384,054 | 0 | (13,371,484) | (222,528) | 13,634,562 | 269,322,835 | 282,957,397 | |
| 55181 | Rockbridge County | 1,120,285 | 2,558,363 | 0 | (236,417) | 0 | (2,179,637) | (105,191) | 1,157,403 | 39,044,094 | 40,201,497 | |
| 55182 | Rockingham County | 3,386,916 | 7,848,411 | 0 | 2,614,034 | 0 | (5,380,696) | (211,390) | 8,257,275 | 119,068,800 | 127,326,075 | |
| 55183 | Russell County | 677,010 | 2,267,452 | 0 | 335,721 | 0 | (1,789,756) | (56,451) | 1,433,976 | 34,514,980 | 35,948,956 | |
| 55184 | Scott County | 674,952 | 2,129,232 | 0 | 211,965 | 0 | (1,701,145) | (64,825) | 1,250,179 | 32,427,170 | 33,677,349 | |
| 55185 | Shenandoah County | 1,713,263 | 3,592,971 | 0 | 1,738,426 | 0 | (2,419,598) | (89,918) | 4,535,144 | 54,483,959 | 59,019,103 | |
| 55186 | Smyth County | 823,376 | 3,061,499 | 0 | (743,815) | 0 | (2,275,326) | (59,904) | 805,830 | 46,523,151 | 47,328,981 | |
| 55187 | Southampton County | 971,096 | 3,031,164 | 0 | (262,482) | 0 | (2,238,732) | (25,924) | 1,475,122 | 46,038,459 | 47,513,581 | |
| 55188 | Spotsylvania County | 6,467,958 | 13,529,516 | 0 | 285,854 | 0 | (7,133,630) | (295,955) | 12,853,770 | 204,152,600 | 217,005,830 | |
| 55189 | Stafford County | 6,484,925 | 14,754,294 | 0 | 589,787 | 0 | (8,782,979) | (314,838) | 12,731,189 | 223,131,041 | 235,862,230 | |
| 55190 | Surry County | 512,614 | 1,317,296 | 0 | 720,316 | 0 | (1,230,708) | (12,196) | 1,307,322 | 20,136,950 | 21,444,272 | |
| 55191 | Sussex County | 718,848 | 1,677,407 | 0 | 767,994 | 0 | (1,138,673) | (75,502) | 1,950,074 | 25,457,559 | 27,407,633 | |
| 55192 | Tazewell County | 1,239,967 | 4,053,916 | 0 | (24,430) | 0 | (3,363,585) | (61,389) | 1,844,479 | 61,770,500 | 63,614,979 | |
| 55193 | Warren County | 1,364,429 | 3,155,677 | 0 | (458,784) | 0 | (2,339,103) | (111,150) | 1,611,069 | 47,975,903 | 49,586,972 | |
| 55195 | Washington County | 1,311,205 | 3,447,796 | 0 | (584,147) | 0 | (3,012,509) | (74,302) | 1,088,043 | 52,621,861 | 53,709,904 | |
| 55196 | Westmoreland County | 812,645 | 1,837,004 | 0 | 615,113 | 0 | (1,482,324) | (67,975) | 1,714,463 | 27,990,019 | 29,704,482 | |
| 55197 | Wise County | 1,210,977 | 4,032,392 | 0 | 1,224,956 | 0 | (3,365,744) | (60,482) | 3,042,099 | 61,452,254 | 64,494,353 | |
| 55198 | Wythe County | 789,091 | 2,480,107 | 0 | 1,113,034 | 0 | (1,896,567) | (14,308) | 2,471,357 | 37,697,764 | 40,169,121 | |
| 55199 | York County | 4,974,047 | 15,295,937 | 0 | 2,016,305 | 0 | (10,643,337) | (89,840) | 11,553,112 | 231,973,062 | 243,526,174 | |
| 55200 | City of Alexandria | 12,301,089 | 42,394,263 | 0 | (1,331,112) | 0 | (32,421,493) | (942,240) | 20,000,507 | 644,745,020 | 664,745,527 | |
| 55201 | City of Bristol | 1,786,604 | 7,686,775 | 0 | (441,895) | 0 | (7,053,556) | (138,396) | 1,839,532 | 117,474,118 | 119,313,650 | |
| 55202 | City of Buena Vista | 424,055 | 1,394,209 | 0 | (91,708) | 0 | (1,078,315) | (2,364) | 645,877 | 21,195,283 | 21,841,160 | |
| 55203 | Town of St Paul | 58,446 | 225,393 | 0 | (31,589) | 0 | (117,036) | (5,069) | 130,145 | 3,400,202 | 3,530,347 | |
| 55204 | City of Clifton Forge | 155,307 | 696,267 | 0 | (71,917) | 0 | (670,398) | (3,806) | 105,453 | 10,652,168 | 10,757,621 | |
| 55205 | City of Danville | 665,657 | 1,848,442 | 0 | 201,399 | 0 | (1,477,280) | (36,431) | 1,201,787 | 28,141,188 | 29,342,975 | |
| 55206 | City of Fredericksburg | 2,861,030 | 9,289,336 | 0 | (1,194,152) | 0 | (7,765,443) | (164,189) | 3,026,582 | 141,584,604 | 144,611,186 | |
| 55207 | City of Hampton | 11,952,417 | 41,044,293 | 8,165,715 | (1,561,230) | 0 | (34,048,004) | (668,441) | 24,884,750 | 605,421,817 | 650,306,567 | |
| 55208 | City of Harrisonburg | 3,656,633 | 10,803,956 | 0 | 3,598,332 | 0 | (7,948,064) | (124,232) | 9,986,625 | 164,094,748 | 174,081,373 | |
| 55209 | City of Hopewell | 2,397,904 | 7,675,177 | 0 | 565,275 | 0 | (6,708,985) | (166,027) | 3,763,344 | 117,143,835 | 120,907,179 | |
| 55210 | City of Lynchburg | 6,986,017 | 25,463,249 | 0 | (1,859,042) | 0 | (21,411,285) | (504,807) | 8,674,132 | 388,191,364 | 396,865,496 | |
| 55211 | Town of Crewe | 92,939 | 204,988 | 0 | 161,173 | 0 | (88,969) | (3,424) | 366,707 | 3,083,053 | 3,449,760 | |
| 55212 | City of Norfolk | 3,744,655 | 7,692,139 | 0 | 628,451 | 0 | (4,325,073) | (264,291) | 7,475,881 | 116,252,300 | 123,728,181 | |
| 55213 | City of Petersburg | 2,971,664 | 11,612,161 | 0 | 2,275,675 | 0 | (10,966,596) | (249,411) | 5,643,493 | 177,640,012 | 183,283,505 | |
| 55214 | City of Portsmouth | 10,187,472 | 24,068,852 | 5,997,538 | (2,510,540) | 0 | (16,270,186) | (958,484) | 20,514,652 | 365,189,925 | 385,704,577 | |
| 55215 | City of Radford | 1,259,085 | 3,826,770 | 0 | 1,228,990 | 0 | (2,577,698) | (9,507) | 3,727,640 | 57,986,493 | 61,714,133 | |
| 55216 | City of Richmond | 3,579,068 | 9,045,496 | 0 | (733,288) | 0 | (7,725,382) | (339,258) | 3,826,636 | 138,039,662 | 141,866,298 | |
| 55217 | City of Roanoke | 1,419,883 | 4,631,232 | 0 | (318,271) | 0 | (3,397,576) | (111,070) | 2,224,198 | 70,365,163 | 72,589,361 | |
| 55218 | Town of Craigsville | 19,211 | 42,894 | 0 | (8,359) | 0 | (12,586) | 0 | 41,160 | 641,763 | 682,923 | |

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 | | | | | | | |
| 55219 | City of Staunton | 1,744,479 | 5,524,420 | 0 | 1,345,198 | 0 | (4,742,578) | (49,788) | 3,821,731 | 84,239,437 | 88,061,168 | |
| 55220 | City of Suffolk | 8,132,336 | 21,574,861 | 0 | 1,274,360 | 0 | (13,677,493) | (456,106) | 16,847,958 | 326,694,368 | 343,542,326 | |
| 55221 | City of Williamsburg | 1,338,975 | 4,840,945 | 0 | 854,275 | 0 | (4,568,553) | (100,280) | 2,365,362 | 74,052,125 | 76,417,487 | |
| 55222 | City of Winchester | 3,046,974 | 7,629,361 | 0 | 2,426,937 | 0 | (4,986,027) | (161,264) | 7,955,981 | 115,601,217 | 123,557,198 | |
| 55223 | City of Martinsville | 1,591,212 | 6,996,921 | 0 | 1,487,406 | 0 | (6,595,815) | (32,896) | 3,446,828 | 106,972,441 | 110,419,269 | |
| 55224 | City of Falls Church | 135,870 | 307,625 | 0 | 337,943 | 0 | (276,925) | 0 | 504,513 | 4,695,868 | 5,200,381 | |
| 55225 | City of Colonial Heights | 1,812,580 | 5,378,973 | 0 | (119,037) | 0 | (4,205,487) | (36,093) | 2,830,936 | 81,809,275 | 84,640,211 | |
| 55226 | Town of Front Royal | 924,296 | 2,754,505 | 0 | (893,252) | 0 | (2,188,225) | (66,799) | 530,525 | 41,934,988 | 42,465,513 | |
| 55227 | Town of Boyce | 0 | 1,273 | 0 | (1,788) | 0 | 0 | 0 | (515) | 18,862 | 18,347 | |
| 55228 | Town of Middletown | 72,411 | 49,880 | 0 | (129,621) | 0 | (25,740) | (3,762) | (36,832) | 753,719 | 716,887 | |
| 55229 | Town of Chilhowie | 105,797 | 268,504 | 0 | (46,821) | 0 | (156,629) | 0 | 170,851 | 4,056,149 | 4,227,000 | |
| 55230 | City of Covington | 390,965 | 1,701,318 | 0 | (268,603) | 0 | (1,489,440) | (37,670) | 296,570 | 25,968,264 | 26,264,834 | |
| 55231 | Town of Floyd | 12,487 | 28,687 | 0 | 11,500 | 0 | (33,048) | 0 | 19,626 | 441,510 | 461,136 | |
| 55232 | City of Franklin | 899,889 | 2,664,687 | 0 | (49,321) | 0 | (2,451,940) | (15,986) | 1,047,329 | 40,710,801 | 41,758,130 | |
| 55233 | City of Chesapeake | 23,197,245 | 67,336,814 | 0 | 10,568,314 | 0 | (51,972,592) | (1,087,698) | 48,042,083 | 1,024,112,570 | 1,072,154,653 | |
| 55234 | City of Virginia Beach | 42,513,760 | 141,392,693 | 0 | 20,475,089 | 0 | (113,663,331) | (3,168,263) | 87,549,948 | 2,153,122,365 | 2,240,672,313 | |
| 55235 | City of Norton | 380,177 | 1,215,091 | 0 | 42,691 | 0 | (751,596) | (31,198) | 855,165 | 18,392,750 | 19,247,915 | |
| 55236 | City of Manassas Park | 1,144,175 | 2,749,694 | 0 | 422,890 | 0 | (1,742,126) | (155,095) | 2,419,538 | 41,684,825 | 44,104,363 | |
| 55237 | Town of Exmore | 93,167 | 89,292 | 0 | (103,975) | 0 | (33,081) | (22,255) | 23,148 | 1,350,514 | 1,373,662 | |
| 55238 | Town of Pound | 32,320 | 108,577 | 0 | (89,326) | 0 | (89,273) | (9,197) | (46,899) | 1,657,786 | 1,610,887 | |
| 55239 | Town of Grottoes | 75,486 | 188,824 | 0 | (320,254) | 0 | (143,789) | 0 | (199,733) | 2,869,285 | 2,669,552 | |
| 55240 | Town of Onley | 46,746 | 21,900 | 0 | 43,629 | 0 | (391) | (3,872) | 108,012 | 326,574 | 434,586 | |
| 55241 | Town of West Point | 207,210 | 349,695 | 0 | (25,761) | 0 | (165,448) | 0 | 365,696 | 5,263,391 | 5,629,087 | |
| 55242 | Town of South Hill | 390,884 | 973,907 | 0 | 480,993 | 0 | (570,882) | (3,890) | 1,271,012 | 14,715,644 | 15,986,656 | |
| 55243 | Town of Rural Retreat | 39,119 | 52,826 | 0 | (38,613) | 0 | (39,790) | 0 | 13,542 | 802,507 | 816,049 | |
| 55244 | Town of Dillwyn | 0 | 805 | 0 | 517 | 0 | 0 | 0 | 1,322 | 11,927 | 13,249 | |
| 55245 | Town of Scottsville | 25,599 | 39,096 | 0 | (81,558) | 0 | (29,563) | 0 | (46,426) | 593,986 | 547,560 | |
| 55246 | Town of Burkeville | 15,813 | 16,767 | 0 | (16,910) | 0 | (14,117) | 0 | 1,553 | 255,462 | 257,015 | |
| 55247 | Town of Madison | 8,681 | 966 | 0 | 5,270 | 0 | 0 | 0 | 14,917 | 14,313 | 29,230 | |
| 55248 | Town of Pennington Gap | 61,592 | 78,514 | 0 | (49,733) | 0 | (67,689) | (24,359) | (1,675) | 1,209,201 | 1,207,526 | |
| 55249 | Town of La Crosse | 14,617 | 21,855 | 0 | (17,003) | 0 | (16,380) | 0 | 3,089 | 331,970 | 335,059 | |
| 55250 | Town of Rich Creek | 21,882 | 27,179 | 0 | (43,195) | 0 | (10,191) | 0 | (4,325) | 407,747 | 403,422 | |
| 55251 | Town of White Stone | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55252 | Town of Windsor | 62,704 | 76,772 | 0 | 19,511 | 0 | (20,202) | 0 | 138,785 | 1,147,462 | 1,286,247 | |
| 55253 | Town of Haysi | 14,855 | 35,074 | 0 | 12,490 | 0 | (34,445) | 0 | 27,974 | 536,831 | 564,805 | |
| 55254 | Town of Stephens City | 52,579 | 135,313 | 0 | 51,811 | 0 | (126,116) | (4,709) | 108,878 | 2,070,053 | 2,178,931 | |
| 55255 | Town of Brodnax | 8,631 | 7,663 | 0 | (13,003) | 0 | (3,210) | 0 | 81 | 115,128 | 115,209 | |
| 55256 | Town of Mineral | 9,233 | 10,442 | 0 | 29,821 | 0 | (7,981) | 0 | 41,515 | 158,692 | 200,207 | |
| 55257 | Town of Lebanon | 178,203 | 595,619 | 0 | (49,784) | 0 | (398,117) | 0 | 325,921 | 9,023,047 | 9,348,968 | |
| 55258 | City of Newport News | 7,687,590 | 2,869,418 | 0 | (135,801) | 0 | (191,452) | (307,106) | 9,922,649 | 42,759,176 | 52,681,825 | |
| 55259 | Town of Richlands | 299,881 | 926,577 | 0 | 382,012 | 0 | (897,800) | (1,746) | 708,924 | 14,176,841 | 14,885,765 | |
| 55260 | Town of Haymarket | 93,783 | 36,908 | 0 | 135,709 | 0 | (9,405) | 0 | 256,995 | 551,490 | 808,485 | |
| 55261 | Town of Lovettsville | 78,085 | 32,553 | 0 | 11,468 | 0 | (68) | (11,901) | 110,137 | 488,247 | 598,384 | |
| 55262 | Town of Troutville | 5,325 | 2,923 | 0 | 1,488 | 0 | 0 | 0 | 9,736 | 43,298 | 53,034 | |
| 55263 | Town of Buchanan | 13,854 | 0 | 0 | 0 | 0 | 0 | 0 | 13,854 | 0 | 13,854 | |
| 55264 | Town of Eastville | 0 | 0 | 245,175 | 0 | 0 | 0 | 0 | 245,175 | 0 | 245,175 | |
| 55265 | Town of Occoquan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55300 | Town of Abingdon | 540,470 | 1,512,795 | 0 | 207,364 | 0 | (1,065,371) | (15,716) | 1,179,542 | 22,952,316 | 24,131,858 | |
| 55301 | Town of Dumfries | 213,340 | 337,710 | 0 | 180,891 | 0 | (505,208) | (16,653) | 210,080 | 5,264,035 | 5,474,115 | |
| 55302 | Town of Iron Gate | 3,994 | 19,760 | 0 | 21,486 | 0 | (20,002) | 0 | 25,238 | 302,737 | 327,975 | |
| 55303 | Town of Montross | 15,414 | 27,903 | 0 | 19,107 | 0 | (26,142) | 0 | 36,282 | 426,449 | 462,731 | |
| 55304 | Town of South Boston | 452,049 | 1,588,835 | 0 | 263,145 | 0 | (1,314,737) | (28,707) | 960,585 | 24,210,014 | 25,170,599 | |
| 55305 | Town of Gretna | 60,100 | 135,940 | 0 | (14,361) | 0 | (41,336) | 0 | 140,343 | 2,034,597 | 2,174,940 | |
| 55306 | Town of Remington | 23,057 | 50,129 | 0 | 15,379 | 0 | (21,756) | 0 | 66,809 | 753,528 | 820,337 | |
| 55307 | City of Lexington | 592,705 | 1,841,824 | 0 | 176,439 | 0 | (1,522,675) | (9,575) | 1,078,718 | 28,052,411 | 29,131,129 | |
| 55308 | City of Waynesboro | 1,464,316 | 5,271,535 | 0 | 1,078,839 | 0 | (4,459,340) | (25,326) | 3,330,024 | 80,339,149 | 83,669,173 | |

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 | | | | | | | |
| 55309 | Town of Colonial Beach | 218,103 | 414,318 | 0 | 114,695 | | 0 | (286,503) | (24,888) | 435,725 | 6,293,746 | 6,729,471 |
| 55310 | Town of Smithfield | 409,222 | 692,656 | 0 | 755,685 | | 0 | (443,401) | (2,381) | 1,411,781 | 10,484,457 | 11,896,238 |
| 55311 | Town of Brookneal | 31,506 | 123,068 | 0 | 29,998 | | 0 | (105,427) | 0 | 79,145 | 1,875,944 | 1,955,089 |
| 55312 | Town of Hamilton | 7,386 | 57,299 | 0 | (81,057) | | 0 | (51,704) | 0 | (68,076) | 874,726 | 806,650 |
| 55313 | City of Galax | 661,723 | 2,013,667 | 0 | 497,395 | | 0 | (1,495,767) | (26,524) | 1,650,494 | 30,593,242 | 32,243,736 |
| 55314 | Town of Jonesville | 32,964 | 70,301 | 0 | (7,344) | | 0 | (52,987) | (459) | 42,475 | 1,068,225 | 1,110,700 |
| 55315 | Town of Wytheville | 784,571 | 2,055,117 | 0 | 787,030 | | 0 | (1,379,431) | (28,462) | 2,218,825 | 31,150,129 | 33,368,954 |
| 55316 | City of Fairfax | 2,641,322 | 11,460,855 | 0 | 214,430 | | 0 | (9,538,555) | (102,296) | 4,675,756 | 174,610,872 | 179,286,628 |
| 55317 | Town of Vienna | 1,350,409 | 4,738,831 | 0 | 805,306 | | 0 | (3,566,704) | (43,596) | 3,284,246 | 72,010,056 | 75,294,302 |
| 55318 | Town of Vinton | 406,156 | 1,313,647 | 0 | (477,134) | | 0 | (1,147,733) | (32,781) | 62,155 | 20,051,698 | 20,113,853 |
| 55319 | City of Emporia | 655,207 | 1,858,560 | 0 | 231,899 | | 0 | (1,376,913) | (56,361) | 1,312,392 | 28,250,853 | 29,563,245 |
| 55320 | Town of Culpeper | 1,131,394 | 2,825,254 | 0 | 1,338,742 | | 0 | (1,941,069) | (87,671) | 3,266,650 | 42,869,980 | 46,136,630 |
| 55321 | Town of Woodstock | 361,033 | 898,528 | 0 | 419,353 | | 0 | (693,988) | (28,720) | 956,206 | 13,672,885 | 14,629,091 |
| 55322 | Town of Glasgow | 14,390 | 37,125 | 0 | 10,791 | | 0 | (12,450) | 0 | 49,856 | 556,220 | 606,076 |
| 55323 | Town of Marion | 410,322 | 1,211,257 | 0 | 579,267 | | 0 | (923,933) | (3,090) | 1,273,823 | 18,408,063 | 19,681,886 |
| 55324 | Town of Altavista | 290,456 | 761,658 | 0 | 15,293 | | 0 | (665,447) | (12,888) | 389,072 | 11,622,994 | 12,012,066 |
| 55325 | Town of Herndon | 1,915,044 | 5,681,425 | 0 | 1,448,447 | | 0 | (3,814,824) | (130,913) | 5,099,179 | 86,142,125 | 91,241,304 |
| 55326 | Town of Pearisburg | 168,932 | 543,865 | 0 | (124,003) | | 0 | (323,076) | (9,060) | 256,658 | 8,223,324 | 8,479,982 |
| 55327 | Town of Christiansburg | 1,404,867 | 3,253,776 | 0 | 404,232 | | 0 | (2,030,754) | (74,866) | 2,957,255 | 49,256,902 | 52,214,157 |
| 55328 | Town of Wakefield | 12,973 | 32,578 | 0 | 8,209 | | 0 | (28,112) | 0 | 25,648 | 496,700 | 522,348 |
| 55329 | Town of Leesburg | 2,926,714 | 7,503,239 | 0 | 339,942 | | 0 | (4,191,522) | (211,262) | 6,367,111 | 113,360,489 | 119,727,600 |
| 55330 | Town of Chatham | 56,051 | 126,171 | 0 | (7,980) | | 0 | (74,319) | (12,388) | 87,535 | 1,912,547 | 2,000,082 |
| 55331 | Town of Bowling Green | 47,174 | 90,504 | 0 | 56,785 | | 0 | (91,581) | 0 | 102,882 | 1,386,584 | 1,489,466 |
| 55332 | City of Manassas | 3,687,277 | 10,228,666 | 0 | 2,056,312 | | 0 | (7,508,927) | (187,033) | 8,276,295 | 155,383,776 | 163,660,071 |
| 55333 | Town of Alberta | 0 | 10,603 | 0 | 3,524 | | 0 | (8,681) | 0 | 5,446 | 161,419 | 166,865 |
| 55334 | Town of Boydton | 23,167 | 74,023 | 0 | (5,365) | | 0 | (30,196) | 0 | 61,629 | 1,111,741 | 1,173,370 |
| 55335 | City of Salem | 2,692,852 | 13,761,077 | 0 | 1,128,336 | | 0 | (12,607,418) | (186,881) | 4,787,966 | 210,264,959 | 215,052,925 |
| 55336 | Town of Mckeeney | 1,515 | 25,388 | 0 | 34,564 | | 0 | (35,600) | 0 | 25,867 | 393,917 | 419,784 |
| 55337 | Town of Narrows | 125,561 | 294,695 | 0 | 180,100 | | 0 | (219,621) | (31,645) | 349,090 | 4,491,487 | 4,840,577 |
| 55338 | Town of Quantico | 15,057 | 27,600 | 0 | (85,326) | | 0 | (31,498) | 0 | (74,167) | 424,636 | 350,469 |
| 55339 | Town of Halifax | 48,219 | 116,172 | 0 | 53,234 | | 0 | (65,344) | 0 | 152,281 | 1,753,744 | 1,906,025 |
| 55340 | Town of Blacksburg | 1,693,586 | 5,771,936 | 0 | 286,758 | | 0 | (3,803,146) | (46,827) | 3,902,307 | 87,435,146 | 91,337,453 |
| 55341 | Town of Chincoteague | 291,930 | 595,185 | 0 | (5,759) | | 0 | (242,588) | 0 | 638,768 | 8,938,845 | 9,577,613 |
| 55342 | Town of Lawrenceville | 118,859 | 285,336 | 0 | 110,729 | | 0 | (315,127) | (8,053) | 191,744 | 4,388,784 | 4,580,528 |
| 55343 | Town of Amherst | 149,456 | 306,873 | 0 | (2,041) | | 0 | (254,669) | (7,380) | 192,239 | 4,677,294 | 4,869,533 |
| 55344 | Town of Stanley | 60,476 | 206,506 | 0 | 10,036 | | 0 | (115,408) | 0 | 161,610 | 3,117,048 | 3,278,658 |
| 55345 | Town of Hillsville | 197,030 | 493,990 | 0 | 196,935 | | 0 | (395,336) | (3,539) | 489,080 | 7,517,815 | 8,006,895 |
| 55346 | Town of Elkton | 127,583 | 258,848 | 0 | 188,867 | | 0 | (225,962) | 0 | 349,336 | 3,947,768 | 4,297,104 |
| 55347 | Town of Bridgewater | 272,815 | 701,383 | 0 | 309,283 | | 0 | (470,961) | (9,361) | 803,159 | 10,631,023 | 11,434,182 |
| 55348 | Town of Purcellville | 645,719 | 1,081,157 | 0 | (142,140) | | 0 | (702,994) | (5,510) | 876,232 | 16,371,393 | 17,247,625 |
| 55349 | Town of Timberville | 119,592 | 182,346 | 0 | 130,490 | | 0 | (112,788) | 0 | 319,640 | 2,757,812 | 3,077,452 |
| 55350 | Town of Wise | 233,777 | 835,435 | 0 | (7,917) | | 0 | (437,009) | (5,393) | 618,893 | 12,598,023 | 13,216,916 |
| 55351 | Town of New Market | 118,656 | 277,747 | 0 | 123,928 | | 0 | (205,282) | 0 | 315,049 | 4,217,410 | 4,532,459 |
| 55352 | Town of Tappahannock | 139,844 | 368,832 | 0 | 511,074 | | 0 | (238,610) | (20,553) | 760,587 | 5,593,754 | 6,354,341 |
| 55353 | Town of Rocky Mount | 406,930 | 928,139 | 0 | 19,528 | | 0 | (658,806) | (39,529) | 656,262 | 14,099,368 | 14,755,630 |
| 55354 | Town of Big Stone Gap | 207,121 | 885,666 | 0 | 535,593 | | 0 | (858,312) | (2,787) | 767,281 | 13,551,533 | 14,318,814 |
| 55355 | Town of Luray | 288,191 | 806,645 | 0 | 821,837 | | 0 | (671,860) | (5,807) | 1,239,006 | 12,289,135 | 13,528,141 |
| 55356 | Town of Stuart | 0 | 531 | 0 | 8,025 | | 0 | (4,004) | 0 | 4,552 | 17,166 | 21,718 |
| 55357 | Town of Strasburg | 302,837 | 778,518 | 0 | 330,550 | | 0 | (471,651) | (18,979) | 921,275 | 11,778,911 | 12,700,186 |
| 55358 | Town of Appomattox | 77,302 | 178,570 | 0 | 23,502 | | 0 | (71,722) | 0 | 207,652 | 2,681,343 | 2,888,995 |
| 55359 | Town of Clarksville | 119,279 | 276,705 | 168,716 | 17,370 | | 0 | (144,399) | 0 | 437,671 | 4,171,534 | 4,609,205 |
| 55360 | Town of Dublin | 142,934 | 339,392 | 0 | 49,248 | | 0 | (238,206) | 0 | 293,368 | 5,147,127 | 5,440,495 |
| 55361 | Town of Middleburg | 179,117 | 216,713 | 0 | 109,957 | | 0 | (200,656) | (36,034) | 269,097 | 3,328,902 | 3,597,999 |
| 55362 | Town of Edinburg | 27,626 | 69,453 | 0 | (48,200) | | 0 | (15,952) | 0 | 32,927 | 1,036,908 | 1,069,835 |
| 55363 | Town of Chase City | 92,606 | 439,660 | 0 | 188,333 | | 0 | (421,492) | 0 | 299,107 | 6,724,225 | 7,023,332 |
| 55364 | City of Bedford | 497,869 | 1,982,345 | 0 | 494,475 | | 0 | (1,757,676) | (12,318) | 1,204,695 | 30,253,069 | 31,457,764 |

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 | | | | | | | |
| 55365 | City of Poquoson | 931,547 | 2,321,430 | 0 | 1,314,714 | 0 | (1,576,503) | (46,430) | 2,944,758 | 35,203,027 | 38,147,785 | |
| 55366 | Town of Ashland | 457,195 | 1,130,844 | 0 | 261,112 | 0 | (739,239) | (32,881) | 1,077,031 | 17,139,309 | 18,216,340 | |
| 55367 | Town of Broadway | 146,703 | 250,751 | 0 | 80,063 | 0 | (155,081) | 0 | 322,436 | 3,792,364 | 4,114,800 | |
| 55368 | Town of Berryville | 202,217 | 485,678 | 0 | (138,864) | 0 | (316,799) | (57,975) | 174,257 | 7,382,615 | 7,556,872 | |
| 55369 | Town of Tazewell | 210,799 | 463,326 | 0 | 146,038 | 0 | (291,711) | (10,209) | 518,243 | 7,015,043 | 7,533,286 | |
| 55370 | Town of Urbanna | 11,737 | 51,443 | 0 | 6,967 | 0 | (47,366) | 0 | 22,781 | 785,797 | 808,578 | |
| 55371 | Town of Bluefield | 258,251 | 527,650 | 0 | 391,568 | 0 | (330,761) | (46,487) | 800,221 | 8,005,661 | 8,805,882 | |
| 55372 | Town of Weber City | 18,904 | 64,741 | 0 | (24,996) | 0 | (52,470) | (1,156) | 5,023 | 985,945 | 990,968 | |
| 55373 | Town of Damascus | 0 | 9,487 | 0 | 3,895 | 0 | (7,563) | 0 | 5,819 | 144,328 | 150,147 | |
| 55374 | Town of Hurt | 20,274 | 62,492 | 0 | 54,455 | 0 | (51,882) | 0 | 85,339 | 951,741 | 1,037,800 | |
| 55375 | Town of Waverly | 48,909 | 132,552 | 0 | 146,163 | 0 | (117,273) | (3,040) | 207,311 | 2,023,890 | 2,231,201 | |
| 55376 | Town of Coeburn | 62,958 | 210,807 | 0 | (333,786) | 0 | (183,317) | (587) | (243,925) | 3,215,020 | 2,971,095 | |
| 55377 | Town of Dayton | 112,836 | 202,336 | 0 | (18,361) | 0 | (171,841) | (25,184) | 99,786 | 3,096,088 | 3,195,874 | |
| 55378 | Town of Courtland | 22,910 | 34,574 | 0 | (6,518) | 0 | (15,873) | 0 | 35,093 | 520,142 | 555,235 | |
| 55379 | Town of Cape Charles | 165,879 | 209,212 | 0 | 79,391 | 0 | (83,685) | (5,166) | 365,631 | 3,143,868 | 3,509,499 | |
| 55380 | Town of Independence | 43,531 | 126,679 | 0 | (50,954) | 0 | (57,043) | 0 | 62,213 | 1,905,252 | 1,967,465 | |
| 55381 | Town of Warsaw | 69,418 | 174,774 | 0 | 83,817 | 0 | (180,725) | 0 | 147,284 | 2,679,603 | 2,826,887 | |
| 55382 | Town of Grundy | 56,722 | 213,181 | 0 | (45,005) | 0 | (115,617) | 0 | 109,281 | 3,216,050 | 3,325,331 | |
| 55383 | Town of Warrenton | 602,517 | 2,035,384 | 0 | (343,660) | 0 | (1,458,666) | (18,298) | 817,277 | 30,892,320 | 31,709,597 | |
| 55384 | Town of Louisa | 101,926 | 164,636 | 0 | 23,646 | 0 | (68,738) | 0 | 221,470 | 2,473,424 | 2,694,894 | |
| 55385 | Town of Kenbridge | 47,222 | 98,448 | 0 | 26,153 | 0 | (84,449) | 0 | 87,374 | 1,500,709 | 1,588,083 | |
| 55386 | Town of Mt Jackson | 148,723 | 200,240 | 0 | 63,482 | 0 | (123,358) | 0 | 289,087 | 3,028,193 | 3,317,280 | |
| 55387 | Town of Pulaski | 547,648 | 1,683,265 | 0 | (939,998) | 0 | (1,142,917) | (20,223) | 127,775 | 25,518,824 | 25,646,599 | |
| 55388 | Town of Jarratt | 4,406 | 14,676 | 0 | 8,820 | 0 | (10,994) | 0 | 16,908 | 222,915 | 239,823 | |
| 55389 | Town of Pembroke | 47,029 | 73,749 | 0 | 34,023 | 0 | (55,419) | (5,954) | 93,428 | 1,123,260 | 1,216,688 | |
| 55390 | Town of Parksley | 12,366 | 43,843 | 0 | 21,296 | 0 | (58,125) | 0 | 19,380 | 678,583 | 697,963 | |
| 55391 | Town of Onancock | 85,510 | 166,082 | 0 | (251) | 0 | (97,112) | (19,432) | 134,797 | 2,518,751 | 2,653,548 | |
| 55392 | Town of Victoria | 54,573 | 131,829 | 0 | (4,033) | 0 | (92,530) | 0 | 89,839 | 1,999,293 | 2,089,132 | |
| 55393 | Town of Shenandoah | 69,539 | 195,159 | 0 | 211,004 | 0 | (136,442) | 0 | 339,260 | 2,959,471 | 3,298,731 | |
| 55394 | Town of Gate City | 47,763 | 138,698 | 0 | 80,604 | 0 | (59,181) | (19,207) | 188,677 | 2,093,980 | 2,282,657 | |
| 55395 | Town of Round Hill | 79,502 | 123,000 | 0 | 77,866 | 0 | (63,924) | (493) | 215,951 | 1,854,424 | 2,070,375 | |
| 55396 | Town of Kilmarnock | 120,718 | 182,724 | 0 | (9,945) | 0 | (78,979) | (19,772) | 194,746 | 2,756,403 | 2,951,149 | |
| 55397 | Town of Orange | 312,007 | 686,112 | 0 | 194,596 | 0 | (358,783) | (2,139) | 831,793 | 10,345,078 | 11,176,871 | |
| 55398 | Town of Saltville | 57,301 | 163,278 | 0 | 41,869 | 0 | (167,574) | (950) | 93,924 | 2,503,201 | 2,597,125 | |
| 55399 | Town of Blackstone | 221,634 | 586,553 | 0 | 7,482 | 0 | (294,539) | (5,775) | 515,355 | 8,839,833 | 9,355,188 | |
| 55400 | Bedford Recreation Commission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55401 | Southeastern Virginia Public Service Authority | 562,558 | 3,039,126 | 0 | 818,032 | 0 | (2,516,890) | (108,842) | 1,793,984 | 46,336,950 | 48,130,934 | |
| 55402 | Pittsylvania Co Service Authority | 26,359 | 109,092 | 0 | 408,677 | 0 | (95,582) | 0 | 448,546 | 1,663,969 | 2,112,515 | |
| 55403 | Rappahannock Area Youth Services & Group Home Commission | 43,470 | 48,335 | 0 | (26,402) | 0 | (24,917) | 0 | 40,486 | 728,535 | 769,021 | |
| 55404 | Appomattox Regional Library | 64,119 | 186,080 | 0 | 88,585 | 0 | (125,349) | (20,720) | 192,715 | 2,829,772 | 3,022,487 | |
| 55405 | Staunton Redevelopment & Housing Authority | 32,712 | 105,181 | 0 | 2,410 | 0 | (25,973) | (1,347) | 112,983 | 1,571,896 | 1,684,879 | |
| 55406 | Hampton Newport News Community Services Board | 2,314,211 | 4,502,316 | 0 | 1,151,187 | 0 | (1,969,881) | (312,725) | 5,685,108 | 67,842,279 | 73,527,387 | |
| 55408 | C P Jones Memorial Library | 10,103 | 31,737 | 0 | 25,267 | 0 | (27,306) | 0 | 39,801 | 483,829 | 523,630 | |
| 55409 | Southside Regional Juvenile Group Home | 13,641 | 46,473 | 0 | 2,024 | 0 | (43,009) | 0 | 19,129 | 709,987 | 729,116 | |
| 55411 | Hampton Roads Sanitation District | 4,229,147 | 16,222,813 | 0 | (990,918) | 0 | (10,548,640) | (147,136) | 8,765,266 | 245,685,865 | 254,451,131 | |
| 55412 | Peninsula Airport Commission | 220,559 | 523,017 | 0 | 86,622 | 0 | (393,780) | (20,720) | 415,698 | 7,955,649 | 8,371,347 | |
| 55413 | Richmond Redevelopment & Housing Authority | 726,004 | 4,398,300 | 0 | (551,993) | 0 | (4,439,415) | (159,135) | (26,239) | 67,459,281 | 67,433,042 | |
| 55415 | Chesapeake Redevelopment & Housing Authority | 175,564 | 648,523 | 0 | 153,466 | 0 | (497,635) | (62,497) | 417,421 | 9,887,813 | 10,305,234 | |
| 55416 | Alexandria Renew Enterprise | 615,974 | 3,412,612 | 0 | (990,689) | 0 | (2,806,910) | (167,763) | 63,224 | 52,044,552 | 52,107,776 | |
| 55417 | Norfolk Airport Authority | 1,528,644 | 3,631,931 | 0 | 353,978 | 0 | (2,682,147) | (118,923) | 2,713,483 | 55,206,919 | 57,920,407 | |
| 55418 | Charlottesville Redevelopment/Housing Authority | 32,609 | 162,212 | 0 | (185,377) | 0 | (157,116) | (8,070) | (155,742) | 2,485,739 | 2,329,997 | |
| 55419 | Hampton Redevelopment & Housing Authority | 309,373 | 1,105,932 | 0 | 44,247 | 0 | (1,029,327) | (26,101) | 404,124 | 16,911,894 | 17,316,018 | |
| 55420 | Loudoun County Sanitation Authority | 1,919,064 | 4,250,110 | 0 | (825,248) | 0 | (2,312,340) | (138,904) | 2,892,682 | 64,190,212 | 67,082,894 | |
| 55421 | Danville Redevelopment & Housing Authority | 141,727 | 406,022 | 0 | 188,088 | 0 | (90,878) | (27,974) | 616,985 | 6,074,571 | 6,691,556 | |
| 55422 | Blacksburg-Christiansburg-VPI Water Authority | 102,973 | 414,620 | 0 | 58,996 | 0 | (360,207) | 0 | 216,382 | 6,322,618 | 6,539,000 | |
| 55423 | Northern Virginia Juvenile Detention Home | 255,176 | 1,042,501 | 0 | (146,784) | 0 | (845,792) | (32,937) | 272,164 | 15,883,820 | 16,155,984 | |

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 | | | | | | | |
| 55424 | Hopewell Redevelopment & Housing Authority | 65,857 | 297,681 | 0 | 146,264 | | 0 | (323,701) | (1,165) | 184,936 | 4,572,527 | 4,757,463 |
| 55425 | Colonial Behavioral Health | 883,371 | 1,954,126 | 0 | (109,218) | | 0 | (1,149,641) | (41,618) | 1,537,020 | 29,545,642 | 31,082,662 |
| 55426 | Blacksburg-VPI Sanitation Authority | 72,176 | 504,459 | 0 | (198,773) | | 0 | (123,446) | 0 | 254,416 | 7,535,191 | 7,789,607 |
| 55427 | Potomac River Fisheries Commission | 34,748 | 106,226 | 0 | 31,120 | | 0 | (122,989) | 0 | 49,105 | 1,635,212 | 1,684,317 |
| 55428 | Chesapeake Bay Bridge Tunnel | 679,870 | 3,220,839 | 0 | 1,186,552 | | 0 | (2,653,479) | (12,594) | 2,421,188 | 49,049,176 | 51,470,364 |
| 55429 | Alexandria Redevelopment & Housing Authority | 400,461 | 1,043,741 | 0 | 215,941 | | 0 | (926,739) | (82,193) | 651,211 | 15,967,291 | 16,618,502 |
| 55430 | Albemarle County Service Authority | 334,646 | 1,177,200 | 0 | 713,793 | | 0 | (563,767) | (10,871) | 1,651,001 | 17,727,312 | 19,378,313 |
| 55431 | Franklin Redevelopment & Housing Authority | 48,409 | 63,958 | 0 | (72,515) | | 0 | (33,090) | (15,738) | (8,976) | 971,947 | 962,971 |
| 55432 | Bristol Redevelopment & Housing Authority | 102,664 | 232,969 | 0 | 82,599 | | 0 | (214,512) | (10,977) | 192,743 | 3,564,138 | 3,756,881 |
| 55433 | Norfolk Redevelopment & Housing Authority | 1,291,085 | 6,603,021 | 0 | (100,235) | | 0 | (6,439,811) | (64,556) | 1,289,504 | 101,074,711 | 102,364,215 |
| 55435 | Richmond Metropolitan Authority | 334,229 | 1,211,289 | 0 | (103,784) | | 0 | (799,868) | (75,900) | 565,966 | 18,382,904 | 18,948,870 |
| 55436 | Riverside Regional Jail | 2,148,932 | 3,342,894 | 0 | (555,007) | | 0 | (1,641,922) | (482,800) | 2,812,097 | 50,586,711 | 53,398,808 |
| 55437 | Peninsula Ports Authority | 0 | 30,679 | 0 | 15,597 | | 0 | (45,443) | 0 | 833 | 477,229 | 478,062 |
| 55439 | Rappahannock Rapidan Planning District Comm. | 30,177 | 85,324 | 0 | (17,811) | | 0 | (30,404) | (25,308) | 41,978 | 1,291,911 | 1,333,889 |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 231,010 | 407,140 | 0 | 134,533 | | 0 | (376,655) | (51,558) | 344,470 | 6,245,813 | 6,590,283 |
| 55442 | Southside Regional Library Board | 0 | 94,784 | 0 | 27,019 | | 0 | (83,614) | 0 | 38,189 | 1,446,019 | 1,484,208 |
| 55443 | Bedford Public Library | 62,989 | 183,771 | 0 | 54,843 | | 0 | (143,826) | (4,409) | 153,368 | 2,796,653 | 2,950,021 |
| 55444 | Eastern Shore Economic Development Commission | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 55445 | Chesterfield County Health Center Commission | 473,167 | 1,067,044 | 0 | (253,576) | | 0 | (717,994) | (99,724) | 468,917 | 16,216,917 | 16,685,834 |
| 55446 | Washington County Service Authority | 357,790 | 960,352 | 0 | (236,891) | | 0 | (577,759) | (6,932) | 496,560 | 14,519,785 | 15,016,345 |
| 55447 | Rappahannock Area Community Services Board | 1,575,288 | 2,602,040 | 0 | 779,680 | | 0 | (1,301,129) | (239,713) | 3,416,166 | 39,319,161 | 42,735,327 |
| 55449 | Hampton Roads Planning District Commission | 297,679 | 1,125,948 | 0 | 312,531 | | 0 | (1,071,523) | 0 | 664,635 | 17,216,476 | 17,881,111 |
| 55450 | Meherrin Regional Library | 24,163 | 118,341 | 0 | 8,400 | | 0 | (95,340) | 0 | 55,564 | 1,800,871 | 1,856,435 |
| 55451 | New River Valley Planning District Commission | 102,015 | 177,512 | 0 | 116,750 | | 0 | (120,923) | (21,566) | 253,788 | 2,701,045 | 2,954,833 |
| 55452 | Northern Virginia Health Care Center | 1,083,005 | 1,613,492 | 0 | (718,097) | | 0 | (907,022) | (119,474) | 951,904 | 24,416,835 | 25,368,739 |
| 55453 | Rockbridge Area Community Services Board | 312,958 | 942,664 | 0 | (112,345) | | 0 | (534,697) | (15,847) | 592,733 | 14,240,664 | 14,833,397 |
| 55454 | Greensville-Emporia Social Services | 99,136 | 492,553 | 0 | (233,563) | | 0 | (442,679) | (2,626) | (87,179) | 7,519,734 | 7,432,555 |
| 55455 | James City County Service Authority | 400,579 | 1,265,059 | 26,989 | (172,618) | | 0 | (712,498) | (43,903) | 763,608 | 19,119,813 | 19,883,421 |
| 55456 | Accomack/Northampton Planning District | 50,790 | 262,239 | 0 | 142,770 | | 0 | (259,184) | 0 | 196,615 | 4,014,610 | 4,211,225 |
| 55457 | Harrisonburg/Rockingham Regional Sewage Auth | 129,221 | 496,085 | 0 | 83,534 | | 0 | (328,394) | 0 | 380,446 | 7,513,610 | 7,894,056 |
| 55458 | Wytheville Redevelopment & Housing Authority | 45,115 | 152,696 | 0 | (43,983) | | 0 | (69,060) | 0 | 84,768 | 2,296,690 | 2,381,458 |
| 55459 | Waynesboro Redevelopment & Housing Authority | 59,608 | 303,404 | 0 | (12,188) | | 0 | (167,138) | (3,349) | 180,337 | 4,580,114 | 4,760,451 |
| 55460 | Region Ten Community Services Board | 1,830,944 | 3,503,105 | 0 | 278,510 | | 0 | (1,971,201) | (366,742) | 3,274,616 | 53,066,830 | 56,341,446 |
| 55462 | Lenowisco Planning District Commission | 23,290 | 322,318 | 0 | (570,118) | | 0 | (265,424) | 0 | (489,934) | 4,907,795 | 4,417,861 |
| 55465 | Rivanna Water & Sewer Authority | 449,134 | 1,588,668 | 0 | (56,781) | | 0 | (1,189,825) | (4,462) | 786,734 | 24,132,968 | 24,919,702 |
| 55466 | Appomattox River Water Authority | 151,219 | 377,352 | 0 | (141,255) | | 0 | (369,412) | (100,257) | (82,353) | 5,825,237 | 5,742,884 |
| 55467 | Campbell County Utility Service Authority | 111,022 | 367,684 | 0 | 191,255 | | 0 | (186,077) | 0 | 483,884 | 5,540,205 | 6,024,089 |
| 55469 | Eastern Shore Community Services Board | 456,516 | 1,333,711 | 0 | (76,725) | | 0 | (922,523) | (37,703) | 753,276 | 20,238,793 | 20,992,069 |
| 55470 | Anchor Commission | 21,593 | 128,628 | 0 | 184,819 | | 0 | (139,430) | (530) | 195,080 | 1,975,574 | 2,170,654 |
| 55471 | Central Virginia Community Services Board | 2,077,098 | 3,573,567 | 0 | (1,078,223) | | 0 | (1,525,573) | (313,583) | 2,733,286 | 53,861,304 | 56,594,590 |
| 55472 | District 19 Community Services Board | 797,586 | 2,309,655 | 0 | 779,284 | | 0 | (1,684,355) | (97,588) | 2,104,582 | 35,108,087 | 37,212,669 |
| 55473 | Hampton Road Transit | 1,509,003 | 2,854,135 | 0 | (443,211) | | 0 | (1,599,300) | (282,353) | 2,038,274 | 43,224,314 | 45,262,588 |
| 55474 | Upper Occoquan Sewage Authority | 1,214,200 | 4,429,378 | 0 | 275,808 | | 0 | (2,628,575) | (85,448) | 3,205,363 | 66,977,428 | 70,182,791 |
| 55475 | New River Valley Juvenile Detention Home | 57,691 | 201,337 | 0 | 21,979 | | 0 | (159,493) | (53,773) | 67,741 | 3,089,405 | 3,157,146 |
| 55476 | Rockbridge Regional Library | 67,095 | 150,483 | 0 | 20,026 | | 0 | (123,171) | (6,004) | 108,429 | 2,293,972 | 2,402,401 |
| 55477 | Frederick County Sanitation Authority | 349,576 | 748,260 | 0 | 136,443 | | 0 | (488,575) | (67,835) | 677,869 | 11,363,542 | 12,041,411 |
| 55478 | Western Tidewater Community Services Board | 1,338,915 | 2,630,011 | 0 | (291,784) | | 0 | (1,365,034) | (124,763) | 2,187,345 | 39,708,030 | 41,895,375 |
| 55479 | Cumberland Mountain Community Services Board | 913,995 | 2,852,076 | 0 | 1,249,569 | | 0 | (1,651,770) | (48,046) | 3,315,824 | 43,102,882 | 46,418,706 |
| 55480 | Fredericksburg-Stafford Park Authority | 0 | 10,810 | 0 | (18,617) | | 0 | (8,062) | 0 | (15,869) | 164,184 | 148,315 |
| 55482 | Middle Peninsula/Northern Neck Comm Svcs Bd | 1,106,088 | 2,343,742 | 0 | (466,147) | | 0 | (1,199,189) | (215,668) | 1,568,826 | 35,429,538 | 36,998,364 |
| 55483 | Rockbridge County Public Service Authority | 42,331 | 117,663 | 0 | 44,728 | | 0 | (68,109) | 0 | 136,613 | 1,777,206 | 1,913,819 |
| 55484 | Danville-Pittsylvania Community Services Board | 868,680 | 1,965,856 | 0 | (306,477) | | 0 | (983,684) | (142,984) | 1,401,391 | 29,687,132 | 31,088,523 |
| 55485 | Crater Juvenile Detention Home Commission | 138,115 | 389,027 | 0 | (12,422) | | 0 | (297,325) | (16,293) | 201,102 | 5,920,179 | 6,121,281 |
| 55486 | Hampton Roads Workforce Council | 164,922 | 382,577 | 0 | (31,751) | | 0 | (224,205) | (5,163) | 286,380 | 5,782,486 | 6,068,866 |
| 55487 | Capital Regional Airport Commission | 1,108,776 | 2,569,899 | 0 | 210,416 | | 0 | (1,814,334) | (83,443) | 1,991,314 | 39,021,466 | 41,012,780 |
| 55488 | Northwestern Community Services Board | 671,018 | 1,645,523 | 0 | (224,892) | | 0 | (1,131,448) | (81,702) | 878,499 | 24,984,694 | 25,863,193 |

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 | | | | | | | |
| 55489 | Harrisonburg/Rockingham Community Services Bd | 599,826 | 1,408,538 | 0 | (14,963) | 0 | (966,130) | (46,265) | 981,006 | 21,373,420 | 22,354,426 | |
| 55490 | Upper Valley Regional Park Authority | 0 | 2,764 | 0 | 9,478 | 0 | (3,931) | 0 | 8,311 | 80,932 | 89,243 | |
| 55491 | Middle Peninsula Regional Security Center | 581,692 | 773,438 | 374,917 | 342,211 | 0 | (462,191) | (49,886) | 1,560,181 | 11,714,385 | 13,274,566 | |
| 55492 | Northern Neck Planning District Commission | 36,376 | 101,514 | 0 | (17,006) | 0 | (57,272) | 0 | 63,612 | 1,532,540 | 1,596,152 | |
| 55493 | Planning District 1 Behavioral Health Services Board | 39,314 | 66,301 | 0 | 25,188 | 0 | (70,720) | (13,446) | 46,637 | 1,024,314 | 1,070,951 | |
| 55494 | Rockbridge Area Social Services Board | 95,257 | 291,222 | 0 | 127,617 | 0 | (302,143) | (64,151) | 147,802 | 4,497,550 | 4,645,352 | |
| 55495 | Dinwiddie County Water Authority | 58,261 | 158,008 | 0 | 51,977 | 0 | (45,150) | 0 | 223,096 | 2,363,430 | 2,586,526 | |
| 55496 | Rappahannock/Rapidan Community Services Board | 849,681 | 2,106,598 | 0 | (350,928) | 0 | (1,438,811) | (177,647) | 988,893 | 32,017,093 | 33,005,986 | |
| 55497 | Virginia Education Loan Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55498 | Valley Community Services Board | 974,544 | 1,963,990 | 0 | 414,713 | 0 | (1,206,561) | (157,714) | 1,988,972 | 29,778,291 | 31,767,263 | |
| 55499 | Eastern Shore Public Library | 23,873 | 75,269 | 0 | 31,526 | 0 | (88,426) | 0 | 42,242 | 1,159,309 | 1,201,551 | |
| 55500 | Alexandria City School Board | 698,590 | 2,908,527 | 0 | (803,167) | 0 | (2,286,622) | (63,845) | 453,483 | 44,264,527 | 44,718,010 | |
| 55501 | Albemarle County Schools | 649,302 | 2,020,371 | 0 | 465,165 | 0 | (1,555,003) | (86,295) | 1,493,540 | 30,752,072 | 32,245,612 | |
| 55502 | Alleghany County School Board | 189,663 | 701,544 | 0 | 49,869 | 0 | (653,635) | 0 | 287,441 | 10,720,062 | 11,007,503 | |
| 55503 | Charlottesville Public Schools | 197,515 | 708,789 | 0 | (204,159) | 0 | (771,714) | (137,133) | (206,702) | 10,954,996 | 10,748,294 | |
| 55504 | Amherst County School Board | 253,852 | 584,511 | 0 | 27,045 | 0 | (370,645) | (27,322) | 467,441 | 8,858,410 | 9,325,851 | |
| 55505 | Appomattox County School Board | 63,328 | 222,138 | 0 | (95,522) | 0 | (157,878) | (14,261) | 17,805 | 3,394,996 | 3,394,801 | |
| 55506 | Arlington County Schools | 2,087,903 | 3,604,880 | 0 | (288,136) | 0 | (1,698,060) | (42,327) | 3,664,260 | 54,275,821 | 57,940,081 | |
| 55507 | Augusta County School Board | 227,383 | 838,856 | 0 | 258,712 | 0 | (675,717) | (35,680) | 613,554 | 12,783,192 | 13,396,746 | |
| 55508 | Bath County School Board | 50,739 | 285,444 | 0 | 8,523 | 0 | (292,302) | (1,618) | 50,786 | 4,375,767 | 4,426,553 | |
| 55509 | Bedford County School Board | 526,618 | 1,627,059 | 0 | (155,622) | 0 | (1,327,727) | (67,886) | 602,442 | 24,802,378 | 25,404,820 | |
| 55510 | Bland County School Board | 37,206 | 125,162 | 0 | 643 | 0 | (102,195) | 0 | 60,816 | 1,905,346 | 1,966,162 | |
| 55511 | Botetourt County School Board | 275,590 | 860,868 | 0 | 488,264 | 0 | (862,767) | (54,080) | 707,875 | 13,212,021 | 13,919,896 | |
| 55512 | Norfolk Public Schools | 1,547,597 | 6,173,153 | 0 | (135,022) | 0 | (4,930,735) | (132,103) | 2,522,890 | 93,985,535 | 96,508,425 | |
| 55513 | Petersburg Public Schools | 231,852 | 880,173 | 0 | (227,327) | 0 | (761,660) | (45,343) | 77,695 | 13,443,106 | 13,520,801 | |
| 55514 | Buckingham County School Board | 94,922 | 238,053 | 0 | 89,418 | 0 | (153,848) | (11,197) | 257,348 | 3,609,229 | 3,866,577 | |
| 55515 | Radford City School Board | 33,639 | 118,592 | 0 | 21,841 | 0 | (140,005) | 0 | 34,067 | 1,826,924 | 1,860,991 | |
| 55516 | Caroline County School Board | 136,398 | 351,048 | 0 | (21,708) | 0 | (305,380) | 0 | 160,358 | 5,353,397 | 5,513,755 | |
| 55517 | Carroll County School Board | 207,924 | 706,699 | 0 | (158,321) | 0 | (608,516) | (19,197) | 128,589 | 10,783,476 | 10,912,065 | |
| 55518 | Charles City County School Board | 29,034 | 90,494 | 0 | 11,022 | 0 | (91,859) | (110) | 38,581 | 1,386,633 | 1,425,214 | |
| 55519 | Charlotte County School Board | 52,120 | 224,349 | 0 | (2,026) | 0 | (238,153) | (374) | 35,916 | 3,442,957 | 3,478,873 | |
| 55520 | Chesterfield County School Board | 1,829,998 | 7,676,782 | 0 | (211,953) | 0 | (7,734,657) | (336,313) | 1,223,857 | 117,765,587 | 118,989,444 | |
| 55521 | Clarke County School Board | 72,910 | 230,953 | 0 | 8,618 | 0 | (203,908) | 0 | 108,573 | 3,523,480 | 3,632,053 | |
| 55522 | Winchester Public Schools | 260,986 | 557,813 | 0 | (107,196) | 0 | (383,461) | (24,073) | 304,069 | 8,467,670 | 8,771,739 | |
| 55523 | Culpeper County School Board | 428,493 | 874,365 | 0 | (310,090) | 0 | (670,459) | (78,480) | 243,829 | 13,328,022 | 13,571,851 | |
| 55524 | Cumberland County School Board | 75,126 | 191,500 | 0 | (57,234) | 0 | (89,368) | (31,967) | 88,057 | 2,897,709 | 2,985,766 | |
| 55525 | Dickenson County School Board | 129,577 | 819,701 | 0 | 187,914 | 0 | (949,465) | (4,895) | 182,832 | 12,620,895 | 12,803,727 | |
| 55526 | Dinwiddie County Public Schools | 201,445 | 544,278 | 0 | (8,442) | 0 | (491,666) | (2,347) | 243,268 | 8,310,384 | 8,553,652 | |
| 55528 | Essex County School Board | 57,828 | 304,898 | 0 | (37,574) | 0 | (322,962) | (9,132) | (6,942) | 4,683,053 | 4,676,111 | |
| 55530 | Covington School Board | 42,570 | 200,759 | 0 | 60,976 | 0 | (174,640) | 0 | 129,665 | 3,061,526 | 3,191,191 | |
| 55531 | Floyd County School Board | 131,852 | 529,662 | 0 | 39,219 | 0 | (548,144) | (17,598) | 134,991 | 8,129,721 | 8,264,712 | |
| 55532 | Fluvanna County Public Schools | 199,058 | 463,580 | 0 | 101,325 | 0 | (297,536) | (12,975) | 453,452 | 7,023,105 | 7,476,557 | |
| 55533 | Chesapeake Public Schools | 1,968,095 | 7,136,628 | 0 | 2,232,491 | 0 | (5,865,281) | (105,402) | 5,366,531 | 108,713,165 | 114,079,696 | |
| 55534 | Virginia Beach City School Board | 3,961,923 | 15,856,267 | 0 | 2,409,511 | 0 | (13,083,421) | (467,858) | 8,676,422 | 241,683,296 | 250,359,718 | |
| 55535 | Giles County Schools | 34,304 | 315,170 | 0 | 409,945 | 0 | (328,038) | (1,050) | 430,331 | 4,833,728 | 5,264,059 | |
| 55536 | Gloucester County School Board | 290,581 | 1,275,548 | 0 | 742,110 | 0 | (1,056,249) | (39,752) | 1,212,238 | 19,445,009 | 20,657,247 | |
| 55537 | Goochland County School Board | 81,613 | 296,794 | 0 | 2,872 | 0 | (213,254) | (1,119) | 166,906 | 4,504,131 | 4,671,037 | |
| 55538 | Grayson County School Board | 89,222 | 395,867 | 0 | 104,207 | 0 | (376,629) | 0 | 212,667 | 6,053,005 | 6,265,672 | |
| 55539 | Greene County Schools | 156,498 | 609,149 | 0 | 217,140 | 0 | (537,400) | (57) | 445,330 | 9,293,155 | 9,738,485 | |
| 55540 | Greensville County School Board | 91,911 | 383,321 | 0 | 266,980 | 0 | (357,646) | (11,384) | 373,182 | 5,863,340 | 6,236,522 | |
| 55541 | Halifax County School Board | 157,752 | 858,997 | 0 | (89,154) | 0 | (905,228) | (34,893) | (12,526) | 13,195,944 | 13,183,418 | |
| 55542 | Hanover County School Board | 529,745 | 1,698,127 | 0 | (581,206) | 0 | (1,289,503) | (112,029) | 245,134 | 25,858,204 | 26,103,338 | |
| 55543 | Henrico County Schools | 45,896 | 534,571 | 0 | 216,758 | 0 | (718,871) | (3,432) | 74,922 | 8,280,721 | 8,355,643 | |
| 55544 | Henry County Public Schools | 340,829 | 1,245,800 | 0 | 242,413 | 0 | (1,377,374) | (16,676) | 434,992 | 19,153,315 | 19,588,307 | |
| 55545 | Highland County Public Schools | 22,624 | 93,990 | 0 | (27,844) | 0 | (67,068) | 0 | 21,702 | 1,425,974 | 1,447,676 | |
| 55546 | Isle of Wight County Schools | 183,305 | 406,986 | 0 | 220,047 | 0 | (356,306) | (46,847) | 407,185 | 6,231,001 | 6,638,186 | |

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 | | | | | | | |
| 55548 | King George County School Board | 232,997 | 601,489 | 0 | 49,622 | 0 | (371,992) | (1,284) | 510,832 | 9,097,585 | 9,608,417 | |
| 55549 | King & Queen County School Board | 56,231 | 174,712 | 0 | 30,150 | 0 | (131,967) | (1,827) | 127,299 | 2,655,216 | 2,782,515 | |
| 55550 | King William County Schools | 107,568 | 243,199 | 0 | (113,279) | 0 | (167,059) | (24,280) | 46,149 | 3,698,618 | 3,744,767 | |
| 55551 | Lancaster County School Board | 93,728 | 248,843 | 0 | 10,103 | 0 | (167,053) | (5,042) | 180,579 | 3,772,608 | 3,953,187 | |
| 55552 | Lee County School Board | 182,892 | 1,004,954 | 0 | 236,904 | 0 | (1,080,505) | (36,158) | 308,087 | 15,446,543 | 15,754,630 | |
| 55553 | Loudoun County School Board | 5,625,101 | 11,568,079 | 0 | 4,094,215 | 0 | (6,720,839) | (351,516) | 14,215,040 | 174,915,125 | 189,130,165 | |
| 55554 | Louisa County Public Schools | 331,283 | 1,000,107 | 0 | (57,507) | 0 | (622,358) | (65,801) | 585,724 | 15,160,485 | 15,746,209 | |
| 55555 | Lunenburg County School Board | 56,647 | 173,897 | 0 | (32,568) | 0 | (128,520) | (1,365) | 68,091 | 2,641,198 | 2,709,289 | |
| 55556 | Madison County School Board | 72,976 | 232,552 | 0 | 49,027 | 0 | (182,455) | (2,080) | 170,020 | 3,537,483 | 3,707,503 | |
| 55557 | Mathews County School Board | 70,199 | 280,978 | 0 | (48,018) | 0 | (238,334) | (2,887) | 61,938 | 4,283,253 | 4,345,191 | |
| 55558 | Mecklenburg County Schools | 112,162 | 402,342 | 0 | 122,886 | 0 | (462,170) | (15,042) | 160,178 | 6,199,221 | 6,359,399 | |
| 55559 | Middlesex County School Board | 47,945 | 209,439 | 0 | (52,031) | 0 | (181,285) | (2,264) | 21,804 | 3,194,580 | 3,216,384 | |
| 55560 | Montgomery County School Board | 399,561 | 1,716,489 | 0 | (21,518) | 0 | (1,505,344) | (101,544) | 487,644 | 26,232,904 | 26,720,548 | |
| 55562 | Nelson County Public Schools | 138,337 | 523,809 | 0 | (38,672) | 0 | (406,608) | (10,570) | 206,296 | 7,968,719 | 8,175,015 | |
| 55563 | New Kent County Schools | 128,801 | 373,742 | 0 | 55,194 | 0 | (246,139) | (756) | 310,842 | 5,660,365 | 5,971,207 | |
| 55565 | Northampton County Schools | 90,741 | 245,863 | 0 | (79,808) | 0 | (214,504) | (3,203) | 39,089 | 3,751,263 | 3,790,352 | |
| 55566 | Northumberland Co School Board | 68,409 | 303,495 | 0 | 47,076 | 0 | (311,710) | (5,388) | 101,882 | 4,654,773 | 4,756,655 | |
| 55567 | Nottoway County School Board | 79,684 | 402,742 | 0 | 78,252 | 0 | (307,853) | 0 | 252,825 | 6,120,473 | 6,373,298 | |
| 55568 | Orange County Public Schools | 279,634 | 667,748 | 0 | 26,501 | 0 | (553,221) | (81,926) | 338,736 | 10,210,137 | 10,548,873 | |
| 55569 | Page County Public Schools | 177,378 | 586,577 | 0 | (104,156) | 0 | (624,775) | (1,051) | 33,973 | 9,002,950 | 9,036,923 | |
| 55570 | Patrick County Public Schools | 170,018 | 513,026 | 0 | (140,241) | 0 | (468,230) | 0 | 74,573 | 7,834,505 | 7,909,078 | |
| 55571 | Pittsylvania County School Board | 285,762 | 988,487 | 0 | (164,199) | 0 | (887,096) | (29,501) | 193,453 | 15,102,555 | 15,296,008 | |
| 55572 | Powhatan County School Board | 165,072 | 577,057 | 0 | (8,079) | 0 | (465,909) | (10,216) | 257,925 | 8,787,049 | 9,044,974 | |
| 55573 | Prince Edward County Schools | 54,566 | 272,080 | 0 | (42,813) | 0 | (212,419) | (16,398) | 55,016 | 4,145,220 | 4,200,236 | |
| 55574 | Prince George County School Board | 417,680 | 1,259,700 | 0 | (79,409) | 0 | (1,384,891) | (45,823) | 167,257 | 19,377,572 | 19,544,829 | |
| 55576 | Prince William County Schools | 5,342,194 | 14,578,736 | 0 | (621,178) | 0 | (10,026,238) | (263,129) | 9,010,385 | 221,125,957 | 230,136,342 | |
| 55577 | Pulaski County School Board | 217,278 | 770,518 | 0 | (405,445) | 0 | (557,361) | (2,484) | 22,506 | 11,694,999 | 11,717,505 | |
| 55578 | Rappahannock County Schools | 57,041 | 190,858 | 0 | (140,280) | 0 | (151,292) | (4,520) | (48,193) | 2,905,432 | 2,857,239 | |
| 55579 | Richmond County Public Schools | 7,642 | 50,477 | 0 | 17,385 | 0 | (42,311) | 0 | 33,193 | 768,966 | 802,159 | |
| 55580 | Roanoke County School Board | 295,894 | 2,163,509 | 0 | (471,339) | 0 | (2,541,595) | (128,272) | (681,803) | 33,386,925 | 32,705,122 | |
| 55581 | Rockbridge County Schools | 127,425 | 498,265 | 0 | (37,817) | 0 | (525,108) | 0 | 62,765 | 7,644,264 | 7,707,029 | |
| 55582 | Rockingham County School Board | 798,398 | 2,420,331 | 0 | (224,426) | 0 | (1,867,919) | (54,062) | 1,072,322 | 36,817,750 | 37,890,072 | |
| 55583 | Russell County School Board | 218,448 | 1,219,062 | 0 | 305,989 | 0 | (1,311,310) | (1,591) | 430,598 | 18,716,633 | 19,147,231 | |
| 55584 | Scott County Schools | 206,477 | 648,756 | 0 | (158,432) | 0 | (480,716) | (46,841) | 169,244 | 9,874,979 | 10,044,223 | |
| 55585 | Shenandoah County School Board | 330,718 | 946,946 | 0 | 422,455 | 0 | (887,693) | (102,030) | 710,396 | 14,523,692 | 15,234,088 | |
| 55586 | Smyth County School Board | 209,582 | 878,230 | 0 | 138,019 | 0 | (964,715) | (1,847) | 259,269 | 13,494,094 | 13,753,363 | |
| 55587 | Southampton County School Board | 79,640 | 288,794 | 0 | (74,383) | 0 | (230,399) | (7,269) | 56,383 | 4,397,266 | 4,453,649 | |
| 55588 | Spotsylvania County School Board | 973,243 | 2,135,690 | 0 | 510,135 | 0 | (1,544,660) | (95,182) | 1,979,226 | 32,459,776 | 34,439,002 | |
| 55589 | Stafford County Schools | 827,459 | 2,023,480 | 0 | 1,284,546 | 0 | (1,490,534) | (19,107) | 2,625,844 | 30,732,300 | 33,358,144 | |
| 55590 | Surry County Public Schools | 86,517 | 411,302 | 0 | 140,842 | 0 | (417,118) | (1,027) | 220,516 | 6,302,440 | 6,522,956 | |
| 55591 | Sussex County School Board | 90,209 | 245,894 | 0 | (111,694) | 0 | (172,685) | (3,879) | 47,845 | 3,731,157 | 3,779,002 | |
| 55592 | Tazewell County Schools | 302,641 | 1,805,274 | 0 | (321,563) | 0 | (1,784,928) | (25,379) | (23,955) | 27,649,950 | 27,625,995 | |
| 55593 | Warren County School Board | 149,578 | 609,272 | 0 | 136,407 | 0 | (624,712) | (21,174) | 249,371 | 9,349,190 | 9,598,561 | |
| 55595 | Washington County School Board | 256,716 | 956,415 | 0 | (229,482) | 0 | (929,785) | (5,031) | 48,833 | 14,636,525 | 14,685,358 | |
| 55596 | Westmoreland County School Board | 75,204 | 310,121 | 0 | 49,029 | 0 | (288,046) | (18,534) | 127,774 | 4,747,680 | 4,875,454 | |
| 55597 | Wise County Schools | 135,207 | 853,794 | 0 | 19,528 | 0 | (931,894) | (48,978) | 27,657 | 13,139,235 | 13,166,892 | |
| 55598 | Wythe County School Board | 142,476 | 436,571 | 0 | (153,501) | 0 | (497,761) | (27,379) | (99,594) | 6,730,285 | 6,630,691 | |
| 55599 | York County School Board | 612,876 | 1,716,651 | 0 | 180,378 | 0 | (1,197,504) | (48,319) | 1,264,082 | 26,054,776 | 27,318,858 | |
| 55600 | Accomack County School Board | 282,013 | 853,430 | 0 | 5,904 | 0 | (713,260) | (39,642) | 388,445 | 13,019,854 | 13,408,299 | |
| 55601 | Bristol Virginia School System | 67,263 | 191,291 | 0 | 12,056 | 0 | (242,626) | (11,585) | 16,399 | 2,961,042 | 2,977,441 | |
| 55602 | Buena Vista City Public Schools | 38,761 | 96,594 | 0 | 54,979 | 0 | (129,797) | 0 | 60,537 | 1,495,926 | 1,556,463 | |
| 55603 | Amelia County Public Schools | 78,458 | 257,498 | 0 | (16,933) | 0 | (209,589) | (2,120) | 107,314 | 3,920,637 | 4,027,951 | |
| 55605 | Danville School Board | 204,705 | 566,894 | 0 | (185,806) | 0 | (445,003) | (11,908) | 128,882 | 8,626,891 | 8,755,773 | |
| 55606 | Franklin City Public Schools | 38,741 | 129,027 | 0 | (298,266) | 0 | (70,058) | 0 | (200,556) | 1,946,536 | 1,745,980 | |
| 55607 | Lexington City Public Schools | 0 | 20,518 | 0 | (18,652) | 0 | (26,286) | 0 | (24,420) | 317,112 | 292,692 | |
| 55608 | Harrisonburg City School Board | 220,684 | 523,147 | 0 | 35,135 | 0 | (358,978) | (14,447) | 405,541 | 7,937,040 | 8,342,581 | |

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 | Actual Experience | | | | | | |
| 55609 | Hopewell Public Schools | 205,661 | 586,226 | 0 | (145,644) | 0 | (551,030) | (40,231) | 54,982 | 8,980,457 | 9,035,439 | |
| 55610 | Lynchburg School Board | 386,485 | 1,048,986 | 0 | 486,898 | 0 | (889,883) | (37,309) | 995,177 | 16,004,129 | 16,999,306 | |
| 55611 | Fauquier County School Board | 708,963 | 1,791,476 | 0 | 347,733 | 0 | (1,358,799) | (66,162) | 1,423,211 | 27,252,872 | 28,676,083 | |
| 55612 | Brunswick County Public Schools | 109,563 | 349,842 | 0 | (113,209) | 0 | (322,371) | (14,069) | 9,756 | 5,351,064 | 5,360,820 | |
| 55613 | P D Pruden Vocational-Technical Center | 0 | 3,970 | 0 | (62,790) | 0 | 0 | 0 | (58,820) | 58,820 | 0 | |
| 55614 | Portsmouth School Board | 650,516 | 2,677,105 | 0 | (327,140) | 0 | (2,674,631) | (110,997) | 214,853 | 41,053,635 | 41,268,488 | |
| 55615 | Campbell County School Board | 317,176 | 948,721 | 0 | (249,070) | 0 | (985,342) | (22,991) | 8,494 | 14,559,293 | 14,567,787 | |
| 55616 | Richmond City Schools | 932,848 | 3,725,943 | 0 | 873,991 | 0 | (3,024,156) | (190,573) | 2,318,053 | 56,806,524 | 59,124,577 | |
| 55617 | Roanoke City Schools | 341,743 | 193,074 | 0 | 35,755 | 0 | (45,443) | (26,201) | 498,928 | 2,896,171 | 3,395,099 | |
| 55619 | Staunton City School Board | 111,069 | 289,766 | 0 | 73,142 | 0 | (335,827) | (1,198) | 136,952 | 4,461,339 | 4,598,291 | |
| 55620 | Suffolk City School Board | 687,145 | 1,917,693 | 0 | 211,655 | 0 | (1,224,768) | (38,804) | 1,552,921 | 29,042,048 | 30,594,969 | |
| 55622 | Craig County School Board | 31,304 | 131,287 | 0 | 106,044 | 0 | (93,510) | (3,678) | 171,447 | 1,993,591 | 2,165,038 | |
| 55623 | Martinsville City School Board | 40,331 | 271,048 | 0 | 29,332 | 0 | (333,769) | (20,473) | (13,531) | 4,192,653 | 4,179,122 | |
| 55624 | Appomattox Regional Governor's School | 10,891 | 15,734 | 0 | 3,166 | 0 | (6,616) | 0 | 23,175 | 236,399 | 259,574 | |
| 55625 | Colonial Heights City Schools | 138,549 | 337,514 | 0 | (108,126) | 0 | (270,853) | (1,813) | 95,271 | 5,136,540 | 5,231,811 | |
| 55632 | City of Manassas School Board | 310,307 | 1,204,682 | 0 | 38,963 | 0 | (807,753) | (12,799) | 733,400 | 18,257,410 | 18,990,819 | |
| 55633 | Franklin County Schools | 529,604 | 1,577,984 | 0 | (390,573) | 0 | (1,134,640) | (22,953) | 559,422 | 23,956,339 | 24,515,761 | |
| 55634 | Frederick County School Board | 877,348 | 1,790,392 | 0 | (39,949) | 0 | (1,242,971) | (72,222) | 1,312,598 | 27,181,926 | 28,494,524 | |
| 55635 | City of Salem Schools | 119,513 | 350,152 | 0 | (195,286) | 0 | (312,498) | (30,351) | (68,470) | 5,358,865 | 5,290,395 | |
| 55636 | Manassas Park City Schools | 104,187 | 235,217 | 0 | (30,644) | 0 | (202,442) | (11,197) | 95,121 | 3,591,519 | 3,686,640 | |
| 55637 | Newport News Public Schools | 819,408 | 315,045 | 0 | 571 | 0 | (32,636) | (55,747) | 1,046,641 | 4,711,524 | 5,758,165 | |
| 55638 | Town of West Point Public Schools | 0 | 0 | 256,177 | 0 | 0 | 0 | 0 | 256,177 | 0 | 256,177 | |
| 55708 | Waynesboro City Schools | 79,976 | 247,194 | 0 | 109,117 | 0 | (204,716) | (21,702) | 209,869 | 3,775,336 | 3,985,205 | |
| 55710 | Valley Vocational-Technical Center | 6,491 | 17,387 | 0 | 6,368 | 0 | (19,791) | 0 | 10,455 | 267,479 | 277,934 | |
| 55711 | New Horizons Technical Center | 34,262 | 77,065 | 0 | 3,066 | 0 | (68,236) | 0 | 46,157 | 1,175,824 | 1,221,981 | |
| 55713 | Galax City Schools | 45,582 | 162,270 | 0 | (239,670) | 0 | (116,694) | 0 | (148,512) | 2,462,354 | 2,313,842 | |
| 55714 | Norton City Schools | 23,949 | 117,880 | 0 | (130,843) | 0 | (100,693) | (459) | (90,166) | 1,796,953 | 1,706,787 | |
| 55802 | Williamsburg-James City County Schools | 552,167 | 1,309,428 | 0 | 78,555 | 0 | (1,096,118) | (27,569) | 816,463 | 19,960,784 | 20,777,247 | |
| 55803 | Poquoson City School Board | 48,576 | 157,916 | 0 | 52,913 | 0 | (153,418) | 0 | 105,987 | 2,416,205 | 2,522,192 | |
| 55806 | Fredericksburg City Public Schools | 131,151 | 339,026 | 0 | (75,974) | 0 | (195,309) | 0 | 198,894 | 5,120,267 | 5,319,161 | |
| 55807 | Hampton City Schools | 376,830 | 1,879,612 | 0 | 58,740 | 0 | (2,020,225) | (40,702) | 254,255 | 28,876,567 | 29,130,822 | |
| 55813 | Buchanan County School Board | 184,742 | 1,229,603 | 0 | 190,484 | 0 | (1,401,043) | (15,551) | 188,235 | 18,924,638 | 19,112,873 | |
| 55814 | Jackson River Vocational Technical Center | 1,909 | 21,876 | 0 | 11,154 | 0 | (24,432) | 0 | 10,507 | 336,298 | 346,805 | |
| 55815 | Northern Neck Regional Vocational Center | 3,347 | 11,756 | 0 | 575 | 0 | 0 | 0 | 15,678 | 174,160 | 189,838 | |
| 55857 | Peanut Soil and Water Conservation District | 0 | 0 | 229,862 | 0 | 0 | 0 | 0 | 229,862 | 0 | 229,862 | |
| 55858 | Peumansend Creek Regional Jail Authority | 1,161,906 | (231) | 0 | 1,563 | 0 | (2,058) | (4,783) | 1,156,397 | 0 | 1,156,397 | |
| 55859 | Williamsburg Area Transit Authority | 161,537 | 91,734 | 0 | 0 | 0 | 0 | (2,461) | 250,810 | 1,360,253 | 1,611,063 | |
| 55860 | Middle Peninsula Juvenile Detention Commission | 205,519 | 190,451 | 0 | 0 | 0 | (1,552) | (7,645) | 386,773 | 2,826,094 | 3,212,867 | |
| 55861 | Breaks Interstate Commission | 29,532 | (632) | 0 | 204,325 | 0 | (13,613) | 0 | 219,612 | (2,559) | 217,053 | |
| 55862 | Crater Criminal Justice Training Academy | 20,754 | 3,708 | 0 | (8,554) | 0 | 0 | (4,552) | 11,356 | 57,212 | 68,568 | |
| 55863 | Central Shenandoah Criminal Justice Training Academy | 52,976 | 6,268 | 0 | (214) | 0 | 0 | 0 | 59,030 | 92,863 | 151,893 | |
| 55864 | New River Valley Emergency Communications Regional Authority | 118,463 | 26,633 | 0 | (27,746) | 0 | (3,359) | (11,608) | 402,383 | 402,049 | 504,432 | |
| 55865 | Maury Service Authority | 97,881 | 20,977 | 0 | 15,588 | 0 | (7,272) | (4,731) | 122,443 | 316,766 | 439,209 | |
| 55866 | Hampton Roads Transportation Accountability Commission | 54,309 | 11,565 | 0 | (5,528) | 0 | 0 | 0 | 60,346 | 171,338 | 231,684 | |
| 55867 | Pamunkey Regional Library | 117,410 | 345,659 | 0 | 82,372 | 0 | (298,312) | (56,926) | 190,203 | 5,298,492 | 5,488,695 | |
| 55868 | Northern Virginia Transportation Authority | 107,133 | 43,242 | 0 | 9,259 | 0 | (3,848) | (4,488) | 151,298 | 644,793 | 796,091 | |
| 55869 | RSW Regional Jail Authority | 789,829 | 232,696 | 0 | (40,020) | 0 | (37,070) | (63,002) | 882,433 | 3,497,389 | 4,379,828 | |
| 55870 | Bedford Regional Water Authority | 278,316 | 373,266 | 0 | 108,853 | 0 | (163,061) | (5,137) | 592,237 | 5,613,971 | 6,206,208 | |
| 55871 | Portsmouth Redevelopment And Housing Authority | 326,796 | 212,932 | 0 | (33,199) | 0 | (88,425) | (46,915) | 371,189 | 3,222,221 | 3,593,410 | |
| 55872 | Southwest Regn Recreation Auth | 26,046 | 7,107 | 0 | (20,022) | 0 | (4,570) | (3,583) | 4,978 | 109,359 | 114,337 | |
| 55873 | Roanoke Redevelopment and Housing Authority | 268,863 | 189,890 | 0 | 99,203 | 0 | (71,504) | (27,992) | 458,460 | 2,862,940 | 3,321,400 | |
| 55874 | Meherrin River Regional Jail Authority | 943,053 | 401,756 | 0 | (1,988) | 0 | (74,025) | (73,621) | 1,195,175 | 6,025,768 | 7,220,943 | |
| 55875 | Woodway Water Authority | 15,267 | 7,673 | 0 | (38,616) | 0 | 0 | (21,864) | (37,540) | 124,602 | 87,062 | |
| 55876 | Bristol Virginia Utilities Authority | 441,152 | 600,228 | 0 | (1,782,026) | 0 | (181,854) | (213) | (922,713) | 8,983,304 | 8,060,591 | |
| 55877 | Washington Metro Area Transit Commission | 19,806 | 69,292 | 0 | 59,198 | 0 | (55,785) | 0 | 92,511 | 1,054,443 | 1,146,954 | |
| 55878 | Mt Rogers Community Services Board | 2,303,202 | 3,260,699 | 0 | (185,569) | 0 | (1,601,382) | (244,313) | 3,532,637 | 49,229,495 | 52,762,132 | |

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 | | Changes of Assumptions | Benefit Payments | Refunds of Contributions | Net Change in TPL | TPL - Beginning | TPL - Ending |
|---------------|---|--------------|-----------|-----------------|--------------------------------|---|------------------------|------------------|--------------------------|-------------------|-----------------|--------------|
| | | | | | Expected and Actual Experience | | | | | | | |
| 55879 | Lonesome Pine Soil & Water Conservation District | 5,790 | 4,056 | 0 | 10,518 | 0 | 0 | 0 | 0 | 20,364 | 60,090 | 80,454 |
| 55880 | Big Sandy Soil & Water & Conservation District | 7,270 | 5,624 | 0 | (2,366) | 0 | 0 | 0 | 0 | 10,528 | 83,317 | 93,845 |
| 55881 | Virginia's Region 2000 Local Government Council | 229,700 | 178,421 | 0 | 33,743 | 0 | (46,053) | (3,462) | 392,349 | 2,668,037 | 3,060,386 | 3,060,386 |
| 55882 | Middle Peninsula Planning District Commission | 20,752 | 57,514 | 0 | 23,312 | 0 | (23,519) | 0 | 78,059 | 863,824 | 941,883 | 941,883 |
| 55883 | Western Virginia Regional Jail Authority | 1,476,898 | 941,362 | 0 | (273,899) | 0 | (114,943) | (59,410) | 1,970,008 | 14,033,273 | 16,003,281 | 16,003,281 |
| 55884 | Halifax Service Authority | 147,247 | 165,828 | 0 | 113,752 | 0 | (84,301) | (14,664) | 327,862 | 2,506,199 | 2,834,061 | 2,834,061 |
| 55885 | Fort Monroe Area Development Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55886 | Russell County Public Service Authority | 55,995 | 49,823 | 0 | (24,066) | 0 | (22,893) | 0 | 58,859 | 749,569 | 808,428 | 808,428 |
| 55887 | Piedmont Community Services Board | 1,157,297 | 1,068,202 | 0 | (48,131) | 0 | (449,994) | (101,576) | 1,625,798 | 16,100,995 | 17,726,793 | 17,726,793 |
| 55888 | Blue Ridge Behavioral Healthcare | 1,231,705 | 1,306,452 | 0 | (153,289) | 0 | (562,453) | (155,354) | 1,667,061 | 19,713,743 | 21,380,804 | 21,380,804 |
| 55889 | Skyline Soil & Water Conservation District | 12,670 | 41,025 | 0 | 20,719 | 0 | 0 | 0 | 74,414 | 607,784 | 682,198 | 682,198 |
| 55890 | Middle River Regional Jail Authority | 1,439,296 | 978,894 | 0 | (477,619) | 0 | (257,950) | (162,474) | 1,520,147 | 14,712,348 | 16,232,495 | 16,232,495 |
| 55891 | Tidewater Soil & Water Conservation District | 9,667 | 10,431 | 0 | 13,509 | 0 | 0 | 0 | 33,607 | 154,540 | 188,147 | 188,147 |
| 55892 | Big Stone Gap Redevelopment And Housing Authority | 35,258 | 47,962 | 0 | 7,382 | 0 | (31,127) | 0 | 59,475 | 726,106 | 785,581 | 785,581 |
| 55893 | Eastern Shore Soil & Water Conservation District | 20,439 | 27,742 | 0 | (58,261) | 0 | (8,825) | 0 | (18,905) | 415,412 | 396,507 | 396,507 |
| 55894 | Town of Boykins | 6,918 | 6,600 | 0 | (4,276) | 0 | 0 | 0 | 9,242 | 97,772 | 107,014 | 107,014 |
| 55895 | Town of Gordonsville | 124,267 | 110,602 | 0 | 56,444 | 0 | (59,779) | (3,764) | 227,770 | 1,670,322 | 1,898,092 | 1,898,092 |
| 55896 | Virginia Resources Authority | 170,910 | 134,894 | 0 | 77,039 | 0 | (41,202) | 0 | 341,641 | 2,019,037 | 2,360,678 | 2,360,678 |
| 55897 | Prince William County Service Authority | 2,495,043 | 3,247,158 | 0 | 314,505 | 0 | (1,560,004) | (170,271) | 4,326,431 | 48,971,180 | 53,297,611 | 53,297,611 |
| 55898 | Western Virginia Water Authority | 959,672 | 1,111,230 | 0 | (15,139) | 0 | (633,671) | (15,961) | 1,406,131 | 16,787,480 | 18,193,611 | 18,193,611 |
| 55899 | Shenandoah Valley Regional Airport Commission | 67,060 | 147,201 | 0 | 43,348 | 0 | (22,114) | 0 | 235,495 | 2,191,817 | 2,427,312 | 2,427,312 |
| 55900 | Alleghany Highlands Community Services Board | 238,976 | 607,101 | 0 | (10,827) | 0 | (460,843) | (25,725) | 348,682 | 9,237,733 | 9,586,055 | 9,586,055 |
| 55901 | Brunswick Industrial Development Authority | 22,595 | 25,142 | 0 | 27,972 | 0 | (25,028) | 0 | 50,681 | 384,988 | 435,669 | 435,669 |
| 55902 | Northern Neck/Essex County Group Home Comm | 0 | 58,281 | 0 | (99,053) | 0 | (52,249) | 0 | (93,021) | 889,544 | 796,523 | 796,523 |
| 55903 | State Education Assistance Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55904 | Appalachian Juvenile Commission | 191,016 | 451,553 | 0 | 122,993 | 0 | (282,853) | (21,529) | 461,180 | 6,841,860 | 7,303,040 | 7,303,040 |
| 55905 | Goochland/Powhatan Community Services Board | 223,481 | 546,061 | 0 | 157,329 | 0 | (438,487) | (8,341) | 480,043 | 8,313,209 | 8,793,252 | 8,793,252 |
| 55906 | Suffolk Redevelopment & Housing Authority | 96,387 | 254,245 | 0 | 29,530 | 0 | (143,661) | (5,991) | 230,510 | 3,841,417 | 4,071,927 | 4,071,927 |
| 55907 | Virginia Small Business Financing Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55908 | Lee County Redevelopment & Housing Authority | 26,380 | 142,226 | 0 | (30,179) | 0 | (80,583) | 0 | 57,844 | 2,147,336 | 2,205,180 | 2,205,180 |
| 55909 | Henry County Public Service Authority | 205,356 | 893,426 | 0 | 167,301 | 0 | (587,302) | (66,594) | 612,187 | 13,562,895 | 14,175,082 | 14,175,082 |
| 55910 | Southside Planning District Commission | 48,044 | 248,533 | 0 | (10,650) | 0 | (379,519) | 0 | (93,592) | 3,871,734 | 3,778,142 | 3,778,142 |
| 55911 | Economic Development Authority - Henrico Co | 95,026 | 169,984 | 0 | 123,481 | 0 | (156,231) | 0 | 232,260 | 2,596,397 | 2,828,657 | 2,828,657 |
| 55912 | Augusta County Service Authority | 514,666 | 1,245,958 | 0 | 622,272 | 0 | (842,672) | (26,324) | 1,513,900 | 18,893,132 | 20,407,032 | 20,407,032 |
| 55914 | Rappahannock Juvenile Center | 325,138 | 674,236 | 0 | 134,800 | 0 | (524,372) | (4,026) | 605,776 | 10,252,886 | 10,858,662 | 10,858,662 |
| 55915 | Cumberland Plateau Regional Housing Authority | 48,463 | 150,642 | 0 | 139,126 | 0 | (128,196) | 0 | 210,035 | 2,295,837 | 2,505,872 | 2,505,872 |
| 55918 | Amherst County Service Authority | 77,248 | 396,061 | 0 | 109,027 | 0 | (227,058) | 0 | 355,278 | 5,981,092 | 6,336,370 | 6,336,370 |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 119,986 | 279,432 | 0 | (25,767) | 0 | (188,688) | (29,602) | 155,361 | 4,248,883 | 4,404,244 | 4,404,244 |
| 55920 | Rappahannock Regional Jail | 1,933,786 | 3,034,874 | 0 | (24,794) | 0 | (1,547,176) | (172,903) | 3,223,787 | 45,821,136 | 49,044,923 | 49,044,923 |
| 55921 | Thomas Jefferson Planning District Commission | 49,884 | 115,583 | 0 | (58,224) | 0 | (67,949) | (1,818) | 37,476 | 1,747,223 | 1,784,699 | 1,784,699 |
| 55922 | Piedmont Regional Jail | 698,946 | 1,155,658 | 0 | 33,796 | 0 | (825,869) | (94,267) | 968,264 | 17,580,925 | 18,549,189 | 18,549,189 |
| 55923 | Nelson County Service Authority | 74,149 | 229,701 | 0 | 18,489 | 0 | (59,949) | 0 | 262,390 | 3,432,958 | 3,695,348 | 3,695,348 |
| 55924 | Coeburn-Norton-Wise Water Treatment Authority | 53,727 | 158,443 | 0 | (9,883) | 0 | (32,261) | 0 | 170,026 | 2,363,433 | 2,533,459 | 2,533,459 |
| 55925 | Fauquier County Water & Sanitation Authority | 267,968 | 551,698 | 0 | 358,025 | 0 | (226,247) | (4,071) | 947,373 | 8,288,470 | 9,235,843 | 9,235,843 |
| 55926 | Scott County Soil & Water Conservation District | 8,215 | 30,300 | 0 | 41,054 | 0 | (6,879) | 0 | 72,690 | 452,324 | 525,014 | 525,014 |
| 55927 | New River Resource Authority | 99,893 | 222,815 | 0 | 102,230 | 0 | (62,592) | (8,656) | 353,690 | 3,336,590 | 3,690,280 | 3,690,280 |
| 55928 | Scott County Water & Sewerage Authority | 92,561 | 195,288 | 0 | (227,069) | 0 | (89,951) | 0 | (29,171) | 2,938,128 | 2,908,957 | 2,908,957 |
| 55929 | Greensville County Water & Sewer Authority | 106,079 | 340,528 | 0 | 134,577 | 0 | (179,435) | 0 | 401,749 | 5,134,580 | 5,536,329 | 5,536,329 |
| 55930 | Petersburg Redevelopment & Housing Authority | 106,597 | 371,754 | 0 | 27,871 | 0 | (262,885) | (2,231) | 241,106 | 5,640,028 | 5,881,134 | 5,881,134 |
| 55931 | Central Rappahannock Regional Library | 403,628 | 1,358,046 | 0 | 623,935 | 0 | (993,017) | 0 | 1,392,592 | 20,615,714 | 22,008,306 | 22,008,306 |
| 55932 | Virginia Coalfield Economic Development Auth | 29,469 | 115,319 | 0 | 6,304 | 0 | (46,317) | 0 | 104,775 | 1,731,586 | 1,836,361 | 1,836,361 |
| 55933 | Central Virginia Regional Jail | 921,913 | 1,080,719 | 0 | (353) | 0 | (692,730) | (113,398) | 1,196,151 | 16,413,722 | 17,609,873 | 17,609,873 |
| 55934 | Thomas Jefferson Soil & Water Conservation Dist | 17,859 | 66,357 | 0 | 22,459 | 0 | (66,350) | 0 | 40,325 | 1,016,249 | 1,056,574 | 1,056,574 |
| 55936 | Commonwealth Regional Council | 9,692 | 104,163 | 0 | (4,205) | 0 | (58,920) | 0 | 50,730 | 1,572,613 | 1,623,343 | 1,623,343 |
| 55937 | Wythe-Grayson Regional Library | 30,862 | 76,475 | 0 | 23,107 | 0 | (22,088) | 0 | 108,356 | 1,144,005 | 1,252,361 | 1,252,361 |
| 55938 | Colonial Soil & Water Conservation District | 17,137 | 52,203 | 0 | 23,917 | 0 | (41,172) | 0 | 52,085 | 793,962 | 846,047 | 846,047 |

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 | | | | | | | |
| 55939 | Rivanna Solid Waste Authority | 65,964 | 180,635 | 0 | 171,449 | | 0 | (197,864) | (3,920) | 216,264 | 2,776,966 | 2,993,230 |
| 55940 | Monacan Soil & Water Conservation District | 16,041 | 55,738 | 0 | 21,317 | | 0 | 0 | 0 | 93,096 | 825,744 | 918,840 |
| 55941 | Robert E Lee Soil & Water Conservation District | 18,614 | 34,249 | 0 | (78,593) | | 0 | (21,636) | 0 | (47,366) | 518,212 | 470,846 |
| 55942 | Tri-County/City Soil & Water Conservation Dist | 11,081 | 35,828 | 0 | (16,620) | | 0 | (13,904) | 0 | 16,385 | 537,731 | 554,116 |
| 55944 | Central Virginia Waste Management Authority | 53,698 | 130,455 | 0 | 152,541 | | 0 | (57,127) | 0 | 279,567 | 1,961,226 | 2,240,793 |
| 55945 | Lonesome Pine Regional Library | 64,589 | 358,042 | 0 | 276,582 | | 0 | (218,952) | (1,434) | 478,827 | 5,414,519 | 5,893,346 |
| 55946 | Virginia Peninsulas Public Service Authority | 151,643 | 342,288 | 0 | 210,496 | | 0 | (150,332) | (15,163) | 538,932 | 5,153,678 | 5,692,610 |
| 55947 | Tidewater Youth Services Commission | 204,220 | 726,102 | 0 | 100,243 | | 0 | (539,256) | (36,694) | 454,615 | 11,045,049 | 11,499,664 |
| 55948 | Virginia Highlands Airport Commission | 11,653 | 47,119 | 0 | (101,284) | | 0 | (23,158) | 0 | (65,670) | 709,632 | 643,962 |
| 55949 | Western Tidewater Regional Jail | 1,179,632 | 2,139,686 | 0 | 1,076,177 | | 0 | (1,692,411) | (150,750) | 2,552,334 | 32,620,634 | 35,172,968 |
| 55950 | Scott County Redevelopment & Housing Authority | 31,808 | 122,826 | 0 | 22,131 | | 0 | (124,840) | 0 | 51,925 | 1,882,071 | 1,933,996 |
| 55951 | Handley Regional Library | 76,131 | 186,684 | 0 | 103,008 | | 0 | (72,315) | 0 | 293,508 | 2,801,847 | 3,095,355 |
| 55952 | Northern Neck Regional Jail | 461,379 | 936,029 | 0 | (64,964) | | 0 | (630,962) | (20,695) | 680,787 | 14,192,918 | 14,873,705 |
| 55953 | Montgomery Regional Solid Waste Authority | 73,640 | 172,536 | 0 | 13,505 | | 0 | (73,556) | 0 | 186,125 | 2,592,860 | 2,778,985 |
| 55954 | Potomac & Rappahannock Transportation Commission | 766,964 | 1,339,757 | 0 | 743,287 | | 0 | (666,813) | (9,606) | 2,173,589 | 20,186,468 | 22,360,057 |
| 55955 | Giles County Public Service Authority | 33,740 | 119,829 | 0 | 4,619 | | 0 | (80,668) | 0 | 77,520 | 1,815,577 | 1,893,097 |
| 55956 | South Central Wastewater Authority | 183,180 | 326,292 | 0 | 66,879 | | 0 | (154,688) | 0 | 421,663 | 4,911,299 | 5,332,962 |
| 55957 | Wise County Redevelopment & Housing Authority | 48,423 | 395,861 | 0 | (209,605) | | 0 | (296,360) | 0 | (61,681) | 6,012,791 | 5,951,110 |
| 55958 | Prince William Soil & Water Conservation District | 13,950 | 23,980 | 0 | 10,889 | | 0 | (14,366) | 0 | 34,453 | 362,449 | 396,902 |
| 55959 | Hampton Roads Regional Jail Authority | 1,878,389 | 3,243,649 | 0 | 598,896 | | 0 | (1,774,313) | (188,990) | 3,757,631 | 49,035,715 | 52,793,346 |
| 55960 | Castlewood Water & Sewage Authority | 16,928 | 46,031 | 0 | 17,632 | | 0 | (42,250) | 0 | 38,341 | 703,061 | 741,402 |
| 55961 | Pamunkey Regional Jail | 949,244 | 1,378,330 | 845,849 | 272,602 | | 0 | (492,226) | (51,029) | 2,902,770 | 20,691,338 | 23,594,108 |
| 55962 | Charlottesville-Albemarle Airport Authority | 232,076 | 421,647 | 0 | 268,944 | | 0 | (335,678) | (15,084) | 571,905 | 6,421,998 | 6,993,903 |
| 55963 | Virginia Peninsula Regional Jail | 912,785 | 957,453 | 0 | (193,385) | | 0 | (576,982) | (62,988) | 1,036,883 | 14,504,470 | 15,541,353 |
| 55964 | Virginia Biotechnology Research Park Authority | 57,654 | 132,454 | 0 | 30,260 | | 0 | (116,313) | 0 | 104,055 | 2,020,433 | 2,124,488 |
| 55965 | Peumansend Creek Regional Jail | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 55966 | Blue Ridge Regional Jail Authority | 2,472,602 | 3,188,076 | 0 | (608,564) | | 0 | (1,853,981) | (172,478) | 3,025,655 | 48,243,983 | 51,269,638 |
| 55967 | Massanutten Regional Library | 76,967 | 168,270 | 0 | (38,799) | | 0 | (99,845) | 0 | 99,845 | 2,546,192 | 2,646,037 |
| 55968 | Albemarle-Charlottesville Regional Jail | 1,187,569 | 1,853,495 | 0 | 832,428 | | 0 | (1,143,959) | (103,419) | 2,626,114 | 28,082,878 | 30,708,992 |
| 55969 | Culpeper Soil & Water Conservation District | 46,162 | 66,742 | 0 | 4,947 | | 0 | (2,166) | 0 | 115,685 | 989,849 | 1,105,534 |
| 55970 | New River Valley Regional Jail | 1,371,734 | 1,607,083 | 0 | (1,322,410) | | 0 | (578,564) | (105,957) | 971,886 | 24,150,897 | 25,122,783 |
| 55971 | Sussex Service Authority | 96,028 | 163,650 | 0 | (123,360) | | 0 | (63,679) | 0 | 72,639 | 2,456,288 | 2,528,927 |
| 55972 | Big Walker Soil & Water Conservation District | 9,188 | 16,508 | 0 | 17,255 | | 0 | 0 | 0 | 42,951 | 244,564 | 287,515 |
| 55973 | Peter Francisco Soil & Water Conservation District | 7,722 | 19,411 | 0 | 20,287 | | 0 | 0 | 0 | 47,420 | 287,566 | 334,986 |
| 55974 | Peaks of Otter Soil & Water Conservation District | 1,768 | 2,909 | 0 | 705 | | 0 | 0 | 0 | 5,382 | 43,097 | 48,479 |
| 55975 | New River Soil & Water Conservation District | 8,855 | 24,203 | 0 | 14,332 | | 0 | 0 | 0 | 47,390 | 358,558 | 405,948 |
| 55977 | Southside Regional Jail | 362,063 | 517,333 | 0 | 66,937 | | 0 | (307,244) | (14,120) | 624,969 | 7,824,870 | 8,449,839 |
| 55978 | Evergreen Soil & Water Conservation District | 6,456 | 13,125 | 0 | 8,491 | | 0 | 0 | 0 | 28,072 | 194,440 | 222,512 |
| 55979 | Roanoke Higher Education Authority | 79,795 | 142,535 | 0 | 36,758 | | 0 | (68,168) | (6,710) | 184,210 | 2,149,066 | 2,333,276 |
| 55981 | John Marshall Soil & Water Conservation District | 29,554 | 58,345 | 0 | (639) | | 0 | (19,984) | 0 | 67,276 | 874,357 | 941,633 |
| 55982 | Daniel Boone Soil & Water Conservation District | 10,402 | 16,882 | 0 | 6,389 | | 0 | 0 | 0 | 33,673 | 250,111 | 283,784 |
| 55983 | Southside Community Services Board | 643,943 | 1,309,638 | 0 | (164,943) | | 0 | (979,166) | (114,381) | 695,091 | 19,948,816 | 20,643,907 |
| 55984 | Northern Shenandoah Valley Regional Commission | 58,178 | 78,193 | 0 | 65,451 | | 0 | (52,662) | 0 | 149,160 | 1,184,752 | 1,333,912 |
| 55985 | Tazewell Soil & Water Conservation District | 12,146 | 13,690 | 0 | 2,572 | | 0 | (9,807) | 0 | 18,601 | 207,713 | 226,314 |
| 55987 | Richmond Regional Planning District Committee | 107,051 | 275,896 | 0 | 173,058 | | 0 | (214,209) | (820) | 340,976 | 4,194,860 | 4,535,836 |
| 55988 | Henricopolis Soil & Water Conservation District | 11,044 | 14,417 | 0 | 1,136 | | 0 | (8,799) | 0 | 17,798 | 217,980 | 235,778 |
| 55989 | Piedmont Regional Juvenile Detention Center | 69,352 | 86,901 | 0 | (68,089) | | 0 | (3,325) | 0 | 84,839 | 1,289,085 | 1,373,924 |
| 55990 | Roanoke River Service Authority | 30,416 | 42,114 | 0 | (50,367) | | 0 | (1,398) | (26,960) | (6,195) | 638,089 | 631,894 |
| 55991 | Lee County Public Service Authority | 60,643 | 52,489 | 0 | (2,856) | | 0 | (10,755) | (6,970) | 92,551 | 786,474 | 879,025 |
| 55992 | Blue Ridge Juvenile Detention Center | 180,117 | 231,305 | 0 | 242,220 | | 0 | (105,727) | (44,409) | 503,506 | 3,501,803 | 4,005,309 |
| 55993 | Ferrum Water & Sewage Authority | 14,819 | 22,128 | 0 | (9,482) | | 0 | 0 | 0 | 27,465 | 327,821 | 355,286 |
| 55994 | Wise County Public Service Authority | 113,541 | 113,849 | 0 | 15,974 | | 0 | (18,811) | (25,698) | 198,855 | 1,708,900 | 1,907,755 |
| 55995 | Holston River Soil & Water Conservation District | 14,082 | 26,218 | 0 | (7,867) | | 0 | (4,095) | 0 | 28,338 | 390,467 | 418,805 |
| 55996 | New River Valley Community Services Board | 1,945,336 | 2,671,472 | 0 | (227,410) | | 0 | (1,014,302) | (273,968) | 3,101,128 | 40,221,493 | 43,322,621 |
| 55997 | Institute For Advanced Learning And Research | 217,584 | 170,039 | 0 | 71,972 | | 0 | (54,862) | 0 | 404,733 | 2,546,526 | 2,951,259 |
| 55998 | Southwest Virginia Regional Jail Authority | 2,498,092 | 2,267,022 | 0 | (2,029,400) | | 0 | (863,577) | (261,871) | 1,610,266 | 34,148,236 | 35,758,502 |

**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 | Benefit Payments | Refunds of Contributions | Net Change in TPL | TPL - Beginning | TPL - Ending |
|---------------|--|--------------|---------------|-----------------|---|------------------------|------------------|--------------------------|-------------------|-----------------|----------------|
| 55999 | Clinch Valley Soil & Water Conservation District | 5,312 | 10,973 | 0 | (12,348) | 0 | 0 | 0 | 3,937 | 162,557 | 166,494 |
| | Total Political Subdivisions | 603,765,952 | 1,593,594,255 | 19,656,740 | 221,364,304 | 0 | (1,157,505,005) | (38,323,304) | 1,242,552,942 | 24,206,763,285 | 25,449,316,227 |

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 | 931,306 | 618,160 | 1,163,532 | (3,287,791) | (235,194) | (40,439) | (1,360) | (851,786) | 61,166,299 | 60,314,513 | 4,179,199 |
| 55101 | Albemarle County | 5,599,405 | 2,293,249 | 3,231,815 | (8,648,603) | (245,954) | (108,337) | (3,864) | 2,117,711 | 169,248,540 | 171,366,251 | 51,323,327 |
| 55102 | Alleghany County | 887,059 | 385,294 | 664,406 | (1,871,708) | (94,309) | (22,655) | (785) | (52,698) | 34,861,344 | 34,808,646 | 7,800,266 |
| 55103 | Amelia County | 263,203 | 254,230 | 324,163 | (670,364) | (35,053) | (10,894) | (384) | 124,901 | 16,897,051 | 17,021,952 | 573,318 |
| 55104 | Amherst County | 882,857 | 449,563 | 799,857 | (2,172,326) | (102,000) | (27,731) | (953) | (170,733) | 42,432,260 | 42,261,527 | 6,092,432 |
| 55105 | Appomattox County | 557,249 | 202,486 | 416,575 | (1,641,169) | 0 | (14,381) | (477) | (479,717) | 21,628,502 | 21,148,785 | 5,668,988 |
| 55107 | Augusta County | 2,106,254 | 1,119,279 | 1,724,376 | (4,716,540) | (145,973) | (58,633) | (2,031) | 26,732 | 90,059,654 | 90,086,386 | 16,383,623 |
| 55108 | Bath County | 331,615 | 142,997 | 246,945 | (761,063) | (11,929) | (8,455) | (291) | (60,181) | 12,948,426 | 12,888,245 | 3,491,506 |
| 55109 | Bedford County | 1,487,607 | 1,032,124 | 1,377,574 | (3,599,230) | (216,222) | (47,102) | (1,634) | 33,117 | 72,459,987 | 72,493,104 | 9,115,276 |
| 55110 | Bland County | 300,800 | 126,124 | 167,707 | (467,355) | 0 | (5,527) | (198) | 121,551 | 8,647,706 | 8,769,257 | 2,002,388 |
| 55111 | Botetourt County | 1,113,996 | 644,985 | 995,424 | (2,598,390) | (104,998) | (33,613) | (1,165) | 16,239 | 51,659,074 | 51,675,313 | 4,012,925 |
| 55112 | Brunswick County | 598,666 | 292,487 | 387,481 | (1,171,648) | (59,329) | (13,339) | (463) | 33,855 | 20,497,393 | 20,531,248 | 5,047,984 |
| 55113 | Buchanan County | 1,408,715 | 539,235 | 880,850 | (3,151,071) | (67,482) | (30,440) | (1,037) | (421,230) | 46,408,751 | 45,987,521 | 18,397,041 |
| 55114 | Buckingham County | 354,700 | 222,370 | 375,715 | (789,533) | (38,290) | (12,715) | (444) | 111,803 | 19,588,595 | 19,700,398 | 2,448,227 |
| 55115 | Campbell County | 1,482,938 | 726,195 | 1,301,151 | (3,606,272) | (118,972) | (44,372) | (1,520) | (260,852) | 67,677,381 | 67,416,529 | 11,383,034 |
| 55116 | Caroline County | 1,155,638 | 635,027 | 1,091,507 | (2,151,989) | (305,089) | (36,639) | (1,289) | 387,166 | 56,788,557 | 57,175,723 | 1,503,373 |
| 55117 | Carroll County | 740,852 | 365,200 | 621,892 | (2,350,358) | (30,261) | (21,542) | (714) | (674,931) | 32,336,879 | 31,661,948 | 8,965,544 |
| 55118 | Charles City County | 327,152 | 184,321 | 281,899 | (1,030,583) | (4,293) | (9,864) | (329) | (251,697) | 14,858,090 | 14,606,393 | 2,788,012 |
| 55119 | Charlotte County | 415,801 | 223,541 | 468,739 | (1,013,116) | (2,653) | (15,997) | (555) | 75,760 | 24,560,113 | 24,635,873 | 2,973,222 |
| 55120 | Chesterfield County | 26,735,004 | 9,910,875 | 18,184,370 | (55,917,034) | (911,444) | (625,503) | (21,791) | (2,645,523) | 958,975,734 | 956,330,211 | 254,381,202 |
| 55121 | Clarke County | 417,934 | 250,579 | 417,018 | (1,010,016) | (21,975) | (14,211) | (493) | 38,836 | 21,832,994 | 21,871,830 | 2,782,948 |
| 55122 | Craig County | 231,876 | 98,805 | 151,245 | (506,709) | (1,929) | (5,213) | (178) | (32,103) | 7,930,811 | 7,898,708 | 631,236 |
| 55123 | Culpeper County | 1,899,921 | 992,658 | 1,214,927 | (2,689,827) | (304,152) | (40,531) | (1,454) | 1,071,542 | 63,426,683 | 64,498,225 | 11,683,015 |
| 55124 | Cumberland County | 267,758 | 180,459 | 272,792 | (628,250) | (19,058) | (9,198) | (322) | 64,181 | 14,220,890 | 14,285,071 | 1,882,481 |
| 55125 | Dickenson County | 722,614 | 382,284 | 576,040 | (1,831,513) | (54,282) | (19,839) | (676) | (225,372) | 30,193,069 | 29,967,697 | 9,082,624 |
| 55126 | Dinwiddie County | 970,837 | 521,570 | 722,615 | (1,987,898) | (106,491) | (24,634) | (858) | 95,141 | 37,961,912 | 38,057,053 | 3,297,786 |
| 55128 | Essex County | 315,987 | 198,819 | 324,455 | (878,505) | (47,189) | (11,176) | (384) | (97,993) | 17,149,211 | 17,051,218 | (63,000) |
| 55130 | Fauquier County | 3,518,753 | 2,062,946 | 2,492,136 | (5,111,720) | (237,051) | (82,757) | (2,977) | 2,639,330 | 129,389,260 | 132,028,590 | 17,533,814 |
| 55131 | Floyd County | 493,336 | 231,802 | 306,607 | (920,680) | (6,532) | (10,476) | (366) | 93,691 | 16,132,732 | 16,226,423 | 4,797,253 |
| 55132 | Fluvanna County | 583,329 | 362,666 | 466,000 | (1,055,137) | (49,741) | (15,752) | (557) | 290,808 | 24,398,189 | 24,688,997 | 2,367,711 |
| 55133 | Franklin County | 1,276,788 | 778,541 | 1,230,108 | (3,099,754) | (249,526) | (41,981) | (1,453) | (107,277) | 64,553,802 | 64,446,525 | 8,355,986 |
| 55134 | Frederick County | 5,104,851 | 2,275,464 | 3,007,122 | (6,826,567) | (184,908) | (100,256) | (3,612) | 3,272,094 | 156,930,301 | 160,202,395 | 35,723,610 |
| 55135 | Giles County | 678,173 | 309,859 | 452,187 | (1,335,546) | (49,920) | (15,367) | (536) | 38,850 | 23,717,719 | 23,756,569 | 5,122,599 |
| 55136 | Gloucester County | 1,461,760 | 799,113 | 1,276,232 | (3,131,361) | (158,508) | (43,182) | (1,504) | 202,550 | 66,519,841 | 66,722,391 | 12,485,995 |
| 55137 | Goochland County | 1,146,002 | 653,061 | 691,450 | (1,600,247) | (66,755) | (22,963) | (828) | 799,720 | 35,931,260 | 36,730,980 | 4,360,034 |
| 55138 | Grayson County | 702,413 | 321,437 | 376,948 | (1,425,012) | (55,928) | (12,861) | (439) | (93,442) | 19,569,569 | 19,476,127 | 6,167,890 |
| 55139 | Greene County | 444,782 | 284,646 | 419,057 | (1,232,625) | (65,382) | (14,296) | (488) | (164,306) | 21,784,835 | 21,620,529 | 2,263,501 |
| 55140 | Greensville County | 370,327 | 242,979 | 439,213 | (1,087,603) | (28,349) | (15,097) | (518) | (79,048) | 23,067,050 | 22,988,002 | 2,888,775 |
| 55141 | Halifax County | 565,418 | 419,563 | 755,781 | (2,162,577) | (57,012) | (26,290) | (889) | (506,006) | 39,911,535 | 39,405,529 | 4,004,074 |
| 55142 | Hanover County | 5,906,015 | 3,520,775 | 5,047,032 | (9,746,751) | (215,251) | (169,144) | (6,631) | 4,336,045 | 263,694,831 | 268,030,876 | 39,993,737 |
| 55143 | Henrico County | 34,728,875 | 13,049,953 | 24,368,880 | (75,078,347) | (1,699,717) | (836,147) | (32,930) | (5,499,433) | 1,281,384,905 | 1,275,885,472 | 314,520,616 |
| 55144 | Henry County | 1,889,554 | 870,505 | 1,509,567 | (4,358,229) | (113,516) | (51,706) | (1,783) | (255,608) | 79,352,121 | 79,096,513 | 16,369,833 |
| 55145 | Highland County | 180,832 | 79,750 | 126,397 | (292,477) | (5,560) | (4,241) | (151) | 84,550 | 6,606,432 | 6,690,982 | 786,203 |
| 55146 | Isle of Wight County | 1,345,369 | 715,155 | 912,953 | (2,411,338) | (20,011) | (30,468) | (1,074) | 510,586 | 47,135,191 | 47,645,777 | 7,900,033 |
| 55147 | James City County | 3,904,631 | 1,927,807 | 3,361,921 | (8,560,868) | (175,688) | (117,595) | 12,497 | 352,705 | 176,816,666 | 177,169,371 | 34,769,717 |
| 55148 | King George County | 905,948 | 593,476 | 742,452 | (1,480,027) | (52,296) | (24,938) | (892) | 683,723 | 38,901,844 | 39,585,567 | 4,977,004 |
| 55149 | King & Queen County | 213,219 | 140,718 | 218,608 | (631,622) | (1,739) | (7,446) | (255) | (68,517) | 11,360,223 | 11,291,706 | 630,900 |
| 55150 | King William County | 389,628 | 230,242 | 333,333 | (705,390) | (3,001) | (11,148) | (396) | 233,268 | 17,311,691 | 17,544,959 | 1,698,470 |
| 55151 | Lancaster County | 595,846 | 244,486 | 401,401 | (1,157,556) | (60,956) | (13,763) | (2,853) | 6,605 | 21,129,409 | 21,136,014 | 4,082,833 |
| 55152 | Lee County | 443,131 | 253,479 | 511,626 | (1,751,817) | (38,244) | (17,902) | (590) | (600,317) | 26,757,413 | 26,157,096 | 3,969,287 |
| 55153 | Loudoun County | 24,981,478 | 12,568,770 | 14,521,477 | (29,056,443) | (780,938) | (474,482) | (17,494) | 21,742,368 | 754,266,500 | 776,008,868 | 141,156,889 |
| 55154 | Louisa County | 988,311 | 662,868 | 798,831 | (1,660,417) | (99,522) | (26,491) | (948) | 662,632 | 41,364,480 | 42,027,112 | 3,710,032 |
| 55155 | Lunenburg County | 259,410 | 115,712 | 221,069 | (729,229) | (11,948) | (7,674) | (259) | (152,919) | 11,650,918 | 11,497,999 | 2,726,437 |
| 55156 | Madison County | 427,549 | 251,406 | 347,959 | (937,471) | (15,580) | (11,849) | (412) | 61,602 | 18,233,044 | 18,294,646 | 2,297,626 |
| 55157 | Mathews County | 463,143 | 151,298 | 244,481 | (595,333) | (93,437) | (8,168) | (288) | 161,696 | 12,632,934 | 12,794,630 | 745,702 |
| 55158 | Mecklenburg County | 860,331 | 477,138 | 862,922 | (2,100,523) | (34,238) | (29,325) | (1,018) | 35,287 | 45,118,449 | 45,153,736 | 8,343,996 |

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 |
|---------------|------------------------|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|----------|-------------------|-----------------|---------------|-----------------------|
| 55159 | Middlesex County | 121,178 | 159,162 | 241,977 | (462,957) | (41,276) | (8,243) | (1,338) | 8,503 | 12,620,422 | 12,628,925 | (265,255) |
| 55160 | Montgomery County | 1,980,117 | 960,139 | 1,581,481 | (4,610,561) | (214,104) | (54,535) | (1,893) | (359,356) | 83,147,189 | 82,787,833 | 20,525,124 |
| 55162 | Nelson County | 423,896 | 220,161 | 344,273 | (1,166,897) | (19,757) | (11,979) | (405) | (210,708) | 18,160,895 | 17,950,187 | 3,505,229 |
| 55163 | New Kent County | 1,004,471 | 502,290 | 579,036 | (1,429,794) | (31,934) | (19,044) | (686) | 604,339 | 29,827,588 | 30,431,927 | 4,554,179 |
| 55165 | Northampton County | 752,177 | 465,393 | 673,237 | (1,505,420) | (61,424) | (22,886) | (856) | 300,221 | 35,412,702 | 35,712,923 | 3,201,969 |
| 55166 | Northumberland County | 425,399 | 232,735 | 346,211 | (921,710) | (11,165) | (11,592) | (404) | 59,474 | 17,851,889 | 17,911,363 | 3,562,391 |
| 55167 | Nottoway County | 25,227 | 165,877 | 350,762 | (892,229) | (40,287) | (12,072) | (399) | (403,121) | 18,114,952 | 17,711,831 | (1,231,388) |
| 55168 | Orange County | 1,011,610 | 630,179 | 710,698 | (1,466,395) | (100,464) | (23,853) | (1,576) | 760,199 | 37,294,270 | 38,054,469 | 4,278,590 |
| 55169 | Page County | 803,178 | 398,746 | 570,762 | (1,501,992) | (20,666) | (19,268) | 8,798 | 239,558 | 29,833,972 | 30,073,530 | 4,818,276 |
| 55170 | Patrick County | 749,869 | 330,161 | 453,746 | (1,324,875) | (22,691) | (15,282) | (537) | 170,391 | 23,662,844 | 23,833,235 | 6,041,253 |
| 55171 | Pittsylvania County | 1,383,314 | 723,955 | 1,297,394 | (4,454,657) | (112,535) | (44,766) | (1,493) | (1,208,788) | 67,415,799 | 66,207,011 | 13,761,702 |
| 55172 | Powhatan County | 963,905 | 437,004 | 440,244 | (869,476) | (144,874) | (14,436) | (535) | 811,832 | 22,918,592 | 23,730,424 | 5,117,389 |
| 55173 | Prince Edward County | 427,990 | 262,435 | 455,083 | (1,382,078) | (32,315) | (15,557) | (523) | (284,965) | 23,486,976 | 23,202,011 | 2,461,583 |
| 55174 | Prince George County | 2,034,732 | 691,737 | 1,069,758 | (3,076,501) | (28,872) | (36,371) | (1,290) | 653,193 | 56,546,632 | 57,199,825 | 14,621,273 |
| 55176 | Prince William County | 38,017,643 | 15,121,768 | 22,732,226 | (62,734,318) | (1,109,331) | (769,705) | (28,505) | 11,229,778 | 1,191,920,916 | 1,203,150,694 | 297,972,247 |
| 55177 | Pulaski County | 1,142,889 | 644,383 | 1,031,502 | (2,817,176) | (115,898) | (34,964) | (1,204) | (150,468) | 53,542,321 | 53,391,853 | 6,936,550 |
| 55178 | Rappahannock County | 749,869 | 158,929 | 270,360 | (773,897) | (35,333) | (9,246) | (325) | 99,465 | 14,405,332 | 14,405,332 | 3,440,379 |
| 55179 | Richmond County | 307,494 | 147,098 | 265,774 | (788,726) | (8,702) | (9,190) | (314) | (86,566) | 13,997,922 | 13,911,356 | 1,808,464 |
| 55180 | Roanoke County | 5,954,991 | 2,413,525 | 4,341,468 | (13,371,484) | (222,528) | (147,476) | (5,075) | (1,036,579) | 226,127,106 | 225,090,527 | 57,866,760 |
| 55181 | Rockbridge County | 967,326 | 378,745 | 639,844 | (2,179,637) | (105,191) | (22,081) | (750) | (321,744) | 33,598,117 | 33,276,373 | 6,925,124 |
| 55182 | Rockingham County | 2,890,331 | 1,399,866 | 1,957,907 | (5,380,696) | (211,390) | (66,505) | (2,324) | 587,189 | 102,509,966 | 103,097,155 | 24,228,920 |
| 55183 | Russell County | 724,907 | 305,847 | 543,610 | (1,789,756) | (56,451) | (18,717) | (637) | (291,197) | 28,533,145 | 28,241,948 | 7,707,008 |
| 55184 | Scott County | 717,233 | 286,735 | 490,773 | (1,701,145) | (64,825) | (17,090) | (579) | (288,898) | 25,980,165 | 25,691,267 | 7,986,082 |
| 55185 | Shenandoah County | 1,295,253 | 704,382 | 957,278 | (2,419,598) | (89,918) | (32,475) | (1,142) | 413,780 | 50,253,907 | 50,667,687 | 8,351,416 |
| 55186 | Smyth County | 618,904 | 379,277 | 794,965 | (2,275,326) | (59,904) | (27,676) | (934) | (570,648) | 42,012,531 | 41,441,883 | 5,887,098 |
| 55187 | Southampton County | 940,986 | 403,140 | 769,634 | (2,238,732) | (25,924) | (26,210) | (900) | (178,006) | 40,103,880 | 39,925,874 | 7,587,707 |
| 55188 | Spotsylvania County | 5,336,898 | 2,824,475 | 3,505,596 | (7,133,603) | (295,955) | (114,955) | (4,182) | 4,118,274 | 181,370,118 | 185,488,392 | 31,517,438 |
| 55189 | Stafford County | 5,874,874 | 3,013,984 | 3,739,813 | (8,782,979) | (314,838) | (123,294) | (4,442) | 3,403,118 | 193,604,423 | 197,007,541 | 38,854,689 |
| 55190 | Surry County | 354,709 | 225,025 | 343,387 | (1,230,708) | (12,196) | (12,011) | (403) | (332,197) | 18,203,236 | 17,871,039 | 3,573,233 |
| 55191 | Sussex County | 334,963 | 251,940 | 525,514 | (1,138,673) | (75,502) | (18,116) | (620) | (120,494) | 27,639,141 | 27,518,647 | (111,014) |
| 55192 | Tazewell County | 1,217,205 | 572,583 | 1,006,676 | (3,363,585) | (61,389) | (34,478) | (1,170) | (664,158) | 52,404,862 | 51,740,704 | 11,874,275 |
| 55193 | Warren County | 1,008,393 | 579,295 | 829,138 | (2,339,103) | (111,150) | (28,349) | (983) | (62,759) | 43,670,165 | 43,607,406 | 5,979,566 |
| 55195 | Washington County | 1,059,101 | 555,099 | 861,953 | (3,012,509) | (74,302) | (29,930) | (1,009) | (641,597) | 45,376,559 | 44,734,962 | 8,974,942 |
| 55196 | Westmoreland County | 620,679 | 332,040 | 487,915 | (1,482,324) | (67,975) | (16,814) | (572) | (127,051) | 25,516,625 | 25,389,574 | 4,314,908 |
| 55197 | Wise County | 1,247,095 | 550,847 | 951,917 | (3,365,744) | (60,482) | (33,129) | (1,119) | (710,615) | 50,330,520 | 49,619,905 | 14,874,448 |
| 55198 | Wythe County | 591,396 | 355,955 | 651,150 | (1,896,567) | (14,308) | (22,595) | (767) | (335,736) | 34,358,436 | 34,022,700 | 6,146,421 |
| 55199 | York County | 4,364,971 | 2,169,677 | 3,879,115 | (10,643,337) | (89,840) | (133,317) | (5,722) | (458,453) | 204,168,727 | 203,710,274 | 39,815,900 |
| 55200 | City of Alexandria | 10,636,082 | 6,894,324 | 10,450,641 | (32,421,493) | (942,240) | (361,356) | (15,985) | (5,760,027) | 550,635,607 | 544,875,580 | 119,869,947 |
| 55201 | City of Bristol | 2,396,771 | 704,380 | 1,774,537 | (7,053,556) | (138,396) | (63,066) | (2,072) | (2,381,402) | 94,286,953 | 91,905,551 | 27,408,099 |
| 55202 | City of Buena Vista | 509,480 | 167,622 | 325,913 | (1,078,315) | (2,364) | (11,174) | (384) | (89,222) | 17,122,746 | 17,033,524 | 4,807,636 |
| 55203 | Town of St Paul | 94,457 | 37,875 | 49,676 | (117,036) | (5,069) | (1,633) | (59) | 58,211 | 2,581,792 | 2,640,003 | 890,344 |
| 55204 | City of Clifton Forge | 143,746 | 61,140 | 177,041 | (670,398) | (3,806) | (6,325) | (205) | (298,807) | 9,378,154 | 9,079,347 | 1,678,274 |
| 55205 | City of Danville | 605,862 | 283,651 | 489,428 | (1,477,280) | (36,431) | (16,990) | (581) | (152,341) | 25,904,655 | 25,752,314 | 3,590,661 |
| 55206 | City of Fredericksburg | 3,121,291 | 1,259,860 | 2,191,780 | (7,765,443) | (164,189) | (75,653) | (4,557) | (1,436,911) | 114,828,954 | 113,392,043 | 31,219,143 |
| 55207 | City of Hampton | 15,374,780 | 4,387,843 | 9,245,312 | (34,048,004) | (668,441) | (320,623) | (14,764) | (6,043,897) | 488,142,012 | 482,098,115 | 168,208,452 |
| 55208 | City of Harrisonburg | 3,600,813 | 1,606,926 | 2,601,538 | (7,948,064) | (124,232) | (89,238) | (3,070) | (355,327) | 136,522,360 | 136,167,033 | 37,914,340 |
| 55209 | City of Hopewell | 2,588,972 | 961,524 | 1,849,181 | (6,708,985) | (166,027) | (64,371) | (2,168) | (1,541,874) | 97,701,753 | 96,159,879 | 24,747,300 |
| 55210 | City of Lynchburg | 10,510,166 | 2,783,330 | 5,343,056 | (21,411,285) | (504,807) | (184,881) | (7,513) | (3,471,934) | 281,833,408 | 278,361,474 | 118,504,022 |
| 55211 | Town of Crewe | 3,571 | 53,017 | 67,282 | (88,969) | (3,424) | (2,267) | (80) | 29,130 | 3,504,633 | 3,533,763 | (84,003) |
| 55212 | City of Norfolk | 2,582,271 | 1,379,532 | 2,111,228 | (4,325,073) | (264,291) | (70,713) | (2,517) | 1,410,437 | 110,210,473 | 111,620,910 | 12,107,271 |
| 55213 | City of Petersburg | 3,078,425 | 1,274,201 | 3,019,383 | (10,966,596) | (249,411) | (106,743) | (3,817) | (3,954,558) | 160,187,322 | 156,232,764 | 27,050,741 |
| 55214 | City of Portsmouth | 8,208,380 | 3,512,571 | 6,400,033 | (16,270,186) | (958,484) | (217,972) | (7,590) | 666,752 | 335,951,206 | 336,617,958 | 49,086,619 |
| 55215 | City of Radford | 1,151,134 | 558,382 | 952,066 | (2,577,698) | (9,507) | (32,468) | (1,129) | 40,780 | 50,022,777 | 50,063,557 | 11,650,576 |
| 55216 | City of Richmond | 2,939,040 | 1,312,202 | 2,372,966 | (7,725,382) | (339,258) | (82,204) | (2,785) | (1,525,421) | 125,059,652 | 123,534,231 | 18,332,067 |
| 55217 | City of Roanoke | 1,582,180 | 476,302 | 1,159,696 | (3,397,576) | (111,070) | (39,947) | (1,371) | (331,786) | 61,130,778 | 60,798,992 | 11,790,369 |
| 55218 | Town of Craigsville | 21,720 | 10,507 | 8,681 | (12,586) | 0 | (270) | (11) | 28,041 | 444,351 | 472,392 | 210,531 |

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 |
|---------------|--------------------------|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|----------|-------------------|-----------------|---------------|-----------------------|
| 55219 | City of Staunton | 2,023,946 | 744,911 | 1,238,139 | (4,742,578) | (49,788) | (42,541) | (1,439) | (829,350) | 64,631,420 | 63,802,070 | 24,259,098 |
| 55220 | City of Suffolk | 7,256,065 | 3,361,141 | 5,284,646 | (13,677,493) | (456,106) | (178,495) | (6,273) | 1,583,485 | 276,650,272 | 278,233,757 | 65,308,569 |
| 55221 | City of Williamsburg | 1,487,194 | 539,231 | 1,185,570 | (4,568,553) | (100,280) | (41,859) | (1,381) | (1,500,078) | 62,730,274 | 61,230,196 | 15,187,291 |
| 55222 | City of Winchester | 2,361,878 | 1,374,890 | 1,974,071 | (4,986,027) | (161,264) | (67,127) | (2,342) | 494,079 | 103,365,005 | 103,859,084 | 19,698,114 |
| 55223 | City of Martinsville | 2,293,916 | 696,543 | 1,540,541 | (6,595,815) | (32,896) | (54,599) | (1,793) | (2,154,103) | 81,681,195 | 79,527,092 | 30,892,177 |
| 55224 | City of Falls Church | 10,641 | 58,587 | 110,624 | (276,925) | 0 | (3,871) | (129) | (101,073) | 5,831,834 | 5,730,761 | (530,380) |
| 55225 | City of Colonial Heights | 1,780,870 | 655,398 | 1,330,906 | (4,205,487) | (36,093) | (46,139) | (1,571) | (522,116) | 70,205,522 | 69,683,406 | 14,956,805 |
| 55226 | Town of Front Royal | 936,681 | 376,109 | 644,025 | (2,188,225) | (66,799) | (22,414) | (948) | (321,571) | 34,019,352 | 33,697,781 | 8,767,732 |
| 55227 | Town of Boyce | 0 | 0 | 1,531 | 0 | 0 | (51) | (2) | 1,478 | 79,720 | 81,198 | (62,851) |
| 55228 | Town of Middletown | 10,175 | 28,779 | 16,183 | (25,740) | (3,762) | (528) | (19) | 25,088 | 838,374 | 863,462 | (146,575) |
| 55229 | Town of Chilhowie | 113,356 | 45,563 | 67,106 | (156,629) | 0 | (2,220) | (80) | 67,096 | 3,488,816 | 3,555,912 | 671,088 |
| 55230 | City of Covington | 492,493 | 178,109 | 392,439 | (1,489,440) | (37,670) | (13,873) | (458) | (478,400) | 20,787,145 | 20,308,745 | 5,956,089 |
| 55231 | Town of Floyd | 10,712 | 9,209 | 6,177 | (33,048) | 0 | (218) | (7) | (7,175) | 326,818 | 319,643 | 141,493 |
| 55232 | City of Franklin | 873,180 | 355,227 | 674,648 | (2,451,940) | (15,986) | (23,821) | (800) | (589,492) | 36,049,174 | 35,459,682 | 6,298,448 |
| 55233 | City of Chesapeake | 23,814,509 | 8,283,225 | 16,369,883 | (51,972,592) | (1,087,698) | (562,434) | (24,582) | (5,179,689) | 860,869,026 | 855,689,337 | 216,465,316 |
| 55234 | City of Virginia Beach | 48,245,963 | 16,422,289 | 33,123,371 | (113,663,331) | (3,168,263) | (1,141,131) | (43,405) | (20,224,507) | 1,735,430,185 | 1,715,205,678 | 525,466,635 |
| 55235 | City of Norton | 240,700 | 168,996 | 344,251 | (751,596) | (31,198) | (11,797) | (407) | (41,051) | 18,086,227 | 18,045,176 | 1,202,739 |
| 55236 | City of Manassas Park | 812,881 | 519,535 | 729,827 | (1,742,126) | (155,095) | (24,805) | (868) | 139,349 | 38,346,754 | 38,486,103 | 5,618,260 |
| 55237 | Town of Exmore | 42,449 | 34,320 | 35,080 | (33,081) | (22,255) | (1,150) | (43) | 55,320 | 1,837,544 | 1,892,864 | (519,202) |
| 55238 | Town of Pound | 41,483 | 17,465 | 26,156 | (89,273) | (9,197) | (911) | (31) | (14,308) | 1,388,703 | 1,374,395 | 236,492 |
| 55239 | Town of Grottoes | 97,914 | 37,102 | 45,325 | (143,789) | 0 | (1,552) | (55) | 34,945 | 2,407,675 | 2,442,620 | 226,932 |
| 55240 | Town of Onley | 45,427 | 14,712 | 8,419 | (391) | (3,872) | (241) | (11) | 64,043 | 442,426 | 506,469 | (71,883) |
| 55241 | Town of West Point | 79,104 | 78,249 | 97,085 | (165,448) | 0 | (3,262) | (116) | 85,612 | 5,067,249 | 5,152,861 | 476,226 |
| 55242 | Town of South Hill | 467,249 | 148,299 | 193,551 | (570,882) | (3,890) | (6,424) | (232) | 227,671 | 10,061,583 | 10,289,254 | 5,697,402 |
| 55243 | Town of Rural Retreat | 24,384 | 17,057 | 14,101 | (39,790) | 0 | (467) | (17) | 15,268 | 736,182 | 751,450 | 64,599 |
| 55244 | Town of Dillwyn | 0 | 0 | 379 | 0 | 0 | (13) | 0 | 366 | 19,756 | 20,122 | (6,873) |
| 55245 | Town of Scottsville | 24,397 | 8,940 | 9,211 | (29,563) | 0 | (303) | (11) | 12,671 | 480,224 | 492,895 | 54,665 |
| 55246 | Town of Burkeville | 5,307 | 4,233 | 6,312 | (14,117) | 0 | (213) | (7) | 1,515 | 329,518 | 331,033 | (74,018) |
| 55247 | Town of Madison | 2,419 | 3,605 | 1,169 | 0 | 0 | (34) | (2) | 7,157 | 60,322 | 67,479 | (38,249) |
| 55248 | Town of Pennington Gap | 15,395 | 33,934 | 24,478 | (67,689) | (24,359) | (869) | (29) | (19,139) | 1,319,161 | 1,300,022 | (92,496) |
| 55249 | Town of La Crosse | 950 | 6,533 | 8,159 | (16,380) | 0 | (279) | (10) | (1,027) | 426,216 | 425,189 | (90,130) |
| 55250 | Town of Rich Creek | 16,039 | 9,535 | 9,213 | (10,191) | 0 | (291) | (11) | 24,294 | 474,413 | 498,707 | (95,285) |
| 55251 | Town of White Stone | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55252 | Town of Windsor | 23,661 | 32,906 | 22,255 | (20,202) | 0 | (706) | (27) | 57,887 | 1,140,971 | 1,198,858 | 87,389 |
| 55253 | Town of Haysi | 20,016 | 5,082 | 4,431 | (34,445) | 0 | (160) | (5) | (5,081) | 236,666 | 231,585 | 333,220 |
| 55254 | Town of Stephens City | 73,442 | 15,704 | 27,225 | (126,116) | (4,709) | (936) | (32) | (15,422) | 1,418,453 | 1,403,031 | 775,900 |
| 55255 | Town of Brodnax | 21 | 3,489 | 3,117 | (3,210) | 0 | (103) | (4) | 3,310 | 161,754 | 165,064 | (49,855) |
| 55256 | Town of Mineral | 543 | 7,351 | 4,309 | (7,981) | 0 | (143) | (5) | 4,074 | 224,214 | 228,288 | (28,081) |
| 55257 | Town of Lebanon | 258,882 | 102,670 | 97,844 | (398,117) | 0 | (3,290) | (117) | 57,872 | 5,134,583 | 5,192,455 | 4,156,513 |
| 55258 | City of Newport News | 3,833,305 | 3,674,325 | 1,046,082 | (191,452) | (307,106) | (27,186) | (1,315) | 8,026,653 | 50,329,812 | 58,356,465 | (5,674,640) |
| 55259 | Town of Richlands | 653,595 | 150,529 | 132,137 | (897,800) | (1,746) | (4,263) | (152) | 32,300 | 6,715,226 | 6,747,526 | 8,138,239 |
| 55260 | Town of Haymarket | 59,050 | 30,329 | 14,653 | (9,405) | 0 | (414) | (19) | 94,194 | 735,286 | 829,480 | (20,995) |
| 55261 | Town of Lovettsville | 29,757 | 29,043 | 9,995 | (68) | (11,901) | (291) | (13) | 56,522 | 503,337 | 559,859 | 38,525 |
| 55262 | Town of Troutville | 4,187 | 3,597 | 225 | 0 | 0 | (2) | 0 | 8,007 | 11,256 | 19,263 | 33,771 |
| 55263 | Town of Buchanan | 5,411 | 9,955 | 255 | 0 | 0 | 9 | 0 | 15,630 | 1,355 | 16,985 | (3,131) |
| 55264 | Town of Eastville | 104,955 | 12,046 | 1,485 | 0 | 0 | 46 | (3) | 118,529 | 0 | 118,529 | 126,646 |
| 55265 | Town of Occoquan | 2,204 | 1,305 | 25 | 0 | 0 | 5 | 0 | 3,539 | 0 | 3,539 | (3,539) |
| 55300 | Town of Abingdon | 509,937 | 243,365 | 377,613 | (1,065,371) | (15,716) | (12,898) | (449) | 36,481 | 19,899,366 | 19,935,847 | 4,196,011 |
| 55301 | Town of Dumfries | 188,649 | 68,566 | 101,546 | (505,208) | (16,653) | (3,385) | (110) | (166,595) | 5,027,114 | 4,860,519 | 613,596 |
| 55302 | Town of Iron Gate | 2,590 | 2,322 | 5,037 | (20,002) | 0 | (181) | (6) | (10,240) | 267,695 | 257,455 | 70,520 |
| 55303 | Town of Montross | 8,293 | 5,164 | 8,319 | (26,142) | 0 | (289) | (10) | (4,665) | 438,060 | 433,395 | 29,336 |
| 55304 | Town of South Boston | 529,117 | 171,994 | 384,358 | (1,314,737) | (28,707) | (13,668) | (458) | (272,101) | 20,595,869 | 20,323,768 | 4,846,831 |
| 55305 | Town of Gretna | 47,287 | 24,449 | 36,044 | (41,336) | 0 | (1,170) | (43) | 65,231 | 1,862,944 | 1,928,175 | 246,765 |
| 55306 | Town of Remington | 15,417 | 8,941 | 12,877 | (21,756) | 0 | (430) | (16) | 15,033 | 675,208 | 690,241 | 130,096 |
| 55307 | City of Lexington | 522,813 | 244,443 | 463,625 | (1,522,675) | (9,575) | (16,116) | (547) | (318,032) | 24,562,435 | 24,244,403 | 4,886,726 |
| 55308 | City of Waynesboro | 1,343,918 | 709,714 | 1,307,645 | (4,459,340) | (25,326) | (45,826) | (1,529) | (1,170,744) | 68,963,898 | 67,793,154 | 15,876,019 |

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 - Ending | Net Pension Liability |
|---------------|------------------------|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|-------------|--------------|-----------------------|
| | | | | | | | | | FNP | FNP - Beginning | | | |
| 55309 | Town of Colonial Beach | 31,914 | 93,125 | 142,684 | (286,503) | (24,888) | (4,910) | (168) | (48,746) | 7,504,031 | 7,455,285 | (725,814) | |
| 55310 | Town of Smithfield | 149,680 | 225,095 | 213,124 | (443,401) | (2,381) | (7,189) | (256) | 134,672 | 11,216,496 | 11,351,168 | 545,070 | |
| 55311 | Town of Brookneal | 44,815 | 16,683 | 26,739 | (105,427) | 0 | (930) | (31) | (18,151) | 1,414,794 | 1,396,643 | 558,446 | |
| 55312 | Town of Hamilton | 13,702 | 6,862 | 14,349 | (51,704) | 0 | (506) | (17) | (17,314) | 758,699 | 741,385 | 65,265 | |
| 55313 | City of Galax | 448,464 | 313,944 | 542,965 | (1,495,767) | (26,524) | (18,702) | (636) | (236,256) | 28,424,929 | 28,188,673 | 4,055,063 | |
| 55314 | Town of Jonesville | 11,021 | 17,334 | 20,532 | (52,987) | (459) | (703) | (24) | (5,286) | 1,072,882 | 1,067,596 | 43,104 | |
| 55315 | Town of Wytheville | 645,430 | 352,743 | 523,518 | (1,379,431) | (28,462) | (17,907) | (624) | 95,267 | 27,583,810 | 27,679,077 | 5,689,877 | |
| 55316 | City of Fairfax | 3,608,836 | 1,457,166 | 2,487,781 | (9,538,555) | (102,296) | (85,616) | (2,870) | (2,175,554) | 129,453,722 | 127,278,168 | 52,008,460 | |
| 55317 | Town of Vienna | 1,366,178 | 650,669 | 1,108,013 | (3,566,704) | (43,596) | (38,872) | (1,323) | (525,635) | 59,183,782 | 58,658,147 | 16,636,155 | |
| 55318 | Town of Vinton | 350,377 | 147,474 | 336,025 | (1,147,733) | (32,781) | (11,803) | (393) | (358,834) | 17,803,623 | 17,444,789 | 2,669,064 | |
| 55319 | City of Emporia | 503,840 | 237,063 | 500,163 | (1,376,913) | (56,361) | (17,214) | (587) | (210,009) | 26,250,331 | 26,040,322 | 3,522,923 | |
| 55320 | Town of Culpeper | 1,021,113 | 502,753 | 701,307 | (1,941,069) | (87,671) | (23,755) | (832) | 171,846 | 36,726,052 | 36,897,898 | 9,238,732 | |
| 55321 | Town of Woodstock | 394,984 | 145,056 | 211,924 | (693,988) | (28,720) | (7,085) | (247) | 21,924 | 10,915,573 | 10,937,497 | 3,691,594 | |
| 55322 | Town of Glasgow | 281 | 9,114 | 17,963 | (12,450) | 0 | (602) | (21) | 14,285 | 937,095 | 951,380 | (345,304) | |
| 55323 | Town of Marion | 407,335 | 172,294 | 285,535 | (923,933) | (3,090) | (9,793) | (336) | (71,988) | 14,973,767 | 14,901,779 | 4,780,107 | |
| 55324 | Town of Altavista | 234,092 | 116,407 | 206,378 | (665,447) | (12,888) | (7,177) | (243) | (128,878) | 10,909,653 | 10,780,775 | 1,231,291 | |
| 55325 | Town of Herndon | 1,126,210 | 859,817 | 1,554,123 | (3,814,824) | (130,913) | (53,891) | (1,845) | (461,323) | 82,305,752 | 81,844,429 | 9,396,875 | |
| 55326 | Town of Pearisburg | 207,791 | 78,118 | 128,521 | (323,076) | (9,060) | (4,328) | (154) | 77,812 | 6,737,524 | 6,815,336 | 1,664,646 | |
| 55327 | Town of Christiansburg | 1,263,285 | 571,472 | 763,892 | (2,030,754) | (74,866) | (25,709) | (912) | 466,408 | 39,988,278 | 40,454,686 | 11,759,471 | |
| 55328 | Town of Wakefield | 30,680 | 19,016 | 10,371 | (28,112) | 0 | (307) | (12) | 31,636 | 520,140 | 551,776 | (29,428) | |
| 55329 | Town of Leesburg | 2,409,743 | 1,287,395 | 1,851,717 | (4,191,522) | (211,262) | (62,277) | (2,211) | 1,081,583 | 96,963,572 | 98,045,155 | 21,682,445 | |
| 55330 | Town of Chatham | 12,540 | 18,997 | 41,714 | (74,319) | (12,388) | (1,448) | (49) | (14,953) | 2,208,526 | 2,193,573 | (193,491) | |
| 55331 | Town of Bowling Green | 78,083 | 26,805 | 17,623 | (91,581) | 0 | (575) | (21) | 30,334 | 917,468 | 947,802 | 541,664 | |
| 55332 | City of Manassas | 3,496,335 | 1,595,404 | 2,448,747 | (7,508,927) | (187,033) | (83,724) | (2,901) | (242,099) | 128,915,705 | 128,673,606 | 34,986,465 | |
| 55333 | Town of Alberta | 0 | 0 | 5,849 | (8,681) | 0 | (203) | (7) | (307,750) | 307,750 | 304,708 | (137,843) | |
| 55334 | Town of Boydton | 122 | 11,938 | 26,836 | (30,196) | 0 | (910) | (32) | 7,758 | 1,403,838 | 1,411,596 | (238,226) | |
| 55335 | City of Salem | 3,886,247 | 1,188,635 | 3,149,115 | (12,607,418) | (186,881) | (111,557) | (3,864) | (4,685,723) | 167,021,879 | 162,336,156 | 52,716,769 | |
| 55336 | Town of Mckenney | 5,078 | 1,621 | 6,147 | (35,600) | 0 | (230) | (7) | (22,991) | 330,513 | 307,522 | 112,262 | |
| 55337 | Town of Narrows | 93,075 | 45,997 | 69,699 | (219,621) | (31,645) | (2,410) | (82) | (44,987) | 3,660,501 | 3,615,514 | 1,225,063 | |
| 55338 | Town of Quantico | 328 | 3,980 | 13,845 | (31,498) | 0 | (486) | (16) | (13,847) | 731,160 | 717,313 | (366,844) | |
| 55339 | Town of Halifax | 15,613 | 17,043 | 38,147 | (65,344) | 0 | (1,305) | (45) | 4,109 | 2,009,445 | 2,009,445 | (103,420) | |
| 55340 | Town of Blacksburg | 2,039,284 | 785,883 | 1,317,338 | (3,803,146) | (46,827) | (44,532) | (1,556) | 246,444 | 68,750,151 | 68,996,595 | 22,340,858 | |
| 55341 | Town of Chincoteague | 200,818 | 111,035 | 157,357 | (242,588) | 0 | (5,183) | (190) | 221,249 | 8,192,224 | 8,413,473 | 1,164,140 | |
| 55342 | Town of Lawrenceville | 90,364 | 51,508 | 71,133 | (315,127) | (8,053) | (2,582) | (83) | (112,840) | 3,806,189 | 3,693,349 | 887,179 | |
| 55343 | Town of Amherst | 152,008 | 46,535 | 78,187 | (254,669) | (7,380) | (2,655) | (93) | 11,933 | 4,094,702 | 4,106,635 | 762,898 | |
| 55344 | Town of Stanley | 35,047 | 30,823 | 52,574 | (115,408) | 0 | (1,791) | (62) | 1,183 | 2,752,177 | 2,753,360 | 525,298 | |
| 55345 | Town of Hillsville | 178,083 | 74,489 | 121,787 | (395,336) | (3,539) | (4,215) | (144) | (28,875) | 6,413,793 | 6,384,918 | 1,621,977 | |
| 55346 | Town of Elkton | 103,910 | 54,164 | 71,993 | (225,962) | 0 | (2,455) | (85) | 1,565 | 3,785,599 | 3,787,164 | 509,940 | |
| 55347 | Town of Bridgewater | 173,090 | 117,816 | 192,297 | (470,961) | (9,361) | (6,602) | (228) | (3,949) | 10,094,522 | 10,090,573 | 1,343,609 | |
| 55348 | Town of Purecellville | 392,073 | 265,112 | 294,282 | (702,994) | (5,510) | (10,064) | (359) | 232,540 | 15,686,416 | 15,918,956 | 1,328,669 | |
| 55349 | Town of Timberville | 101,973 | 33,624 | 49,623 | (112,788) | 0 | (1,636) | (60) | 70,736 | 2,586,054 | 2,656,790 | 420,662 | |
| 55350 | Town of Wise | 158,728 | 103,480 | 216,328 | (437,009) | (5,393) | (7,391) | (256) | 28,487 | 11,346,588 | 11,375,075 | 1,841,841 | |
| 55351 | Town of New Market | 88,196 | 43,530 | 63,519 | (205,282) | 0 | (2,192) | (9,551) | (21,780) | 3,335,876 | 3,314,096 | 1,218,363 | |
| 55352 | Town of Tappahannock | 66,094 | 60,090 | 108,771 | (238,610) | (20,553) | (3,732) | (128) | (28,068) | 5,693,068 | 5,665,000 | 689,341 | |
| 55353 | Town of Rocky Mount | 512,612 | 157,799 | 210,151 | (658,806) | (39,529) | (6,935) | (250) | 175,042 | 10,893,896 | 11,068,938 | 3,686,692 | |
| 55354 | Town of Big Stone Gap | 320,503 | 91,745 | 196,652 | (858,312) | (2,787) | (6,950) | (230) | (259,379) | 10,446,276 | 10,186,897 | 4,131,917 | |
| 55355 | Town of Luray | 228,404 | 102,422 | 209,582 | (671,860) | (5,807) | (7,274) | (245) | (144,778) | 11,006,532 | 10,861,754 | 2,666,387 | |
| 55356 | Town of Stuart | 0 | 0 | 0 | (4,004) | 0 | 0 | 0 | (4,004) | (165,034) | (169,038) | 190,756 | |
| 55357 | Town of Strasburg | 203,890 | 147,721 | 218,545 | (471,651) | (18,979) | (7,340) | (258) | 71,928 | 11,354,252 | 11,426,180 | 1,274,006 | |
| 55358 | Town of Appomattox | 46,614 | 39,476 | 51,738 | (71,722) | 0 | (1,710) | (62) | 64,334 | 2,694,401 | 2,758,735 | 130,260 | |
| 55359 | Town of Clarksville | 114,939 | 47,843 | 68,307 | (144,399) | 0 | (2,244) | (82) | 84,364 | 3,540,644 | 3,625,008 | 984,197 | |
| 55360 | Town of Dublin | 136,563 | 46,543 | 84,878 | (238,206) | 0 | (2,878) | (101) | 26,799 | 4,460,182 | 4,486,981 | 953,514 | |
| 55361 | Town of Middleburg | 182,482 | 47,321 | 58,430 | (200,656) | (36,034) | (1,982) | (71) | 49,490 | 3,108,116 | 3,157,606 | 440,393 | |
| 55362 | Town of Edinburg | 767 | 12,580 | 24,856 | (15,952) | 0 | (831) | (30) | 21,390 | 1,295,527 | 1,316,917 | (247,082) | |
| 55363 | Town of Chase City | 52,498 | 55,226 | 111,572 | (421,492) | 0 | (3,988) | (129) | (206,313) | 5,925,357 | 5,719,044 | 1,304,288 | |
| 55364 | City of Bedford | 754,248 | 201,269 | 429,522 | (1,757,676) | (12,318) | (15,037) | (502) | (400,494) | 22,669,347 | 22,268,853 | 9,188,911 | |

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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|----------|-------------------|-----------------|--------------|-----------------------|
| 55365 | City of Poquoson | 679,011 | 327,995 | 613,743 | (1,576,503) | (46,430) | (20,983) | (726) | (23,893) | 32,222,945 | 32,199,052 | 5,948,733 |
| 55366 | Town of Ashland | 336,998 | 231,109 | 306,938 | (739,239) | (32,881) | (10,453) | (366) | 92,106 | 16,119,769 | 16,211,875 | 2,004,465 |
| 55367 | Town of Broadway | 116,902 | 52,602 | 63,726 | (155,081) | 0 | (2,105) | (77) | 75,967 | 3,322,565 | 3,398,532 | 716,268 |
| 55368 | Town of Berryville | 191,477 | 102,029 | 121,047 | (316,799) | (57,975) | (4,169) | (146) | 35,464 | 6,457,273 | 6,492,737 | 1,064,135 |
| 55369 | Town of Tazewell | 71,228 | 117,521 | 137,373 | (291,711) | (10,209) | (4,670) | (163) | 19,369 | 7,192,356 | 7,211,725 | 321,561 |
| 55370 | Town of Urbanna | 717 | 5,756 | 20,691 | (47,366) | 0 | (727) | (24) | (20,953) | 1,093,819 | 1,072,866 | (264,288) |
| 55371 | Town of Bluefield | 166,424 | 119,756 | 152,457 | (330,761) | (46,487) | (5,145) | (181) | 56,063 | 7,955,152 | 8,011,215 | 794,667 |
| 55372 | Town of Weber City | 14,992 | 6,985 | 14,648 | (52,470) | (1,156) | (521) | (17) | (17,539) | 782,857 | 765,318 | 225,650 |
| 55373 | Town of Damascus | 0 | 16,379 | 4,253 | (7,563) | 0 | (174) | (56,970) | (44,075) | 256,399 | 212,324 | (62,177) |
| 55374 | Town of Hurt | 29,241 | 6,490 | 13,338 | (51,882) | 0 | (463) | (16) | (3,292) | 703,541 | 700,249 | 336,831 |
| 55375 | Town of Waverly | 1,779 | 27,915 | 46,387 | (117,273) | (3,040) | (1,631) | (54) | (45,917) | 2,452,272 | 2,406,355 | (175,154) |
| 55376 | Town of Coeburn | 3,298 | 34,546 | 62,222 | (183,317) | (587) | (2,202) | (72) | (86,112) | 3,292,981 | 3,206,869 | (235,774) |
| 55377 | Town of Dayton | 97,342 | 36,061 | 58,589 | (171,841) | (25,184) | (2,012) | (69) | (7,114) | 3,074,980 | 3,067,866 | 128,008 |
| 55378 | Town of Courtland | 129 | 5,359 | 13,369 | (15,873) | 0 | (455) | (16) | 2,513 | 700,344 | 702,857 | (147,622) |
| 55379 | Town of Cape Charles | 77,019 | 68,463 | 67,944 | (83,685) | (5,166) | (2,230) | (82) | 122,263 | 3,529,642 | 3,651,905 | (142,406) |
| 55380 | Town of Independence | 68,461 | 25,199 | 28,245 | (57,043) | 0 | (908) | (34) | 63,920 | 1,465,205 | 1,529,125 | 438,340 |
| 55381 | Town of Warsaw | 87,175 | 31,255 | 45,497 | (180,725) | 0 | (1,566) | (54) | (18,418) | 2,399,746 | 2,381,328 | 445,559 |
| 55382 | Town of Grundy | 16,265 | 32,088 | 57,783 | (115,617) | 0 | (1,986) | (68) | (11,535) | 3,034,310 | 3,022,775 | 302,556 |
| 55383 | Town of Warrenton | 595,698 | 303,368 | 525,712 | (1,458,666) | (18,298) | (17,954) | (619) | (70,759) | 27,537,534 | 27,466,775 | 4,242,822 |
| 55384 | Town of Louisa | 40,875 | 29,050 | 58,727 | (68,738) | 0 | (1,955) | (70) | 57,889 | 3,043,033 | 3,100,922 | (406,028) |
| 55385 | Town of Kenbridge | 20,417 | 20,765 | 28,289 | (84,449) | 0 | (979) | (33) | (15,990) | 1,488,639 | 1,472,649 | 115,434 |
| 55386 | Town of Mt Jackson | 92,593 | 41,997 | 52,682 | (123,358) | 0 | (1,752) | (63) | 62,099 | 2,753,479 | 2,815,578 | 501,702 |
| 55387 | Town of Pulaski | 427,748 | 211,447 | 439,808 | (1,142,917) | (20,223) | (15,123) | (519) | (99,779) | 23,139,858 | 23,040,079 | 2,606,520 |
| 55388 | Town of Jarratt | 1,524 | 1,872 | 4,419 | (10,994) | 0 | (154) | (5) | (3,338) | 233,233 | 229,895 | 9,928 |
| 55389 | Town of Pembroke | 47,403 | 12,593 | 18,543 | (55,419) | (5,954) | (615) | (22) | 16,529 | 972,640 | 989,169 | 227,519 |
| 55390 | Town of Parksley | 7,076 | 9,369 | 15,387 | (58,125) | 0 | (528) | (17) | (26,838) | 781,837 | 754,999 | (57,036) |
| 55391 | Town of Onancock | 98,393 | 32,313 | 43,567 | (97,112) | (19,432) | (1,399) | (51) | 56,279 | 2,208,801 | 2,265,080 | 388,468 |
| 55392 | Town of Victoria | 28,970 | 25,304 | 38,660 | (92,530) | 0 | (1,327) | (46) | (969) | 2,035,357 | 2,034,388 | 54,744 |
| 55393 | Town of Shenandoah | 71,182 | 37,066 | 45,613 | (136,442) | 0 | (1,550) | (54) | 15,815 | 2,393,915 | 2,409,730 | 889,001 |
| 55394 | Town of Gate City | 21,820 | 27,509 | 36,036 | (59,181) | (19,207) | (1,246) | (43) | 5,688 | 1,911,537 | 1,917,225 | 365,432 |
| 55395 | Town of Round Hill | 38,017 | 39,673 | 40,782 | (63,924) | (493) | (1,347) | (49) | 52,659 | 2,126,857 | 2,179,516 | (109,141) |
| 55396 | Town of Kilmarnock | 40,879 | 42,351 | 63,640 | (78,979) | (19,772) | (2,124) | (76) | 45,919 | 3,304,923 | 3,350,842 | (399,693) |
| 55397 | Town of Orange | 307,660 | 127,953 | 155,285 | (358,783) | (2,139) | (5,090) | (187) | 224,699 | 8,074,323 | 8,299,022 | 2,877,849 |
| 55398 | Town of Saltville | 77,138 | 22,959 | 39,434 | (167,574) | (950) | (1,368) | (46) | (30,407) | 2,081,431 | 2,051,024 | 546,101 |
| 55399 | Town of Blackstone | 80,360 | 103,859 | 170,699 | (294,539) | (5,775) | (5,796) | (202) | 48,606 | 8,926,921 | 8,975,527 | 379,661 |
| 55400 | Bedford Recreation Commission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55401 | Southeastern Virginia Public Service Authority | 20,935 | 291,793 | 973,787 | (2,516,890) | (108,842) | (34,649) | (1,136) | (1,375,002) | 51,751,197 | 50,376,195 | (2,245,261) |
| 55402 | Pittsylvania Co Service Authority | 38,327 | 19,564 | 37,318 | (95,582) | 0 | (1,283) | (44) | (1,700) | 1,965,933 | 1,964,233 | 148,282 |
| 55403 | Rappahannock Area Youth Services & Group Home Commission | 2,747 | 23,756 | 18,871 | (24,917) | 0 | (627) | (23) | 19,807 | 983,835 | 1,003,642 | (234,621) |
| 55404 | Appomattox Regional Library | 33,104 | 35,119 | 56,294 | (125,349) | (20,720) | (1,930) | (66) | (23,548) | 2,952,570 | 2,929,022 | 93,465 |
| 55405 | Staunton Redevelopment & Housing Authority | 2,539 | 21,855 | 33,028 | (25,973) | (1,347) | (1,102) | (39) | 28,961 | 1,720,865 | 1,749,826 | (64,947) |
| 55406 | Hampton Newport News Community Services Board | 323,845 | 1,256,361 | 1,511,475 | (1,969,881) | (312,725) | (50,946) | (1,798) | 756,331 | 78,984,819 | 79,741,150 | (6,213,763) |
| 55408 | C P Jones Memorial Library | 8,569 | 4,615 | 7,616 | (27,306) | 0 | (267) | (9) | (6,782) | 401,958 | 395,176 | 128,454 |
| 55409 | Southside Regional Juvenile Group Home | 12,878 | 6,198 | 17,524 | (43,009) | 0 | (605) | (21) | (7,035) | 922,464 | 915,429 | (186,313) |
| 55411 | Hampton Roads Sanitation District | 2,897,153 | 2,538,145 | 4,115,069 | (10,548,640) | (147,136) | (142,180) | (4,855) | (1,292,444) | 216,627,461 | 215,335,017 | 39,116,114 |
| 55412 | Peninsula Airport Commission | 95,291 | 114,232 | 150,873 | (393,780) | (20,720) | (5,232) | (178) | (59,514) | 7,968,084 | 7,908,570 | 462,777 |
| 55413 | Richmond Redevelopment & Housing Authority | 758,364 | 401,930 | 1,146,311 | (4,439,415) | (159,135) | (41,090) | (1,321) | (2,334,356) | 60,912,270 | 58,577,914 | 8,855,128 |
| 55415 | Chesapeake Redevelopment & Housing Authority | 5,843 | 97,498 | 214,157 | (497,635) | (62,497) | (7,523) | (249) | (250,400) | 11,293,789 | 11,043,383 | (738,149) |
| 55416 | Alexandria Renew Enterprise | 554,765 | 432,353 | 871,091 | (2,806,910) | (167,763) | (30,738) | (1,011) | (1,148,213) | 45,965,030 | 44,816,817 | 7,290,959 |
| 55417 | Norfolk Airport Authority | 1,366,885 | 611,117 | 899,668 | (2,682,147) | (118,923) | (30,745) | (1,069) | 44,786 | 47,358,942 | 47,403,728 | 10,516,674 |
| 55418 | Charlottesville Redevelopment/Housing Authority | 1,580 | 21,608 | 71,176 | (157,116) | (8,070) | (2,504) | (83) | (73,409) | 3,755,727 | 3,682,318 | (1,352,321) |
| 55419 | Hampton Redevelopment & Housing Authority | 200,886 | 145,150 | 294,201 | (1,029,327) | (26,101) | (10,459) | (342) | (425,992) | 15,593,874 | 15,167,882 | 2,148,136 |
| 55420 | Loudoun County Sanitation Authority | 1,051,036 | 1,147,676 | 1,094,029 | (2,312,340) | (138,904) | (36,638) | (1,303) | 803,556 | 56,971,484 | 57,775,040 | 9,307,854 |
| 55421 | Danville Redevelopment & Housing Authority | 1,844 | 74,412 | 141,559 | (90,878) | (27,974) | (4,761) | (169) | 94,033 | 7,385,103 | 7,479,136 | (787,580) |
| 55422 | Blacksburg-Christiansburg-VPI Water Authority | 240,441 | 64,989 | 64,568 | (360,207) | 0 | (2,191) | (77) | 7,523 | 3,403,621 | 3,411,144 | 3,127,856 |
| 55423 | Northern Virginia Juvenile Detention Home | 112,788 | 165,371 | 307,440 | (845,792) | (32,937) | (10,806) | (360) | (304,296) | 16,285,657 | 15,981,361 | 174,623 |

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 - Ending | Net Pension Liability |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|------------|--------------|-----------------------|
| | | | | | | | | | FNP | FNP - Beginning | | | |
| 55424 | Hopewell Redevelopment & Housing Authority | 6,621 | 33,923 | 95,271 | (323,701) | (1,165) | (3,427) | (110) | (192,588) | 5,069,666 | 4,877,078 | | (119,615) |
| 55425 | Colonial Behavioral Health | 364,637 | 438,664 | 584,419 | (1,149,641) | (41,618) | (19,804) | (694) | 175,963 | 30,592,658 | 30,768,621 | | 314,041 |
| 55426 | Blacksburg-VPI Sanitation Authority | 49,779 | 49,187 | 145,935 | (123,446) | 0 | (4,890) | (174) | 116,391 | 7,615,796 | 7,732,187 | | 57,420 |
| 55427 | Potomac River Fisheries Commission | 25,592 | 13,260 | 28,291 | (122,989) | 0 | (1,017) | (33) | (56,896) | 1,506,035 | 1,449,139 | | 235,178 |
| 55428 | Chesapeake Bay Bridge Tunnel | 953,392 | 395,503 | 697,711 | (2,653,479) | (12,594) | (24,247) | (815) | (644,529) | 36,783,690 | 36,139,161 | | 15,331,203 |
| 55429 | Alexandria Redevelopment & Housing Authority | 167,953 | 207,922 | 306,260 | (926,739) | (82,193) | (10,634) | (353) | (337,784) | 15,999,380 | 15,661,596 | | 956,906 |
| 55430 | Albemarle County Service Authority | 245,116 | 219,505 | 297,306 | (563,767) | (10,871) | (10,040) | (354) | 176,895 | 15,541,675 | 15,718,570 | | 3,659,743 |
| 55431 | Franklin Redevelopment & Housing Authority | 2,744 | 15,733 | 24,235 | (33,090) | (15,738) | (830) | (29) | (6,975) | 1,271,564 | 1,264,589 | | (301,618) |
| 55432 | Bristol Redevelopment & Housing Authority | 74,452 | 50,922 | 61,780 | (214,512) | (10,977) | (2,136) | (72) | (40,543) | 3,252,200 | 3,211,657 | | 545,224 |
| 55433 | Norfolk Redevelopment & Housing Authority | 1,284,740 | 671,796 | 1,636,679 | (6,439,811) | (64,556) | (58,430) | (1,890) | (2,971,472) | 86,798,143 | 83,826,671 | | 18,537,544 |
| 55435 | Richmond Metropolitan Authority | 26,766 | 172,704 | 373,785 | (799,868) | (75,900) | (13,122) | (440) | (316,075) | 19,809,083 | 19,493,008 | | (544,138) |
| 55436 | Riverside Regional Jail | 930,649 | 652,142 | 1,058,456 | (1,641,922) | (482,800) | (35,670) | (1,257) | 479,598 | 55,290,761 | 55,770,359 | | (2,371,551) |
| 55437 | Peninsula Ports Authority | 0 | 0 | 31,304 | (45,443) | 0 | (1,085) | (37) | (15,261) | 1,646,881 | 1,631,620 | | (1,153,558) |
| 55439 | Rappahannock Rapidan Planning District Comm. | 859 | 16,152 | 29,215 | (30,404) | (25,308) | (1,015) | (34) | (10,535) | 1,532,629 | 1,522,094 | | (188,205) |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 105,896 | 143,706 | 108,734 | (376,655) | (51,558) | (3,793) | (128) | (73,798) | 5,762,622 | 5,688,824 | | 901,459 |
| 55442 | Southside Regional Library Board | 0 | 0 | 26,585 | (83,614) | 0 | (961) | (31) | (58,021) | 1,415,375 | 1,357,354 | | 126,854 |
| 55443 | Bedford Public Library | 17,812 | 33,563 | 56,529 | (143,826) | (4,409) | (1,964) | (66) | (42,361) | 2,971,063 | 2,928,702 | | 21,319 |
| 55444 | Eastern Shore Economic Development Commission | 0 | 0 | 8,953 | 0 | 0 | (299) | (11) | 8,643 | 466,070 | 474,713 | | (474,713) |
| 55445 | Chesterfield County Health Center Commission | 41,222 | 266,515 | 372,599 | (717,994) | (99,724) | (12,824) | (438) | (150,644) | 19,567,084 | 19,416,440 | | (2,730,606) |
| 55446 | Washington County Service Authority | 137,738 | 183,210 | 277,055 | (577,759) | (6,932) | (9,381) | (326) | 3,605 | 14,452,644 | 14,456,249 | | 560,096 |
| 55447 | Rappahannock Area Community Services Board | 209,391 | 982,691 | 850,529 | (1,301,129) | (239,713) | (28,672) | (1,015) | 472,082 | 44,544,033 | 45,016,115 | | (2,280,788) |
| 55449 | Hampton Roads Planning District Commission | 216,313 | 165,729 | 288,956 | (1,071,523) | 0 | (10,232) | (336) | (411,093) | 15,330,404 | 14,919,311 | | 2,961,800 |
| 55450 | Meherrin Regional Library | 2,460 | 12,939 | 30,622 | (95,340) | 0 | (1,241) | (40) | (50,600) | 1,817,676 | 1,767,076 | | 89,359 |
| 55451 | New River Valley Planning District Commission | 25,972 | 52,247 | 50,883 | (120,923) | (21,566) | (1,779) | (61) | (15,227) | 2,708,252 | 2,693,025 | | 261,808 |
| 55452 | Northern Virginia Health Care Center | 268,730 | 550,439 | 528,724 | (907,022) | (119,474) | (17,774) | (628) | 302,995 | 27,539,286 | 27,842,281 | | (2,473,542) |
| 55453 | Rockbridge Area Community Services Board | 28,367 | 176,911 | 292,520 | (534,697) | (15,847) | (10,058) | (345) | (63,149) | 15,365,192 | 15,302,043 | | (468,646) |
| 55454 | Greensville-Emporia Social Services | 132,795 | 52,270 | 112,563 | (442,679) | (2,626) | (3,984) | (131) | (151,792) | 5,960,763 | 5,808,971 | | 1,623,584 |
| 55455 | James City County Service Authority | 243,251 | 220,872 | 340,716 | (712,498) | (43,903) | (11,611) | (403) | 36,424 | 17,854,485 | 17,890,909 | | 1,992,512 |
| 55456 | Accomack/Norhampton Planning District | 1,794 | 32,081 | 78,415 | (259,184) | 0 | (2,814) | (90) | (149,798) | 4,160,999 | 4,011,201 | | 200,024 |
| 55457 | Harrisonburg/Rockingham Regional Sewage Auth | 80,932 | 78,042 | 134,589 | (328,394) | 0 | (4,642) | (159) | (39,632) | 7,082,107 | 7,042,475 | | 851,581 |
| 55458 | Wytheville Redevelopment & Housing Authority | 35,810 | 24,818 | 38,378 | (69,060) | 0 | (1,289) | (46) | 28,611 | 2,004,279 | 2,032,890 | | 348,568 |
| 55459 | Waynesboro Redevelopment & Housing Authority | 27,046 | 34,923 | 83,108 | (167,138) | (3,349) | (2,869) | (98) | (28,377) | 4,370,391 | 4,342,014 | | 418,437 |
| 55460 | Region Ten Community Services Board | 411,228 | 974,605 | 1,121,524 | (1,971,201) | (366,742) | (38,242) | (1,326) | 129,846 | 58,696,000 | 58,825,846 | | (2,484,400) |
| 55462 | Lenowisco Planning District Commission | 47,935 | 12,775 | 73,580 | (265,424) | 0 | (2,633) | (85) | (133,852) | 3,911,587 | 3,777,735 | | 640,126 |
| 55465 | Rivanna Water & Sewer Authority | 405,038 | 260,592 | 395,913 | (1,189,825) | (4,462) | (13,678) | (466) | (146,888) | 20,807,440 | 20,660,552 | | 4,259,150 |
| 55466 | Appomattox River Water Authority | 61,655 | 72,432 | 115,538 | (369,412) | (100,257) | (4,312) | (137) | (224,493) | 6,302,499 | 6,078,006 | | (335,122) |
| 55467 | Campbell County Utility Service Authority | 94,536 | 65,019 | 89,820 | (186,077) | 0 | (3,032) | (108) | 60,158 | 4,708,669 | 4,768,827 | | 1,255,262 |
| 55469 | Eastern Shore Community Services Board | 296,704 | 238,332 | 355,675 | (922,523) | (37,703) | (12,214) | (419) | (82,148) | 18,674,290 | 18,592,142 | | 2,399,927 |
| 55470 | Anchor Commission | 621 | 10,623 | 65,879 | (139,430) | (530) | (2,313) | (77) | (65,227) | 3,478,991 | 3,413,764 | | (1,243,110) |
| 55471 | Central Virginia Community Services Board | 403,686 | 1,139,965 | 1,213,813 | (1,525,573) | (313,583) | (40,705) | (1,449) | 876,154 | 63,371,154 | 64,247,308 | | (7,652,718) |
| 55472 | District 19 Community Services Board | 131,876 | 417,228 | 717,498 | (1,684,355) | (97,588) | (25,068) | (844) | (541,253) | 37,988,094 | 37,446,841 | | (234,172) |
| 55473 | Hampton Road Transit | 590,920 | 829,915 | 870,320 | (1,599,300) | (282,353) | (29,458) | (1,035) | 379,009 | 45,545,077 | 45,924,086 | | (661,498) |
| 55474 | Upper Occoquan Sewage Authority | 999,574 | 682,776 | 1,119,610 | (2,628,575) | (85,448) | (38,328) | (1,326) | 48,283 | 58,741,506 | 58,789,789 | | 11,393,002 |
| 55475 | New River Valley Juvenile Detention Home | 2,441 | 31,641 | 66,291 | (159,493) | (53,773) | (2,377) | (78) | (115,348) | 3,570,727 | 3,455,379 | | (298,233) |
| 55476 | Rockbridge Regional Library | 34,393 | 28,224 | 40,094 | (123,171) | (6,004) | (1,400) | (47) | (27,911) | 2,110,205 | 2,082,294 | | 320,107 |
| 55477 | Frederick County Sanitation Authority | 170,565 | 186,671 | 204,952 | (488,575) | (67,835) | (7,034) | (244) | (1,500) | 10,825,199 | 10,823,699 | | 1,217,712 |
| 55478 | Western Tidewater Community Services Board | 468,369 | 789,211 | 775,999 | (1,365,034) | (124,763) | (26,355) | (933) | 516,494 | 40,859,178 | 41,375,672 | | 519,703 |
| 55479 | Cumberland Mountain Community Services Board | 723,390 | 541,559 | 704,069 | (1,651,770) | (48,046) | (23,876) | (836) | 244,490 | 36,793,304 | 37,037,794 | | 9,380,912 |
| 55480 | Fredericksburg-Stafford Park Authority | 0 | 0 | 37,341 | (8,062) | 0 | (1,253) | (45) | 27,981 | 1,947,084 | 1,975,065 | | (1,826,750) |
| 55482 | Middle Peninsula/Northern Neck Comm Svcs Bd | 247,670 | 592,629 | 760,107 | (1,199,189) | (215,668) | (25,919) | (902) | 158,728 | 39,831,860 | 39,990,588 | | (2,992,224) |
| 55483 | Rockbridge County Public Service Authority | 12,266 | 21,520 | 33,942 | (68,109) | 0 | (1,163) | (40) | (1,584) | 1,783,484 | 1,781,900 | | 131,919 |
| 55484 | Danville-Pittsylvania Community Services Board | 222,322 | 465,313 | 608,325 | (983,684) | (142,984) | (20,768) | (725) | 147,799 | 32,013,929 | 32,161,728 | | (1,073,205) |
| 55485 | Crater Juvenile Detention Home Commission | 69,434 | 64,156 | 109,856 | (297,325) | (16,293) | (3,810) | (129) | (74,111) | 5,787,202 | 5,713,091 | | 408,190 |
| 55486 | Hampton Roads Workforce Council | 88,649 | 5,951 | 159,654 | (224,205) | (5,163) | (5,436) | (189) | 19,261 | 8,361,977 | 8,381,238 | | (2,312,372) |
| 55487 | Capital Regional Airport Commission | 684,049 | 424,956 | 693,824 | (1,814,334) | (83,443) | (23,977) | (823) | (119,748) | 36,631,753 | 36,512,005 | | 4,500,775 |
| 55488 | Northwestern Community Services Board | 299,916 | 422,401 | 469,373 | (1,131,448) | (81,702) | (16,159) | (558) | (38,177) | 24,785,845 | 24,747,668 | | 1,115,525 |

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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|--------------|-----------------------|
| 55489 | Harrisonburg/Rockingham Community Services Bd | 323,520 | 326,587 | 424,120 | (966,130) | (46,265) | (14,490) | (503) | 46,839 | 22,281,410 | 22,328,249 | 26,177 |
| 55490 | Upper Valley Regional Park Authority | 0 | 0 | 0 | (3,931) | 0 | 0 | 0 | (3,931) | (5,501) | (9,432) | 98,675 |
| 55491 | Middle Peninsula Regional Security Center | 432,762 | 155,009 | 239,447 | (462,191) | (49,886) | (7,933) | (288) | 306,920 | 12,460,345 | 12,767,265 | 507,301 |
| 55492 | Northern Neck Planning District Commission | 5,502 | 16,610 | 32,056 | (57,272) | 0 | (1,101) | (38) | (4,243) | 1,682,352 | 1,678,109 | (81,957) |
| 55493 | Planning District 1 Behavioral Health Services Board | 745 | 13,599 | 33,501 | (70,720) | (13,446) | (1,214) | (40) | (37,575) | 1,815,674 | 1,778,099 | (707,148) |
| 55494 | Rockbridge Area Social Services Board | 21,089 | 46,013 | 93,553 | (302,143) | (64,151) | (3,375) | (108) | (209,122) | 5,004,299 | 4,795,177 | (149,825) |
| 55495 | Dinwiddie County Water Authority | 11,926 | 24,078 | 47,735 | (45,150) | 0 | (1,604) | (57) | 36,928 | 2,492,981 | 2,529,909 | 56,617 |
| 55496 | Rappahannock/Rapidan Community Services Board | 41,817 | 492,919 | 765,899 | (1,438,811) | (177,647) | (26,431) | (899) | (343,153) | 40,217,030 | 39,873,877 | (6,867,891) |
| 55497 | Virginia Education Loan Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55498 | Valley Community Services Board | 157,730 | 494,611 | 631,113 | (1,206,561) | (157,714) | (21,737) | (1,760) | (104,318) | 33,114,645 | 33,010,327 | (1,243,064) |
| 55499 | Eastern Shore Public Library | 11,854 | 13,143 | 21,521 | (88,426) | 0 | (774) | (25) | (42,707) | 1,145,771 | 1,103,064 | 98,487 |
| 55500 | Alexandria City School Board | 68,525 | 365,985 | 927,946 | (2,286,622) | (63,845) | (32,633) | (1,085) | (1,021,729) | 49,127,702 | 48,105,973 | (3,387,963) |
| 55501 | Albemarle County Schools | 303,793 | 459,364 | 588,194 | (1,555,003) | (86,295) | (20,348) | (812) | (311,107) | 31,027,674 | 30,716,567 | 1,529,045 |
| 55502 | Alleghany County School Board | 73,758 | 88,448 | 206,412 | (653,635) | 0 | (7,325) | (240) | (292,582) | 10,934,969 | 10,642,387 | 365,116 |
| 55503 | Charlottesville Public Schools | 67,014 | 101,183 | 219,330 | (771,714) | (137,133) | (7,782) | (246) | (529,348) | 11,436,298 | 10,906,950 | (158,656) |
| 55504 | Amherst County School Board | 58,456 | 130,426 | 191,101 | (370,645) | (27,322) | (6,554) | (226) | (24,764) | 10,057,506 | 10,032,742 | (706,891) |
| 55505 | Appomattox County School Board | 25,059 | 33,461 | 66,111 | (157,878) | (14,261) | (2,296) | (77) | (49,881) | 3,468,382 | 3,418,501 | (23,700) |
| 55506 | Arlington County Schools | 1,233,076 | 1,107,945 | 975,506 | (1,698,060) | (42,327) | (31,921) | (1,178) | 1,543,041 | 50,709,368 | 52,252,409 | 5,687,672 |
| 55507 | Augusta County School Board | 96,681 | 127,149 | 234,684 | (675,717) | (35,680) | (8,238) | (273) | (261,394) | 12,355,189 | 12,093,795 | 1,302,951 |
| 55508 | Bath County School Board | 14,365 | 29,174 | 80,769 | (292,302) | (1,618) | (2,876) | (92) | (172,580) | 4,244,343 | 4,071,763 | 354,790 |
| 55509 | Bedford County School Board | 239,271 | 253,638 | 470,154 | (1,327,727) | (67,886) | (16,462) | (551) | (449,563) | 24,877,183 | 24,427,620 | 977,200 |
| 55510 | Bland County School Board | 16,705 | 17,072 | 36,163 | (102,195) | 0 | (1,263) | (42) | (33,560) | 1,908,823 | 1,875,263 | 90,899 |
| 55511 | Botetourt County School Board | 220,603 | 131,196 | 223,459 | (862,767) | (54,080) | (7,945) | (414) | (349,948) | 11,874,368 | 11,524,420 | 2,395,476 |
| 55512 | Norfolk Public Schools | 1,124,590 | 831,942 | 1,635,708 | (4,930,735) | (132,103) | (57,005) | (2,081) | (1,529,684) | 86,216,762 | 84,687,078 | 11,821,347 |
| 55513 | Petersburg Public Schools | 110,964 | 112,849 | 250,872 | (761,660) | (45,343) | (8,867) | (292) | (341,477) | 13,268,862 | 12,927,385 | 593,416 |
| 55514 | Buckingham County School Board | 34,682 | 42,118 | 72,384 | (153,848) | (11,197) | (2,520) | (86) | (18,467) | 3,837,548 | 3,819,081 | 47,496 |
| 55515 | Radford City School Board | 5,505 | 16,744 | 36,024 | (140,005) | 0 | (1,307) | (41) | (83,080) | 1,920,714 | 1,837,634 | 23,357 |
| 55516 | Caroline County School Board | 41,997 | 61,293 | 103,896 | (305,380) | 0 | (3,643) | (122) | (101,959) | 5,493,663 | 5,391,704 | 122,051 |
| 55517 | Carroll County School Board | 114,129 | 96,800 | 200,951 | (608,516) | (19,197) | (7,083) | (238) | (223,154) | 10,655,702 | 10,432,548 | 479,517 |
| 55518 | Charles City County School Board | 791 | 14,566 | 36,822 | (91,859) | (110) | (1,292) | (43) | (41,125) | 1,942,403 | 1,901,278 | (476,064) |
| 55519 | Charlotte County School Board | 12,534 | 26,293 | 69,958 | (238,153) | (374) | (2,507) | (81) | (132,330) | 3,720,079 | 3,587,749 | (108,876) |
| 55520 | Chesterfield County School Board | 2,478,507 | 970,747 | 1,896,056 | (7,734,657) | (336,313) | (67,564) | (3,378) | (2,796,602) | 101,474,660 | 98,678,058 | 20,311,386 |
| 55521 | Clarke County School Board | 25,358 | 31,738 | 70,640 | (203,908) | 0 | (2,478) | (82) | (78,732) | 3,730,296 | 3,651,564 | (19,511) |
| 55522 | Winchester Public Schools | 133,747 | 118,764 | 158,448 | (383,461) | (24,073) | (5,476) | (190) | (2,241) | 8,420,447 | 8,418,206 | 353,533 |
| 55523 | Culpeper County School Board | 81,482 | 226,172 | 288,178 | (670,459) | (78,480) | (9,996) | (340) | (163,443) | 15,248,672 | 15,085,229 | (1,513,378) |
| 55524 | Cumberland County School Board | 7,657 | 34,392 | 64,734 | (89,368) | (31,967) | (2,278) | (78) | (16,908) | 3,458,999 | 3,442,091 | (456,325) |
| 55525 | Dickenson County School Board | 576,724 | 89,102 | 105,034 | (949,465) | (4,895) | (3,730) | (122) | (187,352) | 5,618,179 | 5,430,827 | 7,372,900 |
| 55526 | Dinwiddie County Public Schools | 129,691 | 94,940 | 149,539 | (491,666) | (2,347) | (5,227) | (176) | (125,246) | 7,910,298 | 7,785,052 | 768,600 |
| 55528 | Essex County School Board | 38,985 | 26,477 | 83,521 | (322,962) | (9,132) | (2,992) | (95) | (186,198) | 4,415,589 | 4,229,391 | 446,720 |
| 55530 | Covington School Board | 66,489 | 20,141 | 46,258 | (174,640) | 0 | (1,624) | (54) | (43,430) | 2,443,925 | 2,400,495 | 790,696 |
| 55531 | Floyd County School Board | 207,282 | 75,913 | 118,476 | (548,144) | (17,598) | (4,250) | (139) | (168,460) | 6,350,954 | 6,182,494 | 2,082,218 |
| 55532 | Fluvanna County Public Schools | 56,914 | 103,106 | 141,724 | (297,536) | (12,975) | (4,852) | (167) | (13,786) | 7,427,561 | 7,413,775 | 62,782 |
| 55533 | Chesapeake Public Schools | 1,814,702 | 1,037,991 | 1,744,842 | (5,865,281) | (105,402) | (61,365) | (2,145) | (1,436,658) | 93,103,722 | 91,667,064 | 22,412,632 |
| 55534 | Virginia Beach City School Board | 2,906,100 | 2,209,656 | 4,171,983 | (13,083,421) | (467,858) | (145,905) | (4,932) | (4,414,377) | 220,675,014 | 216,260,637 | 34,099,081 |
| 55535 | Giles County Schools | 172,977 | 46,975 | 86,204 | (328,038) | (1,050) | (2,999) | 316 | (25,615) | 4,570,733 | 4,545,118 | 718,941 |
| 55536 | Gloucester County School Board | 165,295 | 173,184 | 366,146 | (1,056,249) | (39,752) | (12,915) | (429) | (404,720) | 19,438,281 | 19,033,561 | 1,623,686 |
| 55537 | Goochland County School Board | 42,568 | 39,821 | 84,140 | (213,254) | (1,119) | (2,920) | (99) | (50,863) | 4,424,067 | 4,373,204 | 297,833 |
| 55538 | Grayson County School Board | 50,066 | 40,821 | 108,439 | (376,629) | 0 | (3,872) | (126) | (181,301) | 5,760,570 | 5,579,269 | 686,403 |
| 55539 | Greene County Schools | 100,879 | 89,013 | 172,333 | (537,400) | (57) | (6,045) | (203) | (181,480) | 9,177,572 | 8,996,092 | 742,393 |
| 55540 | Greensville County School Board | 51,673 | 50,976 | 110,180 | (357,646) | (11,384) | (3,912) | (128) | (160,241) | 5,841,903 | 5,681,662 | 554,860 |
| 55541 | Halifax County School Board | 80,645 | 72,952 | 244,051 | (905,228) | (34,893) | (8,846) | (281) | (551,600) | 13,017,116 | 12,465,516 | 717,902 |
| 55542 | Hanover County School Board | 78,603 | 250,453 | 537,270 | (1,289,503) | (112,029) | (18,924) | (631) | (554,761) | 28,549,823 | 27,995,062 | (1,891,724) |
| 55543 | Henrico County Schools | 182,491 | 29,681 | 95,468 | (718,871) | (3,432) | (3,624) | (108) | (418,395) | 5,207,065 | 4,788,670 | 3,566,973 |
| 55544 | Henry County Public Schools | 269,568 | 172,060 | 335,023 | (1,377,374) | (16,676) | (11,992) | (389) | (629,780) | 17,864,443 | 17,234,663 | 2,353,644 |
| 55545 | Highland County Public Schools | 40,665 | 12,222 | 17,779 | (67,068) | 0 | (606) | (21) | 2,971 | 935,570 | 938,541 | 509,135 |
| 55546 | Isle of Wight County Schools | 122,034 | 81,207 | 118,171 | (356,306) | (46,847) | (4,167) | (141) | (86,049) | 6,323,573 | 6,237,524 | 400,662 |

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 |
|---------------|-----------------------------------|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|--------------|-----------------------|
| 55548 | King George County School Board | 184,869 | 130,964 | 156,762 | (371,992) | (1,284) | (5,335) | (189) | 93,795 | 8,277,056 | 8,370,851 | 1,237,566 |
| 55549 | King & Queen County School Board | 2,381 | 31,302 | 63,820 | (131,967) | (1,827) | (2,218) | (75) | (38,584) | 3,362,678 | 3,324,094 | (541,579) |
| 55550 | King William County Schools | 36,578 | 43,418 | 71,673 | (167,059) | (24,280) | (2,502) | (85) | (42,257) | 3,824,292 | 3,782,035 | (37,268) |
| 55551 | Lancaster County School Board | 76,747 | 42,645 | 65,367 | (167,053) | (5,042) | (2,226) | (78) | 10,360 | 3,443,821 | 3,454,181 | 499,006 |
| 55552 | Lee County School Board | 563,187 | 98,475 | 157,383 | (1,080,505) | (36,158) | (5,591) | (182) | (303,391) | 8,381,791 | 8,078,400 | 7,676,230 |
| 55553 | Loudoun County School Board | 3,497,885 | 3,184,680 | 3,060,374 | (6,720,839) | (351,516) | (102,475) | (3,679) | 2,564,430 | 160,640,607 | 163,205,037 | 25,925,128 |
| 55554 | Louisa County Public Schools | 140,651 | 172,169 | 308,153 | (622,358) | (65,801) | (10,451) | (359) | (77,996) | 15,990,181 | 15,912,185 | (165,976) |
| 55555 | Lunenburg County School Board | 5,886 | 31,066 | 55,438 | (128,520) | (1,365) | (1,932) | (65) | (39,492) | 2,924,480 | 2,884,988 | (175,699) |
| 55556 | Madison County School Board | 3,252 | 38,491 | 80,870 | (182,455) | (2,080) | (2,825) | (95) | (64,842) | 4,265,980 | 4,201,138 | (493,635) |
| 55557 | Mathews County School Board | 92,649 | 43,159 | 66,621 | (238,334) | (2,887) | (2,289) | (356) | (41,437) | 3,492,278 | 3,450,841 | 894,350 |
| 55558 | Mecklenburg County Schools | 115,507 | 64,711 | 102,645 | (462,170) | (15,042) | (3,684) | (119) | (198,152) | 5,470,149 | 5,271,997 | 1,087,402 |
| 55559 | Middlesex County School Board | 57,819 | 22,942 | 50,189 | (181,285) | (2,264) | (1,763) | (122) | (54,484) | 2,657,463 | 2,602,979 | 613,405 |
| 55560 | Montgomery County School Board | 415,739 | 219,282 | 417,736 | (1,505,344) | (101,544) | (14,746) | (487) | (569,364) | 22,179,296 | 21,609,932 | 5,110,616 |
| 55562 | Nelson County Public Schools | 107,677 | 74,959 | 143,585 | (406,608) | (10,570) | (4,961) | (167) | (96,085) | 7,522,657 | 7,426,572 | 748,443 |
| 55563 | New Kent County Schools | 85,568 | 68,610 | 103,490 | (246,139) | (756) | (3,506) | (122) | 7,145 | 5,404,063 | 5,411,208 | 559,999 |
| 55565 | Northampton County Schools | 45,909 | 45,563 | 71,695 | (214,504) | (3,203) | (2,509) | (167) | (57,216) | 3,797,724 | 3,740,508 | 49,844 |
| 55566 | Northumberland Co School Board | 76,009 | 30,729 | 72,405 | (311,710) | (5,388) | (2,598) | (84) | (140,637) | 3,861,357 | 3,720,720 | 1,035,935 |
| 55567 | Nottoway County School Board | 13,955 | 43,309 | 119,302 | (307,853) | 0 | (4,218) | (140) | (135,645) | 6,323,764 | 6,188,119 | 185,179 |
| 55568 | Orange County Public Schools | 117,847 | 146,340 | 206,331 | (553,221) | (81,926) | (7,194) | (242) | (172,065) | 10,921,619 | 10,749,554 | (200,681) |
| 55569 | Page County Public Schools | 152,846 | 92,560 | 151,464 | (624,775) | (1,051) | (5,342) | (175) | (234,473) | 7,997,598 | 7,763,125 | 1,273,798 |
| 55570 | Patrick County Public Schools | 107,628 | 84,696 | 140,309 | (468,230) | 0 | (4,929) | (164) | (140,690) | 7,417,959 | 7,277,269 | 631,809 |
| 55571 | Pittsylvania County School Board | 199,985 | 133,777 | 266,968 | (887,096) | (29,501) | (9,423) | (311) | (325,601) | 14,131,581 | 13,805,980 | 1,490,028 |
| 55572 | Powhatan County School Board | 64,753 | 79,919 | 169,504 | (465,909) | (10,216) | (5,941) | (198) | (168,088) | 8,957,490 | 8,789,402 | 255,572 |
| 55573 | Prince Edward County Schools | 27,106 | 32,202 | 78,153 | (212,419) | (16,398) | (2,734) | (90) | (94,180) | 4,106,345 | 4,012,165 | 188,071 |
| 55574 | Prince George County School Board | 348,886 | 224,879 | 333,023 | (1,384,891) | (45,823) | (11,736) | (388) | (536,050) | 17,763,843 | 17,227,793 | 2,317,036 |
| 55576 | Prince William County Schools | 3,200,039 | 2,881,279 | 3,992,911 | (10,026,238) | (263,129) | (136,917) | (4,740) | (356,795) | 210,574,916 | 210,218,121 | 19,918,221 |
| 55577 | Pulaski County School Board | 117,292 | 115,412 | 211,656 | (557,361) | (2,484) | (7,370) | (250) | (123,105) | 11,190,472 | 11,067,367 | 650,138 |
| 55578 | Rappahannock County Schools | 51,833 | 33,178 | 49,123 | (151,292) | (4,520) | (1,720) | (59) | (23,457) | 2,628,443 | 2,604,986 | 252,253 |
| 55579 | Richmond County Public Schools | 576 | 3,642 | 16,010 | (42,311) | 0 | (568) | (19) | (22,670) | 848,025 | 825,355 | (23,196) |
| 55580 | Roanoke County School Board | 47,759 | 145,004 | 635,055 | (2,541,595) | (128,272) | (23,385) | (729) | (1,866,163) | 34,180,297 | 32,314,134 | 390,988 |
| 55581 | Rockbridge County Schools | 61,419 | 78,393 | 142,613 | (525,108) | 0 | (5,145) | (167) | (247,995) | 7,662,681 | 7,414,686 | 292,343 |
| 55582 | Rockingham County School Board | 379,560 | 370,426 | 690,160 | (1,867,919) | (54,062) | (24,024) | (1,468) | (507,327) | 36,336,994 | 35,829,667 | 2,060,405 |
| 55583 | Russell County School Board | 456,975 | 126,061 | 226,668 | (1,311,310) | (1,591) | (8,164) | (262) | (511,623) | 12,142,783 | 11,631,160 | 7,516,071 |
| 55584 | Scott County Schools | 113,954 | 107,150 | 184,824 | (480,716) | (46,841) | (6,411) | (216) | (128,256) | 9,718,178 | 9,589,922 | 454,301 |
| 55585 | Shenandoah County School Board | 207,606 | 170,644 | 266,331 | (887,693) | (102,030) | (9,430) | (311) | (354,883) | 14,149,861 | 13,794,978 | 1,439,110 |
| 55586 | Smyth County School Board | 188,850 | 98,906 | 228,720 | (964,715) | (1,847) | (8,216) | (266) | (458,568) | 12,232,949 | 11,774,381 | 1,978,982 |
| 55587 | Southampton County School Board | 2,656 | 38,538 | 98,600 | (230,399) | (7,269) | (3,458) | (115) | (101,447) | 5,201,159 | 5,099,712 | (646,063) |
| 55588 | Spotsylvania County School Board | 596,517 | 483,338 | 606,608 | (1,544,660) | (95,182) | (20,594) | (713) | 25,314 | 31,610,214 | 31,635,528 | 2,803,474 |
| 55589 | Stafford County Schools | 451,488 | 461,700 | 571,869 | (1,490,534) | (19,107) | (19,669) | (678) | (44,931) | 30,114,787 | 30,069,856 | 3,288,288 |
| 55590 | Surry County Public Schools | 100,999 | 45,828 | 102,030 | (417,118) | (1,027) | (3,631) | (118) | (173,037) | 5,424,599 | 5,251,562 | 1,271,394 |
| 55591 | Sussex County School Board | 25,663 | 43,573 | 75,957 | (172,685) | (3,879) | (2,628) | (89) | (34,088) | 3,996,015 | 3,961,927 | (182,925) |
| 55592 | Tazewell County Schools | 446,165 | 165,344 | 398,165 | (1,784,928) | (25,379) | (14,365) | (462) | (815,460) | 21,295,614 | 20,480,154 | 7,145,841 |
| 55593 | Warren County School Board | 54,118 | 68,734 | 191,229 | (624,712) | (21,174) | (6,831) | (278) | (338,914) | 10,148,942 | 9,810,028 | (211,467) |
| 55595 | Washington County School Board | 208,112 | 131,357 | 251,310 | (929,785) | (5,031) | (8,902) | (292) | (353,231) | 13,300,643 | 12,947,412 | 1,737,946 |
| 55596 | Westmoreland County School Board | 66,596 | 35,600 | 77,448 | (288,046) | (18,534) | (2,747) | (89) | (129,772) | 4,089,027 | 3,959,255 | 916,199 |
| 55597 | Wise County Schools | 303,541 | 76,187 | 168,053 | (931,894) | (48,978) | (6,181) | (196) | (439,468) | 9,133,647 | 8,694,179 | 4,472,713 |
| 55598 | Wythe County School Board | 113,181 | 67,883 | 113,225 | (497,761) | (27,379) | (4,059) | (132) | (235,042) | 6,077,465 | 5,842,423 | 788,268 |
| 55599 | York County School Board | 322,379 | 308,119 | 483,529 | (1,197,504) | (48,319) | (16,631) | (571) | (148,998) | 25,467,177 | 25,318,179 | 2,000,679 |
| 55600 | Accomack County School Board | 90,408 | 134,523 | 260,171 | (713,260) | (39,642) | (9,164) | (304) | (277,268) | 13,736,773 | 13,459,505 | (51,206) |
| 55601 | Bristol Virginia School System | 65,071 | 44,966 | 45,899 | (242,626) | (11,585) | (1,643) | (78) | (99,996) | 2,429,940 | 2,329,944 | 647,497 |
| 55602 | Buena Vista City Public Schools | 4,531 | 17,286 | 33,484 | (129,797) | 0 | (1,215) | (39) | (75,750) | 1,790,538 | 1,714,788 | (158,325) |
| 55603 | Amelia County Public Schools | 32,973 | 39,168 | 77,056 | (209,589) | (2,120) | (2,680) | (90) | (65,282) | 4,045,907 | 3,980,625 | 47,326 |
| 55605 | Danville School Board | 72,809 | 107,505 | 164,621 | (445,003) | (11,908) | (5,724) | (193) | (117,893) | 8,698,181 | 8,580,288 | 175,485 |
| 55606 | Franklin City Public Schools | 21,147 | 21,812 | 37,605 | (70,058) | 0 | (1,279) | (45) | 9,182 | 1,971,613 | 1,980,795 | (234,815) |
| 55607 | Lexington City Public Schools | 0 | 0 | 9,453 | (26,286) | 0 | (338) | (11) | (17,182) | 501,759 | 484,577 | (191,885) |
| 55608 | Harrisonburg City School Board | 74,576 | 110,067 | 163,050 | (358,978) | (14,447) | (5,602) | (192) | (31,526) | 8,568,326 | 8,536,800 | (194,219) |

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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|----------|-------------------|-----------------|--------------|-----------------------|
| 55609 | Hopewell Public Schools | 240,346 | 113,881 | 134,607 | (551,030) | (40,231) | (4,699) | (171) | (107,297) | 7,164,047 | 7,056,750 | 1,978,689 |
| 55610 | Lynchburg School Board | 192,366 | 188,186 | 306,074 | (889,883) | (37,309) | (10,658) | (357) | (251,581) | 16,092,211 | 15,840,630 | 1,158,676 |
| 55611 | Fauquier County School Board | 325,318 | 369,844 | 535,400 | (1,358,799) | (66,162) | (18,584) | (634) | (213,617) | 28,318,564 | 28,104,947 | 571,136 |
| 55612 | Brunswick County Public Schools | 19,661 | 55,393 | 108,552 | (322,371) | (14,069) | (3,827) | (125) | (156,786) | 5,718,746 | 5,561,960 | (201,140) |
| 55613 | P D Pruden Vocational-Technical Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55614 | Portsmouth School Board | 772,742 | 348,626 | 613,175 | (2,674,631) | (110,997) | (21,853) | (1,328) | (1,074,266) | 32,651,647 | 31,577,381 | 9,691,107 |
| 55615 | Campbell County School Board | 231,908 | 160,638 | 258,491 | (985,342) | (22,991) | (9,149) | (301) | (366,746) | 13,724,976 | 13,358,230 | 1,209,557 |
| 55616 | Richmond City Schools | 483,847 | 475,570 | 1,045,249 | (3,024,156) | (190,573) | (36,861) | (1,222) | (1,248,146) | 55,457,423 | 54,209,277 | 4,915,300 |
| 55617 | Roanoke City Schools | 103,807 | 195,784 | 81,372 | (45,443) | (26,201) | (2,482) | (99) | 306,738 | 4,103,589 | 4,410,327 | (1,015,228) |
| 55619 | Staunton City School Board | 77,979 | 54,036 | 79,188 | (335,827) | (1,198) | (2,820) | (92) | (128,734) | 4,213,285 | 4,084,551 | 513,740 |
| 55620 | Suffolk City School Board | 351,095 | 339,946 | 548,651 | (1,224,768) | (38,804) | (18,730) | (679) | (43,289) | 28,771,413 | 28,728,124 | 1,866,845 |
| 55622 | Craig County School Board | 30,475 | 13,894 | 35,862 | (93,510) | (3,678) | (1,247) | (42) | (18,246) | 1,896,192 | 1,877,946 | 287,092 |
| 55623 | Martinsville City School Board | 94,136 | 18,988 | 49,077 | (333,769) | (20,473) | (1,856) | (55) | (193,952) | 2,643,651 | 2,449,699 | 1,729,423 |
| 55624 | Appomattox Regional Governor's School | 6,427 | 4,690 | 4,740 | (6,616) | 0 | (156) | (6) | 9,079 | 249,162 | 258,241 | 1,333 |
| 55625 | Colonial Heights City Schools | 63,290 | 62,902 | 98,513 | (270,853) | (1,813) | (3,405) | (116) | (51,482) | 5,180,463 | 5,128,981 | 102,830 |
| 55632 | City of Manassas School Board | 150,637 | 166,996 | 342,572 | (807,753) | (12,799) | (11,909) | (404) | (172,660) | 18,087,590 | 17,914,930 | 1,075,889 |
| 55633 | Franklin County Schools | 352,871 | 273,426 | 413,063 | (1,134,640) | (22,953) | (14,235) | (487) | (132,955) | 21,714,553 | 21,581,598 | 2,934,163 |
| 55634 | Frederick County School Board | 489,723 | 460,470 | 526,323 | (1,242,971) | (72,222) | (17,800) | (623) | 142,900 | 27,491,455 | 27,634,355 | 860,169 |
| 55635 | City of Salem Schools | 39,178 | 58,791 | 110,040 | (312,498) | (30,351) | (3,871) | (128) | (138,839) | 5,794,674 | 5,655,835 | (365,440) |
| 55636 | Manassas Park City Schools | 5,118 | 60,185 | 82,845 | (202,442) | (11,197) | (2,886) | (97) | (68,474) | 4,358,931 | 4,290,457 | (603,817) |
| 55637 | Newport News Public Schools | 287,656 | 503,370 | 119,404 | (32,636) | (55,747) | (3,420) | (156) | 818,471 | 6,120,568 | 6,939,039 | (1,180,874) |
| 55638 | Town of West Point Public Schools | 1,148 | 935 | 6,267 | 0 | 269 | 242,085 | 250,704 | 0 | 250,704 | 0 | 5,473 |
| 55708 | Waynesboro City Schools | 14,683 | 41,727 | 76,970 | (204,716) | (21,702) | (2,715) | (90) | (95,843) | 4,076,804 | 3,980,961 | 4,244 |
| 55710 | Valley Vocational-Technical Center | 2,314 | 3,190 | 7,081 | (19,791) | 0 | (245) | (8) | (7,459) | 366,768 | 359,309 | (81,375) |
| 55711 | New Horizons Technical Center | 48,900 | 16,259 | 15,087 | (68,236) | 0 | (519) | (19) | 813,722 | 825,194 | 396,787 | |
| 55713 | Galax City Schools | 39,805 | 24,676 | 42,041 | (116,694) | 0 | (1,447) | (50) | (11,669) | 2,209,524 | 2,197,855 | 115,987 |
| 55714 | Norton City Schools | 498 | 12,333 | 40,105 | (100,693) | (459) | (1,418) | (1,416) | (51,050) | 2,125,774 | 2,074,724 | (367,937) |
| 55802 | Williamsburg-James City County Schools | 172,426 | 279,227 | 404,254 | (1,096,118) | (27,569) | (14,290) | (483) | (282,553) | 21,699,527 | 21,416,974 | (639,727) |
| 55803 | Poquoson City School Board | 40,959 | 25,398 | 40,927 | (153,418) | 0 | (1,442) | (48) | (47,624) | 2,169,142 | 2,121,518 | 400,674 |
| 55806 | Fredericksburg City Public Schools | 31,753 | 70,262 | 104,257 | (195,309) | 0 | (3,563) | (123) | 7,277 | 5,465,254 | 5,472,531 | (153,370) |
| 55807 | Hampton City Schools | 366,592 | 197,377 | 504,728 | (2,020,225) | (40,702) | (18,144) | (606) | (1,010,980) | 26,974,977 | 25,963,997 | 3,166,825 |
| 55813 | Buchanan County School Board | 580,509 | 100,363 | 201,521 | (1,401,043) | (15,551) | (7,343) | (232) | (541,776) | 10,851,339 | 10,309,563 | 8,803,310 |
| 55814 | Jackson River Vocational Technical Center | 1,056 | 2,639 | 6,221 | (24,432) | 0 | (226) | (7) | (14,749) | 331,871 | 317,122 | 29,683 |
| 55815 | Northern Neck Regional Vocational Center | 2,032 | 1,888 | 3,053 | 0 | 0 | (98) | (4) | 6,871 | 157,544 | 164,415 | 25,423 |
| 55857 | Peanut Soil and Water Conservation District | 143,480 | 596 | 3,712 | 0 | 0 | 159 | (3) | 147,944 | 0 | 147,944 | 81,918 |
| 55858 | Peumansend Creek Regional Jail Authority | 709,101 | 237,370 | 8,417 | (2,058) | (4,783) | 567 | (25) | 948,589 | 162,089 | 1,110,678 | 45,719 |
| 55859 | Williamsburg Area Transit Authority | 110,648 | 98,499 | 28,017 | 0 | (2,461) | 285 | (4,941) | 230,047 | 1,251,242 | 1,481,289 | 129,774 |
| 55860 | Middle Peninsula Juvenile Detention Commission | 123,018 | 110,011 | 56,029 | (1,552) | (7,645) | 497 | (11,648) | 268,710 | 2,549,306 | 2,818,016 | 394,851 |
| 55861 | Breaks Interstate Commission | 15,013 | 231,763 | (2,517) | (13,613) | 0 | 34 | (10) | 230,670 | 201,375 | 432,045 | (214,992) |
| 55862 | Crater Criminal Justice Training Academy | 13,621 | 11,445 | 1,472 | 0 | (4,552) | (31) | (2) | 21,953 | 74,556 | 96,509 | (27,941) |
| 55863 | Central Shenandoah Criminal Justice Training Academy | 35,763 | 20,624 | 3,117 | 0 | 0 | (55) | (5) | 59,444 | 142,660 | 202,104 | (50,211) |
| 55864 | New River Valley Emergency Communications Regional Authority | 105,236 | 74,403 | 11,905 | (3,359) | (11,608) | (242) | (16) | 176,319 | 541,278 | 717,597 | (213,165) |
| 55865 | Maury Service Authority | 122,108 | 47,046 | 8,401 | (7,272) | (4,731) | (128) | (12) | 165,412 | 384,392 | 549,804 | (110,595) |
| 55866 | Hampton Roads Transportation Accountability Commission | 45,199 | 16,437 | 4,103 | 0 | 0 | (79) | (6) | 65,654 | 193,983 | 259,637 | (27,953) |
| 55867 | Pamunkey Regional Library | 76,908 | 55,570 | 96,339 | (298,312) | (56,926) | (3,426) | (112) | (129,959) | 5,076,260 | 4,946,301 | 542,394 |
| 55868 | Northern Virginia Transportation Authority | 75,332 | 58,911 | 13,086 | (3,848) | (4,488) | (299) | (17) | 138,677 | 602,299 | 740,976 | 55,115 |
| 55869 | RSW Regional Jail Authority | 571,748 | 253,003 | 90,695 | (37,070) | (63,002) | (2,456) | (121) | 812,797 | 4,577,933 | 5,390,730 | (1,010,908) |
| 55870 | Bedford Regional Water Authority | 215,365 | 165,933 | 99,324 | (163,061) | (5,137) | (3,131) | (122) | 309,171 | 5,112,060 | 5,421,231 | 784,977 |
| 55871 | Portsmouth Redevelopment And Housing Authority | 249,742 | 144,373 | 38,319 | (88,425) | (46,915) | (1,068) | (51) | 295,975 | 1,961,566 | 2,257,541 | 1,335,869 |
| 55872 | Southwest Regn Recreation Auth | 5,709 | 21,697 | 3,618 | (4,570) | (3,583) | (112) | (5) | 22,754 | 195,559 | 218,313 | (103,976) |
| 55873 | Roanoke Redevelopment and Housing Authority | 109,893 | 116,581 | 67,024 | (71,504) | (27,992) | (2,077) | (80) | 191,845 | 3,373,112 | 3,564,957 | (243,557) |
| 55874 | Meherrin River Regional Jail Authority | 638,171 | 260,933 | 152,688 | (74,025) | (73,621) | (4,371) | (194) | 899,581 | 7,688,888 | 8,588,469 | (1,367,526) |
| 55875 | Woodway Water Authority | 3,407 | 9,350 | 3,153 | 0 | (21,864) | (107) | (4) | (6,065) | 168,709 | 162,644 | (75,582) |
| 55876 | Bristol Virginia Utilities Authority | 131,663 | 193,858 | 204,915 | (181,854) | (213) | (6,711) | (247) | 341,411 | 10,612,767 | 10,954,178 | (2,893,587) |
| 55877 | Washington Metro Area Transit Commission | 24,679 | 17,459 | 15,704 | (55,785) | 0 | (535) | (19) | 1,503 | 822,219 | 823,722 | 323,232 |
| 55878 | Mt Rogers Community Services Board | 1,405,886 | 1,178,970 | 832,273 | (1,601,382) | (244,313) | (27,491) | (1,018) | 1,542,925 | 43,603,433 | 45,146,358 | 7,615,774 |

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 |
|---------------|---|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|--------------|-----------------------|
| 55879 | Lonesome Pine Soil & Water Conservation District | 2,581 | 2,468 | 1,059 | 0 | 0 | (32) | (1) | 6,075 | 54,842 | 60,917 | 19,537 |
| 55880 | Big Sandy Soil & Water & Conservation District | 2,165 | 3,016 | 1,802 | 0 | 0 | (56) | (2) | 6,925 | 92,672 | 99,597 | (5,752) |
| 55881 | Virginia's Region 2000 Local Government Council | 76,708 | 86,481 | 73,230 | (46,053) | (3,462) | (2,350) | (89) | 184,465 | 3,772,409 | 3,956,874 | (896,488) |
| 55882 | Middle Peninsula Planning District Commission | 10,542 | 11,710 | 15,990 | (23,519) | 0 | (538) | (19) | 14,166 | 834,280 | 848,446 | 93,437 |
| 55883 | Western Virginia Regional Jail Authority | 804,847 | 436,161 | 369,706 | (114,943) | (59,410) | (11,440) | (458) | 1,424,463 | 18,907,746 | 20,332,209 | (4,328,928) |
| 55884 | Halifax Service Authority | 74,635 | 59,912 | 49,876 | (84,301) | (14,664) | (1,613) | (60) | 83,785 | 2,564,881 | 2,648,666 | 185,395 |
| 55885 | Fort Monroe Area Development Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55886 | Russell County Public Service Authority | 43,697 | 28,274 | 15,286 | (22,893) | 0 | (450) | (19) | 63,895 | 773,906 | 837,801 | (29,373) |
| 55887 | Piedmont Community Services Board | 526,125 | 583,249 | 335,362 | (449,994) | (101,576) | (10,679) | (410) | 882,077 | 17,316,250 | 18,198,327 | (471,534) |
| 55888 | Blue Ridge Behavioral Healthcare | 254,646 | 650,288 | 508,420 | (562,453) | (155,354) | (16,761) | (609) | 678,177 | 26,340,423 | 27,018,600 | (5,637,796) |
| 55889 | Skyline Soil & Water Conservation District | 13,961 | 8,753 | 8,555 | 0 | 0 | (270) | (11) | 30,988 | 445,306 | 476,294 | 205,904 |
| 55890 | Middle River Regional Jail Authority | 913,063 | 371,865 | 358,880 | (257,950) | (162,474) | (10,863) | (431) | 1,212,090 | 17,888,076 | 19,100,166 | (2,867,671) |
| 55891 | Tidewater Soil & Water Conservation District | 5,060 | 5,623 | 3,314 | 0 | 0 | (100) | (4) | 13,893 | 167,173 | 181,066 | 7,081 |
| 55892 | Big Stone Gap Redevelopment And Housing Authority | 25,850 | 14,263 | 11,741 | (31,127) | 0 | (382) | (14) | 20,331 | 610,658 | 630,989 | 154,592 |
| 55893 | Eastern Shore Soil & Water Conservation District | 13,599 | 7,999 | 8,245 | (8,825) | 0 | (264) | (10) | 20,744 | 424,614 | 445,358 | (48,851) |
| 55894 | Town of Boykins | 522 | 2,585 | 2,795 | 0 | 0 | (91) | (3) | 5,808 | 144,605 | 150,413 | (43,399) |
| 55895 | Town of Gordonsville | 67,187 | 33,775 | 30,029 | (59,779) | (3,764) | (968) | (37) | 66,443 | 1,558,106 | 1,624,549 | 273,543 |
| 55896 | Virginia Resources Authority | 68,145 | 42,699 | 49,499 | (41,202) | 0 | (1,312) | (52) | 143,148 | 2,155,324 | 2,298,472 | 62,206 |
| 55897 | Prince William County Service Authority | 2,497,516 | 1,217,590 | 905,149 | (1,560,004) | (170,271) | (28,655) | (1,122) | 2,860,203 | 46,928,000 | 49,788,203 | 3,509,408 |
| 55898 | Western Virginia Water Authority | 414,146 | 534,232 | 334,101 | (633,671) | (15,961) | (10,760) | (403) | 621,684 | 17,239,157 | 17,860,841 | 332,770 |
| 55899 | Shenandoah Valley Regional Airport Commission | 36,518 | 35,046 | 36,383 | (22,114) | 0 | (1,167) | (44) | 84,622 | 1,880,690 | 1,965,312 | 462,000 |
| 55900 | Alleghany Highlands Community Services Board | 85,104 | 135,131 | 175,223 | (460,843) | (25,725) | (6,121) | (207) | (97,438) | 9,297,497 | 9,200,059 | 385,996 |
| 55901 | Brunswick Industrial Development Authority | 8,953 | 7,097 | 8,261 | (25,028) | 0 | (285) | (10) | (1,012) | 434,257 | 433,245 | 2,424 |
| 55902 | Northern Neck/Essex County Group Home Comm | 0 | 0 | 17,153 | (52,249) | 0 | (619) | (20) | (35,735) | 912,703 | 876,968 | (80,445) |
| 55903 | State Education Assistance Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55904 | Appalachian Juvenile Commission | 159,365 | 100,554 | 107,386 | (282,853) | (21,529) | (3,621) | (128) | 59,174 | 5,619,653 | 5,678,827 | 1,624,213 |
| 55905 | Goochland/Powhatan Community Services Board | 9,098 | 109,224 | 180,642 | (438,487) | (8,341) | (6,328) | (212) | (154,404) | 9,544,620 | 9,390,216 | (596,964) |
| 55906 | Suffolk Redevelopment & Housing Authority | 3,990 | 55,182 | 97,405 | (143,661) | (5,991) | (3,325) | (115) | 5,910,257 | 5,106,257 | 5,109,742 | (1,037,815) |
| 55907 | Virginia Small Business Financing Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55908 | Lee County Redevelopment & Housing Authority | 46,713 | 18,962 | 31,464 | (80,583) | 0 | (1,061) | (38) | 15,457 | 1,649,282 | 1,664,739 | 540,441 |
| 55909 | Henry County Public Service Authority | 149,778 | 119,685 | 232,981 | (587,302) | (66,594) | (8,114) | (273) | (159,839) | 12,269,017 | 12,109,178 | 2,065,904 |
| 55910 | Southside Planning District Commission | 70,141 | 22,727 | 49,606 | (379,519) | 0 | (1,959) | (60) | (239,064) | 2,893,108 | 2,654,044 | 1,124,098 |
| 55911 | Economic Development Authority - Henrico Co | 61,129 | 38,324 | 47,510 | (156,231) | 0 | (1,629) | (56) | (10,953) | 2,500,124 | 2,489,171 | 339,486 |
| 55912 | Augusta County Service Authority | 260,197 | 268,606 | 340,528 | (842,672) | (26,324) | (11,727) | (404) | (11,796) | 17,939,673 | 17,927,877 | 2,479,155 |
| 55914 | Rappahannock Juvenile Center | 138,668 | 178,861 | 190,785 | (524,372) | (4,026) | (6,553) | (225) | (26,862) | 10,018,499 | 9,991,637 | 867,025 |
| 55915 | Cumberland Plateau Regional Housing Authority | 6,686 | 24,736 | 50,363 | (128,196) | 0 | (1,767) | (59) | (48,237) | 2,658,363 | 2,610,126 | (104,254) |
| 55918 | Amherst County Service Authority | 50,507 | 47,058 | 104,360 | (227,058) | 0 | (3,602) | (123) | (28,858) | 5,492,229 | 5,463,371 | 872,999 |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 98,684 | 58,312 | 65,318 | (188,688) | (29,602) | (2,225) | (78) | 1,721 | 3,455,637 | 3,457,358 | 946,886 |
| 55920 | Rappahannock Regional Jail | 1,341,391 | 726,007 | 877,263 | (1,547,176) | (172,903) | (28,898) | (1,056) | 1,194,628 | 45,658,982 | 46,853,610 | 2,191,313 |
| 55921 | Thomas Jefferson Planning District Commission | 2,390 | 24,828 | 39,709 | (67,949) | (1,818) | (1,362) | (47) | (4,249) | 2,079,694 | 2,075,445 | (290,746) |
| 55922 | Piedmont Regional Jail | 514,683 | 208,404 | 290,802 | (825,869) | (94,267) | (9,755) | (342) | 83,656 | 15,086,883 | 15,170,539 | 3,378,650 |
| 55923 | Nelson County Service Authority | 13,124 | 44,487 | (59,949) | (59,949) | 0 | (2,435) | (87) | 68,030 | 3,796,719 | 3,864,749 | (169,401) |
| 55924 | Coeburn-Norton-Wise Water Treatment Authority | 19,283 | 28,054 | 43,389 | (32,261) | 0 | (1,427) | (52) | 56,986 | 2,244,790 | 2,301,776 | 231,683 |
| 55925 | Fauquier County Water & Sanitation Authority | 108,419 | 157,724 | 153,552 | (226,247) | (4,071) | (5,085) | (184) | 184,108 | 7,974,586 | 8,158,694 | 1,077,149 |
| 55926 | Scott County Soil & Water Conservation District | 9,171 | 6,928 | 7,613 | (6,879) | 0 | (246) | (9) | 16,578 | 393,676 | 410,254 | 114,760 |
| 55927 | New River Resource Authority | 67,171 | 57,569 | 57,247 | (62,592) | (8,656) | (1,852) | (69) | 108,818 | 2,943,255 | 3,052,073 | 638,207 |
| 55928 | Scott County Water & Sewerage Authority | 77,946 | 49,203 | 49,260 | (89,951) | 0 | (1,612) | (60) | 84,786 | 2,574,927 | 2,659,713 | 249,244 |
| 55929 | Greensville County Water & Sewer Authority | 65,997 | 61,199 | 89,712 | (179,435) | 0 | (3,048) | (107) | 34,318 | 4,694,066 | 4,728,384 | 807,945 |
| 55930 | Petersburg Redevelopment & Housing Authority | 68,823 | 57,713 | 101,112 | (262,885) | (2,231) | (3,497) | (119) | (41,084) | 5,322,936 | 5,281,852 | 599,282 |
| 55931 | Central Rappahannock Regional Library | 299,157 | 258,759 | 353,668 | (993,017) | 0 | (12,239) | (419) | (94,091) | 18,671,861 | 18,577,770 | 3,430,536 |
| 55932 | Virginia Coalfield Economic Development Auth | 24,044 | 16,755 | 27,633 | (46,317) | 0 | (925) | (33) | 21,157 | 1,443,224 | 1,464,381 | 371,980 |
| 55933 | Central Virginia Regional Jail | 777,794 | 315,213 | 301,305 | (692,730) | (113,398) | (9,753) | (364) | 578,067 | 15,548,048 | 16,126,115 | 1,483,758 |
| 55934 | Thomas Jefferson Soil & Water Conservation Dist | 12,505 | 17,256 | 17,358 | (66,350) | 0 | (611) | (20) | (19,862) | 919,871 | 900,009 | 156,565 |
| 55936 | Commonwealth Regional Council | 25,691 | 8,150 | 24,097 | (58,920) | 0 | (825) | (29) | (1,836) | 1,266,501 | 1,264,665 | 358,678 |
| 55937 | Wythe-Grayson Regional Library | 1,146 | 13,794 | 25,520 | (22,088) | 0 | (858) | (30) | 17,484 | 1,331,366 | 1,348,850 | (96,489) |
| 55938 | Colonial Soil & Water Conservation District | 11,216 | 11,308 | 12,964 | (41,172) | 0 | (449) | (15) | (6,148) | 681,307 | 675,159 | 170,888 |

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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|--------------|-----------------------|
| 55939 | Rivanna Solid Waste Authority | 64,044 | 34,125 | 48,159 | (197,864) | (3,920) | (1,697) | (56) | (57,209) | 2,554,069 | 2,496,860 | 496,370 |
| 55940 | Monacan Soil & Water Conservation District | 16,856 | 8,263 | 12,680 | 0 | 0 | (401) | (16) | 37,382 | 651,453 | 688,835 | 230,005 |
| 55941 | Robert E Lee Soil & Water Conservation District | 9,104 | 9,264 | 8,998 | (21,636) | 0 | (312) | (11) | 5,407 | 478,326 | 483,733 | (12,887) |
| 55942 | Tri-County/City Soil & Water Conservation Dist | 1,507 | 7,678 | 10,793 | (13,904) | 0 | (364) | (13) | 5,697 | 563,761 | 569,458 | (15,342) |
| 55944 | Central Virginia Waste Management Authority | 28,465 | 26,919 | 36,045 | (57,127) | 0 | (1,214) | (43) | 33,045 | 1,892,865 | 1,925,910 | 314,883 |
| 55945 | Lonesome Pine Regional Library | 36,164 | 35,554 | 97,444 | (218,952) | (1,434) | (3,383) | (114) | (54,721) | 5,127,188 | 5,072,467 | 820,879 |
| 55946 | Virginia Peninsulas Public Service Authority | 46,599 | 73,805 | 108,271 | (150,332) | (15,163) | (3,666) | (129) | 59,385 | 5,656,864 | 5,716,249 | (23,639) |
| 55947 | Tidewater Youth Services Commission | 45,760 | 104,943 | 223,366 | (539,256) | (36,694) | (7,827) | (261) | (209,969) | 11,781,254 | 11,571,285 | (71,621) |
| 55948 | Virginia Highlands Airport Commission | 14,982 | 13,409 | 12,118 | (23,158) | 0 | (400) | (15) | 16,936 | 628,522 | 645,458 | (1,496) |
| 55949 | Western Tidewater Regional Jail | 981,271 | 352,459 | 583,081 | (1,692,411) | (150,750) | (19,905) | (693) | 53,052 | 30,662,483 | 30,715,535 | 4,457,433 |
| 55950 | Scott County Redevelopment & Housing Authority | 48,708 | 13,254 | 22,283 | (124,840) | 0 | (800) | (26) | (41,421) | 1,184,806 | 1,143,385 | 790,611 |
| 55951 | Handley Regional Library | 34,052 | 34,753 | 57,024 | (72,315) | 0 | (1,897) | (68) | 51,549 | 2,965,406 | 3,016,955 | 78,400 |
| 55952 | Northern Neck Regional Jail | 376,912 | 184,072 | 273,215 | (630,962) | (20,695) | (9,261) | (328) | 172,953 | 14,385,639 | 14,558,592 | 315,113 |
| 55953 | Montgomery Regional Solid Waste Authority | 36,230 | 35,656 | 46,542 | (73,556) | 0 | (1,556) | (56) | 43,260 | 2,423,269 | 2,466,529 | 312,456 |
| 55954 | Potomac & Rappahannock Transportation Commission | 323,989 | 419,869 | 378,372 | (666,813) | (9,606) | (12,621) | (457) | 432,733 | 19,819,684 | 20,252,417 | 2,107,640 |
| 55955 | Giles County Public Service Authority | 25,503 | 23,739 | 31,816 | (80,668) | 0 | (1,084) | (38) | (732) | 1,667,945 | 1,667,213 | 225,884 |
| 55956 | South Central Wastewater Authority | 89,048 | 84,445 | 90,643 | (154,688) | 0 | (3,008) | (109) | 106,331 | 4,709,386 | 4,815,717 | 517,245 |
| 55957 | Wise County Redevelopment & Housing Authority | 93,536 | 31,369 | 93,266 | (296,360) | 0 | (3,282) | (110) | (81,581) | 4,943,024 | 4,861,443 | 1,089,667 |
| 55958 | Prince William Soil & Water Conservation District | 650 | 9,766 | 10,143 | (14,366) | 0 | (342) | (12) | 5,839 | 530,364 | 536,203 | (139,301) |
| 55959 | Hampton Roads Regional Jail Authority | 1,561,091 | 609,333 | 868,651 | (1,774,313) | (188,990) | (28,616) | (1,039) | 1,046,117 | 45,043,366 | 46,089,483 | 6,703,863 |
| 55960 | Castlewood Water & Sewage Authority | 1,482 | 5,812 | 13,658 | (42,250) | 0 | (490) | (16) | (21,804) | 727,241 | 705,437 | 35,965 |
| 55961 | Pamunkey Regional Jail | 700,336 | 301,770 | 397,995 | (492,226) | (51,029) | (12,842) | (482) | 843,522 | 20,515,761 | 21,359,283 | 2,234,825 |
| 55962 | Charlottesville-Albemarle Airport Authority | 196,788 | 118,429 | 102,996 | (335,678) | (15,084) | (3,456) | (122) | 63,873 | 5,327,238 | 5,391,111 | 1,602,792 |
| 55963 | Virginia Peninsula Regional Jail | 464,044 | 242,443 | 338,814 | (576,982) | (62,988) | (11,285) | (408) | 393,638 | 17,713,380 | 18,107,018 | (2,565,665) |
| 55964 | Virginia Biotechnology Research Park Authority | 3,150 | 33,921 | 43,404 | (116,313) | 0 | (1,507) | (50) | (37,395) | 2,277,635 | 2,240,240 | (115,752) |
| 55965 | Peumansend Creek Regional Jail | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55966 | Blue Ridge Regional Jail Authority | 1,759,986 | 745,202 | 948,988 | (1,853,981) | (172,478) | (31,209) | (1,140) | 1,395,368 | 49,179,601 | 50,574,969 | 694,669 |
| 55967 | Massanutten Regional Library | 37,116 | 23,677 | 51,258 | (106,593) | 0 | (1,750) | (61) | 3,647 | 2,690,392 | 2,694,039 | (48,002) |
| 55968 | Albemarle-Charlottesville Regional Jail | 868,355 | 395,264 | 523,272 | (1,143,959) | (103,419) | (17,235) | (622) | 521,656 | 27,083,976 | 27,605,632 | 3,103,360 |
| 55969 | Culpeper Soil & Water Conservation District | 21,669 | 24,336 | 19,364 | (2,166) | 0 | (606) | (24) | 62,573 | 994,367 | 1,056,940 | 48,594 |
| 55970 | New River Valley Regional Jail | 700,202 | 410,060 | 534,862 | (578,564) | (105,957) | (17,497) | (647) | 942,459 | 27,736,537 | 28,678,996 | (3,556,213) |
| 55971 | Sussex Service Authority | 21,208 | 46,626 | 55,146 | (63,679) | 0 | (1,837) | (66) | 57,398 | 2,863,881 | 2,921,279 | (392,352) |
| 55972 | Big Walker Soil & Water Conservation District | 3,311 | 6,450 | 4,378 | 0 | 0 | (137) | (5) | 13,997 | 224,840 | 238,837 | 48,678 |
| 55973 | Peter Francisco Soil & Water Conservation District | 1,923 | 4,981 | 5,047 | 0 | 0 | (162) | (6) | 11,783 | 260,232 | 272,015 | 62,971 |
| 55974 | Peaks of Otter Soil & Water Conservation District | 0 | 1,617 | 2,473 | 0 | 0 | (81) | (3) | 4,006 | 127,639 | 131,645 | (83,166) |
| 55975 | New River Soil & Water Conservation District | 5,410 | 5,719 | 5,595 | 0 | 0 | (176) | (7) | 16,541 | 287,846 | 304,387 | 101,561 |
| 55977 | Southside Regional Jail | 303,783 | 95,911 | 149,039 | (307,244) | (14,120) | (4,886) | (179) | 222,304 | 7,708,104 | 7,930,408 | 519,431 |
| 55978 | Evergreen Soil & Water Conservation District | 3,038 | 5,215 | 3,136 | 0 | 0 | (97) | (4) | 11,288 | 160,281 | 171,569 | 50,943 |
| 55979 | Roanoke Higher Education Authority | 18,531 | 43,868 | 45,288 | (68,168) | (6,710) | (1,524) | (54) | 31,231 | 2,370,116 | 2,401,347 | (68,071) |
| 55981 | John Marshall Soil & Water Conservation District | 17,925 | 14,405 | 14,856 | (19,984) | 0 | (485) | (18) | 26,699 | 769,148 | 795,847 | 145,786 |
| 55982 | Daniel Boone Soil & Water Conservation District | 2,573 | 6,951 | 4,571 | 0 | 0 | (145) | (6) | 13,944 | 235,313 | 249,257 | 34,527 |
| 55983 | Southside Community Services Board | 304,774 | 332,439 | 387,867 | (979,166) | (114,381) | (13,187) | (452) | (82,106) | 20,118,324 | 20,036,218 | 607,689 |
| 55984 | Northern Shenandoah Valley Regional Commission | 10,214 | 29,653 | 26,453 | (52,662) | 0 | (891) | (31) | 12,736 | 1,384,020 | 1,396,756 | (62,844) |
| 55985 | Tazewell Soil & Water Conservation District | 7,525 | 5,493 | 3,150 | (9,807) | 0 | (102) | (4) | 6,255 | 164,166 | 170,421 | 55,893 |
| 55987 | Richmond Regional Planning District Committee | 84,666 | 55,794 | 69,344 | (214,209) | (820) | (2,354) | (81) | (7,660) | 3,610,601 | 3,602,941 | 932,895 |
| 55988 | Henricopolis Soil & Water Conservation District | 1,813 | 6,452 | 4,763 | (8,799) | 0 | (158) | (6) | 4,065 | 247,271 | 251,336 | (15,558) |
| 55989 | Piedmont Regional Juvenile Detention Center | 19,851 | 29,985 | 29,468 | (3,325) | 0 | (940) | (36) | 75,003 | 1,519,550 | 1,594,553 | (220,629) |
| 55990 | Roanoke River Service Authority | 9,369 | 18,813 | 13,299 | (1,398) | (26,960) | (444) | (16) | 12,663 | 716,132 | 728,795 | (96,901) |
| 55991 | Lee County Public Service Authority | 7,692 | 32,243 | 18,916 | (10,755) | (6,970) | (616) | (23) | 40,487 | 985,566 | 1,026,053 | (147,028) |
| 55992 | Blue Ridge Juvenile Detention Center | 83,172 | 93,005 | 63,706 | (105,727) | (44,409) | (2,091) | (77) | 87,579 | 3,331,906 | 3,419,485 | 585,824 |
| 55993 | Ferrum Water & Sewage Authority | 3,909 | 7,065 | 6,869 | 0 | 0 | (219) | (8) | 17,616 | 353,914 | 371,530 | (16,244) |
| 55994 | Wise County Public Service Authority | 31,813 | 47,585 | 39,768 | (18,811) | (25,698) | (1,279) | (47) | 73,331 | 2,031,770 | 2,105,101 | (197,346) |
| 55995 | Holston River Soil & Water Conservation District | 5,723 | 7,897 | 7,741 | (4,095) | 0 | (249) | (9) | 17,008 | 399,427 | 416,435 | 2,370 |
| 55996 | New River Valley Community Services Board | 1,644,213 | 1,209,657 | 875,508 | (1,014,302) | (273,968) | (28,372) | (1,096) | 2,411,640 | 46,224,259 | 48,635,899 | (5,313,278) |
| 55997 | Institute For Advanced Learning And Research | 58,291 | 104,602 | 62,458 | (54,862) | 0 | (1,992) | (76) | 168,421 | 3,214,469 | 3,382,890 | (431,631) |
| 55998 | Southwest Virginia Regional Jail Authority | 1,700,444 | 784,969 | 706,766 | (863,577) | (261,871) | (22,317) | (863) | 2,043,551 | 36,236,767 | 38,280,318 | (2,521,816) |

**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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|-----------|-------------------|-----------------|----------------|-----------------------|
| 55999 | Clinch Valley Soil & Water Conservation District | 0 | 10,359 | 4,228 | 0 | 0 | (129) | (365) | 14,093 | 214,527 | 228,620 | (62,126) |
| | Total Political Subdivisions | 521,612,593 | 258,396,037 | 405,050,849 | (1,157,505,005) | (38,323,304) | (13,841,782) | (332,801) | (24,943,413) | 21,259,033,978 | 21,234,090,565 | 4,215,225,662 |



Schedule F – Summary of Main Plan Provisions

SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Benefit Provisions which apply to all VRS Plans

- Plan Year:** Twelve-month period ending June 30th.
- Administration:** All plans are administered by the Board of Trustees of the Virginia Retirement System.
- Plan 1:** Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
- Plan 2:** Members hired on or after July 1, 2010, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in the State Police and Virginia Law Officers Plans are in Plan 2.
- Hybrid:** Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
- Eligibility:** All full-time, salaried, permanent employees of the Commonwealth of Virginia or of any participating Virginia city, county, town or political subdivision or of any local Virginia school boards are eligible to become members of VRS. This summary covers the provisions relating to state employees.
- 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

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

STATE EMPLOYEES
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 |



Schedule F – State Employees’ Plan Provisions

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

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

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

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



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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.



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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



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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

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

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

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.



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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.



Schedule F – Teachers’ Plan Provisions

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.



Schedule F – Teachers’ Plan Provisions

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.



Schedule F – Teachers’ Plan Provisions

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

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

STATE POLICE
Plan Specific Benefit Provisions

| | |
|------------------------------------|--|
| Effective Date: | July 1, 1950 |
| Type of Plan: | State Police 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 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. |
| 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: 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

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 \$14,244 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 \$14,244 payable from the date of retirement to their Social Security normal retirement



Schedule F – State Police Plan Provisions

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

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

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

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

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

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

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

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

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

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

**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

(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 \$14,244 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

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 \$14,244 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

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

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

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

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

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

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

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

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

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 1.018041 to account for the passage of time from the valuation date to the date the contribution is made.

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

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

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 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 50 | 0.0000 | 0.0000 | 0.0000 | 0.0325 | 0.0325 | 0.1250 | 0.1250 |
| 51 | 0.0000 | 0.0000 | 0.0000 | 0.0325 | 0.0300 | 0.0800 | 0.0900 |
| 52 | 0.0000 | 0.0000 | 0.0000 | 0.0325 | 0.0300 | 0.0800 | 0.0900 |
| 53 | 0.0000 | 0.0000 | 0.0000 | 0.0325 | 0.0300 | 0.0500 | 0.0900 |
| 54 | 0.0000 | 0.0000 | 0.0000 | 0.0325 | 0.0300 | 0.0500 | 0.0900 |
| 55 | 0.0000 | 0.0450 | 0.0450 | 0.0450 | 0.0350 | 0.0500 | 0.0900 |
| 56 | 0.0000 | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.0500 | 0.0900 |
| 57 | 0.0000 | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.0750 | 0.0900 |
| 58 | 0.0000 | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.1000 | 0.0900 |
| 59 | 0.0000 | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.1000 | 0.0900 |
| 60 | 0.0000 | 0.0450 | 0.0500 | 0.0500 | 0.0500 | 0.1150 | 0.0900 |
| 61 | 0.0000 | 0.1500 | 0.0750 | 0.0750 | 0.0750 | 0.1650 | 0.1500 |
| 62 | 0.0000 | 0.1500 | 0.1000 | 0.1000 | 0.1000 | 0.2000 | 0.2000 |
| 63 | 0.0000 | 0.1500 | 0.1000 | 0.1000 | 0.1000 | 0.2000 | 0.1750 |
| 64 | 0.0000 | 0.1500 | 0.1350 | 0.1350 | 0.1350 | 0.2000 | 0.1750 |
| 65 | 0.0000 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 66 | 0.0000 | 0.2750 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 67 | 0.0000 | 0.2750 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 68 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 69 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 70 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 71 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 72 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 73 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 74 | 0.0000 | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| ≥75 | 0.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |



Schedule G – 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 | 0.100 | 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 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 |
| 54 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 |
| 55 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 | 0.090 |
| 56 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 57 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 58 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 59 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 | 0.100 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 60 | 0.000 | 0.050 | 0.050 | 0.050 | 0.050 | 0.050 | 0.050 | 0.120 | 0.120 | 0.125 | 0.125 | 0.125 | 0.125 | 0.125 | 0.125 | 0.125 | 0.125 | 0.125 |
| 61 | 0.000 | 0.075 | 0.080 | 0.080 | 0.080 | 0.080 | 0.165 | 0.165 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 |
| 62 | 0.000 | 0.100 | 0.120 | 0.120 | 0.120 | 0.225 | 0.225 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 63 | 0.000 | 0.175 | 0.120 | 0.120 | 0.225 | 0.225 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 |
| 64 | 0.000 | 0.175 | 0.150 | 0.225 | 0.225 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 | 0.175 |
| 65 | 0.000 | 0.275 | 0.275 | 0.275 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 66 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 67 | 0.000 | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 68 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 69 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 70 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 71 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 72 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 73 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 74 | 0.000 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| >=75 | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |



Schedule G – 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 1 Female | | | | | | | |
|--|------------------|-------|-------|-------|-------|-------|-------|
| Age | Years of service | | | | | | |
| | 0-4 | 5 | 6-9 | 10 | 11-29 | 30 | >=31 |
| <=49 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 50 | 0.000 | 0.000 | 0.000 | 0.024 | 0.024 | 0.150 | 0.150 |
| 51 | 0.000 | 0.000 | 0.000 | 0.035 | 0.020 | 0.150 | 0.100 |
| 52 | 0.000 | 0.000 | 0.000 | 0.035 | 0.025 | 0.150 | 0.100 |
| 53 | 0.000 | 0.000 | 0.000 | 0.035 | 0.025 | 0.150 | 0.100 |
| 54 | 0.000 | 0.000 | 0.000 | 0.040 | 0.030 | 0.150 | 0.100 |
| 55 | 0.000 | 0.060 | 0.060 | 0.060 | 0.050 | 0.225 | 0.160 |
| 56 | 0.000 | 0.060 | 0.050 | 0.050 | 0.050 | 0.225 | 0.160 |
| 57 | 0.000 | 0.060 | 0.050 | 0.050 | 0.050 | 0.225 | 0.160 |
| 58 | 0.000 | 0.070 | 0.050 | 0.050 | 0.050 | 0.225 | 0.160 |
| 59 | 0.000 | 0.080 | 0.060 | 0.060 | 0.060 | 0.225 | 0.200 |
| 60 | 0.000 | 0.090 | 0.080 | 0.080 | 0.080 | 0.225 | 0.200 |
| 61 | 0.000 | 0.150 | 0.100 | 0.100 | 0.100 | 0.300 | 0.250 |
| 62 | 0.000 | 0.150 | 0.150 | 0.150 | 0.150 | 0.350 | 0.300 |
| 63 | 0.000 | 0.150 | 0.150 | 0.150 | 0.150 | 0.350 | 0.300 |
| 64 | 0.000 | 0.250 | 0.150 | 0.150 | 0.150 | 0.350 | 0.300 |
| 65 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.350 |
| 66 | 0.000 | 0.300 | 0.350 | 0.350 | 0.350 | 0.350 | 0.350 |
| 67 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 68 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 69 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 70 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 71 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 72 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 73 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| 74 | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| >=75 | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |



Schedule G – 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 | 0.225 | 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

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

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

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 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

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.

| SYSTEM | ASSUMPTION CHANGE |
|----------|---|
| 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 |
| SPORS | Decrease rates of withdrawals, males Decrease rates of service retirement |
| VaLORS | 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 |
| SPORS | Update mortality table Increase rate of service retirement at age 54 |
| VaLORS | 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

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.