



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



**Virginia  
Retirement  
System**

**GASB STATEMENT NO. 68 REPORT  
FOR THE  
VIRGINIA RETIREMENT SYSTEM  
PREPARED AS OF JUNE 30, 2021**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

June 23, 2022

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, 2022 (Reporting Date). This report has been prepared as of June 30, 2021 (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, 2020. 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.

We note that as we are preparing this report, the world is in the midst of 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

June 23, 2022

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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, consisting of stylized, overlapping letters.

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

A handwritten signature in blue ink, written in a cursive style.

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



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE  
VIRGINIA RETIREMENT SYSTEM  
PREPARED AS OF JUNE 30, 2021**

**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, 2021 (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 March 7, 2022. 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, 2020. We have prepared, and provided separately, actuarial valuation reports as of June 30, 2020 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 Political Subdivision plans where an actuarial valuation report was not prepared as of June 30, 2020, 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, 2021 and submitted March 7, 2022 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, 2021 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

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

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



**SECTION II – SUMMARY OF COLLECTIVE AMOUNTS**

|   | State Employees       | Teachers              | State Police         | Judicial           | Virginia Law Officers | Political Subdivisions |
|---|-----------------------|-----------------------|----------------------|--------------------|-----------------------|------------------------|
| <b>Valuation Date (VD)</b>  | June 30, 2020         | June 30, 2020         | June 30, 2020        | June 30, 2020      | June 30, 2020         | June 30, 2020          |
| <b>Measurement Date (MD)</b>  | June 30, 2021         | June 30, 2021         | June 30, 2021        | June 30, 2021      | June 30, 2021         | June 30, 2021          |
| <b>Reporting Date (RD)</b>  | June 30, 2022         | June 30, 2022         | June 30, 2022        | June 30, 2022      | June 30, 2022         | June 30, 2022          |
| <b>Single Equivalent Interest Rate (SEIR):</b>  |                       |                       |                      |                    |                       |                        |
| Long-Term Expected Rate of Return   | 6.75%                 | 6.75%                 | 6.75%                | 6.75%              | 6.75%                 | 6.75%                  |
| Municipal Bond Index Rate   | N/A                   | N/A                   | N/A                  | N/A                | N/A                   | 2.16%                  |
| Fiscal year in which Plan's Fiduciary net position is projected to be depleted from future benefit payments for current members | N/A                   | N/A                   | N/A                  | N/A                | N/A                   | N/A                    |
| Single Equivalent Interest Rate*  | 6.75%                 | 6.75%                 | 6.75%                | 6.75%              | 6.75%                 | 6.75%                  |
| <b>Net Pension Liability:</b>   |                       |                       |                      |                    |                       |                        |
| Total Pension Liability (TPL)   | \$26,739,646,749      | \$53,381,141,475      | \$1,292,177,929      | \$746,502,576      | \$2,390,608,947       | \$27,309,293,037       |
| Fiduciary Net Position (FNP)  | <u>23,112,417,070</u> | <u>45,618,044,102</u> | <u>1,050,148,442</u> | <u>673,151,719</u> | <u>1,868,924,472</u>  | <u>26,558,183,521</u>  |
| Net Pension Liability (NPL = TPL - FNP)   | \$3,627,229,679       | \$7,763,097,373       | \$242,029,487        | \$73,350,857       | \$521,684,475         | \$751,109,516          |
| FNP as a percentage of TPL  | 86.44%                | 85.46%                | 81.27%               | 90.17%             | 78.18%                | 97.25%                 |
| <b>Pension Expense (PE)</b>   | \$120,900,292         | \$128,464,824         | \$11,894,889         | \$10,608,672       | \$67,502,262          | \$269,119,041          |
| <b>Deferred Outflows of Resources</b>   | \$568,854,287         | \$1,627,249,266       | \$92,596,364         | \$43,511,980       | \$60,309,849          | \$1,047,285,011        |
| <b>Deferred Inflows of Resources</b>  | \$2,824,579,254       | \$5,820,484,789       | \$142,381,029        | \$86,363,705       | \$231,947,700         | \$3,089,518,708        |

\* 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 2.16%.



### 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, 2020, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

|                                       |   |
|---------------------------------------|---|
| Inflation                             | 2.50 percent  |
| Salary increases, including inflation | State Employees: 3.50 percent - 5.35 percent<br>Teachers: 3.50 percent – 5.95 percent<br>State Police: 3.50 percent – 4.75 percent<br>Judicial: 4.00 percent<br>Virginia Law Officers: 3.50 percent – 4.75 percent<br>Political Subdivisions:<br>General Employees: 3.50 percent – 5.35 percent<br>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           | Pub-2010 Amount Weighted Employee Rates   |
| For the period after service retirement    | Pub-2010 Amount Weighted Healthy Retiree  |
| For the period after disability retirement | Pub-2010 Amount Weighted Disabled Rates   |
| For Beneficiaries and Survivors            | Pub-2010 Amount Weighted Contingent<br>Annuitant Rates  |
| Mortality Improvement                      | Rates projected generationally with Modified<br>MP-2020 Improvement Scale that is 75% of<br>the MP-2020 rates |

The assumptions and methods used in the valuation are based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020 adopted by the Board of Trustees at its April 20, 2021 meeting, 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 2.16% 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 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 20-year forward returns outlook provided by VRS as of June 2021.



| Time Span In Years | Mean Return | Standard Deviation | Returns by Percentile |                  |                  |                  |                  |
|--------------------|-------------|--------------------|-----------------------|------------------|------------------|------------------|------------------|
|                    |             |                    | 5 <sup>th</sup>       | 25 <sup>th</sup> | 50 <sup>th</sup> | 75 <sup>th</sup> | 95 <sup>th</sup> |
| 1                  | 7.38%       | 10.07%             | -8.31%                | 0.40%            | 6.94%            | 13.91%           | 24.74%           |
| 5                  | 7.00%       | 4.48%              | -0.17%                | 3.97%            | 6.94%            | 10.01%           | 14.57%           |
| 10                 | 6.95%       | 3.17%              | 1.86%                 | 4.83%            | 6.94%            | 9.10%            | 12.28%           |
| 20                 | 6.93%       | 2.24%              | 3.33%                 | 5.45%            | 6.94%            | 8.46%            | 10.69%           |
| 30                 | 6.92%       | 1.83%              | 3.98%                 | 5.72%            | 6.94%            | 8.18%            | 9.99%            |
| 50                 | 6.92%       | 1.41%              | 4.64%                 | 5.99%            | 6.94%            | 7.90%            | 9.30%            |

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

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

\* Multi-asset Public Strategies

\*\* Private Investment Partnership

The percentile results are the percentage of compound random returns over the time span shown that are expected to be less than the amount indicated. Thus for the 10-year time span, 5% of the rates of return will be below 1.86% 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 5.99% and a 25% chance they will be above 7.90%. There is a 50% chance the returns will be 6.94% or above and a 50% chance the return will be below 6.94%.

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 2.16%, based on the Bond Buyers General Obligation 20-year Municipal Bond Index Rate published for the last week in June 2021.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2132.



**(f) Assumed asset allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System as of June 2021 are summarized in the following table:

| Asset Class       | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------|-------------------|--|
| Public Equity     | 34.00%            | 5.00%                                  |
| Fixed Income      | 15.00%            | 0.57%                                  |
| Credit Strategies | 14.00%            | 4.49%                                  |
| Real Assets       | 14.00%            | 4.76%                                  |
| Private Equity    | 14.00%            | 9.94%                                  |
| MAPS              | 6.00%             | 3.29%                                  |
| PIP               | 3.00%             | 6.84%                                  |
| Total             | 100.00%           |  |

\* Multi-asset Public Strategies  
\*\* Private Investment Partnership



**(g) 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 2.16% and at 1.16% and 3.16%. 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        | \$ 6,794,268,526 | \$ 3,627,229,679      | \$ 973,411,112  |
| Teachers               | 14,982,357,596   | 7,763,097,373         | 1,824,291,611   |
| State Police           | 404,844,111      | 242,029,487           | 106,211,751     |
| Judicial               | 147,357,260      | 73,350,857            | 9,700,817       |
| Virginia Law Officers  | 839,984,066      | 521,684,475           | 260,901,973     |
| Political Subdivisions | 4,318,469,477    | 751,109,516           | (2,193,314,145) |

**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, 2020 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<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(a) – (b) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at June 30, 2020                                     | \$26,014,925,097                  | \$18,770,067,396                      | \$7,244,857,701                       |
| Changes for the year:   |                                   |                                       |                                       |
| Service cost  | 404,703,462                       |                                       | 404,703,462                           |
| Interest  | 1,704,841,881                     |                                       | 1,704,841,881                         |
| Benefit changes   | 0                                 |                                       | 0                                     |
| Difference between expected and actual experience             | (281,382,363)                     |                                       | (281,382,363)                         |
| Changes in assumptions  | 412,575,352                       |                                       | 412,575,352                           |
| Contributions - employer                                      |                                   | 609,777,928                           | (609,777,928)                         |
| Contributions - employee                                      |                                   | 207,064,776                           | (207,064,776)                         |
| Net investment income   |                                   | 5,055,162,928                         | (5,055,162,928)                       |
| Benefit payments, including refunds of employee contributions | (1,516,016,680)                   | (1,516,016,680)                       | 0                                     |
| Administrative expense  |                                   | (12,903,729)                          | 12,903,729                            |
| Other changes   | 0                                 | (735,549)                             | 735,549                               |
| Net changes   | <u>724,721,652</u>                | <u>4,342,349,674</u>                  | <u>(3,617,628,022)</u>                |
| Balances at June 30, 2021                                     | <u>\$26,739,646,749</u>           | <u>\$23,112,417,070</u>               | <u>\$3,627,229,679</u>                |

| TPL Roll Forward  | Actual           | Actual Before Assumption Changes | Expected         |
|---|------------------|----------------------------------|------------------|
| (a) TPL as of June 30, 2020                                     | \$26,124,860,696 | \$25,751,335,062                 | \$26,014,925,097 |
| (b) Entry Age Normal Cost for June 30, 2020-June 30, 2021       | \$392,075,128    | \$379,113,313                    | \$379,113,313    |
| (c) Actual Benefit Payments                                     | \$1,516,016,680  | \$1,516,016,680                  | \$1,516,016,680  |
| (d) TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2) ] | \$26,739,646,749 | \$26,327,071,397                 | \$26,608,453,760 |
| (e) Changes in Assumptions                                      |                  | \$412,575,352                    |                  |
| (f) Difference Between Expected and Actual Experience           |                  |                                  | (\$281,382,363)  |

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<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(a) – (b) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at June 30, 2020                                     | \$51,001,854,903                  | \$36,449,228,745                      | \$14,552,626,158                      |
| Changes for the year:   |                                   |                                       |                                       |
| Service cost  | 948,915,273                       |                                       | 948,915,273                           |
| Interest  | 3,355,158,131                     |                                       | 3,355,158,131                         |
| Benefit changes   | 0                                 |                                       | 0                                     |
| Difference between expected and actual experience             | (178,348,918)                     |                                       | (178,348,918)                         |
| Changes in assumptions  | 845,179,109                       |                                       | 845,179,109                           |
| Contributions - employer                                      |                                   | 1,416,134,388                         | (1,416,134,388)                       |
| Contributions - non-employer                                  |                                   | 61,344,275                            | (61,344,275)                          |
| Contributions - employee                                      |                                   | 419,414,949                           | (419,414,949)                         |
| Net investment income   |                                   | 9,887,249,917                         | (9,887,249,917)                       |
| Benefit payments, including refunds of employee contributions | (2,591,617,023)                   | (2,591,617,023)                       | 0                                     |
| Administrative expense  |                                   | (24,543,264)                          | 24,543,264                            |
| Other changes   | <u>0</u>                          | <u>832,115</u>                        | <u>(832,115)</u>                      |
| Net changes   | <u>2,379,286,572</u>              | <u>9,168,815,357</u>                  | <u>(6,789,528,785)</u>                |
| Balances at June 30, 2021                                     | <u>\$53,381,141,475</u>           | <u>\$45,618,044,102</u>               | <u>\$7,763,097,373</u>                |

| TPL Roll Forward  | Actual           | Actual Before Assumption Changes | Expected         |
|---|------------------|----------------------------------|------------------|
| (a) TPL as of June 30, 2020                                     | \$51,660,349,223 | \$50,834,783,316                 | \$51,001,854,903 |
| (b) Entry Age Normal Cost for June 30, 2020-June 30, 2021       | \$855,084,569    | \$888,913,605                    | \$888,913,605    |
| (c) Actual Benefit Payments                                     | \$2,591,617,023  | \$2,591,617,023                  | \$2,591,617,023  |
| (d) TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2) ] | \$53,381,141,475 | \$52,535,962,366                 | \$52,714,311,285 |
| (e) Changes in Assumptions                                      |                  | \$845,179,109                    |                  |
| (f) Difference Between Expected and Actual Experience           |                  |                                  | (\$178,348,919)  |

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**

|   | <b>Total Pension<br/>Liability<br/>(a)</b> | <b>Plan Fiduciary<br/>Net Position<br/>(b)</b> | <b>Net Pension<br/>Liability<br/>(a) – (b)</b> |
|---|--|--|--|
| Balances at June 30, 2020                                     | \$1,215,258,411                            | \$854,762,629                                  | \$360,495,782                                  |
| Changes for the year:   |  |  |  |
| Service cost  | 22,041,596                                 |  | 22,041,596                                     |
| Interest  | 79,549,396                                 |  | 79,549,396                                     |
| Benefit changes   | 0  |  | 0  |
| Difference between expected and actual experience             | (9,431,035)                                |  | (9,431,035)                                    |
| Changes in assumptions  | 58,257,232                                 |  | 58,257,232                                     |
| Contributions - employer                                      |  | 33,788,401                                     | (33,788,401)                                   |
| Contributions - employee                                      |  | 6,489,374                                      | (6,489,374)                                    |
| Net investment income   |  | 229,137,634                                    | (229,137,634)                                  |
| Benefit payments, including refunds of employee contributions | (73,497,671)                               | (73,497,671)                                   | 0  |
| Administrative expense  |  | (531,925)                                      | 531,925  |
| Other changes   | 0  | 0  | 0  |
| Net changes   | <u>76,919,518</u>                          | <u>195,385,813</u>                             | <u>(118,466,295)</u>                           |
| Balances at June 30, 2021                                     | <u>\$1,292,177,929</u>                     | <u>\$1,050,148,442</u>                         | <u>\$242,029,487</u>                           |

|     | <b>TPL Roll Forward</b>                                     | <b>Actual</b>   | <b>Actual Before<br/>Assumption<br/>Changes</b> | <b>Expected</b> |
|-----|---|-----------------|---|-----------------|
| (a) | TPL as of June 30, 2020                                     | \$1,259,469,561 | \$1,206,423,718                                 | \$1,215,258,411 |
| (b) | Entry Age Normal Cost for June 30, 2020-June 30, 2021       | \$22,175,541    | \$20,647,865                                    | \$20,647,865    |
| (c) | Actual Benefit Payments                                     | \$73,497,671    | \$73,497,671                                    | \$73,497,671    |
| (d) | TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2) ] | \$1,292,177,929 | \$1,233,920,697                                 | \$1,243,351,732 |
| (e) | Changes in Assumptions                                      |                 | \$58,257,232                                    |                 |
| (f) | Difference Between Expected and Actual Experience           |                 |   | (\$9,431,035)   |

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<br>(a) | Plan Fiduciary Net Position<br>(b) | Net Pension Liability<br>(a) – (b) |
|---|--------------------------------|------------------------------------|------------------------------------|
| Balances at June 30, 2020                                     | \$687,469,731                  | \$549,454,587                      | \$138,015,144                      |
| Changes for the year:   |                                |                                    |                                    |
| Service cost  | 19,335,180                     |                                    | 19,335,180                         |
| Interest  | 44,788,102                     |                                    | 44,788,102                         |
| Benefit changes   | 0                              |                                    | 0                                  |
| Difference between expected and actual experience             | (10,245,397)                   |                                    | (10,245,397)                       |
| Changes in assumptions  | 53,039,560                     |                                    | 53,039,560                         |
| Contributions - employer                                      |                                | 22,855,683                         | (22,855,683)                       |
| Contributions - employee                                      |                                | 1,868,382                          | (1,868,382)                        |
| Net investment income   |                                | 147,200,377                        | (147,200,377)                      |
| Benefit payments, including refunds of employee contributions | (47,884,600)                   | (47,884,600)                       | 0                                  |
| Administrative expense  |                                | (342,710)                          | 342,710                            |
| Other changes   | 0                              | 0                                  | 0                                  |
| Net changes   | <u>59,032,845</u>              | <u>123,697,132</u>                 | <u>(64,664,287)</u>                |
| Balances at June 30, 2021                                     | <u>\$746,502,576</u>           | <u>\$673,151,719</u>               | <u>\$73,350,857</u>                |

| TPL Roll Forward  | Actual        | Actual Before Assumption Changes | Expected       |
|---|---------------|----------------------------------|----------------|
| (a) TPL as of June 30, 2020                                     | \$726,922,737 | \$677,872,170                    | \$687,469,731  |
| (b) Entry Age Normal Cost for June 30, 2020-June 30, 2021       | \$18,747,784  | \$18,112,581                     | \$18,112,581   |
| (c) Actual Benefit Payments                                     | \$47,884,600  | \$47,884,600                     | \$47,884,600   |
| (d) TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2) ] | \$746,502,576 | \$693,463,016                    | \$703,708,413  |
| (e) Changes in Assumptions                                      |               | \$53,039,560                     |                |
| (f) Difference Between Expected and Actual Experience           |               |                                  | (\$10,245,397) |

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<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(a) – (b) |
|--|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at June 30, 2020  | \$2,282,350,922                   | \$1,500,468,536                       | \$781,882,386                         |
| Changes for the year:  |                                   |                                       |                                       |
| Service cost   | 47,606,141                        |                                       | 47,606,141                            |
| Interest   | 149,676,722                       |                                       | 149,676,722                           |
| Benefit changes  | 0                                 |                                       | 0                                     |
| Difference between expected and<br>actual experience             | (25,404,753)                      |                                       | (25,404,753)                          |
| Changes in assumptions   | 66,215,936                        |                                       | 66,215,936                            |
| Contributions - employer   |                                   | 76,414,947                            | (76,414,947)                          |
| Contributions - employee   |                                   | 17,602,495                            | (17,602,495)                          |
| Net investment income  |                                   | 405,216,623                           | (405,216,623)                         |
| Benefit payments, including refunds<br>of employee contributions | (129,836,021)                     | (129,836,021)                         | 0                                     |
| Administrative expense   |                                   | (942,670)                             | 942,670                               |
| Other changes  | 0                                 | 562                                   | (562)                                 |
| Net changes  | <u>108,258,025</u>                | <u>368,455,936</u>                    | <u>(260,197,911)</u>                  |
| Balances at June 30, 2021  | <u>\$2,390,608,947</u>            | <u>\$1,868,924,472</u>                | <u>\$521,684,475</u>                  |

| TPL Roll Forward  | Actual          | Actual Before<br>Assumption<br>Changes | Expected        |
|---|-----------------|--|-----------------|
| (a) TPL as of June 30, 2020                                     | \$2,317,807,563 | \$2,258,552,559                        | \$2,282,350,922 |
| (b) Entry Age Normal Cost for<br>June 30, 2020-June 30, 2021    | \$47,369,892    | \$44,595,917                           | \$44,595,917    |
| (c) Actual Benefit Payments                                     | \$129,836,021   | \$129,836,021                          | \$129,836,021   |
| (d) TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2) ] | \$2,390,608,947 | \$2,324,393,011                        | \$2,349,797,764 |
| (e) Changes in Assumptions                                      |                 | \$66,215,936                           |                 |
| (f) Difference Between Expected and Actual Experience           |                 |  | (\$25,404,753)  |

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<br>(a) | Plan Fiduciary Net Position<br>(b) | Net Pension Liability<br>(a) – (b) |
|---|--------------------------------|------------------------------------|------------------------------------|
| Balances at June 30, 2020                                     | \$25,449,316,227               | \$21,234,090,566                   | \$4,215,225,661                    |
| Changes for the year:   |                                |                                    |                                    |
| Service cost  | 613,226,699                    |                                    | 613,226,699                        |
| Interest  | 1,674,639,649                  |                                    | 1,674,639,649                      |
| Benefit changes   | 13,156,588                     |                                    | 13,156,588                         |
| Difference between expected and actual experience             | (164,894,521)                  |                                    | (164,894,521)                      |
| Changes in assumptions  | 1,003,381,832                  |                                    | 1,003,381,832                      |
| Contributions - employer                                      |                                | 579,989,263                        | (579,989,263)                      |
| Contributions - employee                                      |                                | 258,561,680                        | (258,561,680)                      |
| Net investment income   |                                | 5,779,326,711                      | (5,779,326,711)                    |
| Benefit payments, including refunds of employee contributions | (1,279,533,437)                | (1,279,533,437)                    | 0                                  |
| Administrative expense  |                                | (14,411,894)                       | 14,411,894                         |
| Other changes   | 0                              | 160,632                            | (160,632)                          |
| Net changes   | <u>1,859,976,810</u>           | <u>5,324,092,955</u>               | <u>(3,464,116,145)</u>             |
| Balances at June 30, 2021                                     | <u>\$27,309,293,037</u>        | <u>\$26,558,183,521</u>            | <u>\$751,109,516</u>               |

| TPL Roll Forward   | Actual           | Actual Before Assumption Changes | Expected         |
|--|------------------|----------------------------------|------------------|
| (a) TPL as of June 30, 2020  | \$26,191,120,443 | \$25,294,015,489                 | \$25,449,316,227 |
| (b) Entry Age Normal Cost for June 30, 2020-June 30, 2021          | \$617,282,676    | \$574,451,234                    | \$574,451,234    |
| (c) Actual Benefit Payments  | \$1,279,533,437  | \$1,279,533,437                  | \$1,279,533,437  |
| (d) Benefit Changes  | \$13,156,588     | \$13,156,588                     | \$13,156,588     |
| (e) TPL as of June 30, 2021<br>= [(a+b) * (1+i)]-[c * (1+i/2)] + d | \$27,309,293,037 | \$26,305,911,205                 | \$26,470,805,726 |
| (f) Changes in Assumptions   |                  | \$1,003,381,832                  |                  |
| (g) Difference Between Expected and Actual Experience              |                  |                                  | (\$164,894,521)  |

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 2.16%. In the other two columns, i is the interest rate at the prior measurement date, 6.75% and 2.21% 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 (2.21% as of June 30, 2020 and 2.16% as of June 30, 2021). Assumptions adopted based on the experience study for the period June 30, 2016 to June 30, 2020 were reflected for the June 30, 2021 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<br>Period<br>(Years) | 2021 | 2022            | 2023            | 2024            | 2025            | 2026            | Thereafter |     |
| 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 | \$0             | \$0             | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2016-2017   | Experience  | (\$85,975,000)                   | 3.78 | \$0             | \$0             | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2016-2017   | Assumptions | \$76,965,000                     | 3.78 | \$0             | \$0             | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2016-2017   | Investment  | (\$837,024,000)                  | 5.00 | (\$167,404,666) | \$0             | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2017-2018   | Experience  | (\$327,289,000)                  | 3.74 | (\$64,757,832)  | \$0             | \$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)  | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2018-2019   | Experience  | \$181,189,928                    | 3.66 | \$49,505,445    | \$32,673,593    | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2018-2019   | Assumptions | \$663,564,653                    | 3.66 | \$181,301,818   | \$119,659,199   | \$0             | \$0             | \$0             | \$0        | \$0 |
| 2018-2019   | Investment  | \$62,648,327                     | 5.00 | \$12,529,665    | \$12,529,665    | \$12,529,667    | \$0             | \$0             | \$0        | \$0 |
| 2019-2020   | Experience  | (\$12,440,702)                   | 3.58 | (\$3,475,056)   | (\$3,475,056)   | (\$2,015,534)   | \$0             | \$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   | \$180,907,002   | \$0             | \$0        | \$0 |
| 2020-2021   | Experience  | (\$281,382,363)                  | 3.58 | (\$78,598,425)  | (\$78,598,425)  | (\$78,598,425)  | (\$45,587,088)  | \$0             | \$0        | \$0 |
| 2020-2021   | Assumptions | \$412,575,352                    | 3.58 | \$115,244,512   | \$115,244,512   | \$115,244,512   | \$66,841,816    | \$0             | \$0        | \$0 |
| 2020-2021   | Investment  | (\$3,812,240,826)                | 5.00 | (\$762,448,165) | (\$762,448,165) | (\$762,448,165) | (\$762,448,165) | (\$762,448,166) | \$0        | \$0 |
|   |             |                                  |      | (\$552,297,451) | (\$398,609,424) | (\$534,380,942) | (\$560,286,435) | (\$762,448,166) | \$0        | \$0 |

| Year      |             | Amounts Recognized<br>in Pension Expense |                   |   |                                   |                                  |
|-----------|-------------|--|-------------------|---|-----------------------------------|----------------------------------|
|           |             | Losses                                   | (Gains)           | Through Reporting<br>Date June 30, 2022 | Deferred Outflows of<br>Resources | Deferred Inflows of<br>Resources |
|           |             | (a)                                      | (b)               | (c)                                     | (a) – (c)                         | (b) – (c)                        |
| 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)   | (\$669,618,664)                         | \$0                               | \$0                              |
| 2017-2018 | Experience  | \$0                                      | (\$327,289,000)   | (\$194,273,496)                         | \$0                               | \$0                              |
| 2017-2018 | Assumptions | \$0                                      | \$0               | \$0                                     | \$0                               | \$0                              |
| 2017-2018 | Investment  | \$0                                      | (\$75,509,000)    | (\$45,305,250)                          | \$0                               | (\$15,101,750)                   |
| 2018-2019 | Experience  | \$181,189,928                            | \$0               | \$99,010,890                            | \$32,673,593                      | \$0                              |
| 2018-2019 | Assumptions | \$663,564,653                            | \$0               | \$362,603,636                           | \$119,659,199                     | \$0                              |
| 2018-2019 | Investment  | \$62,648,327                             | \$0               | \$25,059,330                            | \$25,059,332                      | \$0                              |
| 2019-2020 | Experience  | \$0                                      | (\$12,440,702)    | (\$6,950,112)                           | \$0                               | (\$5,490,590)                    |
| 2019-2020 | Assumptions | \$0                                      | \$0               | \$0                                     | \$0                               | \$0                              |
| 2019-2020 | Investment  | \$904,535,014                            | \$0               | \$361,814,006                           | \$542,721,008                     | \$0                              |
| 2020-2021 | Experience  | \$0                                      | (\$281,382,363)   | (\$157,196,850)                         | \$0                               | (\$202,783,938)                  |
| 2020-2021 | Assumptions | \$412,575,352                            | \$0               | \$230,489,024                           | \$297,330,840                     | \$0                              |
| 2020-2021 | Investment  | \$0                                      | (\$3,812,240,826) | (\$1,524,896,330)                       | \$0                               | (\$3,049,792,661)                |
|           |             |  |                   | (\$913,957,816)                         |                                   |                                  |



## Teachers

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

| Year      |             | (Gain)/Loss       | Recognition       | 2021              | 2022              | 2023              | 2024              | 2025              | 2026        | Thereafter |
|-----------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|------------|
|           |             |                   | Period<br>(Years) |                   |                   |                   |                   |                   |             |            |
| 2015-2016 | Experience  | (\$391,881,000)   | 5.42              | (\$30,367,042)    | \$0               | \$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              | \$0               | \$0               | \$0               | \$0               | \$0               | \$0         | \$0        |
| 2016-2017 | Experience  | (\$642,745,000)   | 5.59              | (\$114,981,337)   | (\$67,838,989)    | \$0               | \$0               | \$0               | \$0         | \$0        |
| 2016-2017 | Assumptions | \$218,559,000     | 5.59              | \$39,098,329      | \$23,068,013      | \$0               | \$0               | \$0               | \$0         | \$0        |
| 2016-2017 | Investment  | (\$1,544,349,000) | 5.00              | (\$308,869,666)   | \$0               | \$0               | \$0               | \$0               | \$0         | \$0        |
| 2017-2018 | Experience  | (\$440,308,000)   | 5.54              | (\$79,477,974)    | (\$79,477,974)    | (\$42,918,104)    | \$0               | \$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)    | \$0               | \$0               | \$0               | \$0         | \$0        |
| 2018-2019 | Experience  | (\$174,815,175)   | 5.44              | (\$32,135,142)    | (\$32,135,142)    | (\$32,135,142)    | (\$14,139,465)    | \$0               | \$0         | \$0        |
| 2018-2019 | Assumptions | \$1,472,647,362   | 5.44              | \$270,707,236     | \$270,707,236     | \$270,707,236     | \$119,111,182     | \$0               | \$0         | \$0        |
| 2018-2019 | Investment  | \$108,566,536     | 5.00              | \$21,713,307      | \$21,713,307      | \$21,713,308      | \$0               | \$0               | \$0         | \$0        |
| 2019-2020 | Experience  | (\$404,985,282)   | 5.22              | (\$77,583,387)    | (\$77,583,387)    | (\$77,583,387)    | (\$77,583,387)    | (\$17,068,347)    | \$0         | \$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     | \$350,107,411     | \$0               | \$0         | \$0        |
| 2020-2021 | Experience  | (\$178,348,918)   | 5.01              | (\$35,598,586)    | (\$35,598,586)    | (\$35,598,586)    | (\$35,598,586)    | (\$35,598,586)    | (\$355,988) | \$0        |
| 2020-2021 | Assumptions | \$845,179,109     | 5.01              | \$168,698,425     | \$168,698,425     | \$168,698,425     | \$168,698,425     | \$168,698,425     | \$1,686,984 | \$0        |
| 2020-2021 | Investment  | (\$7,451,174,143) | 5.00              | (\$1,490,234,829) | (\$1,490,234,829) | (\$1,490,234,829) | (\$1,490,234,829) | (\$1,490,234,827) | \$0         | \$0        |
|           |             |                   |                   | (\$1,343,829,006) | (\$973,480,266)   | (\$867,243,669)   | (\$979,639,249)   | (\$1,374,203,335) | \$1,330,996 | \$0        |

| Year      |             | Amounts Recognized<br>in Pension Expense |                   |  |                 | Deferred Outflows of<br>Resources<br>(a) – (c) | Deferred Inflows of<br>Resources<br>(b) – (c) |
|-----------|-------------|--|-------------------|--|-----------------|--|---|
|           |             | Losses<br>(a)                            | (Gains)<br>(b)    | Through Reporting<br>Date June 30, 2022<br>(c) |                 |  |   |
| 2015-2016 | Experience  | \$0                                      | (\$391,881,000)   | (\$151,835,210)                                | \$0             | \$0  |   |
| 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             | (\$67,838,989)                                 |   |
| 2016-2017 | Assumptions | \$218,559,000                            | \$0               | \$156,393,316                                  | \$23,068,013    | \$0  |   |
| 2016-2017 | Investment  | \$0                                      | (\$1,544,349,000) | (\$1,235,478,664)                              | \$0             | \$0  |   |
| 2017-2018 | Experience  | \$0                                      | (\$440,308,000)   | (\$238,433,922)                                | \$0             | (\$122,396,078)                                |   |
| 2017-2018 | Assumptions | \$0                                      | \$0               | \$0  | \$0             | \$0  |   |
| 2017-2018 | Investment  | \$0                                      | (\$124,529,000)   | (\$74,717,250)                                 | \$0             | (\$24,905,750)                                 |   |
| 2018-2019 | Experience  | \$0                                      | (\$174,815,175)   | (\$64,270,284)                                 | \$0             | (\$78,409,749)                                 |   |
| 2018-2019 | Assumptions | \$1,472,647,362                          | \$0               | \$541,414,472                                  | \$660,525,654   | \$0  |   |
| 2018-2019 | Investment  | \$108,566,536                            | \$0               | \$43,426,614                                   | \$43,426,615    | \$0  |   |
| 2019-2020 | Experience  | \$0                                      | (\$404,985,282)   | (\$155,166,774)                                | \$0             | (\$249,818,508)                                |   |
| 2019-2020 | Assumptions | \$0                                      | \$0               | \$0  | \$0             | \$0  |   |
| 2019-2020 | Investment  | \$1,750,537,051                          | \$0               | \$700,214,820                                  | \$1,050,322,231 | \$0  |   |
| 2020-2021 | Experience  | \$0                                      | (\$178,348,918)   | (\$35,598,586)                                 | \$0             | (\$142,750,332)                                |   |
| 2020-2021 | Assumptions | \$845,179,109                            | \$0               | \$168,698,425                                  | \$676,480,684   | \$0  |   |
| 2020-2021 | Investment  | \$0                                      | (\$7,451,174,143) | (\$1,490,234,829)                              | \$0             | (\$5,960,939,314)                              |   |
|           |             |  |                   | (\$712,372,220)                                |                 |  |   |



## State Police

| Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30 |             |                                  |      |                |                |                |                |                |               |             |
|---|-------------|----------------------------------|------|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| Year  | (Gain)/Loss | Recognition<br>Period<br>(Years) | 2021 | 2022           | 2023           | 2024           | 2025           | 2026           | Thereafter    |             |
| 2015-2016   | Experience  | (\$14,711,000)                   | 5.81 | (\$2,050,944)  | \$0            | \$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 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0           | \$0         |
| 2016-2017   | Experience  | (\$5,327,000)                    | 6.71 | (\$793,843)    | (\$793,843)    | (\$563,628)    | \$0            | \$0            | \$0           | \$0         |
| 2016-2017   | Assumptions | (\$68,707,000)                   | 6.71 | (\$10,239,703) | (\$10,239,703) | (\$7,270,188)  | \$0            | \$0            | \$0           | \$0         |
| 2016-2017   | Investment  | (\$36,883,000)                   | 5.00 | (\$7,376,334)  | \$0            | \$0            | \$0            | \$0            | \$0           | \$0         |
| 2017-2018   | Experience  | (\$7,248,000)                    | 6.48 | (\$1,118,431)  | (\$1,118,431)  | (\$1,118,431)  | (\$536,845)    | \$0            | \$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)    | \$0            | \$0            | \$0            | \$0           | \$0         |
| 2018-2019   | Experience  | \$45,330,743                     | 6.35 | \$7,138,700    | \$7,138,700    | \$7,138,700    | \$7,138,700    | \$2,498,543    | \$0           | \$0         |
| 2018-2019   | Assumptions | \$31,772,675                     | 6.35 | \$5,003,571    | \$5,003,571    | \$5,003,571    | \$5,003,571    | \$1,751,249    | \$0           | \$0         |
| 2018-2019   | Investment  | \$2,860,597                      | 5.00 | \$572,119      | \$572,119      | \$572,121      | \$0            | \$0            | \$0           | \$0         |
| 2019-2020   | Experience  | \$4,466,024                      | 6.28 | \$711,150      | \$711,150      | \$711,150      | \$711,150      | \$711,150      | \$199,124     | \$0         |
| 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    | \$8,233,209    | \$0            | \$0           | \$0         |
| 2020-2021   | Experience  | (\$9,431,035)                    | 6.21 | (\$1,518,685)  | (\$1,518,685)  | (\$1,518,685)  | (\$1,518,685)  | (\$1,518,685)  | (\$1,518,685) | (\$318,925) |
| 2020-2021   | Assumptions | \$58,257,232                     | 6.21 | \$9,381,197    | \$9,381,197    | \$9,381,197    | \$9,381,197    | \$9,381,197    | \$9,381,197   | \$1,970,050 |
| 2020-2021   | Investment  | (\$172,580,281)                  | 5.00 | (\$34,516,056) | (\$34,516,056) | (\$34,516,056) | (\$34,516,056) | (\$34,516,057) | \$0           | \$0         |
|   |             |                                  |      | (\$27,181,301) | (\$17,754,023) | (\$13,947,041) | (\$6,103,759)  | (\$21,692,603) | \$8,061,636   | \$1,651,125 |

| Amounts Recognized<br>in Pension Expense |               |                |  |  |   |                 |
|--|---------------|----------------|--|--|---|-----------------|
| Year                                     | Losses<br>(a) | (Gains)<br>(b) | Through Reporting<br>Date June 30, 2022<br>(c) | Deferred Outflows of<br>Resources<br>(a) – (c) | Deferred Inflows of<br>Resources<br>(b) – (c) |                 |
| 2015-2016                                | Experience    | \$0            | (\$14,711,000)                                 | (\$10,254,720)                                 | \$0   | \$0             |
| 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   | (\$1,357,471)   |
| 2016-2017                                | Assumptions   | \$0            | (\$68,707,000)                                 | (\$40,958,812)                                 | \$0   | (\$17,509,891)  |
| 2016-2017                                | Investment    | \$0            | (\$36,883,000)                                 | (\$29,505,336)                                 | \$0   | \$0             |
| 2017-2018                                | Experience    | \$0            | (\$7,248,000)                                  | (\$3,355,293)                                  | \$0   | (\$2,773,707)   |
| 2017-2018                                | Assumptions   | \$0            | \$0  | \$0  | \$0   | \$0             |
| 2017-2018                                | Investment    | \$0            | (\$3,036,000)                                  | (\$1,821,750)                                  | \$0   | (\$607,250)     |
| 2018-2019                                | Experience    | \$45,330,743   | \$0  | \$14,277,400                                   | \$23,914,643                                  | \$0             |
| 2018-2019                                | Assumptions   | \$31,772,675   | \$0  | \$10,007,142                                   | \$16,761,962                                  | \$0             |
| 2018-2019                                | Investment    | \$2,860,597    | \$0  | \$1,144,238                                    | \$1,144,240                                   | \$0             |
| 2019-2020                                | Experience    | \$4,466,024    | \$0  | \$1,422,300                                    | \$3,043,724                                   | \$0             |
| 2019-2020                                | Assumptions   | \$0            | \$0  | \$0  | \$0   | \$0             |
| 2019-2020                                | Investment    | \$41,166,041   | \$0  | \$16,466,416                                   | \$24,699,625                                  | \$0             |
| 2020-2021                                | Experience    | \$0            | (\$9,431,035)                                  | (\$3,037,370)                                  | \$0   | (\$7,912,350)   |
| 2020-2021                                | Assumptions   | \$58,257,232   | \$0  | \$18,762,394                                   | \$48,876,035                                  | \$0             |
| 2020-2021                                | Investment    | \$0            | (\$172,580,281)                                | (\$69,032,112)                                 | \$0   | (\$138,064,225) |
|  |               |                |  | (\$60,894,875)                                 |   |                 |



## Judicial

| Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30 |             |                 |                                  |                |                |                |                |                |      |            |
|---|-------------|-----------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|------|------------|
| Year  |             | (Gain)/Loss     | Recognition<br>Period<br>(Years) | 2021           | 2022           | 2023           | 2024           | 2025           | 2026 | Thereafter |
| 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                             | \$0            | \$0            | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2016-2017   | Experience  | (\$14,774,000)  | 3.83                             | \$0            | \$0            | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2016-2017   | Assumptions | \$16,114,000    | 3.83                             | \$0            | \$0            | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2016-2017   | Investment  | (\$23,685,000)  | 5.00                             | (\$4,737,000)  | \$0            | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2017-2018   | Experience  | (\$15,786,000)  | 3.74                             | (\$3,123,394)  | \$0            | \$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)    | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2018-2019   | Experience  | (\$7,157,647)   | 3.55                             | (\$2,016,239)  | (\$1,108,930)  | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2018-2019   | Assumptions | \$14,076,928    | 3.55                             | \$3,965,332    | \$2,180,932    | \$0            | \$0            | \$0            | \$0  | \$0        |
| 2018-2019   | Investment  | \$1,804,854     | 5.00                             | \$360,971      | \$360,971      | \$360,970      | \$0            | \$0            | \$0  | \$0        |
| 2019-2020   | Experience  | (\$9,446,288)   | 4.06                             | (\$2,326,672)  | (\$2,326,672)  | (\$2,326,672)  | (\$139,600)    | \$0            | \$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    | \$5,303,512    | \$0            | \$0  | \$0        |
| 2020-2021   | Experience  | (\$10,245,397)  | 4.53                             | (\$2,261,677)  | (\$2,261,677)  | (\$2,261,677)  | (\$2,261,677)  | (\$1,198,689)  | \$0  | \$0        |
| 2020-2021   | Assumptions | \$53,039,560    | 4.53                             | \$11,708,512   | \$11,708,512   | \$11,708,512   | \$11,708,512   | \$6,205,512    | \$0  | \$0        |
| 2020-2021   | Investment  | (\$110,905,427) | 5.00                             | (\$22,181,085) | (\$22,181,085) | (\$22,181,085) | (\$22,181,085) | (\$22,181,087) | \$0  | \$0        |
|   |             |                 |                                  | (\$15,693,988) | (\$8,710,685)  | (\$9,396,438)  | (\$7,570,338)  | (\$17,174,264) | \$0  | \$0        |

| Amounts Recognized<br>in Pension Expense |             |               |                 |  |  |   |
|--|-------------|---------------|-----------------|--|--|---|
| Year                                     |             | Losses<br>(a) | (Gains)<br>(b)  | Through Reporting<br>Date June 30, 2022<br>(c) | Deferred Outflows of<br>Resources<br>(a) – (c) | Deferred Inflows of<br>Resources<br>(b) – (c) |
| 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)  | \$0  | \$0  | \$0   |
| 2016-2017                                | Assumptions | \$16,114,000  | \$0             | \$0  | \$0  | \$0   |
| 2016-2017                                | Investment  | \$0           | (\$23,685,000)  | (\$18,948,000)                                 | \$0  | \$0   |
| 2017-2018                                | Experience  | \$0           | (\$15,786,000)  | (\$9,370,182)                                  | \$0  | \$0   |
| 2017-2018                                | Assumptions | \$0           | \$0             | \$0  | \$0  | \$0   |
| 2017-2018                                | Investment  | \$0           | (\$1,931,000)   | (\$1,158,750)                                  | \$0  | (\$386,250)                                   |
| 2018-2019                                | Experience  | \$0           | (\$7,157,647)   | (\$4,032,478)                                  | \$0  | (\$1,108,930)                                 |
| 2018-2019                                | Assumptions | \$14,076,928  | \$0             | \$7,930,664                                    | \$2,180,932                                    | \$0   |
| 2018-2019                                | Investment  | \$1,804,854   | \$0             | \$721,942                                      | \$721,941                                      | \$0   |
| 2019-2020                                | Experience  | \$0           | (\$9,446,288)   | (\$4,653,344)                                  | \$0  | (\$4,792,944)                                 |
| 2019-2020                                | Assumptions | \$0           | \$0             | \$0  | \$0  | \$0   |
| 2019-2020                                | Investment  | \$26,517,568  | \$0             | \$10,607,028                                   | \$15,910,540                                   | \$0   |
| 2020-2021                                | Experience  | \$0           | (\$10,245,397)  | (\$2,261,677)                                  | \$0  | (\$7,983,720)                                 |
| 2020-2021                                | Assumptions | \$53,039,560  | \$0             | \$11,708,512                                   | \$41,331,048                                   | \$0   |
| 2020-2021                                | Investment  | \$0           | (\$110,905,427) | (\$22,181,085)                                 | \$0  | (\$88,724,342)                                |
|  |             |               |                 | (\$26,386,370)                                 |  |   |



## Virginia Law Officers

| Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30 |             |                                  |      |                |                |                |                |                |            |     |
|---|-------------|----------------------------------|------|----------------|----------------|----------------|----------------|----------------|------------|-----|
| Year  | (Gain)/Loss | Recognition<br>Period<br>(Years) | 2021 | 2022           | 2023           | 2024           | 2025           | 2026           | Thereafter |     |
| 2015-2016   | Experience  | \$4,997,000                      | 3.25 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2015-2016   | Assumptions | \$0                              | 3.25 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2015-2016   | Investment  | \$62,468,000                     | 5.00 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2016-2017   | Experience  | (\$1,457,000)                    | 3.05 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2016-2017   | Assumptions | (\$63,457,000)                   | 3.05 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2016-2017   | Investment  | (\$61,644,000)                   | 5.00 | (\$12,328,666) | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2017-2018   | Experience  | (\$26,111,000)                   | 2.88 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2017-2018   | Assumptions | \$0                              | 2.88 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2017-2018   | Investment  | (\$4,787,000)                    | 5.00 | (\$957,500)    | (\$957,500)    | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2018-2019   | Experience  | \$11,067,542                     | 2.73 | \$2,959,452    | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2018-2019   | Assumptions | \$62,089,118                     | 2.73 | \$16,602,584   | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2018-2019   | Investment  | \$5,040,493                      | 5.00 | \$1,008,099    | \$1,008,099    | \$1,008,097    | \$0            | \$0            | \$0        | \$0 |
| 2019-2020   | Experience  | \$22,645,674                     | 2.63 | \$8,610,522    | \$5,424,630    | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2019-2020   | Assumptions | \$0                              | 2.63 | \$0            | \$0            | \$0            | \$0            | \$0            | \$0        | \$0 |
| 2019-2020   | Investment  | \$71,586,948                     | 5.00 | \$14,317,390   | \$14,317,390   | \$14,317,390   | \$14,317,388   | \$0            | \$0        | \$0 |
| 2020-2021   | Experience  | (\$25,404,753)                   | 2.30 | (\$11,045,545) | (\$11,045,545) | (\$3,313,663)  | \$0            | \$0            | \$0        | \$0 |
| 2020-2021   | Assumptions | \$66,215,936                     | 2.30 | \$28,789,537   | \$28,789,537   | \$8,636,862    | \$0            | \$0            | \$0        | \$0 |
| 2020-2021   | Investment  | (\$305,175,670)                  | 5.00 | (\$61,035,134) | (\$61,035,134) | (\$61,035,134) | (\$61,035,134) | (\$61,035,134) | \$0        | \$0 |
|   |             |                                  |      | (\$13,079,261) | (\$23,498,523) | (\$40,386,448) | (\$46,717,746) | (\$61,035,134) | \$0        | \$0 |

| Amounts Recognized<br>in Pension Expense |             |              |   |                                   |                                  |                 |
|--|-------------|--------------|---|-----------------------------------|----------------------------------|-----------------|
| Year                                     | Losses      | (Gains)      | Through Reporting<br>Date June 30, 2022 | Deferred Outflows of<br>Resources | Deferred Inflows of<br>Resources |                 |
|  | (a)         | (b)          | (c)                                     | (a) – (c)                         | (b) – (c)                        |                 |
| 2015-2016                                | Experience  | \$4,997,000  | \$0                                     | \$4,997,000                       | \$0                              | \$0             |
| 2015-2016                                | Assumptions | \$0          | \$0                                     | \$0                               | \$0                              | \$0             |
| 2015-2016                                | Investment  | \$62,468,000 | \$0                                     | \$62,468,000                      | \$0                              | \$0             |
| 2016-2017                                | Experience  | \$0          | (\$1,457,000)                           | \$0                               | \$0                              | \$0             |
| 2016-2017                                | Assumptions | \$0          | (\$63,457,000)                          | \$0                               | \$0                              | \$0             |
| 2016-2017                                | Investment  | \$0          | (\$61,644,000)                          | (\$49,314,664)                    | \$0                              | \$0             |
| 2017-2018                                | Experience  | \$0          | (\$26,111,000)                          | \$0                               | \$0                              | \$0             |
| 2017-2018                                | Assumptions | \$0          | \$0                                     | \$0                               | \$0                              | \$0             |
| 2017-2018                                | Investment  | \$0          | (\$4,787,000)                           | (\$2,872,500)                     | \$0                              | (\$957,500)     |
| 2018-2019                                | Experience  | \$11,067,542 | \$0                                     | \$5,918,904                       | \$0                              | \$0             |
| 2018-2019                                | Assumptions | \$62,089,118 | \$0                                     | \$33,205,168                      | \$0                              | \$0             |
| 2018-2019                                | Investment  | \$5,040,493  | \$0                                     | \$2,016,198                       | \$2,016,196                      | \$0             |
| 2019-2020                                | Experience  | \$22,645,674 | \$0                                     | \$17,221,044                      | \$5,424,630                      | \$0             |
| 2019-2020                                | Assumptions | \$0          | \$0                                     | \$0                               | \$0                              | \$0             |
| 2019-2020                                | Investment  | \$71,586,948 | \$0                                     | \$28,634,780                      | \$42,952,168                     | \$0             |
| 2020-2021                                | Experience  | \$0          | (\$25,404,753)                          | (\$11,045,545)                    | \$0                              | (\$14,359,208)  |
| 2020-2021                                | Assumptions | \$66,215,936 | \$0                                     | \$28,789,537                      | \$37,426,399                     | \$0             |
| 2020-2021                                | Investment  | \$0          | (\$305,175,670)                         | (\$61,035,134)                    | \$0                              | (\$244,140,536) |
|  |             |              |   | \$58,982,788                      |                                  |                 |



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   | \$32,673,593                   | \$208,274,528                 | \$0                            | \$661,213,656                 | \$26,958,367                   | \$12,043,528                  | \$0                            | \$13,885,594                  | \$5,424,630                    | \$14,359,208                  | \$225,082,258                  | \$216,884,449                 |
| Changes of assumptions   | 416,990,039                    | 0                             | 1,360,074,351                  | 0                             | 65,637,997                     | 17,509,891                    | 43,511,980                     | 0                             | 37,426,399                     | 0                             | 822,202,753                    | 1,161,714                     |
| Net difference between projected and actual earnings on plan investments                                     | 0                              | 2,497,114,071                 | 0                              | 4,892,096,218                 | 0                              | 112,827,610                   | 0                              | 72,478,111                    | 0                              | 200,129,672                   | 0                              | 2,871,472,545                 |
| Changes in proportion and difference between employer contributions and proportionate share of contributions | 119,190,655                    | 119,190,655                   | 267,174,915                    | 267,174,915                   | 0                              | 0                             | 0                              | 0                             | 17,458,820                     | 17,458,820                    | 0                              | 0                             |
| Employer contributions subsequent to the Measurement Date *  |                                |                               |                                |                               |                                |                               |                                |                               |                                |                               |                                |                               |
| Total  | \$568,854,287                  | \$2,824,579,254               | \$1,627,249,266                | \$5,820,484,789               | \$92,596,364                   | \$142,381,029                 | \$43,511,980                   | \$86,363,705                  | \$60,309,849                   | \$231,947,700                 | \$1,047,285,011                | \$3,089,518,708               |

\*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 |
| 2023       | \$ (398,609,424)   | \$ (973,480,266) | \$ (17,754,023) | \$ (8,710,685) | \$ (23,498,523)       | \$ (272,864,737)       |
| 2024       | (534,380,942)  | (867,243,669)    | (13,947,041)    | (9,396,438)    | (40,386,448)          | (396,118,311)          |
| 2025       | (560,286,435)  | (979,639,249)    | (6,103,759)     | (7,570,338)    | (46,717,746)          | (536,177,852)          |
| 2026       | (762,448,166)  | (1,374,203,335)  | (21,692,603)    | (17,174,264)   | (61,035,134)          | (838,432,300)          |
| 2027       | 0  | 1,330,996        | 8,061,636       | 0              | 0                     | 1,283,443              |
| Thereafter | 0  | 0                | 1,651,125       | 0              | 0                     | 76,060                 |

**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 (2.21% as of June 30, 2020 and 2.16% as of June 30, 2021).

Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2020 are summarized below.



## Summary of Assumption Changes for State Level Plans

| System   | Assumption  | Description   |
|----------|---|---|
| State    | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.  |
|          | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all  |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| Teachers | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.  |
|          | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all  |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| SPORS    | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                |
|          | 2. Retirement Rates   | Increased rates for ages 55 to 61, 63, and 64 with 26 or more years of service; changed final retirement age from 65 to 70  |
|          | 3. Withdrawal Rates   | Decreased rate for 0 years of service and increased rates for 1 to 6 years of service   |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| VaLORS   | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                |
|          | 2. Retirement Rates   | Increased rates at some younger ages, decreased at age 62, and changed final retirement age from 65 to 70   |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| JRS      | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Review separately from State employees because exhibit fewer deaths. Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020. |
|          | 2. Retirement Rates   | Decreased rates for ages 60-66 and 70-72  |
|          | 3. Withdrawal Rates   | No change   |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | Reduce increases across all ages by 0.50%   |



## Summary of Assumption Changes for Political Subdivisions

| System  | Assumption  | Description  |
|---|---|--|
| Locals Largest 10<br>(Non-Hazardous<br>Duty)      | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                       |
|   | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all                             |
|   | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service   |
|   | 4. Disability Rates   | No change  |
|   | 5. Salary Increases   | No change  |
|   | 6. Line of Duty Disability  | No change  |
| Locals Largest 10<br>(Hazardous Duty)             | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020. |
|   | 2. Retirement Rates   | Adjusted rates to better fit experience and changed final retirement age from 65 to 70   |
|   | 3. Withdrawal Rates   | Decreased rates  |
|   | 4. Disability Rates   | No change  |
|   | 5. Salary Increases   | No change  |
|   | 6. Line of Duty Disability  | No change  |
| Locals Non 10<br>Largest (Non-<br>Hazardous Duty) | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                       |
|   | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all                             |
|   | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service   |
|   | 4. Disability Rates   | No change  |
|   | 5. Salary Increases   | No change  |
|   | 6. Line of Duty Disability  | No change  |
| Locals Non 10<br>Largest<br>(Hazardous Duty)      | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020. |
|   | 2. Retirement Rates   | Adjusted rates to better fit experience and changed final retirement age from 65 to 70   |
|   | 3. Withdrawal Rates   | Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty      |
|   | 4. Disability Rates   | No change  |
|   | 5. Salary Increases   | No change  |
|   | 6. Line of Duty Disability  | No change  |



**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.

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<br>Teachers – 3.50 percent – 5.95 percent<br>State Police – 3.50 percent – 4.75 percent<br>Judicial – 4.00 percent<br>Virginia Law Officers – 3.50 percent – 4.75 percent<br>Political Subdivisions –<br>General Employees – 3.50 percent – 5.35 percent<br>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, 2021 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, 2021, this number is 9.11 for State Employees, 10.64 for Teachers, 13.02 for State Police, 10.35 for Judicial, and 5.96 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, 5.01 for Teachers, 6.21 for State Police, 4.53 for Judicial, and 2.30 for Virginia Law Officers. The calculations are shown in the following table. 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                                      | 75,069  | 150,681  | 1,924        | 449      | 8,554                 |
| b. Inactive Members                                    | 116,090 | 169,554  | 2,109        | 577      | 13,583                |
| c. Total   | 191,159 | 320,235  | 4,033        | 1,026    | 22,137                |
| d. Average Years of Working Lifetime                   | 9.11    | 10.64    | 13.02        | 10.35    | 5.96                  |
| Weighted Average Years of Working Lifetime [(a * d)/c] | 3.58    | 5.01     | 6.21         | 4.53     | 2.30                  |



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, 2021 |                          |                        |                        |                        |                          |
|---|---|--------------------------|------------------------|------------------------|------------------------|--------------------------|
|   | 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               | 18,770,067,396                                      | 36,449,228,745           | 854,762,629            | 549,454,587            | 1,500,468,536          | 21,234,090,566           |
| 3. Adjustment to beginning of year market value of assets | 0   | 0                        | 0                      | 0                      | 0                      | 0                        |
| 4. Beginning of year market value of assets (BOY)         | 18,770,067,396                                      | 36,449,228,745           | 854,762,629            | 549,454,587            | 1,500,468,536          | 21,234,090,566           |
| 5. End of year market value of assets                     | 23,112,417,070                                      | 45,618,044,102           | 1,050,148,442          | 673,151,719            | 1,868,924,472          | 26,558,183,521           |
| 6. Expected return on BOY for plan year (1. x 4.)         | 1,266,979,549                                       | 2,460,322,940            | 57,696,477             | 37,088,185             | 101,281,626            | 1,433,301,113            |
| 7. External cash flow                                     |   |                          |                        |                        |                        |                          |
| Contributions - employer                                  | 609,777,928   | 1,416,134,388            | 33,788,401             | 22,855,683             | 76,414,947             | 579,989,263              |
| Contributions - non-employer                              | 0   | 61,344,275               | 0                      | 0                      | 0                      | 0                        |
| Contributions - member                                    | 207,064,776   | 419,414,949              | 6,489,374              | 1,868,382              | 17,602,495             | 258,561,680              |
| Refunds of contributions                                  | (29,065,328)  | (38,463,686)             | (270,823)              | (135,056)              | (5,791,359)            | (42,459,920)             |
| Benefit payments  | (1,486,951,352)                                     | (2,553,153,337)          | (73,226,848)           | (47,749,544)           | (124,044,662)          | (1,237,073,517)          |
| Administrative expense                                    | (12,903,729)  | (24,543,264)             | (531,925)              | (342,710)              | (942,670)              | (14,411,894)             |
| Other   | (735,549)   | 832,115                  | 0                      | 0                      | 562                    | 160,632                  |
| Total external cash flow                                  | (712,813,254)                                       | (718,434,560)            | (33,751,821)           | (23,503,245)           | (36,760,687)           | (455,233,756)            |
| 8. Expected return on external cash flow (1. x 0.5 x 7.)  | (24,057,447)  | (24,247,166)             | (1,139,124)            | (793,235)              | (1,240,673)            | (15,364,139)             |
| 9. Projected earnings for plan year (6. + 8.)             | 1,242,922,102                                       | 2,436,075,774            | 56,557,353             | 36,294,950             | 100,040,953            | 1,417,936,974            |
| 10. Net investment income (5. - 4. - 7.)                  | 5,055,162,928                                       | 9,887,249,917            | 229,137,634            | 147,200,377            | 405,216,623            | 5,779,326,711            |
| <b>11. Investment earnings (gain) loss (9. - 10.)</b>     | <b>(\$3,812,240,826)</b>                            | <b>(\$7,451,174,143)</b> | <b>(\$172,580,281)</b> | <b>(\$110,905,427)</b> | <b>(\$305,175,670)</b> | <b>(\$4,361,389,737)</b> |



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, 2021 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  | \$404,703,462  | \$948,915,273        | \$22,041,596        | \$19,335,180        | \$47,606,141          | \$613,226,699          |
| Interest on the total pension liability and cash flow   | 1,704,841,881  | 3,355,158,131        | 79,549,396          | 44,788,102          | 149,676,722           | 1,674,639,649          |
| Current-period benefit changes  | 0  | 0                    | 0                   | 0                   | 0                     | 13,156,588             |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | (78,598,425)   | (35,598,586)         | (1,518,685)         | (2,261,677)         | (11,045,545)          | (58,905,993)           |
| Expensed portion of current-period changes of assumptions   | 115,244,512  | 168,698,425          | 9,381,197           | 11,708,512          | 28,789,537            | 300,743,501            |
| Member contributions  | (207,064,776)  | (419,414,949)        | (6,489,374)         | (1,868,382)         | (17,602,495)          | (258,561,680)          |
| Projected earnings on plan investments  | (1,242,922,102)  | (2,436,075,774)      | (56,557,353)        | (36,294,950)        | (100,040,953)         | (1,417,936,974)        |
| Expensed portion of current-period differences between actual and projected earnings on plan investments            | (762,448,165)  | (1,490,234,829)      | (34,516,056)        | (22,181,085)        | (61,035,134)          | (872,277,941)          |
| Administrative expense  | 12,903,729   | 24,543,264           | 531,925             | 342,710             | 942,670               | 14,411,894             |
| Other   | 735,549  | (832,115)            | 0                   | 0                   | (562)                 | (160,632)              |
| Recognition of beginning deferred outflows of resources as pension expense  | 424,243,931  | 681,626,282          | 21,658,748          | 9,629,817           | 43,498,047            | 511,089,388            |
| Recognition of beginning deferred inflows of resources as pension expense   | (250,739,304)  | (668,320,298)        | (22,186,505)        | (12,589,555)        | (13,286,166)          | (250,305,458)          |
| <b>Pension Expense</b>  | <u>\$120,900,292</u>   | <u>\$128,464,824</u> | <u>\$11,894,889</u> | <u>\$10,608,672</u> | <u>\$67,502,262</u>   | <u>\$269,119,041</u>   |

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



|               |  | State Cost Sharing Plan |                                |                        |                                |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer   | 2020                    | 2020                           | 2021                   | 2021                           |
|               |  | Employer Contributions  | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30100         | Senate   | \$ 879,829              | 0.15490%                       | \$ 968,889             | 0.16196%                       |
| 30101         | House of Delegates   | 1,482,770               | 0.26105%                       | 1,620,753              | 0.27092%                       |
| 30103         | Magistrate System  | 2,495,401               | 0.43934%                       | 2,674,802              | 0.44711%                       |
| 30107         | Division of Legislative Services                             | 734,042                 | 0.12923%                       | 773,474                | 0.12929%                       |
| 30109         | Division of Legislative Automated Systems                    | 225,279                 | 0.03966%                       | 246,450                | 0.04120%                       |
| 30110         | Joint Legislative Audit and Review Commission                | 356,031                 | 0.06268%                       | 381,948                | 0.06385%                       |
| 30111         | Supreme Court  | 2,591,955               | 0.45633%                       | 2,797,094              | 0.46755%                       |
| 30112         | Judicial Inquiry and Review Commission                       | 51,657                  | 0.00909%                       | 60,834                 | 0.01017%                       |
| 30114         | General District Courts                                      | 4,345,119               | 0.76499%                       | 4,593,872              | 0.76789%                       |
| 30115         | Juvenile and Domestic Relations District Courts              | 2,615,822               | 0.46054%                       | 2,772,193              | 0.46339%                       |
| 30116         | Combined District Courts                                     | 804,014                 | 0.14155%                       | 815,025                | 0.13624%                       |
| 30117         | Virginia State Bar   | 854,995                 | 0.15053%                       | 906,597                | 0.15154%                       |
| 30119         | Office of the Lieutenant Governor                            | 10,534                  | 0.00185%                       | 11,283                 | 0.00189%                       |
| 30121         | Office of the Governor                                       | 175,847                 | 0.03096%                       | 184,597                | 0.03086%                       |
| 30122         | Department of Planning and Budget                            | 533,415                 | 0.09391%                       | 549,264                | 0.09181%                       |
| 30123         | Department of Military Affairs                               | 1,889,775               | 0.33271%                       | 2,016,991              | 0.33715%                       |
| 30125         | Virginia Court of Appeals                                    | 485,723                 | 0.08552%                       | 546,457                | 0.09134%                       |
| 30127         | Department of Emergency Management                           | 1,048,563               | 0.18461%                       | 1,393,613              | 0.23295%                       |
| 30128         | Virginia Veterans Care Center                                | 1,192,745               | 0.20999%                       | 1,267,523              | 0.21187%                       |
| 30129         | Department of Human Resource Management                      | 1,115,495               | 0.19639%                       | 1,175,640              | 0.19652%                       |
| 30132         | State Board of Elections                                     | 464,031                 | 0.08170%                       | 517,682                | 0.08653%                       |
| 30133         | Auditor of Public Accounts                                   | 1,077,123               | 0.18964%                       | 1,145,534              | 0.19148%                       |
| 30136         | Virginia Information Technologies Agency (VITA)              | 2,687,309               | 0.47312%                       | 2,895,565              | 0.48401%                       |
| 30140         | Department of Criminal Justice Services                      | 1,034,219               | 0.18208%                       | 1,165,395              | 0.19480%                       |
| 30141         | Office of the Attorney General and Department of Law         | 3,725,844               | 0.65597%                       | 4,026,518              | 0.67306%                       |
| 30143         | Office of the Attorney General - Division of Debt Collection | 184,732                 | 0.03252%                       | 168,747                | 0.02821%                       |
| 30146         | Science Museum of Virginia                                   | 454,468                 | 0.08001%                       | 389,936                | 0.06518%                       |
| 30147         | Office of the State Inspector General                        | 410,668                 | 0.07230%                       | 418,187                | 0.06990%                       |
| 30148         | Virginia Commission for the Arts                             | 26,713                  | 0.00470%                       | 31,459                 | 0.00526%                       |
| 30151         | Department of Accounts                                       | 1,556,497               | 0.27403%                       | 1,652,852              | 0.27628%                       |
| 30152         | Department of the Treasury                                   | 1,008,404               | 0.17754%                       | 1,101,302              | 0.18409%                       |
| 30154         | Department of Motor Vehicles                                 | 12,291,510              | 2.16402%                       | 12,916,803             | 2.15913%                       |
| 30156         | Department of State Police                                   | 4,740,389               | 0.83458%                       | 5,379,559              | 0.89923%                       |
| 30157         | Compensation Board   | 115,443                 | 0.02032%                       | 131,038                | 0.02190%                       |
| 30160         | Virginia Criminal Sentencing Commission                      | 87,500                  | 0.01541%                       | 92,189                 | 0.01541%                       |
| 30161         | Department of Taxation                                       | 6,247,871               | 1.09999%                       | 6,421,165              | 1.07334%                       |
| 30162         | Department of Accounts - Transfer Payments (CHRF)            | 16,056                  | 0.00283%                       | 17,172                 | 0.00287%                       |
| 30164         | Virginia Management Fellows Administration                   | 78,314                  | 0.01379%                       | 50,266                 | 0.00840%                       |
| 30165         | Department of Housing and Community Development              | 819,076                 | 0.14420%                       | 1,021,561              | 0.17076%                       |
| 30166         | Secretary of the Commonwealth                                | 64,994                  | 0.01144%                       | 66,320                 | 0.01109%                       |
| 30170         | Council on Human Rights                                      | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30171         | State Corporation Commission                                 | 6,364,052               | 1.12044%                       | 6,728,643              | 1.12474%                       |
| 30172         | State Lottery Department                                     | 2,722,470               | 0.47931%                       | 3,148,568              | 0.52630%                       |
| 30174         | Virginia College Savings Plan                                | 1,199,815               | 0.21124%                       | 1,374,004              | 0.22967%                       |
| 30175         | VA Office of Protections and Advocacy                        | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30180         | Secretary of Administration                                  | 82,660                  | 0.01455%                       | 122,242                | 0.02043%                       |
| 30181         | Department of Labor and Industry                             | 1,058,444               | 0.18635%                       | 1,191,929              | 0.19924%                       |
| 30182         | Virginia Employment Commission                               | 4,541,769               | 0.79962%                       | 5,942,815              | 0.99338%                       |
| 30183         | Secretary of Natural and Historic Resources                  | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30185         | Secretary of Education                                       | 22,939                  | 0.00404%                       | 20,497                 | 0.00343%                       |
| 30186         | Secretary of Transportation                                  | 20,299                  | 0.00357%                       | 21,710                 | 0.00363%                       |
| 30187         | Secretary of Public Safety                                   | 67,882                  | 0.01195%                       | 62,437                 | 0.01044%                       |

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



|               |  | State Cost Sharing Plan |                                |                        |                                |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer   | 2020                    | 2020                           | 2021                   | 2021                           |
|               |  | Employer Contributions  | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30188         | Secretary of Health and Human Resources                          | 0                       | 0.00000%                       | 2,835                  | 0.00047%                       |
| 30190         | Secretary of Finance   | 44,933                  | 0.00791%                       | 48,057                 | 0.00803%                       |
| 30191         | Virginia Workers' Compensation Commission                        | 2,460,136               | 0.43313%                       | 2,575,773              | 0.43056%                       |
| 30192         | Secretary of Commerce and Trade                                  | 7,043                   | 0.00124%                       | 7,672                  | 0.00128%                       |
| 30193         | Secretary of Agriculture and Forestry                            | 35,251                  | 0.00621%                       | 37,990                 | 0.00635%                       |
| 30194         | Department of General Services                                   | 4,849,750               | 0.85384%                       | 5,032,011              | 0.84113%                       |
| 30199         | Department of Conservation and Recreation                        | 3,166,777               | 0.55754%                       | 3,340,520              | 0.55839%                       |
| 30200         | Office of Children's Services                                    | 135,731                 | 0.02390%                       | 139,768                | 0.02336%                       |
| 30201         | Department of Education - Central Office Operations              | 3,131,921               | 0.55140%                       | 3,535,549              | 0.59099%                       |
| 30202         | The Library of Virginia  | 916,307                 | 0.16132%                       | 988,436                | 0.16522%                       |
| 30203         | Woodrow Wilson Rehabilitation Center                             | 1,425,188               | 0.25092%                       | 1,291,941              | 0.21596%                       |
| 30204         | The College of William and Mary                                  | 8,041,868               | 1.41584%                       | 8,352,712              | 1.39621%                       |
| 30206         | Virginia Commonwealth University Health System Authority         | 2,845,702               | 0.50101%                       | 2,482,954              | 0.41504%                       |
| 30207         | University of Virginia - Academic Division                       | 43,441,382              | 7.64821%                       | 45,068,700             | 7.53352%                       |
| 30208         | Virginia Polytechnic Institute and State University              | 36,094,877              | 6.35485%                       | 37,541,563             | 6.27529%                       |
| 30209         | University of Virginia Medical Center                            | 5,226,860               | 0.92023%                       | 5,215,971              | 0.87188%                       |
| 30211         | Virginia Military Institute                                      | 2,268,084               | 0.39931%                       | 2,445,746              | 0.40882%                       |
| 30212         | Virginia State University  | 4,574,482               | 0.80537%                       | 4,615,387              | 0.77149%                       |
| 30213         | Norfolk State University   | 4,836,317               | 0.85147%                       | 5,166,013              | 0.86353%                       |
| 30214         | Longwood University  | 3,594,360               | 0.63282%                       | 3,507,485              | 0.58630%                       |
| 30215         | University of Mary Washington                                    | 2,931,716               | 0.51615%                       | 2,898,836              | 0.48456%                       |
| 30216         | James Madison University   | 15,689,596              | 2.76228%                       | 16,463,223             | 2.75193%                       |
| 30217         | Radford University   | 7,109,360               | 1.25166%                       | 7,214,699              | 1.20598%                       |
| 30218         | Virginia School for Deaf and Blind                               | 800,503                 | 0.14094%                       | 852,429                | 0.14249%                       |
| 30221         | Old Dominion University  | 12,006,010              | 2.11376%                       | 12,627,165             | 2.11071%                       |
| 30222         | Department of Professional and Occupational Regulation           | 1,368,644               | 0.24096%                       | 1,394,252              | 0.23306%                       |
| 30223         | Department of Health Professions                                 | 2,086,186               | 0.36729%                       | 2,268,878              | 0.37926%                       |
| 30226         | Board of Accountancy   | 113,349                 | 0.01996%                       | 112,957                | 0.01888%                       |
| 30232         | Minority Business Enterprise                                     | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30233         | Board of Bar Examiners   | 74,371                  | 0.01309%                       | 76,689                 | 0.01282%                       |
| 30234         | Cooperative Extension and Agricultural Research Service          | 464,921                 | 0.08185%                       | 528,708                | 0.08838%                       |
| 30236         | Virginia Commonwealth University                                 | 31,432,973              | 5.53403%                       | 32,444,679             | 5.42333%                       |
| 30238         | Virginia Museum of Fine Arts                                     | 1,595,731               | 0.28094%                       | 1,723,705              | 0.28813%                       |
| 30239         | Frontier Culture Museum of Virginia                              | 176,027                 | 0.03099%                       | 178,165                | 0.02978%                       |
| 30241         | Richard Bland College  | 667,943                 | 0.11760%                       | 640,141                | 0.10700%                       |
| 30242         | Christopher Newport University                                   | 4,083,075               | 0.71886%                       | 4,296,232              | 0.71814%                       |
| 30245         | State Council of Higher Education for Virginia                   | 535,012                 | 0.09419%                       | 543,545                | 0.09086%                       |
| 30246         | University of Virginia's College at Wise                         | 1,142,460               | 0.20114%                       | 1,194,065              | 0.19960%                       |
| 30247         | George Mason University  | 19,267,705              | 3.39224%                       | 21,297,475             | 3.56001%                       |
| 30261         | Virginia Community College System - Central Office Operations    | 2,005,045               | 0.35300%                       | 2,311,151              | 0.38632%                       |
| 30262         | Department of Rehabilitative Services                            | 6,179,762               | 1.08800%                       | 6,859,261              | 1.14657%                       |
| 30263         | Virginia Rehabilitation Center for the Blind and Vision Impaired | 142,987                 | 0.02517%                       | 150,648                | 0.02518%                       |
| 30268         | Virginia Institute of Marine Science                             | 1,734,701               | 0.30541%                       | 1,778,401              | 0.29727%                       |
| 30270         | Virginia Community College System - Shared Services              | 578,243                 | 0.10180%                       | 596,520                | 0.09971%                       |
| 30275         | New River Community College                                      | 896,518                 | 0.15784%                       | 945,023                | 0.15797%                       |
| 30276         | Southside Virginia Community College                             | 968,428                 | 0.17050%                       | 976,314                | 0.16320%                       |
| 30277         | Paul D. Camp Community College                                   | 433,001                 | 0.07623%                       | 452,390                | 0.07562%                       |
| 30278         | Rappahannock Community College                                   | 751,613                 | 0.13233%                       | 778,319                | 0.13010%                       |
| 30279         | Danville Community College                                       | 775,381                 | 0.13651%                       | 804,868                | 0.13454%                       |
| 30280         | Northern Virginia Community College                              | 11,847,687              | 2.08588%                       | 12,191,932             | 2.03796%                       |
| 30282         | Piedmont Virginia Community College                              | 1,142,500               | 0.20115%                       | 1,223,216              | 0.20447%                       |
| 30283         | J. Sargeant Reynolds Community College                           | 2,489,183               | 0.43824%                       | 2,581,518              | 0.43152%                       |

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



|               |  | State Cost Sharing Plan |                                |                        |                                |
|---------------|--|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer   | 2020                    | 2020                           | 2021                   | 2021                           |
|               |  | Employer Contributions  | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30284         | Eastern Shore Community College                      | 277,483                 | 0.04885%                       | 272,387                | 0.04553%                       |
| 30285         | Patrick Henry Community College                      | 1,272,258               | 0.22399%                       | 1,373,579              | 0.22960%                       |
| 30286         | Virginia Western Community College                   | 1,501,444               | 0.26434%                       | 1,582,708              | 0.26456%                       |
| 30287         | Dabney S. Lancaster Community College                | 387,383                 | 0.06820%                       | 424,663                | 0.07099%                       |
| 30288         | Wytheville Community College                         | 645,640                 | 0.11367%                       | 583,060                | 0.09746%                       |
| 30290         | John Tyler Community College                         | 1,782,452               | 0.31382%                       | 1,852,984              | 0.30974%                       |
| 30291         | Blue Ridge Community College                         | 1,096,316               | 0.19302%                       | 1,144,332              | 0.19128%                       |
| 30292         | Central Virginia Community College                   | 1,001,853               | 0.17638%                       | 1,030,294              | 0.17222%                       |
| 30293         | Thomas Nelson Community College                      | 1,829,673               | 0.32213%                       | 1,729,196              | 0.28905%                       |
| 30294         | Southwest Virginia Community College                 | 732,883                 | 0.12903%                       | 852,475                | 0.14250%                       |
| 30295         | Tidewater Community College                          | 5,321,575               | 0.93691%                       | 5,518,394              | 0.92243%                       |
| 30296         | Virginia Highlands Community College                 | 644,163                 | 0.11341%                       | 614,514                | 0.10272%                       |
| 30297         | Germanna Community College                           | 1,590,182               | 0.27996%                       | 1,731,433              | 0.28942%                       |
| 30298         | Lord Fairfax Community College                       | 1,404,040               | 0.24719%                       | 1,488,384              | 0.24879%                       |
| 30299         | Mountain Empire Community College                    | 800,853                 | 0.14100%                       | 894,418                | 0.14951%                       |
| 30301         | Department of Agriculture and Consumer Services      | 3,251,022               | 0.57237%                       | 3,389,112              | 0.56651%                       |
| 30310         | Virginia Economic Development Partnership            | 1,367,655               | 0.24079%                       | 1,569,003              | 0.26227%                       |
| 30320         | Virginia Tourism Authority                           | 707,674                 | 0.12459%                       | 755,466                | 0.12628%                       |
| 30325         | Department of Business Assistance                    | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30330         | Virginia - Israel Advisory Board                     | 12,274                  | 0.00216%                       | 11,036                 | 0.00184%                       |
| 30350         | Department of Small Business and Supplier Diversity  | 326,446                 | 0.05747%                       | 349,925                | 0.05849%                       |
| 30400         | Jamestown-Yorktown Commemoration                     | 61,472                  | 0.01082%                       | 554                    | 0.00009%                       |
| 30402         | Marine Resources Commission                          | 542,019                 | 0.09543%                       | 559,789                | 0.09357%                       |
| 30403         | Department of Wildlife Resources (DWR)               | 2,120,581               | 0.37335%                       | 2,228,191              | 0.37246%                       |
| 30405         | Virginia Racing Commission                           | 35,442                  | 0.00624%                       | 49,064                 | 0.00820%                       |
| 30407         | Virginia Port Authority                              | 33,857                  | 0.00596%                       | 36,395                 | 0.00608%                       |
| 30409         | Department of Mines, Minerals and Energy             | 1,609,573               | 0.28338%                       | 1,634,463              | 0.27321%                       |
| 30411         | Department of Forestry                               | 1,544,877               | 0.27199%                       | 1,575,312              | 0.26332%                       |
| 30413         | Commission on Virginia Alcohol Safety Action Program | 79,218                  | 0.01395%                       | 80,338                 | 0.01343%                       |
| 30417         | Gunston Hall   | 17,483                  | 0.00308%                       | 11,235                 | 0.00188%                       |
| 30423         | Department of Historic Resources                     | 336,130                 | 0.05918%                       | 381,316                | 0.06374%                       |
| 30425         | Jamestown - Yorktown Foundation                      | 917,960                 | 0.16161%                       | 903,429                | 0.15101%                       |
| 30440         | Department of Environmental Quality                  | 6,884,150               | 1.21201%                       | 7,296,232              | 1.21961%                       |
| 30454         | Office of Commonwealth Preparedness                  | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30505         | Department of Rail and Public Transportation         | 679,629                 | 0.11965%                       | 759,442                | 0.12695%                       |
| 30506         | Motor Vehicle Dealer Board                           | 177,734                 | 0.03129%                       | 180,746                | 0.03021%                       |
| 30507         | Towing and Recovery Operations Board                 | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30510         | Virginia Department of Transportation                | 14,974,006              | 2.63630%                       | 15,564,709             | 2.60174%                       |
| 30511         | Virginia Department of Transportation                | 4,394,308               | 0.77365%                       | 4,550,727              | 0.76068%                       |
| 30512         | Virginia Department of Transportation                | 5,352,948               | 0.94243%                       | 5,640,281              | 0.94281%                       |
| 30513         | Virginia Department of Transportation                | 3,974,787               | 0.69979%                       | 4,136,001              | 0.69136%                       |
| 30514         | Virginia Department of Transportation                | 5,963,179               | 1.04987%                       | 6,348,968              | 1.06127%                       |
| 30515         | Virginia Department of Transportation                | 6,102,418               | 1.07438%                       | 6,453,836              | 1.07880%                       |
| 30516         | Virginia Department of Transportation                | 3,740,770               | 0.65859%                       | 3,884,332              | 0.64929%                       |
| 30517         | Virginia Department of Transportation                | 3,557,547               | 0.62634%                       | 3,807,479              | 0.63644%                       |
| 30518         | Virginia Department of Transportation                | 4,443,208               | 0.78226%                       | 4,682,477              | 0.78271%                       |
| 30519         | Virginia Department of Transportation                | 7,511,951               | 1.32254%                       | 8,012,764              | 1.33938%                       |
| 30601         | Department of Health                                 | 23,161,237              | 4.07772%                       | 24,319,632             | 4.06518%                       |
| 30602         | Department of Medical Assistance Services            | 4,626,582               | 0.81455%                       | 5,195,525              | 0.86846%                       |
| 30606         | Virginia Board for People With Disabilities          | 80,591                  | 0.01419%                       | 87,923                 | 0.01470%                       |
| 30701         | Department of Corrections - Central Administration   | 3,087,973               | 0.54366%                       | 3,392,883              | 0.56714%                       |
| 30702         | Department for the Blind and Vision Impaired         | 985,675                 | 0.17354%                       | 1,047,071              | 0.17502%                       |

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



|               |   | State Cost Sharing Plan |                                |                        |                                |
|---------------|---|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer  | 2020                    | 2020                           | 2021                   | 2021                           |
|               |   | Employer Contributions  | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30703         | Central State Hospital                                      | 4,934,158               | 0.86870%                       | 4,926,540              | 0.82350%                       |
| 30704         | Eastern State Hospital                                      | 4,027,261               | 0.70903%                       | 4,408,974              | 0.73699%                       |
| 30705         | Southwestern Virginia Mental Health Institute               | 3,036,939               | 0.53468%                       | 3,231,177              | 0.54011%                       |
| 30706         | Western State Hospital                                      | 4,296,959               | 0.75651%                       | 4,430,327              | 0.74056%                       |
| 30707         | Central Virginia Training Center                            | 773,310                 | 0.13615%                       | 45,394                 | 0.00759%                       |
| 30708         | Commonwealth Center for Children and Adolescents            | 968,160                 | 0.17045%                       | 936,200                | 0.15649%                       |
| 30709         | Powhatan Correctional Center                                | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30711         | Virginia Correctional Enterprises                           | 1,134,116               | 0.19967%                       | 1,155,310              | 0.19312%                       |
| 30716         | Virginia Correctional Center for Women                      | 667,904                 | 0.11759%                       | 818,739                | 0.13686%                       |
| 30718         | Bland Correctional Center                                   | 468,177                 | 0.08243%                       | 503,872                | 0.08423%                       |
| 30720         | Department of Behavioral Health & Developmental Services    | 4,562,835               | 0.80332%                       | 4,983,449              | 0.83302%                       |
| 30721         | Powhatan Reception and Classification                       | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30723         | Southeastern Virginia Training Center                       | 1,478,345               | 0.26027%                       | 1,494,658              | 0.24984%                       |
| 30724         | Catawba Hospital  | 1,614,921               | 0.28432%                       | 1,883,942              | 0.31491%                       |
| 30725         | Northern Virginia Training Center                           | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30726         | Southside Virginia Training Center                          | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30728         | Northern Virginia Mental Health Institute                   | 2,748,665               | 0.48392%                       | 2,896,597              | 0.48418%                       |
| 30729         | Piedmont Geriatric Hospital                                 | 1,938,813               | 0.34134%                       | 1,958,361              | 0.32735%                       |
| 30733         | Sussex I Correctional Center                                | 363,564                 | 0.06401%                       | 403,608                | 0.06747%                       |
| 30734         | Sussex II Correctional Center                               | 335,229                 | 0.05902%                       | 326,596                | 0.05459%                       |
| 30735         | Wallen's Ridge Correctional Center                          | 630,845                 | 0.11107%                       | 698,644                | 0.11678%                       |
| 30737         | St. Brides Correctional Center                              | 500,974                 | 0.08820%                       | 566,327                | 0.09467%                       |
| 30738         | Southwestern Virginia Training Center                       | 20,524                  | 0.00361%                       | 1,062                  | 0.00018%                       |
| 30739         | Southern Virginia Mental Health Institute                   | 1,220,135               | 0.21481%                       | 1,118,208              | 0.18692%                       |
| 30741         | Red Onion Correctional Center                               | 608,629                 | 0.10715%                       | 700,831                | 0.11715%                       |
| 30742         | Department of Corrections - Employee Relations and Training | 851,233                 | 0.14987%                       | 952,438                | 0.15921%                       |
| 30743         | Fluvanna Women's Correctional Center                        | 991,668                 | 0.17459%                       | 1,083,241              | 0.18107%                       |
| 30745         | Nottoway Correctional Center                                | 823,417                 | 0.14497%                       | 852,007                | 0.14242%                       |
| 30747         | Marion Correctional Treatment Center                        | 539,956                 | 0.09506%                       | 627,653                | 0.10492%                       |
| 30748         | Hiram W. Davis Medical Center                               | 1,124,858               | 0.19804%                       | 1,258,139              | 0.21031%                       |
| 30749         | Buckingham Correctional Center                              | 570,923                 | 0.10052%                       | 570,647                | 0.09539%                       |
| 30751         | Department for the Deaf and Hard-of-Hearing                 | 73,984                  | 0.01303%                       | 71,075                 | 0.01188%                       |
| 30752         | State Farm Correctional Center                              | 765,236                 | 0.13473%                       | 715,890                | 0.11967%                       |
| 30753         | Deerfield Correctional Center                               | 745,576                 | 0.13126%                       | 733,803                | 0.12266%                       |
| 30754         | Augusta Correctional Center                                 | 415,543                 | 0.07316%                       | 445,812                | 0.07452%                       |
| 30756         | Department of Corrections - Division of Institutions        | 3,789,313               | 0.66714%                       | 4,098,276              | 0.68505%                       |
| 30757         | Western Region Correctional Field Units                     | 166,557                 | 0.02932%                       | 183,592                | 0.03069%                       |
| 30760         | Central Region Correctional Field Units                     | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30761         | Eastern Reg Corr Field Unit                                 | 272,684                 | 0.04801%                       | 261,311                | 0.04368%                       |
| 30765         | Department of Social Services                               | 13,281,106              | 2.33825%                       | 13,805,731             | 2.30772%                       |
| 30766         | Virginia Parole Board                                       | 77,497                  | 0.01364%                       | 66,862                 | 0.01118%                       |
| 30767         | Division of Community Corrections                           | 1,507,772               | 0.26546%                       | 1,649,601              | 0.27574%                       |
| 30768         | Keen Mountain Correctional Center                           | 484,943                 | 0.08538%                       | 539,764                | 0.09023%                       |
| 30769         | Greensville Correctional Center                             | 1,271,113               | 0.22379%                       | 1,311,245              | 0.21918%                       |
| 30770         | Dillwyn Correctional Center                                 | 620,465                 | 0.10924%                       | 648,565                | 0.10841%                       |
| 30771         | Indian Creek Correctional Center                            | 412,186                 | 0.07257%                       | 437,355                | 0.07311%                       |
| 30772         | Haynesville Correctional Center                             | 706,922                 | 0.12446%                       | 717,781                | 0.11998%                       |
| 30773         | Coffeewood Correctional Center                              | 495,788                 | 0.08729%                       | 517,724                | 0.08654%                       |
| 30774         | Lunenburg Correctional Center                               | 488,290                 | 0.08597%                       | 503,127                | 0.08410%                       |
| 30775         | Pocahontas State Correctional Center                        | 484,605                 | 0.08532%                       | 585,521                | 0.09787%                       |
| 30776         | Green Rock Correctional Center                              | 595,187                 | 0.10479%                       | 646,390                | 0.10805%                       |
| 30777         | Department of Juvenile Justice                              | 8,657,558               | 1.52423%                       | 9,000,867              | 1.50455%                       |

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
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|                           |   | State Cost Sharing Plan |                                |                        |                                |
|---------------------------|---|-------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code             | Employer  | 2020                    | 2020                           | 2021                   | 2021                           |
|                           |   | Employer Contributions  | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 30778                     | Department of Forensic Science                      | 3,100,751               | 0.54591%                       | 3,300,506              | 0.55170%                       |
| 30785                     | River North Correctional Center                     | 576,573                 | 0.10151%                       | 612,445                | 0.10237%                       |
| 30786                     | Culpeper Correctional Center for Women              | 0                       | 0.00000%                       | 0                      | 0.00000%                       |
| 30794                     | Virginia Center for Behavioral Rehabilitation       | 2,654,987               | 0.46743%                       | 2,768,134              | 0.46271%                       |
| 30841                     | Department of Aviation                              | 345,425                 | 0.06081%                       | 361,301                | 0.06039%                       |
| 30848                     | Indigent Defense Commission                         | 4,190,663               | 0.73780%                       | 4,591,975              | 0.76758%                       |
| 30851                     | Tobacco Indemnification & Revitalization Commission | 102,861                 | 0.01811%                       | 107,869                | 0.01803%                       |
| 30852                     | Virginia Foundation For Healthy Youth               | 158,512                 | 0.02791%                       | 168,648                | 0.02819%                       |
| 30912                     | Department of Veterans Services                     | 1,494,075               | 0.26304%                       | 1,578,189              | 0.26380%                       |
| 30913                     | Veterans Services Foundation                        | 12,160                  | 0.00214%                       | 14,755                 | 0.00247%                       |
| 30922                     | Sitter-Barfoot Veterans Care Center                 | 1,647,116               | 0.28999%                       | 1,737,973              | 0.29051%                       |
| 30937                     | Southern Virginia Higher Education Center           | 268,280                 | 0.04723%                       | 262,127                | 0.04382%                       |
| 30938                     | New College Institute                               | 99,899                  | 0.01759%                       | 132,793                | 0.02220%                       |
| 30942                     | Virginia Museum of Natural History                  | 183,733                 | 0.03235%                       | 191,068                | 0.03194%                       |
| 30948                     | Southwest Virginia Higher Education Center          | 140,929                 | 0.02481%                       | 140,339                | 0.02346%                       |
| 30957                     | Commonwealth's Attorneys' Services Council          | 63,703                  | 0.01122%                       | 67,393                 | 0.01127%                       |
| 30960                     | Department of Fire Programs                         | 526,200                 | 0.09264%                       | 580,580                | 0.09705%                       |
| 30961                     | Division of Capitol Police                          | 79,297                  | 0.01396%                       | 80,021                 | 0.01338%                       |
| 30999                     | Department of Alcoholic Beverage Control            | 6,667,842               | 1.17393%                       | 7,480,112              | 1.25035%                       |
| 35106                     | Arlington County Health Department                  | 9,145                   | 0.00161%                       | 10,187                 | 0.00170%                       |
| 35129                     | Fairfax County Health Department                    | 335,282                 | 0.05903%                       | 285,794                | 0.04777%                       |
| 35522                     | Virginia Passenger Rail Authority                   | 0                       | 0.00000%                       | 17,638                 | 0.00295%                       |
| 35885                     | Fort Monroe Federal Area Development Authority      | 193,171                 | 0.03401%                       | 208,986                | 0.03493%                       |
| Total for State Employers |   | \$ 567,994,123          | 100.00000%                     | \$ 598,242,421         | 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 | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan |                                | 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 |           |
|               |  |   | Change of Assumptions   | Changes in Proportionate Share |                                      |  | Change of Assumptions   | Changes in Proportionate Share |                                |                                     |  |  |                                |           |
| 30100         | Senate   | 52,918  | 0   | 675,357                        | 411,841                              | 1,140,116  | 337,321   | 4,044,326                      | 0                              | 17,921                              | 4,399,568                              | 195,810  | 139,661                        | 335,471   |
| 30101         | House of Delegates   | 88,519  | 0   | 1,129,709                      | 496,874                              | 1,715,102  | 564,257   | 6,765,181                      | 0                              | 67,461                              | 7,396,899                              | 327,543  | 183,706                        | 511,249   |
| 30103         | Magistrate System  | 146,087   | 0   | 1,864,404                      | 424,258                              | 2,434,749  | 931,216   | 11,164,847                     | 0                              | 162,557                             | 12,258,620                             | 540,557  | (148,493)                      | 392,064   |
| 30107         | Division of Legislative Services                             | 42,244  | 0   | 539,126                        | 2,755                                | 584,125  | 269,278   | 3,228,519                      | 0                              | 101,643                             | 3,599,440                              | 156,312  | (178,839)                      | (22,527)  |
| 30109         | Division of Legislative Automated Systems                    | 13,462  | 0   | 171,800                        | 96,214                               | 281,476  | 85,810  | 1,028,811                      | 0                              | 10,963                              | 1,125,584                              | 49,811   | 51,511                         | 101,322   |
| 30110         | Joint Legislative Audit and Review Commission                | 20,862  | 0   | 266,248                        | 190,243                              | 477,353  | 132,983   | 1,594,407                      | 0                              | 15,392                              | 1,742,782                              | 77,195   | 103,352                        | 180,547   |
| 30111         | Supreme Court  | 152,765   | 0   | 1,949,637                      | 600,478                              | 2,702,880  | 973,787   | 11,675,257                     | 0                              | 12,018                              | 12,661,062                             | 565,269  | 283,250                        | 848,519   |
| 30112         | Judicial Inquiry and Review Commission                       | 3,323   | 0   | 42,408                         | 50,390                               | 96,121   | 21,181  | 253,957                        | 0                              | 1,581                               | 276,719                                | 12,296   | 18,140                         | 30,436    |
| 30114         | General District Courts                                      | 250,897   | 0   | 3,202,025                      | 204,115                              | 3,657,037  | 1,599,319   | 19,175,089                     | 0                              | 302,247                             | 21,076,655                             | 928,381  | 227,087                        | 1,155,468 |
| 30115         | Juvenile and Domestic Relations District Courts              | 151,406   | 0   | 1,932,290                      | 147,740                              | 2,231,436  | 965,123   | 11,571,377                     | 0                              | 146,343                             | 12,682,843                             | 560,240  | 221,863                        | 782,103   |
| 30116         | Combined District Courts                                     | 44,515  | 0   | 568,107                        | 0                                    | 612,622  | 283,753   | 3,402,068                      | 0                              | 632,212                             | 4,318,033                              | 164,715  | (386,784)                      | (222,069) |
| 30117         | Virginia State Bar   | 49,514  | 0   | 631,907                        | 46,379                               | 727,800  | 315,619   | 3,784,127                      | 0                              | 34,872                              | 4,134,618                              | 183,212  | (142,886)                      | 40,326    |
| 30119         | Office of the Lieutenant Governor                            | 618   | 0   | 7,881                          | 9,428                                | 17,927   | 3,937   | 47,195                         | 0                              | 14,873                              | 66,005                                 | 2,285  | 11,980                         | 14,265    |
| 30121         | Office of the Governor                                       | 10,083  | 0   | 128,683                        | 113,773                              | 252,539  | 64,274  | 770,609                        | 0                              | 4,592                               | 839,475                                | 37,310   | 152,770                        | 190,080   |
| 30122         | Department of Planning and Budget                            | 29,998  | 0   | 382,839                        | 634                                  | 413,471  | 191,218   | 2,292,600                      | 0                              | 117,148                             | 2,600,966                              | 110,999  | (51,421)                       | 59,578    |
| 30123         | Department of Military Affairs                               | 110,159   | 0   | 1,405,882                      | 562,753                              | 2,078,794  | 702,198   | 8,419,020                      | 0                              | 0                                   | 9,121,218                              | 407,615  | 316,146                        | 723,761   |
| 30125         | Virginia Court of Appeals                                    | 29,844  | 0   | 380,879                        | 275,159                              | 685,882  | 190,239   | 2,280,864                      | 0                              | 158,825                             | 2,629,928                              | 110,430  | 17,204                         | 127,634   |
| 30127         | Department of Emergency Management                           | 76,113  | 0   | 971,378                        | 2,219,769                            | 3,267,260  | 485,175   | 5,817,027                      | 0                              | 284,683                             | 6,586,885                              | 281,637  | 858,027                        | 1,139,664 |
| 30128         | Virginia Veterans Care Center                                | 69,226  | 0   | 883,477                        | 486,050                              | 1,438,753  | 441,271   | 5,290,636                      | 0                              | 24,667                              | 5,756,574                              | 256,151  | 274,458                        | 530,609   |
| 30129         | Department of Human Resource Management                      | 64,210  | 0   | 819,469                        | 245,360                              | 1,129,039  | 409,301   | 4,907,329                      | 0                              | 0                                   | 5,316,630                              | 237,593  | 283,692                        | 521,285   |
| 30132         | State Board of Elections                                     | 28,272  | 0   | 360,821                        | 573,601                              | 962,694  | 180,219   | 2,160,753                      | 0                              | 0                                   | 2,340,972                              | 104,615  | 546,517                        | 651,132   |
| 30133         | Auditor of Public Accounts                                   | 62,563  | 0   | 798,453                        | 84,493                               | 945,509  | 398,804   | 4,781,474                      | 0                              | 267,911                             | 5,448,189                              | 231,500  | (150,266)                      | 81,234    |
| 30136         | Virginia Information Technologies Agency (VITA)              | 158,143   | 0   | 2,018,273                      | 533,116                              | 2,709,532  | 1,008,068   | 12,086,282                     | 0                              | 0                                   | 13,094,350                             | 585,170  | 139,312                        | 724,482   |
| 30140         | Department of Criminal Justice Services                      | 63,648  | 0   | 812,297                        | 1,145,859                            | 2,021,804  | 405,719   | 4,864,378                      | 0                              | 0                                   | 5,270,097                              | 235,514  | 613,727                        | 849,241   |
| 30141         | Office of the Attorney General and Department of Law         | 219,913   | 0   | 2,806,593                      | 890,478                              | 3,916,984  | 1,401,813   | 16,807,076                     | 0                              | 179,635                             | 18,388,524                             | 813,732  | 15,719                         | 829,451   |
| 30143         | Office of the Attorney General - Division of Debt Collection | 9,217   | 0   | 117,633                        | 950                                  | 127,800  | 58,754  | 704,436                        | 0                              | 281,045                             | 1,044,235                              | 34,106   | (89,809)                       | (57,703)  |
| 30146         | Science Museum of Virginia                                   | 21,297  | 0   | 271,794                        | 843                                  | 293,934  | 135,754   | 1,627,619                      | 0                              | 815,648                             | 2,579,021                              | 78,803   | (338,446)                      | (259,643) |
| 30147         | Office of the State Inspector General                        | 22,839  | 0   | 291,476                        | 22,189                               | 336,504  | 145,584   | 1,745,483                      | 0                              | 110,208                             | 2,001,275                              | 84,509   | 42,232                         | 126,741   |
| 30148         | Virginia Commission for the Arts                             | 1,719   | 0   | 21,934                         | 51,478                               | 75,131   | 10,956  | 131,348                        | 0                              | 0                                   | 142,304                                | 6,359  | 21,410                         | 27,769    |
| 30151         | Department of Accounts                                       | 90,271  | 0   | 1,152,060                      | 311,705                              | 1,554,036  | 575,421   | 6,899,027                      | 0                              | 0                                   | 7,474,448                              | 334,023  | 136,283                        | 470,306   |
| 30152         | Department of the Treasury                                   | 60,149  | 0   | 767,637                        | 441,891                              | 1,269,677  | 383,413   | 4,596,937                      | 0                              | 0                                   | 4,980,350                              | 222,565  | 273,437                        | 496,002   |
| 30154         | Department of Motor Vehicles                                 | 705,465   | 0   | 9,003,357                      | 337,572                              | 10,046,394   | 4,496,918   | 53,915,939                     | 0                              | 226,656                             | 58,639,513                             | 2,610,394  | (136,926)                      | 2,473,468 |
| 30156         | Department of State Police                                   | 293,811   | 0   | 3,749,700                      | 3,041,042                            | 7,084,553  | 1,872,868   | 22,454,799                     | 0                              | 147,406                             | 24,475,073                             | 1,087,172  | 1,314,137                      | 2,401,309 |
| 30157         | Compensation Board   | 7,156   | 0   | 91,321                         | 76,875                               | 175,352  | 45,613  | 546,868                        | 0                              | 9,296                               | 601,777                                | 26,477   | 970                            | 27,447    |
| 30160         | Virginia Criminal Sentencing Commission                      | 5,035   | 0   | 64,258                         | 20,410                               | 89,703   | 32,095  | 384,805                        | 0                              | 0                                   | 416,900                                | 18,631   | 6,766                          | 25,397    |
| 30161         | Department of Taxation                                       | 350,699   | 0   | 4,475,721                      | 26,459                               | 4,852,879  | 2,235,494   | 26,802,524                     | 0                              | 1,726,271                           | 30,764,289                             | 1,297,671  | (925,124)                      | 372,547   |
| 30162         | Department of Accounts - Transfer Payments (CHRF)            | 938   | 0   | 11,968                         | 2,946                                | 15,852   | 5,978   | 71,667                         | 0                              | 0                                   | 77,645                                 | 3,470  | 5,128                          | 8,598     |
| 30164         | Virginia Management Fellows Administration                   | 2,745   | 0   | 35,027                         | 188,181                              | 225,953  | 17,495  | 209,758                        | 0                              | 247,508                             | 474,761                                | 10,156   | 114,532                        | 124,688   |
| 30165         | Department of Housing and Community Development              | 55,793  | 0   | 712,052                        | 1,250,708                            | 2,018,553  | 355,649   | 4,264,072                      | 0                              | 21,083                              | 4,640,804                              | 206,449  | 475,301                        | 681,750   |
| 30166         | Secretary of the Commonwealth                                | 3,624   | 0   | 46,244                         | 48,604                               | 98,472   | 23,097  | 276,930                        | 0                              | 27,352                              | 327,379                                | 13,408   | (23,347)                       | (9,939)   |
| 30170         | Council on Human Rights                                      | 0   | 0   | 0                              | 0                                    | 0  | 0   | 0                              | 0                              | 0                                   | 0                                      | 0  | 0                              | 0         |
| 30171         | State Corporation Commission                                 | 367,493   | 0   | 4,690,054                      | 197,456                              | 5,255,003  | 2,342,547   | 28,086,041                     | 0                              | 573,167                             | 31,001,755                             | 1,359,814  | (296,064)                      | 1,063,750 |
| 30172         | State Lottery Department                                     | 171,961   | 0   | 2,194,619                      | 2,489,871                            | 4,856,451  | 1,096,149   | 13,142,311                     | 0                              | 0                                   | 14,238,460                             | 636,298  | 1,149,052                      | 1,785,350 |
| 30174         | Virginia College Savings Plan                                | 75,041  | 0   | 957,701                        | 1,342,599                            | 2,375,341  | 478,343   | 5,735,122                      | 0                              | 0                                   | 6,213,465                              | 277,672  | 804,068                        | 1,081,740 |
| 30175         | VA Office of Protections and Advocacy                        | 0   | 0   | 0                              | 0                                    | 0  | 0   | 0                              | 0                              | 0                                   | 0                                      | 0  | 0                              | 0         |
| 30180         | Secretary of Administration                                  | 6,675   | 0   | 85,191                         | 271,590                              | 363,456  | 42,550  | 510,160                        | 0                              | 24,966                              | 577,676                                | 24,700   | 93,950                         | 118,650   |
| 30181         | Department of Labor and Industry                             | 65,099  | 0   | 830,811                        | 692,303                              | 1,588,213  | 414,967   | 4,975,250                      | 0                              | 57,666                              | 5,447,883                              | 240,882  | 146,176                        | 387,058   |
| 30182         | Virginia Employment Commission                               | 324,573   | 0   | 4,142,296                      | 9,123,462                            | 13,590,331   | 2,068,958   | 24,805,832                     | 0                              | 287,165                             | 27,161,955                             | 1,200,999  | 3,252,990                      | 4,453,989 |

# 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 and Historic Resources                      | 0   | 0   | 0                              | 0                                    | 0  | 0   | 0                              | 37,739                              | 37,739                                 | 0  | (100,935)                      | (100,935)   |  |
| 30185         | Secretary of Education   | 1,121   | 0   | 14,303                         | 11,951                               | 27,375   | 7,145   | 85,651                         | 68,282                              | 161,078                                | 4,147  | (75,110)                       | (70,963)    |  |
| 30186         | Secretary of Transportation                                      | 1,186   | 0   | 15,137                         | 2,755                                | 19,078   | 7,561   | 90,645                         | 59,515                              | 157,721                                | 4,389  | (65,200)                       | (60,811)    |  |
| 30187         | Secretary of Public Safety                                       | 3,411   | 0   | 43,534                         | 19,714                               | 66,659   | 21,744  | 260,699                        | 98,024                              | 380,467                                | 12,622   | (11,108)                       | 1,514       |  |
| 30188         | Secretary of Health and Human Resources                          | 154   | 0   | 1,960                          | 21,583                               | 23,697   | 980   | 11,736                         | 19,397                              | 32,113                                 | 568  | (36,959)                       | (36,391)    |  |
| 30190         | Secretary of Finance   | 2,624   | 0   | 33,484                         | 11,354                               | 47,462   | 16,724  | 200,518                        | 10,646                              | 227,888                                | 9,708  | (3,817)                        | 5,891       |  |
| 30191         | Virginia Workers' Compensation Commission                        | 140,679   | 0   | 1,795,392                      | 225,490                              | 2,161,561  | 896,746   | 10,751,574                     | 198,027                             | 11,846,347                             | 520,548  | (5,625)                        | 514,923     |  |
| 30192         | Secretary of Commerce and Trade                                  | 418   | 0   | 5,337                          | 19,865                               | 25,620   | 2,666   | 31,963                         | 12,483                              | 47,112                                 | 1,548  | 20,124                         | 21,672      |  |
| 30193         | Secretary of Agriculture and Forestry                            | 2,075   | 0   | 26,479                         | 54,605                               | 83,159   | 13,225  | 158,567                        | 1,859                               | 173,651                                | 7,677  | 78,363                         | 86,040      |  |
| 30194         | Department of General Services                                   | 274,827   | 0   | 3,507,428                      | 788,617                              | 4,570,872  | 1,751,859   | 21,003,976                     | 583,641                             | 23,339,476                             | 1,016,929  | 269,081                        | 1,286,010   |  |
| 30199         | Department of Conservation and Recreation                        | 182,446   | 0   | 2,328,431                      | 81,834                               | 2,592,711  | 1,162,985   | 13,943,635                     | 402,376                             | 15,508,996                             | 675,095  | 45,688                         | 720,783     |  |
| 30200         | Office of Children's Services                                    | 7,633   | 0   | 97,409                         | 1,327                                | 106,369  | 48,653  | 583,326                        | 33,018                              | 664,997                                | 28,242   | 377                            | 28,619      |  |
| 30201         | Department of Education - Central Office Operations              | 193,098   | 0   | 2,464,369                      | 2,486,337                            | 5,143,804  | 1,230,882   | 14,757,694                     | 0                                   | 15,988,576                             | 714,509  | 1,385,529                      | 2,100,038   |  |
| 30202         | The Library of Virginia  | 53,983  | 0   | 688,951                        | 212,822                              | 955,756  | 344,111   | 4,125,732                      | 7,170                               | 4,477,013                              | 199,751  | 140,294                        | 340,045     |  |
| 30203         | Woodrow Wilson Rehabilitation Center                             | 70,562  | 0   | 900,532                        | 0                                    | 971,094  | 449,790   | 5,392,768                      | 2,649,864                           | 8,492,422                              | 261,096  | (1,584,808)                    | (1,323,712) |  |
| 30204         | The College of William and Mary                                  | 456,192   | 0   | 5,822,057                      | 0                                    | 6,278,249  | 2,907,951   | 34,864,956                     | 1,987,060                           | 39,759,967                             | 1,688,022  | (1,387,737)                    | 300,285     |  |
| 30206         | Virginia Commonwealth University Health System Authority         | 135,608   | 0   | 1,730,675                      | 0                                    | 1,866,283  | 864,422   | 10,364,022                     | 7,286,899                           | 18,515,343                             | 501,785  | (5,231,600)                    | (4,729,815) |  |
| 30207         | University of Virginia - Academic Division                       | 2,461,471   | 0   | 31,414,025                     | 3,315,974                            | 37,191,470   | 15,690,399  | 188,120,587                    | 6,496,799                           | 210,307,785                            | 9,108,054  | 3,408,585                      | 12,516,639  |  |
| 30208         | Virginia Polytechnic Institute and State University              | 2,050,363   | 0   | 26,167,334                     | 0                                    | 28,217,697   | 13,069,830  | 156,701,150                    | 5,865,316                           | 175,636,296                            | 7,586,844  | (4,273,064)                    | 3,313,780   |  |
| 30209         | University of Virginia Medical Center                            | 284,875   | 0   | 3,635,653                      | 0                                    | 3,920,528  | 1,815,904   | 21,771,838                     | 5,165,690                           | 28,753,432                             | 1,054,105  | (3,601,750)                    | (2,547,645) |  |
| 30211         | Virginia Military Institute                                      | 133,576   | 0   | 1,704,739                      | 471,174                              | 2,309,489  | 851,468   | 10,208,702                     | 0                                   | 11,060,170                             | 494,265  | 207,339                        | 701,604     |  |
| 30212         | Virginia State University  | 252,074   | 0   | 3,217,036                      | 54,713                               | 3,523,823  | 1,606,818   | 19,264,985                     | 2,316,698                           | 23,188,501                             | 932,734  | (930,142)                      | 2,592       |  |
| 30213         | Norfolk State University   | 282,146   | 0   | 3,600,834                      | 848,130                              | 4,731,110  | 1,798,513   | 21,563,329                     | 631,320                             | 23,993,162                             | 1,044,010  | 252,398                        | 1,296,408   |  |
| 30214         | Longwood University  | 191,565   | 0   | 2,444,813                      | 102,047                              | 2,738,425  | 1,221,113   | 14,640,580                     | 2,519,979                           | 18,381,672                             | 708,838  | (687,245)                      | 21,593      |  |
| 30215         | University of Mary Washington                                    | 158,323   | 0   | 2,020,567                      | 0                                    | 2,178,890  | 1,009,214   | 12,100,016                     | 2,097,110                           | 15,206,340                             | 585,834  | (1,362,599)                    | (776,765)   |  |
| 30216         | James Madison University   | 899,154   | 0   | 11,475,274                     | 2,595,604                            | 14,970,032   | 5,731,569   | 68,718,831                     | 475,271                             | 74,925,671                             | 3,327,091  | 3,029,648                      | 6,356,739   |  |
| 30217         | Radford University   | 394,037   | 0   | 5,028,816                      | 3,119,070                            | 8,541,923  | 2,511,749   | 30,114,696                     | 2,097,621                           | 34,724,066                             | 1,458,033  | 1,263,766                      | 2,721,799   |  |
| 30218         | Virginia School for Deaf and Blind                               | 46,557  | 0   | 594,169                        | 97,009                               | 737,735  | 296,770   | 3,558,138                      | 0                                   | 3,854,908                              | 172,271  | 35,629                         | 207,900     |  |
| 30221         | Old Dominion University  | 689,645   | 0   | 8,801,450                      | 198,613                              | 9,689,708  | 4,396,071   | 52,706,836                     | 413,885                             | 57,516,792                             | 2,551,855  | 279,939                        | 2,831,794   |  |
| 30222         | Department of Professional and Occupational Regulation           | 76,149  | 0   | 971,837                        | 23,614                               | 1,071,600  | 485,405   | 5,819,774                      | 723,976                             | 7,029,155                              | 281,770  | (234,597)                      | 47,173      |  |
| 30223         | Department of Health Professions                                 | 123,918   | 0   | 1,581,476                      | 1,308,577                            | 3,013,971  | 789,902   | 9,470,555                      | 0                                   | 10,260,457                             | 458,526  | 865,631                        | 1,324,157   |  |
| 30226         | Board of Accountancy   | 6,169   | 0   | 78,728                         | 26,107                               | 111,004  | 39,323  | 471,455                        | 49,593                              | 560,371                                | 22,826   | 6,050                          | 28,876      |  |
| 30232         | Minority Business Enterprise                                     | 0   | 0   | 0                              | 0                                    | 0  | 0   | 0                              | 0                                   | 0                                      | 0  | 0                              | 0           |  |
| 30233         | Board of Bar Examiners   | 4,189   | 0   | 53,458                         | 1,369                                | 59,016   | 26,701  | 320,130                        | 60,204                              | 407,035                                | 15,499   | (29,747)                       | (14,248)    |  |
| 30234         | Cooperative Extension and Agricultural Research Service          | 28,877  | 0   | 368,536                        | 346,602                              | 744,015  | 184,074   | 2,206,949                      | 19,607                              | 2,410,630                              | 106,852  | 95,842                         | 202,694     |  |
| 30236         | Virginia Commonwealth University                                 | 1,771,997   | 0   | 22,614,746                     | 4,710,412                            | 29,097,155   | 11,295,415  | 135,426,737                    | 5,083,334                           | 151,805,486                            | 6,556,822  | 4,419,936                      | 10,976,758  |  |
| 30238         | Virginia Museum of Fine Arts                                     | 94,142  | 0   | 1,201,473                      | 536,070                              | 1,831,685  | 600,101   | 7,194,935                      | 0                                   | 7,795,036                              | 348,350  | 536,519                        | 884,869     |  |
| 30239         | Frontier Culture Museum of Virginia                              | 9,730   | 0   | 124,180                        | 23,422                               | 157,332  | 62,024  | 743,641                        | 55,563                              | 861,228                                | 36,004   | (13,155)                       | 22,849      |  |
| 30241         | Richard Bland College  | 34,961  | 0   | 446,179                        | 50,994                               | 532,134  | 222,854   | 2,671,912                      | 555,275                             | 3,450,041                              | 129,363  | (307,473)                      | (178,110)   |  |
| 30242         | Christopher Newport University                                   | 234,642   | 0   | 2,994,572                      | 319,845                              | 3,549,059  | 1,495,702   | 17,932,775                     | 55,905                              | 19,484,382                             | 868,233  | 522,702                        | 1,390,935   |  |
| 30245         | State Council of Higher Education for Virginia                   | 29,687  | 0   | 378,877                        | 62,659                               | 471,223  | 189,237   | 2,268,878                      | 152,913                             | 2,611,028                              | 109,850  | 79,679                         | 189,529     |  |
| 30246         | University of Virginia's College at Wise                         | 65,216  | 0   | 832,312                        | 0                                    | 897,528  | 415,715   | 4,984,240                      | 242,715                             | 5,642,670                              | 241,317  | (257,159)                      | (15,842)    |  |
| 30247         | George Mason University  | 1,163,183   | 0   | 14,844,887                     | 11,911,229                           | 27,919,299   | 7,414,594   | 88,897,511                     | 0                                   | 96,312,105                             | 4,304,062  | 6,771,138                      | 11,075,200  |  |
| 30261         | Virginia Community College System - Central Office Operations    | 126,225   | 0   | 1,610,916                      | 1,530,052                            | 3,267,193  | 804,606   | 9,646,851                      | 937,253                             | 11,388,710                             | 467,062  | (221,949)                      | 245,113     |  |
| 30262         | Department of Rehabilitative Services                            | 374,626   | 0   | 4,781,083                      | 2,689,529                            | 7,845,238  | 2,388,014   | 28,631,161                     | 1,538,150                           | 32,557,325                             | 1,386,206  | (1,002,515)                    | 383,691     |  |
| 30263         | Virginia Rehabilitation Center for the Blind and Vision Impaired | 8,227   | 0   | 104,998                        | 459                                  | 113,684  | 52,444  | 628,773                        | 72,834                              | 754,051                                | 30,443   | (56,047)                       | (25,604)    |  |
| 30268         | Virginia Institute of Marine Science                             | 97,129  | 0   | 1,239,586                      | 0                                    | 1,336,715  | 619,137   | 7,423,171                      | 683,538                             | 8,725,846                              | 359,400  | (465,744)                      | (106,344)   |  |
| 30270         | Virginia Community College System - Shared Services              | 32,579  | 0   | 415,781                        | 562,676                              | 1,011,036  | 207,672   | 2,489,872                      | 95,973                              | 2,793,517                              | 120,550  | 1,374,089                      | 1,494,639   |  |

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



|               |  | Deferred Outflows of Resources                    |   |                       |                     |                                      | Deferred Inflows of Resources                      |   |                       |                     |                                     | Pension Expense                        |  |                                |
|---------------|--|---|---|-----------------------|---------------------|--------------------------------------|--|---|-----------------------|---------------------|-------------------------------------|--|--|--------------------------------|
| Employer Code | Employer   | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |
|               |  |   |   |                       |                     |                                      |  |   |                       |                     |                                     |  |  |                                |
| 30276         | Southside Virginia Community College                 | 53,323  | 0   | 680,528               | 0                   | 733,851                              | 339,904  | 4,075,290   | 0                     | 954,729             | 5,369,923                           | 197,309                                | (735,747)  | (538,438)                      |
| 30277         | Paul D. Camp Community College                       | 24,708  | 0   | 315,328               | 35,315              | 375,351                              | 157,497  | 1,888,318   | 0                     | 89,363              | 2,135,178                           | 91,425                                 | 46,493   | 137,918                        |
| 30278         | Rappahannock Community College                       | 42,508  | 0   | 542,504               | 125,696             | 710,708                              | 270,965  | 3,248,745   | 0                     | 102,401             | 3,622,111                           | 157,291                                | 7,309  | 164,600                        |
| 30279         | Danville Community College                           | 43,959  | 0   | 561,018               | 0                   | 604,977                              | 280,212  | 3,359,617   | 0                     | 515,923             | 4,155,752                           | 162,659                                | (608,907)  | (446,248)                      |
| 30280         | Northern Virginia Community College                  | 665,875   | 0   | 8,498,090             | 511,167             | 9,675,132                            | 4,244,552  | 50,890,186  | 0                     | 2,200,482           | 57,335,220                          | 2,463,900                              | (1,459,533)  | 1,004,367                      |
| 30282         | Piedmont Virginia Community College                  | 66,808  | 0   | 852,620               | 182,182             | 1,101,610                            | 425,860  | 5,105,849   | 0                     | 326,150             | 5,857,859                           | 247,205                                | 57,863   | 305,068                        |
| 30283         | J. Sargeant Reynolds Community College               | 140,993   | 0   | 1,799,395             | 0                   | 1,940,388                            | 898,746  | 10,775,547  | 0                     | 1,735,500           | 13,409,793                          | 521,709                                | (1,769,123)  | (1,247,414)                    |
| 30284         | Eastern Shore Community College                      | 14,876  | 0   | 189,856               | 0                   | 204,732                              | 94,828   | 1,136,936   | 0                     | 456,392             | 1,688,156                           | 55,046                                 | (350,736)  | (295,690)                      |
| 30285         | Patrick Henry Community College                      | 75,019  | 0   | 957,409               | 558,658             | 1,591,086                            | 478,199  | 5,733,374   | 0                     | 0                   | 6,211,573                           | 277,587                                | 256,370  | 533,957                        |
| 30286         | Virginia Western Community College                   | 86,441  | 0   | 1,103,189             | 10,102              | 1,199,732                            | 551,011  | 6,606,365   | 0                     | 255,185             | 7,412,561                           | 319,854                                | (250,916)  | 68,938                         |
| 30287         | Dabney S. Lancaster Community College                | 23,195  | 0   | 296,021               | 128,116             | 447,332                              | 147,855  | 1,772,701   | 0                     | 218,683             | 2,139,239                           | 85,827                                 | (153,916)  | (68,089)                       |
| 30288         | Wytheville Community College                         | 31,844  | 0   | 406,398               | 0                   | 438,242                              | 202,984  | 2,433,687   | 0                     | 1,053,779           | 3,690,450                           | 117,829                                | (544,020)  | (426,191)                      |
| 30290         | John Tyler Community College                         | 101,203   | 0   | 1,291,585             | 92,769              | 1,485,557                            | 645,109  | 7,734,561   | 0                     | 379,379             | 8,759,049                           | 374,477                                | (464,373)  | (89,896)                       |
| 30291         | Blue Ridge Community College                         | 62,498  | 0   | 797,619               | 99,622              | 959,739                              | 398,388  | 4,776,480   | 0                     | 103,805             | 5,278,673                           | 231,258                                | (22,089)   | 209,169                        |
| 30292         | Central Virginia Community College                   | 56,270  | 0   | 718,140               | 171,743             | 946,153                              | 358,690  | 4,300,530   | 0                     | 191,027             | 4,850,247                           | 208,214                                | 148,869  | 357,083                        |
| 30293         | Thomas Nelson Community College                      | 94,443  | 0   | 1,205,310             | 0                   | 1,299,753                            | 602,018  | 7,217,908   | 0                     | 4,001,216           | 11,821,142                          | 349,462                                | (2,958,067)  | (2,608,605)                    |
| 30294         | Southwest Virginia Community College                 | 46,560  | 0   | 594,211               | 841,640             | 1,482,411                            | 296,791  | 3,558,388   | 0                     | 30,151              | 3,885,330                           | 172,283                                | 108,403  | 280,686                        |
| 30295         | Tidewater Community College                          | 301,391   | 0   | 3,846,441             | 0                   | 4,147,832                            | 1,921,187  | 23,034,129  | 0                     | 3,237,455           | 28,192,771                          | 1,115,221                              | (4,402,446)  | (3,287,225)                    |
| 30296         | Virginia Highlands Community College                 | 33,562  | 0   | 428,332               | 0                   | 461,894                              | 213,939  | 2,565,036   | 0                     | 736,715             | 3,515,690                           | 124,189                                | (479,412)  | (355,223)                      |
| 30297         | Germananna Community College                         | 94,564  | 0   | 1,206,853             | 848,200             | 2,149,617                            | 602,789  | 7,227,148   | 0                     | 11,492              | 7,841,429                           | 349,910                                | 383,692  | 733,602                        |
| 30298         | Lord Fairfax Community College                       | 81,289  | 0   | 1,037,430             | 73,472              | 1,192,191                            | 518,167  | 6,212,570   | 0                     | 121,845             | 6,852,582                           | 300,788                                | (360,267)  | (59,479)                       |
| 30299         | Mountain Empire Community College                    | 48,850  | 0   | 623,442               | 401,741             | 1,074,033                            | 311,392  | 3,733,435   | 0                     | 53,118              | 4,097,945                           | 180,758                                | 132,026  | 312,784                        |
| 30301         | Department of Agriculture and Consumer Services      | 185,099   | 0   | 2,362,290             | 0                   | 2,547,389                            | 1,179,895  | 14,146,401  | 0                     | 410,942             | 15,737,238                          | 684,912                                | (318,532)  | 366,380                        |
| 30310         | Virginia Economic Development Partnership            | 85,693  | 0   | 1,093,640             | 1,650,891           | 2,830,224                            | 546,242  | 6,549,181   | 0                     | 0                   | 7,095,423                           | 317,085                                | 1,054,863  | 1,371,948                      |
| 30320         | Virginia Tourism Authority                           | 41,260  | 0   | 526,575               | 157,935             | 725,770                              | 263,009  | 3,153,356   | 0                     | 49,401              | 3,465,766                           | 152,673                                | 185,344  | 338,017                        |
| 30325         | Department of Business Assistance                    | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30330         | Virginia - Israel Advisory Board                     | 601   | 0   | 7,673                 | 17,290              | 25,564                               | 3,832  | 45,947  | 0                     | 17,350              | 67,129                              | 2,225                                  | (3,868)  | (1,643)                        |
| 30350         | Department of Small Business and Supplier Diversity  | 19,111  | 0   | 243,897               | 111,779             | 374,787                              | 121,820  | 1,460,562   | 0                     | 5,311               | 1,587,693                           | 70,715                                 | 100,221  | 170,936                        |
| 30400         | Jamestown-Yorktown Commemoration                     | 29  | 0   | 375                   | 22,771              | 23,175                               | 187  | 2,247   | 0                     | 672,527             | 674,961                             | 109                                    | (205,461)  | (205,352)                      |
| 30402         | Marine Resources Commission                          | 30,573  | 0   | 390,178               | 90,567              | 511,318                              | 194,883  | 2,336,550   | 0                     | 109,764             | 2,641,197                           | 113,126                                | (3,228)  | 109,898                        |
| 30403         | Department of Wildlife Resources (DWR)               | 121,696   | 0   | 1,553,121             | 0                   | 1,674,817                            | 775,739  | 9,300,751   | 0                     | 539,174             | 10,615,664                          | 450,305                                | (382,383)  | 67,922                         |
| 30405         | Virginia Racing Commission                           | 2,679   | 0   | 34,193                | 111,724             | 148,596                              | 17,079   | 204,763   | 0                     | 9,914               | 221,842                             | 9,914                                  | 57,655   | 67,569                         |
| 30407         | Virginia Port Authority                              | 1,987   | 0   | 25,353                | 5,511               | 32,851                               | 12,663   | 151,825   | 0                     | 21,323              | 185,811                             | 7,351                                  | (42,016)   | (34,665)                       |
| 30409         | Department of Mines, Minerals and Energy             | 89,268  | 0   | 1,139,258             | 18,326              | 1,246,852                            | 569,027  | 6,822,365   | 0                     | 642,847             | 8,034,239                           | 330,312                                | (620,567)  | (290,255)                      |
| 30411         | Department of Forestry                               | 86,036  | 0   | 1,098,018             | 0                   | 1,184,054                            | 548,428  | 6,575,401   | 0                     | 488,690             | 7,612,519                           | 318,355                                | (371,717)  | (53,362)                       |
| 30413         | Commission on Virginia Alcohol Safety Action Program | 4,388   | 0   | 56,002                | 0                   | 60,390                               | 27,972   | 335,362   | 0                     | 43,462              | 406,796                             | 16,237                                 | (20,455)   | (4,218)                        |
| 30417         | Gunston Hall   | 614   | 0   | 7,839                 | 532                 | 8,985                                | 3,915  | 46,946  | 0                     | 59,743              | 110,604                             | 2,273                                  | (18,058)   | (15,785)                       |
| 30423         | Department of Historic Resources                     | 20,826  | 0   | 265,789               | 223,737             | 510,352                              | 132,753  | 1,591,661   | 0                     | 11,701              | 1,736,115                           | 77,062                                 | 78,181   | 155,243                        |
| 30425         | Jamestown - Yorktown Foundation                      | 49,340  | 0   | 629,697               | 1,053               | 680,090                              | 314,515  | 3,770,892   | 0                     | 565,102             | 4,650,509                           | 182,572                                | (170,756)  | 11,816                         |
| 30440         | Department of Environmental Quality                  | 398,490   | 0   | 5,085,652             | 416,452             | 5,900,594                            | 2,540,137  | 30,455,053  | 0                     | 124,500             | 33,119,690                          | 1,474,512                              | (79,002)   | 1,395,510                      |
| 30454         | Office of Commonwealth Preparedness                  | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 15,392              | 15,392                              | 0                                      | (21,430)   | (21,430)                       |
| 30505         | Department of Rail and Public Transportation         | 41,479  | 0   | 529,369               | 635,073             | 1,205,921                            | 264,405  | 3,170,086   | 0                     | 50,603              | 3,485,094                           | 153,483                                | 286,254  | 439,737                        |
| 30506         | Motor Vehicle Dealer Board                           | 9,871   | 0   | 125,973               | 0                   | 135,844                              | 62,920   | 754,378   | 0                     | 64,201              | 881,499                             | 36,524                                 | (41,350)   | (4,826)                        |
| 30507         | Towing and Recovery Operations Board                 | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30510         | Virginia Department of Transportation                | 850,082   | 0   | 10,848,997            | 1,067,428           | 12,766,507                           | 5,418,762  | 64,968,416  | 0                     | 1,753,344           | 72,140,522                          | 3,145,511                              | 177,073  | 3,322,584                      |
| 30511         | Virginia Department of Transportation                | 248,541   | 0   | 3,171,960             | 23,824              | 3,444,325                            | 1,584,302  | 18,995,047  | 0                     | 1,020,268           | 21,599,617                          | 919,664                                | (59,236)   | 860,428                        |
| 30512         | Virginia Department of Transportation                | 308,050   | 0   | 3,931,424             | 36,572              | 4,276,046                            | 1,963,633  | 23,543,041  | 0                     | 149,591             | 25,656,265                          | 1,139,860                              | (475,430)  | 664,430                        |

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



|               |   | Deferred Outflows of Resources                    |   |                       |                     |                                      | Deferred Inflows of Resources                      |   |                       |                     |                                     | Pension Expense                        |  |                                |
|---------------|---|---|---|-----------------------|---------------------|--------------------------------------|--|---|-----------------------|---------------------|-------------------------------------|--|--|--------------------------------|
| Employer Code | Employer  | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |
|               |   |   |   |                       |                     |                                      |  |   |                       |                     |                                     |  |  |                                |
| 30513         | Virginia Department of Transportation                       | 225,892   | 0   | 2,882,902             | 142,891             | 3,251,685                            | 1,439,926  | 17,264,048  | 0                     | 537,961             | 19,241,935                          | 835,856                                | 76,693   | 912,549                        |
| 30514         | Virginia Department of Transportation                       | 346,755   | 0   | 4,425,390             | 523,487             | 5,295,632                            | 2,210,354  | 26,501,123  | 0                     | 477,552             | 29,189,029                          | 1,283,079                              | (475,751)  | 807,328                        |
| 30515         | Virginia Department of Transportation                       | 352,483   | 0   | 4,498,489             | 202,966             | 5,053,938                            | 2,246,866  | 26,938,867  | 0                     | 575,133             | 29,760,866                          | 1,304,272                              | (262,138)  | 1,042,134                      |
| 30516         | Virginia Department of Transportation                       | 212,146   | 0   | 2,707,475             | 0                   | 2,919,621                            | 1,352,306  | 16,213,512  | 0                     | 983,791             | 18,549,609                          | 784,994                                | (48,808)   | 736,186                        |
| 30517         | Virginia Department of Transportation                       | 207,948   | 0   | 2,653,891             | 466,954             | 3,328,793                            | 1,325,542  | 15,892,633  | 0                     | 169,449             | 17,387,624                          | 769,458                                | 332,257  | 1,101,715                      |
| 30518         | Virginia Department of Transportation                       | 255,739   | 0   | 3,263,823             | 20,664              | 3,540,226                            | 1,630,185  | 19,545,162  | 0                     | 244,474             | 21,419,821                          | 946,299                                | (314,284)  | 632,015                        |
| 30519         | Virginia Department of Transportation                       | 437,624   | 0   | 5,585,081             | 773,291             | 6,795,996                            | 2,789,588  | 33,445,846  | 0                     | 461,177             | 36,696,611                          | 1,619,314                              | (85,613)   | 1,533,701                      |
| 30601         | Department of Health  | 1,328,240   | 0   | 16,951,396            | 0                   | 18,279,636                           | 8,466,734  | 101,512,182   | 0                     | 1,002,444           | 110,981,360                         | 4,914,814                              | (647,602)  | 4,267,212                      |
| 30602         | Department of Medical Assistance Services                   | 283,757   | 0   | 3,621,392             | 4,416,613           | 8,321,762                            | 1,808,781  | 21,686,437  | 0                     | 0                   | 23,495,218                          | 1,049,971                              | 2,568,534  | 3,618,505                      |
| 30606         | Virginia Board for People With Disabilities                 | 4,803   | 0   | 61,298                | 24,370              | 90,471                               | 30,617   | 367,076   | 0                     | 3,453               | 401,146                             | 17,772                                 | 19,673   | 37,445                         |
| 30701         | Department of Corrections - Central Administration          | 185,305   | 0   | 2,364,917             | 1,736,040           | 4,286,262                            | 1,181,207  | 14,162,133  | 0                     | 0                   | 15,343,340                          | 685,674                                | 1,238,827  | 1,924,501                      |
| 30702         | Department for the Blind and Vision Impaired                | 57,185  | 0   | 729,816               | 67,962              | 854,963                              | 364,522  | 4,370,449   | 0                     | 267,014             | 5,001,985                           | 211,600                                | (211,358)  | 242                            |
| 30703         | Central State Hospital                                      | 269,067   | 0   | 3,433,913             | 1,222,407           | 4,925,387                            | 1,715,141  | 20,563,734  | 0                     | 2,075,580           | 24,354,455                          | 995,614                                | 249,177  | 1,244,791                      |
| 30704         | Eastern State Hospital                                      | 240,801   | 0   | 3,073,175             | 2,382,952           | 5,696,928                            | 1,534,963  | 18,403,481  | 0                     | 593,062             | 20,531,540                          | 891,023                                | (25,430)   | 865,593                        |
| 30705         | Southwestern Virginia Mental Health Institute               | 176,473   | 0   | 2,252,205             | 1,101,103           | 3,529,781                            | 1,124,911  | 13,487,163  | 0                     | 0                   | 14,612,074                          | 652,995                                | 608,981  | 1,261,976                      |
| 30706         | Western State Hospital                                      | 241,968   | 0   | 3,088,061             | 370,799             | 3,700,828                            | 1,542,398  | 18,492,628  | 0                     | 732,422             | 20,767,448                          | 895,339                                | 185,655  | 1,080,994                      |
| 30707         | Central Virginia Training Center                            | 2,480   | 0   | 31,650                | 0                   | 34,130                               | 15,809   | 189,531   | 0                     | 12,039,717          | 12,245,057                          | 9,176                                  | (9,648,014)  | (9,638,838)                    |
| 30708         | Commonwealth Center for Children and Adolescents            | 51,131  | 0   | 652,548               | 396,698             | 1,100,377                            | 325,929  | 3,907,734   | 0                     | 710,096             | 4,943,759                           | 189,197                                | 410,702  | 599,899                        |
| 30709         | Powhatan Correctional Center                                | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30711         | Virginia Correctional Enterprises                           | 63,099  | 0   | 805,291               | 18,554              | 886,944                              | 402,219  | 4,822,427   | 0                     | 1,303,131           | 6,527,777                           | 233,483                                | (547,863)  | (314,380)                      |
| 30716         | Virginia Correctional Center for Women                      | 44,717  | 0   | 570,693               | 912,286             | 1,527,696                            | 285,045  | 3,417,550   | 0                     | 81,804              | 3,784,399                           | 165,464                                | 183,650  | 349,114                        |
| 30718         | Bland Correctional Center                                   | 27,521  | 0   | 351,231               | 93,093              | 471,845                              | 175,430  | 2,103,319   | 0                     | 36,122              | 2,314,871                           | 101,834                                | 46,055   | 147,889                        |
| 30720         | Department of Behavioral Health & Developmental Services    | 272,178   | 0   | 3,473,610             | 2,667,740           | 6,413,528                            | 1,734,968  | 20,801,460  | 0                     | 0                   | 22,536,428                          | 1,007,124                              | 2,428,201  | 3,435,325                      |
| 30721         | Powhatan Reception and Classification                       | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30723         | Southeastern Virginia Training Center                       | 81,632  | 0   | 1,041,808             | 320,715             | 1,444,155                            | 520,353  | 6,238,790   | 0                     | 478,945             | 7,238,088                           | 302,057                                | (43,284)   | 258,773                        |
| 30724         | Catawba Hospital  | 102,892   | 0   | 1,313,143             | 1,423,454           | 2,839,489                            | 655,876  | 7,863,662   | 0                     | 1,593               | 8,521,131                           | 380,727                                | 609,146  | 989,873                        |
| 30725         | Northern Virginia Training Center                           | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 2,215               | 2,215                               | 0                                      | (112,464)  | (112,464)                      |
| 30726         | Southside Virginia Training Center                          | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30728         | Northern Virginia Mental Health Institute                   | 158,199   | 0   | 2,018,982             | 1,393,773           | 3,570,954                            | 1,008,423  | 12,090,527  | 0                     | 0                   | 13,098,950                          | 585,375                                | 1,537,694  | 2,123,069                      |
| 30729         | Piedmont Geriatric Hospital                                 | 106,957   | 0   | 1,365,017             | 391,201             | 1,863,175                            | 681,787  | 8,174,303   | 0                     | 642,419             | 9,498,509                           | 395,767                                | (29,931)   | 365,836                        |
| 30733         | Sussex I Correctional Center                                | 22,045  | 0   | 281,343               | 179,865             | 483,253                              | 140,523  | 1,684,803   | 0                     | 125,556             | 1,950,882                           | 81,571                                 | (92,688)   | (11,117)                       |
| 30734         | Sussex II Correctional Center                               | 17,837  | 0   | 227,635               | 121,112             | 366,584                              | 113,697  | 1,363,175   | 0                     | 360,079             | 1,836,951                           | 65,999                                 | (248,732)  | (182,733)                      |
| 30735         | Wallen's Ridge Correctional Center                          | 38,156  | 0   | 486,961               | 304,159             | 829,276                              | 243,223  | 2,916,130   | 0                     | 40,105              | 3,199,458                           | 141,187                                | 166,826  | 308,013                        |
| 30737         | St. Brides Correctional Center                              | 30,932  | 0   | 394,764               | 297,101             | 722,797                              | 197,173  | 2,364,018   | 0                     | 172,125             | 2,733,316                           | 114,456                                | (59,724)   | 54,732                         |
| 30738         | Southwestern Virginia Training Center                       | 59  | 0   | 751                   | 0                   | 810                                  | 376  | 4,495   | 0                     | 3,042,342           | 3,047,213                           | 218                                    | (3,912,971)  | (3,912,753)                    |
| 30739         | Northern Virginia Mental Health Institute                   | 61,073  | 0   | 779,438               | 386,911             | 1,227,422                            | 389,306  | 4,667,606   | 0                     | 1,280,706           | 6,337,618                           | 225,987                                | (120,621)  | 105,366                        |
| 30741         | Red Onion Correctional Center                               | 38,277  | 0   | 488,504               | 499,787             | 1,026,568                            | 243,993  | 2,925,369   | 0                     | 44,619              | 3,213,981                           | 141,635                                | 244,998  | 386,633                        |
| 30742         | Department of Corrections - Employee Relations and Training | 52,020  | 0   | 663,890               | 655,179             | 1,371,089                            | 331,594  | 3,975,655   | 0                     | 9,381               | 4,316,630                           | 192,485                                | 377,073  | 569,558                        |
| 30743         | Fluvanna Women's Correctional Center                        | 59,162  | 0   | 755,044               | 1,453,735           | 2,267,941                            | 377,123  | 4,521,524   | 0                     | 0                   | 4,898,647                           | 218,914                                | 1,383,318  | 1,602,232                      |
| 30745         | Nottoway Correctional Center                                | 46,534  | 0   | 593,877               | 237,176             | 877,587                              | 296,624  | 3,556,390   | 0                     | 175,392             | 4,028,406                           | 172,186                                | 171,148  | 343,334                        |
| 30747         | Marion Correctional Treatment Center                        | 34,281  | 0   | 437,506               | 553,120             | 1,024,907                            | 218,522  | 2,619,972   | 0                     | 0                   | 2,838,494                           | 126,849                                | 349,346  | 476,195                        |
| 30748         | Hiram W. Davis Medical Center                               | 68,716  | 0   | 876,972               | 971,842             | 1,917,530                            | 438,023  | 5,251,681   | 0                     | 0                   | 5,689,704                           | 254,265                                | 447,498  | 701,763                        |
| 30749         | Buckingham Correctional Center                              | 31,167  | 0   | 397,767               | 0                   | 428,934                              | 198,673  | 2,381,997   | 0                     | 253,855             | 2,834,525                           | 115,327                                | (91,783)   | 23,544                         |
| 30751         | Department for the Deaf and Hard-of-Hearing                 | 3,882   | 0   | 49,538                | 23,106              | 76,526                               | 24,743   | 296,657   | 0                     | 64,088              | 385,488                             | 14,363                                 | (24,014)   | (9,651)                        |
| 30752         | State Farm Correctional Center                              | 39,100  | 0   | 499,012               | 191,760             | 729,872                              | 249,242  | 2,988,296   | 0                     | 801,404             | 4,038,942                           | 144,681                                | (428,165)  | (283,484)                      |
| 30753         | Deerfield Correctional Center                               | 40,077  | 0   | 511,480               | 43,750              | 595,307                              | 255,469  | 3,062,960   | 0                     | 596,234             | 3,914,663                           | 148,296                                | (295,489)  | (147,193)                      |
| 30754         | Augusta Correctional Center                                 | 24,348  | 0   | 310,741               | 62,451              | 397,540                              | 155,206  | 1,860,849   | 0                     | 35,641              | 2,051,696                           | 90,095                                 | (39,682)   | 50,413                         |
| 30756         | Department of Corrections - Division of Institutions        | 223,830   | 0   | 2,856,590             | 1,252,173           | 4,332,593                            | 1,426,784  | 17,106,480  | 0                     | 0                   | 18,533,264                          | 828,227                                | 1,011,203  | 1,839,430                      |

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



|                           |   | Deferred Outflows of Resources                    |   |                       |                     |                                      | Deferred Inflows of Resources                      |   |                       |                     |                                     | Pension Expense                        |  |                                |
|---------------------------|---|---|---|-----------------------|---------------------|--------------------------------------|--|---|-----------------------|---------------------|-------------------------------------|--|--|--------------------------------|
| Employer Code             | Employer  | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |
|                           |   |   |   |                       |                     |                                      |  |   |                       |                     |                                     |  |  |                                |
| 30760                     | Central Region Correctional Field Units             | 0   | 0   | 0                     | 0                   | 0                                    | 0  | 0   | 0                     | 0                   | 0                                   | 0                                      | 0  | 0                              |
| 30761                     | Eastern Reg Corr Field Unit                         | 14,272  | 0   | 182,141               | 0                   | 196,413                              | 90,974   | 1,090,739   | 0                     | 250,659             | 1,432,372                           | 52,809                                 | (86,540)   | (33,731)                       |
| 30765                     | Department of Social Services                       | 754,015   | 0   | 9,622,963             | 971,548             | 11,348,526                           | 4,806,393  | 57,626,401  | 0                     | 1,444,630           | 63,877,424                          | 2,790,040                              | (516,575)  | 2,273,465                      |
| 30766                     | Virginia Parole Board                               | 3,653   | 0   | 46,619                | 12,749              | 63,021                               | 23,285   | 279,177   | 0                     | 119,604             | 422,066                             | 13,517                                 | (110,596)  | (97,079)                       |
| 30767                     | Division of Community Corrections                   | 90,094  | 0   | 1,149,808             | 614,681             | 1,854,583                            | 574,296  | 6,885,542   | 0                     | 74,638              | 7,534,476                           | 333,370                                | 443,996  | 777,366                        |
| 30768                     | Keen Mountain Correctional Center                   | 29,481  | 0   | 376,250               | 274,433             | 680,164                              | 187,925  | 2,253,146   | 0                     | 0                   | 2,441,071                           | 109,088                                | 40,891   | 149,979                        |
| 30769                     | Greensville Correctional Center                     | 71,614  | 0   | 913,959               | 20,240              | 1,005,813                            | 456,496  | 5,473,175   | 0                     | 310,225             | 6,239,896                           | 264,989                                | (272,820)  | (7,831)                        |
| 30770                     | Dillwyn Correctional Center                         | 35,421  | 0   | 452,059               | 2,003               | 489,483                              | 225,790  | 2,707,121   | 0                     | 54,048              | 2,986,959                           | 131,068                                | (52,072)   | 78,996                         |
| 30771                     | Indian Creek Correctional Center                    | 23,888  | 0   | 304,861               | 53,365              | 382,114                              | 152,270  | 1,825,640   | 0                     | 50,728              | 2,028,638                           | 88,390                                 | (24,852)   | 63,538                         |
| 30772                     | Haynesville Correctional Center                     | 39,202  | 0   | 500,305               | 56,040              | 595,547                              | 249,889  | 2,996,037   | 0                     | 214,682             | 3,460,608                           | 145,056                                | (97,545)   | 47,511                         |
| 30773                     | Coffeewood Correctional Center                      | 28,276  | 0   | 360,863               | 95,083              | 484,222                              | 180,240  | 2,161,003   | 0                     | 63,008              | 2,404,251                           | 104,627                                | (34,536)   | 70,091                         |
| 30774                     | Lunenburg Correctional Center                       | 27,478  | 0   | 350,689               | 91,468              | 469,635                              | 175,159  | 2,100,073   | 0                     | 85,871              | 2,361,103                           | 101,677                                | 7,959  | 109,636                        |
| 30775                     | Pocahontas State Correctional Center                | 31,978  | 0   | 408,108               | 576,295             | 1,016,381                            | 203,838  | 2,443,926   | 0                     | 67,818              | 2,715,582                           | 118,325                                | 233,131  | 351,456                        |
| 30776                     | Green Rock Correctional Center                      | 35,304  | 0   | 450,558               | 267,623             | 753,485                              | 225,041  | 2,698,132   | 0                     | 20,978              | 2,944,151                           | 130,633                                | 117,346  | 247,979                        |
| 30777                     | Department of Juvenile Justice                      | 491,591   | 0   | 6,273,824             | 239,035             | 7,004,450                            | 3,133,595  | 37,570,330  | 0                     | 1,010,810           | 41,714,735                          | 1,819,005                              | (514,940)  | 1,304,065                      |
| 30778                     | Department of Forensic Science                      | 180,260   | 0   | 2,300,534             | 579,351             | 3,060,145                            | 1,149,051  | 13,776,578  | 0                     | 0                   | 14,925,629                          | 667,007                                | 586,110  | 1,253,117                      |
| 30785                     | River North Correctional Center                     | 33,448  | 0   | 426,873               | 142,543             | 602,864                              | 213,211  | 2,556,296   | 0                     | 31,098              | 2,800,605                           | 123,766                                | 99,847   | 223,613                        |
| 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       | 151,184   | 0   | 1,929,455             | 1,880,166           | 3,960,805                            | 963,707  | 11,554,397  | 0                     | 216,742             | 12,734,846                          | 559,418                                | 1,539,902  | 2,099,320                      |
| 30841                     | Department of Aviation                              | 19,732  | 0   | 251,820               | 67,266              | 338,818                              | 125,778  | 1,508,007   | 0                     | 19,287              | 1,653,072                           | 73,012                                 | 48,206   | 121,218                        |
| 30848                     | Indigent Defense Commission                         | 250,796   | 0   | 3,200,732             | 1,368,129           | 4,819,657                            | 1,598,674  | 19,167,348  | 0                     | 267,454             | 21,033,476                          | 928,006                                | 380,626  | 1,308,632                      |
| 30851                     | Tobacco Indemnification & Revitalization Commission | 5,891   | 0   | 75,183                | 0                   | 81,074                               | 37,551   | 450,230   | 0                     | 43,906              | 531,687                             | 21,798                                 | (56,202)   | (34,404)                       |
| 30852                     | Virginia Foundation For Healthy Youth               | 9,211   | 0   | 117,549               | 12,858              | 139,618                              | 58,713   | 703,936   | 0                     | 19,845              | 782,494                             | 34,082                                 | (7,927)  | 26,155                         |
| 30912                     | Department of Veterans Services                     | 86,193  | 0   | 1,100,020             | 708,574             | 1,894,787                            | 549,429  | 6,587,387   | 0                     | 0                   | 7,136,816                           | 318,935                                | 1,093,171  | 1,412,106                      |
| 30913                     | Veterans Services Foundation                        | 807   | 0   | 10,300                | 15,420              | 26,527                               | 5,144  | 61,679  | 0                     | 104                 | 66,927                              | 2,986                                  | 32,079   | 35,065                         |
| 30922                     | Sitter-Barfoot Veterans Care Center                 | 94,920  | 0   | 1,211,398             | 23,878              | 1,330,196                            | 605,059  | 7,254,366   | 0                     | 341,839             | 8,201,264                           | 351,227                                | (198,312)  | 152,915                        |
| 30937                     | Southern Virginia Higher Education Center           | 14,318  | 0   | 182,725               | 11,280              | 208,323                              | 91,267   | 1,094,235   | 0                     | 229,891             | 1,415,393                           | 52,979                                 | (81,894)   | (28,915)                       |
| 30938                     | New College Institute                               | 7,254   | 0   | 92,572                | 236,780             | 336,606                              | 46,238   | 554,359   | 0                     | 44,619              | 645,216                             | 26,840                                 | 106,139  | 132,979                        |
| 30942                     | Virginia Museum of Natural History                  | 10,436  | 0   | 133,187               | 0                   | 143,623                              | 66,523   | 797,578   | 0                     | 117,042             | 981,143                             | 38,616                                 | (107,725)  | (69,109)                       |
| 30948                     | Southwest Virginia Higher Education Center          | 7,665   | 0   | 97,826                | 0                   | 105,491                              | 48,861   | 585,823   | 0                     | 136,782             | 771,466                             | 28,363                                 | (98,310)   | (69,947)                       |
| 30957                     | Commonwealth's Attorneys' Services Council          | 3,682   | 0   | 46,995                | 13,439              | 64,116                               | 23,472   | 281,425   | 0                     | 0                   | 304,897                             | 13,625                                 | 25,001   | 38,626                         |
| 30960                     | Department of Fire Programs                         | 31,710  | 0   | 404,689               | 239,355             | 675,754                              | 202,131  | 2,423,449   | 0                     | 0                   | 2,625,580                           | 117,334                                | 138,805  | 256,139                        |
| 30961                     | Division of Capitol Police                          | 4,372   | 0   | 55,793                | 59,228              | 119,393                              | 27,867   | 334,114   | 0                     | 26,951              | 388,932                             | 16,176                                 | 21,822   | 37,998                         |
| 30999                     | Department of Alcoholic Beverage Control            | 408,534   | 0   | 5,213,835             | 4,656,897           | 10,279,266                           | 2,604,160  | 31,222,666  | 0                     | 0                   | 33,826,826                          | 1,511,677                              | 2,812,225  | 4,323,902                      |
| 35106                     | Arlington County Health Department                  | 555   | 0   | 7,089                 | 4,553               | 12,197                               | 3,540  | 42,451  | 0                     | 532                 | 46,523                              | 2,055                                  | 1,905  | 3,960                          |
| 35129                     | Fairfax County Health Department                    | 15,608  | 0   | 199,196               | 0                   | 214,804                              | 99,493   | 1,192,871   | 0                     | 736,096             | 2,028,460                           | 57,754                                 | (554,140)  | (496,386)                      |
| 35522                     | Virginia Passenger Rail Authority                   | 964   | 0   | 12,301                | 135,463             | 148,728                              | 6,143  | 73,665  | 0                     | 0                   | 79,808                              | 3,567                                  | 52,505   | 56,072                         |
| 35885                     | Fort Monroe Federal Area Development Authority      | 11,413  | 0   | 145,655               | 42,246              | 199,314                              | 72,751   | 872,242   | 0                     | 46,383              | 991,376                             | 42,230                                 | 35,708   | 77,938                         |
| Total for State Employers |   | 32,673,593  | 0   | 416,990,039           | 119,190,655         | 568,854,287                          | 208,274,528  | 2,497,114,071   | 0                     | 119,190,655         | 2,824,579,254                       | 120,900,292                            | 0  | 120,900,292                    |

**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   | (482,380)  | (707,651)    | (834,560)    | (1,234,861)  | 0      |
| 30101         | House of Delegates   | (903,295)  | (1,296,839)  | (1,416,039)  | (2,065,624)  | 0      |
| 30103         | Magistrate System  | (1,763,790)  | (2,226,214)  | (2,424,886)  | (3,408,981)  | 0      |
| 30107         | Division of Legislative Services                             | (592,441)  | (713,329)    | (723,775)    | (985,770)    | 0      |
| 30109         | Division of Legislative Automated Systems                    | (131,643)  | (183,395)    | (214,941)    | (314,129)    | 0      |
| 30110         | Joint Legislative Audit and Review Commission                | (162,678)  | (270,264)    | (345,664)    | (486,823)    | 0      |
| 30111         | Supreme Court  | (1,622,059)  | (2,267,502)  | (2,503,794)  | (3,564,827)  | 0      |
| 30112         | Judicial Inquiry and Review Commission                       | (22,394)   | (34,832)     | (45,832)     | (77,540)     | 0      |
| 30114         | General District Courts                                      | (3,129,615)  | (4,162,793)  | (4,272,448)  | (5,854,762)  | 0      |
| 30115         | Juvenile and Domestic Relations District Courts              | (1,872,145)  | (2,479,264)  | (2,566,889)  | (3,533,109)  | 0      |
| 30116         | Combined District Courts                                     | (917,437)  | (931,066)    | (818,149)    | (1,038,759)  | 0      |
| 30117         | Virginia State Bar   | (619,488)  | (793,286)    | (838,631)    | (1,155,413)  | 0      |
| 30119         | Office of the Lieutenant Governor                            | (8,645)  | (14,847)     | (10,176)     | (14,410)     | 0      |
| 30121         | Office of the Governor                                       | (27,204)   | (150,504)    | (173,936)    | (235,292)    | 0      |
| 30122         | Department of Planning and Budget                            | (415,818)  | (535,596)    | (536,077)    | (700,004)    | 0      |
| 30123         | Department of Military Affairs                               | (1,007,416)  | (1,621,243)  | (1,843,171)  | (2,570,594)  | 0      |
| 30125         | Virginia Court of Appeals                                    | (353,121)  | (442,819)    | (451,686)    | (696,420)    | 0      |
| 30127         | Department of Emergency Management                           | (287,645)  | (449,689)    | (806,168)    | (1,776,123)  | 0      |
| 30128         | Virginia Veterans Care Center                                | (582,752)  | (951,999)    | (1,167,672)  | (1,615,398)  | 0      |
| 30129         | Department of Human Resource Management                      | (613,691)  | (975,802)    | (1,099,734)  | (1,498,364)  | 0      |
| 30132         | State Board of Elections                                     | 4,035  | (287,613)    | (434,954)    | (659,746)    | 0      |
| 30133         | Auditor of Public Accounts                                   | (911,062)  | (1,077,841)  | (1,053,841)  | (1,459,936)  | 0      |
| 30136         | Virginia Information Technologies Agency (VITA)              | (1,707,409)  | (2,387,659)  | (2,599,424)  | (3,690,326)  | 0      |
| 30140         | Department of Criminal Justice Services                      | (178,067)  | (624,848)    | (960,129)    | (1,485,249)  | 0      |
| 30141         | Office of the Attorney General and Department of Law         | (2,491,438)  | (3,253,725)  | (3,594,643)  | (5,131,734)  | 0      |
| 30143         | Office of the Attorney General - Division of Debt Collection | (240,824)  | (257,976)    | (202,549)    | (215,086)    | 0      |
| 30146         | Science Museum of Virginia                                   | (608,147)  | (661,689)    | (518,287)    | (496,964)    | 0      |
| 30147         | Office of the State Inspector General                        | (306,566)  | (408,837)    | (416,416)    | (532,952)    | 0      |
| 30148         | Virginia Commission for the Arts                             | 5,305  | (8,683)      | (23,690)     | (40,105)     | 0      |
| 30151         | Department of Accounts                                       | (914,172)  | (1,375,017)  | (1,524,731)  | (2,106,492)  | 0      |
| 30152         | Department of the Treasury                                   | (504,184)  | (839,082)    | (963,816)    | (1,403,591)  | 0      |
| 30154         | Department of Motor Vehicles                                 | (8,481,984)  | (11,501,094) | (12,147,794) | (16,462,247) | 0      |
| 30156         | Department of State Police                                   | (2,454,722)  | (3,708,758)  | (4,370,878)  | (6,856,162)  | 0      |
| 30157         | Compensation Board   | (60,734)   | (92,320)     | (106,394)    | (166,977)    | 0      |
| 30160         | Virginia Criminal Sentencing Commission                      | (46,572)   | (76,792)     | (86,340)     | (117,493)    | 0      |
| 30161         | Department of Taxation                                       | (5,044,345)  | (6,394,515)  | (6,288,888)  | (8,183,662)  | 0      |
| 30162         | Department of Accounts - Transfer Payments (CHRF)            | (9,717)  | (14,527)     | (15,667)     | (21,882)     | 0      |
| 30164         | Virginia Management Fellows Administration                   | 8,261  | (90,319)     | (102,704)    | (64,046)     | 0      |
| 30165         | Department of Housing and Community Development              | (209,355)  | (428,375)    | (682,564)    | (1,301,957)  | 0      |
| 30166         | Secretary of the Commonwealth                                | (30,954)   | (47,651)     | (65,748)     | (84,554)     | 0      |
| 30170         | Council on Human Rights                                      | 0  | 0            | 0            | 0            | 0      |
| 30171         | State Corporation Commission                                 | (4,814,209)  | (6,099,608)  | (6,257,376)  | (8,575,559)  | 0      |
| 30172         | State Lottery Department                                     | (975,654)  | (1,929,884)  | (2,463,707)  | (4,012,764)  | 0      |
| 30174         | Virginia College Savings Plan                                | (240,920)  | (749,533)    | (1,096,557)  | (1,751,114)  | 0      |
| 30175         | VA Office of Protections and Advocacy                        | 0  | 0            | 0            | 0            | 0      |
| 30180         | Secretary of Administration                                  | 8,999  | (13,684)     | (53,768)     | (155,767)    | 0      |
| 30181         | Department of Labor and Industry                             | (558,892)  | (798,424)    | (983,252)    | (1,519,102)  | 0      |
| 30182         | Virginia Employment Commission                               | (655,198)  | (1,776,843)  | (3,565,574)  | (7,574,009)  | 0      |
| 30183         | Secretary of Natural and Historic Resources                  | (37,739)   | 0            | 0            | 0            | 0      |
| 30185         | Secretary of Education                                       | (57,235)   | (24,800)     | (25,515)     | (26,153)     | 0      |
| 30186         | Secretary of Transportation                                  | (60,048)   | (31,199)     | (19,719)     | (27,677)     | 0      |

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



| Employer Code | Employer   | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date |              |              |              |        |
|---------------|--|--|--------------|--------------|--------------|--------|
|               |  | Year 1   | Year 2       | Year 3       | Year 4       | Year 5 |
| 30187         | Secretary of Public Safety                                       | (66,930)   | (93,195)     | (74,083)     | (79,600)     | 0      |
| 30188         | Secretary of Health and Human Resources                          | (12,905)   | 5,853        | 2,220        | (3,584)      | 0      |
| 30190         | Secretary of Finance   | (36,820)   | (38,630)     | (43,752)     | (61,224)     | 0      |
| 30191         | Virginia Workers' Compensation Commission                        | (1,699,293)  | (2,263,798)  | (2,438,899)  | (3,282,796)  | 0      |
| 30192         | Secretary of Commerce and Trade                                  | 5,737  | (10,710)     | (6,759)      | (9,760)      | 0      |
| 30193         | Secretary of Agriculture and Forestry                            | 24,179   | (32,123)     | (34,133)     | (48,415)     | 0      |
| 30194         | Department of General Services                                   | (3,030,265)  | (4,481,215)  | (4,843,942)  | (6,413,182)  | 0      |
| 30199         | Department of Conservation and Recreation                        | (2,422,534)  | (3,116,509)  | (3,119,807)  | (4,257,435)  | 0      |
| 30200         | Office of Children's Services                                    | (110,107)  | (133,956)    | (136,457)    | (178,108)    | 0      |
| 30201         | Department of Education - Central Office Operations              | (1,221,699)  | (2,214,535)  | (2,902,546)  | (4,505,992)  | 0      |
| 30202         | The Library of Virginia  | (559,972)  | (816,121)    | (885,446)    | (1,259,718)  | 0      |
| 30203         | Woodrow Wilson Rehabilitation Center                             | (2,276,226)  | (2,027,630)  | (1,570,889)  | (1,646,583)  | 0      |
| 30204         | The College of William and Mary                                  | (6,646,935)  | (8,163,988)  | (8,025,417)  | (10,645,378) | 0      |
| 30206         | Virginia Commonwealth University Health System Authority         | (5,602,241)  | (4,669,468)  | (3,212,887)  | (3,164,464)  | 0      |
| 30207         | University of Virginia - Academic Division                       | (29,533,274)   | (42,750,610) | (43,393,253) | (57,439,178) | 0      |
| 30208         | Virginia Polytechnic Institute and State University              | (27,980,934)   | (35,610,929) | (35,980,903) | (47,845,833) | 0      |
| 30209         | University of Virginia Medical Center                            | (6,415,834)  | (6,385,291)  | (5,384,147)  | (6,647,632)  | 0      |
| 30211         | Virginia Military Institute                                      | (1,428,488)  | (2,012,762)  | (2,192,390)  | (3,117,041)  | 0      |
| 30212         | Virginia State University  | (4,105,130)  | (5,005,036)  | (4,672,301)  | (5,882,211)  | 0      |
| 30213         | Norfolk State University   | (3,332,697)  | (4,631,642)  | (4,713,744)  | (6,583,969)  | 0      |
| 30214         | Longwood University  | (3,305,884)  | (4,101,940)  | (3,765,189)  | (4,470,234)  | 0      |
| 30215         | University of Mary Washington                                    | (2,963,882)  | (3,328,019)  | (3,041,031)  | (3,694,518)  | 0      |
| 30216         | James Madison University   | (9,138,560)  | (14,309,505) | (15,525,533) | (20,982,041) | 0      |
| 30217         | Radford University   | (3,549,303)  | (6,209,368)  | (7,228,499)  | (9,194,973)  | 0      |
| 30218         | Virginia School for Deaf and Blind                               | (517,385)  | (731,026)    | (782,350)    | (1,086,412)  | 0      |
| 30221         | Old Dominion University  | (8,442,470)  | (11,434,037) | (11,857,508) | (16,093,069) | 0      |
| 30222         | Department of Professional and Occupational Regulation           | (1,274,607)  | (1,518,631)  | (1,387,355)  | (1,776,962)  | 0      |
| 30223         | Department of Health Professions                                 | (758,294)  | (1,595,154)  | (2,001,376)  | (2,891,662)  | 0      |
| 30226         | Board of Accountancy   | (76,563)   | (111,922)    | (116,931)    | (143,951)    | 0      |
| 30232         | Minority Business Enterprise                                     | 0  | 0            | 0            | 0            | 0      |
| 30233         | Board of Bar Examiners   | (84,797)   | (90,862)     | (74,615)     | (97,745)     | 0      |
| 30234         | Cooperative Extension and Agricultural Research Service          | (226,090)  | (338,903)    | (427,770)    | (673,852)    | 0      |
| 30236         | Virginia Commonwealth University                                 | (19,977,249)   | (29,852,053) | (31,528,948) | (41,350,081) | 0      |
| 30238         | Virginia Museum of Fine Arts                                     | (853,342)  | (1,373,035)  | (1,540,131)  | (2,196,843)  | 0      |
| 30239         | Frontier Culture Museum of Virginia                              | (120,233)  | (177,262)    | (179,344)    | (227,057)    | 0      |
| 30241         | Richard Bland College  | (651,424)  | (741,732)    | (708,931)    | (815,820)    | 0      |
| 30242         | Christopher Newport University                                   | (2,570,000)  | (3,858,804)  | (4,031,074)  | (5,475,445)  | 0      |
| 30245         | State Council of Higher Education for Virginia                   | (363,173)  | (540,422)    | (543,451)    | (692,759)    | 0      |
| 30246         | University of Virginia's College at Wise                         | (962,078)  | (1,126,988)  | (1,134,229)  | (1,521,847)  | 0      |
| 30247         | George Mason University  | (8,282,943)  | (14,752,281) | (18,214,350) | (27,143,232) | 0      |
| 30261         | Virginia Community College System - Central Office Operations    | (1,581,781)  | (1,773,714)  | (1,820,533)  | (2,945,489)  | 0      |
| 30262         | Department of Rehabilitative Services                            | (4,768,766)  | (5,381,866)  | (5,819,453)  | (8,742,002)  | 0      |
| 30263         | Virginia Rehabilitation Center for the Blind and Vision Impaired | (158,595)  | (148,810)    | (140,977)    | (191,985)    | 0      |
| 30268         | Virginia Institute of Marine Science                             | (1,542,858)  | (1,830,151)  | (1,749,592)  | (2,266,530)  | 0      |
| 30270         | Virginia Community College System - Shared Services              | 60,361   | (502,367)    | (580,237)    | (760,238)    | 0      |
| 30275         | New River Community College                                      | (738,311)  | (888,647)    | (883,743)    | (1,204,440)  | 0      |
| 30276         | Southside Virginia Community College                             | (1,180,799)  | (1,221,211)  | (989,747)    | (1,244,315)  | 0      |
| 30277         | Paul D. Camp Community College                                   | (315,801)  | (437,477)    | (429,986)    | (576,563)    | 0      |
| 30278         | Rappahannock Community College                                   | (461,932)  | (705,575)    | (751,952)    | (991,944)    | 0      |
| 30279         | Danville Community College                                       | (894,538)  | (856,294)    | (774,145)    | (1,025,798)  | 0      |
| 30280         | Northern Virginia Community College                              | (8,557,369)  | (11,651,235) | (11,913,095) | (15,538,389) | 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                  | (932,642)  | (1,153,283)  | (1,111,347)  | (1,558,977)  | 0      |
| 30283         | J. Sargeant Reynolds Community College               | (2,899,527)  | (2,792,642)  | (2,487,119)  | (3,290,117)  | 0      |
| 30284         | Eastern Shore Community College                      | (440,879)  | (406,033)    | (289,369)    | (347,143)    | 0      |
| 30285         | Patrick Henry Community College                      | (608,298)  | (1,033,104)  | (1,228,504)  | (1,750,581)  | 0      |
| 30286         | Virginia Western Community College                   | (1,257,277)  | (1,458,395)  | (1,480,024)  | (2,017,133)  | 0      |
| 30287         | Dabney S. Lancaster Community College                | (382,094)  | (399,603)    | (368,947)    | (541,263)    | 0      |
| 30288         | Wytheville Community College                         | (903,054)  | (892,680)    | (713,393)    | (743,081)    | 0      |
| 30290         | John Tyler Community College                         | (1,336,036)  | (1,798,300)  | (1,777,550)  | (2,361,606)  | 0      |
| 30291         | Blue Ridge Community College                         | (708,936)  | (1,061,908)  | (1,089,679)  | (1,458,411)  | 0      |
| 30292         | Central Virginia Community College                   | (601,946)  | (981,189)    | (1,007,870)  | (1,313,089)  | 0      |
| 30293         | Thomas Nelson Community College                      | (3,476,116)  | (2,880,422)  | (1,960,995)  | (2,203,856)  | 0      |
| 30294         | Southwest Virginia Community College                 | (217,222)  | (439,853)    | (659,355)    | (1,086,489)  | 0      |
| 30295         | Tidewater Community College                          | (6,096,688)  | (5,597,472)  | (5,317,728)  | (7,033,051)  | 0      |
| 30296         | Virginia Highlands Community College                 | (778,178)  | (806,552)    | (685,879)    | (783,187)    | 0      |
| 30297         | Germanna Community College                           | (734,877)  | (1,226,332)  | (1,523,924)  | (2,206,679)  | 0      |
| 30298         | Lord Fairfax Community College                       | (1,060,888)  | (1,325,189)  | (1,377,419)  | (1,896,895)  | 0      |
| 30299         | Mountain Empire Community College                    | (467,154)  | (666,987)    | (749,834)    | (1,139,937)  | 0      |
| 30301         | Department of Agriculture and Consumer Services      | (2,473,796)  | (3,162,136)  | (3,234,572)  | (4,319,345)  | 0      |
| 30310         | Virginia Economic Development Partnership            | (238,044)  | (779,758)    | (1,247,724)  | (1,999,673)  | 0      |
| 30320         | Virginia Tourism Authority                           | (424,221)  | (662,872)    | (690,083)    | (962,820)    | 0      |
| 30325         | Department of Business Assistance                    | 0  | 0            | 0            | 0            | 0      |
| 30330         | Virginia - Israel Advisory Board                     | 2,579  | (16,504)     | (13,611)     | (14,029)     | 0      |
| 30350         | Department of Small Business and Supplier Diversity  | (153,414)  | (296,353)    | (317,183)    | (445,956)    | 0      |
| 30400         | Jamestown-Yorktown Commemoration                     | (282,368)  | (257,462)    | (111,270)    | (686)        | 0      |
| 30402         | Marine Resources Commission                          | (373,115)  | (499,880)    | (543,461)    | (713,423)    | 0      |
| 30403         | Department of Wildlife Resources (DWR)               | (1,868,748)  | (2,136,256)  | (2,096,029)  | (2,839,814)  | 0      |
| 30405         | Virginia Racing Commission                           | 16,218   | (1,232)      | (25,710)     | (62,522)     | 0      |
| 30407         | Virginia Port Authority                              | (42,056)   | (31,720)     | (32,826)     | (46,358)     | 0      |
| 30409         | Department of Mines, Minerals and Energy             | (1,434,294)  | (1,634,265)  | (1,635,744)  | (2,083,084)  | 0      |
| 30411         | Department of Forestry                               | (1,279,089)  | (1,576,850)  | (1,564,847)  | (2,007,679)  | 0      |
| 30413         | Commission on Virginia Alcohol Safety Action Program | (76,034)   | (87,360)     | (80,614)     | (102,398)    | 0      |
| 30417         | Gunston Hall   | (33,155)   | (31,208)     | (22,921)     | (14,335)     | 0      |
| 30423         | Department of Historic Resources                     | (175,536)  | (254,189)    | (310,054)    | (485,984)    | 0      |
| 30425         | Jamestown - Yorktown Foundation                      | (839,139)  | (1,024,394)  | (955,514)    | (1,151,372)  | 0      |
| 30440         | Department of Environmental Quality                  | (4,808,015)  | (6,357,331)  | (6,754,854)  | (9,298,896)  | 0      |
| 30454         | Office of Commonwealth Preparedness                  | (15,392)   | 0            | 0            | 0            | 0      |
| 30505         | Department of Rail and Public Transportation         | (236,927)  | (438,395)    | (635,924)    | (967,927)    | 0      |
| 30506         | Motor Vehicle Dealer Board                           | (151,326)  | (183,582)    | (180,412)    | (230,335)    | 0      |
| 30507         | Towing and Recovery Operations Board                 | 0  | 0            | 0            | 0            | 0      |
| 30510         | Virginia Department of Transportation                | (10,476,659)   | (14,126,475) | (14,933,962) | (19,836,919) | 0      |
| 30511         | Virginia Department of Transportation                | (3,507,953)  | (4,451,673)  | (4,395,876)  | (5,799,790)  | 0      |
| 30512         | Virginia Department of Transportation                | (3,888,855)  | (5,024,414)  | (5,278,514)  | (7,188,436)  | 0      |
| 30513         | Virginia Department of Transportation                | (2,966,286)  | (3,792,083)  | (3,960,619)  | (5,271,262)  | 0      |
| 30514         | Virginia Department of Transportation                | (4,439,650)  | (5,533,645)  | (5,828,469)  | (8,091,633)  | 0      |
| 30515         | Virginia Department of Transportation                | (4,597,572)  | (5,885,323)  | (5,998,742)  | (8,225,291)  | 0      |
| 30516         | Virginia Department of Transportation                | (3,159,075)  | (3,786,523)  | (3,733,890)  | (4,950,500)  | 0      |
| 30517         | Virginia Department of Transportation                | (2,461,230)  | (3,283,452)  | (3,461,624)  | (4,852,525)  | 0      |
| 30518         | Virginia Department of Transportation                | (3,268,186)  | (4,262,879)  | (4,380,772)  | (5,967,758)  | 0      |
| 30519         | Virginia Department of Transportation                | (5,381,402)  | (6,976,611)  | (7,330,523)  | (10,212,079) | 0      |
| 30601         | Department of Health                                 | (16,722,077)   | (22,078,653) | (22,906,104) | (30,994,890) | 0      |
| 30602         | Department of Medical Assistance Services            | (1,218,114)  | (3,024,437)  | (4,309,348)  | (6,621,557)  | 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                 | (50,754)   | (70,745)     | (77,096)     | (112,080)    | 0      |
| 30701         | Department of Corrections - Central Administration          | (1,318,984)  | (2,478,723)  | (2,935,222)  | (4,324,149)  | 0      |
| 30702         | Department for the Blind and Vision Impaired                | (883,720)  | (963,530)    | (965,335)    | (1,334,437)  | 0      |
| 30703         | Central State Hospital                                      | (3,224,394)  | (4,845,353)  | (5,080,561)  | (6,278,760)  | 0      |
| 30704         | Eastern State Hospital                                      | (2,337,573)  | (3,037,249)  | (3,840,623)  | (5,619,167)  | 0      |
| 30705         | Southwestern Virginia Mental Health Institute               | (1,506,863)  | (2,487,263)  | (2,970,108)  | (4,118,059)  | 0      |
| 30706         | Western State Hospital                                      | (2,969,836)  | (4,136,489)  | (4,313,909)  | (5,646,386)  | 0      |
| 30707         | Central Virginia Training Center                            | (6,818,282)  | (3,965,113)  | (1,369,662)  | (57,870)     | 0      |
| 30708         | Commonwealth Center for Children and Adolescents            | (519,258)  | (1,110,067)  | (1,020,902)  | (1,193,155)  | 0      |
| 30709         | Powhatan Correctional Center                                | 0  | 0            | 0            | 0            | 0      |
| 30711         | Virginia Correctional Enterprises                           | (1,502,224)  | (1,516,529)  | (1,149,640)  | (1,472,440)  | 0      |
| 30716         | Virginia Correctional Center for Women                      | (226,927)  | (418,409)    | (567,881)    | (1,043,486)  | 0      |
| 30718         | Bland Correctional Center                                   | (316,136)  | (431,333)    | (453,347)    | (642,210)    | 0      |
| 30720         | Department of Behavioral Health & Developmental Services    | (1,851,335)  | (3,559,516)  | (4,360,703)  | (6,351,346)  | 0      |
| 30721         | Powhatan Reception and Classification                       | 0  | 0            | 0            | 0            | 0      |
| 30723         | Southeastern Virginia Training Center                       | (947,582)  | (1,433,962)  | (1,507,489)  | (1,904,900)  | 0      |
| 30724         | Catawba Hospital  | (693,053)  | (1,138,950)  | (1,448,614)  | (2,401,025)  | 0      |
| 30725         | Northern Virginia Training Center                           | (2,215)  | 0            | 0            | 0            | 0      |
| 30726         | Southside Virginia Training Center                          | 0  | 0            | 0            | 0            | 0      |
| 30728         | Northern Virginia Mental Health Institute                   | (945,017)  | (2,181,246)  | (2,710,112)  | (3,691,621)  | 0      |
| 30729         | Piedmont Geriatric Hospital                                 | (1,267,555)  | (1,893,388)  | (1,978,517)  | (2,495,874)  | 0      |
| 30733         | Sussex I Correctional Center                                | (319,636)  | (291,263)    | (342,306)    | (514,424)    | 0      |
| 30734         | Sussex II Correctional Center                               | (376,449)  | (326,107)    | (351,591)    | (416,220)    | 0      |
| 30735         | Wallen's Ridge Correctional Center                          | (347,293)  | (537,143)    | (595,358)    | (890,388)    | 0      |
| 30737         | St. Brides Correctional Center                              | (407,910)  | (417,165)    | (463,634)    | (721,810)    | 0      |
| 30738         | Southwestern Virginia Training Center                       | (2,576,796)  | (431,817)    | (36,417)     | (1,373)      | 0      |
| 30739         | Southern Virginia Mental Health Institute                   | (968,541)  | (1,381,290)  | (1,335,197)  | (1,425,168)  | 0      |
| 30741         | Red Onion Correctional Center                               | (276,640)  | (464,421)    | (553,145)    | (893,207)    | 0      |
| 30742         | Department of Corrections - Employee Relations and Training | (334,550)  | (601,484)    | (795,614)    | (1,213,893)  | 0      |
| 30743         | Fluvanna Women's Correctional Center                        | 306,980  | (609,504)    | (947,618)    | (1,380,564)  | 0      |
| 30745         | Nottoway Correctional Center                                | (521,270)  | (719,387)    | (824,284)    | (1,085,878)  | 0      |
| 30747         | Marion Correctional Treatment Center                        | (162,073)  | (365,486)    | (486,067)    | (799,961)    | 0      |
| 30748         | Hiram W. Davis Medical Center                               | (350,067)  | (766,928)    | (1,051,673)  | (1,603,506)  | 0      |
| 30749         | Buckingham Correctional Center                              | (487,487)  | (603,392)    | (587,413)    | (727,299)    | 0      |
| 30751         | Department for the Deaf and Hard-of-Hearing                 | (64,478)   | (75,471)     | (78,434)     | (90,579)     | 0      |
| 30752         | State Farm Correctional Center                              | (733,542)  | (837,145)    | (825,962)    | (912,421)    | 0      |
| 30753         | Deerfield Correctional Center                               | (725,668)  | (882,442)    | (776,027)    | (935,219)    | 0      |
| 30754         | Augusta Correctional Center                                 | (295,512)  | (386,982)    | (403,486)    | (568,176)    | 0      |
| 30756         | Department of Corrections - Division of Institutions        | (2,108,024)  | (3,216,139)  | (3,653,357)  | (5,223,151)  | 0      |
| 30757         | Western Region Correctional Field Units                     | (41,982)   | (116,024)    | (157,810)    | (233,995)    | 0      |
| 30760         | Central Region Correctional Field Units                     | 0  | 0            | 0            | 0            | 0      |
| 30761         | Eastern Reg Corr Field Unit                                 | (287,309)  | (326,182)    | (289,432)    | (333,036)    | 0      |
| 30765         | Department of Social Services                               | (9,169,967)  | (12,518,757) | (13,245,005) | (17,595,169) | 0      |
| 30766         | Virginia Parole Board                                       | (86,921)   | (98,848)     | (88,035)     | (85,241)     | 0      |
| 30767         | Division of Community Corrections                           | (900,527)  | (1,238,178)  | (1,438,814)  | (2,102,374)  | 0      |
| 30768         | Keen Mountain Correctional Center                           | (239,756)  | (377,714)    | (455,480)    | (687,957)    | 0      |
| 30769         | Greensville Correctional Center                             | (997,848)  | (1,289,477)  | (1,275,624)  | (1,671,134)  | 0      |
| 30770         | Dillwyn Correctional Center                                 | (454,988)  | (599,944)    | (615,974)    | (826,570)    | 0      |
| 30771         | Indian Creek Correctional Center                            | (285,350)  | (399,696)    | (404,051)    | (557,427)    | 0      |
| 30772         | Haynesville Correctional Center                             | (531,480)  | (700,316)    | (718,480)    | (914,785)    | 0      |
| 30773         | Coffeewood Correctional Center                              | (326,696)  | (440,898)    | (492,613)    | (659,822)    | 0      |

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



| Employer Code | Employer  | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date |               |               |               |        |
|---------------|---|--|---------------|---------------|---------------|--------|
|               |   | Year 1   | Year 2        | Year 3        | Year 4        | Year 5 |
| 30774         | Lunenburg Correctional Center                       | (310,584)  | (449,159)     | (490,506)     | (641,219)     | 0      |
| 30775         | Pocahontas State Correctional Center                | (212,923)  | (321,273)     | (418,797)     | (746,208)     | 0      |
| 30776         | Green Rock Correctional Center                      | (319,017)  | (476,086)     | (571,737)     | (823,826)     | 0      |
| 30777         | Department of Juvenile Justice                      | (6,303,368)  | (8,302,555)   | (8,632,948)   | (11,471,414)  | 0      |
| 30778         | Department of Forensic Science                      | (1,853,286)  | (2,774,441)   | (3,031,330)   | (4,206,427)   | 0      |
| 30785         | River North Correctional Center                     | (358,625)  | (493,909)     | (564,688)     | (780,519)     | 0      |
| 30786         | Culpeper Correctional Center for Women              | 0  | 0             | 0             | 0             | 0      |
| 30794         | Virginia Center for Behavioral Rehabilitation       | (608,562)  | (1,996,328)   | (2,641,227)   | (3,527,924)   | 0      |
| 30841         | Department of Aviation                              | (201,402)  | (309,715)     | (342,694)     | (460,443)     | 0      |
| 30848         | Indigent Defense Commission                         | (2,698,250)  | (3,669,943)   | (3,993,226)   | (5,852,400)   | 0      |
| 30851         | Tobacco Indemnification & Revitalization Commission | (105,334)  | (105,964)     | (101,846)     | (137,469)     | 0      |
| 30852         | Virginia Foundation For Healthy Youth               | (120,988)  | (151,899)     | (155,055)     | (214,934)     | 0      |
| 30912         | Department of Veterans Services                     | (539,726)  | (1,220,774)   | (1,470,191)   | (2,011,338)   | 0      |
| 30913         | Veterans Services Foundation                        | (3,909)  | (7,228)       | (10,431)      | (18,832)      | 0      |
| 30922         | Sitter-Barfoot Veterans Care Center                 | (1,399,424)  | (1,634,335)   | (1,622,320)   | (2,214,989)   | 0      |
| 30937         | Southern Virginia Higher Education Center           | (270,478)  | (321,767)     | (280,721)     | (334,104)     | 0      |
| 30938         | New College Institute                               | (9,591)  | (52,960)      | (76,796)      | (169,263)     | 0      |
| 30942         | Virginia Museum of Natural History                  | (196,851)  | (213,955)     | (183,188)     | (243,526)     | 0      |
| 30948         | Southwest Virginia Higher Education Center          | (169,909)  | (171,817)     | (145,379)     | (178,870)     | 0      |
| 30957         | Commonwealth's Attorneys' Services Council          | (36,401)   | (55,824)      | (62,628)      | (85,928)      | 0      |
| 30960         | Department of Fire Programs                         | (279,310)  | (432,327)     | (498,233)     | (739,956)     | 0      |
| 30961         | Division of Capitol Police                          | (26,488)   | (60,081)      | (80,954)      | (102,016)     | 0      |
| 30999         | Department of Alcoholic Beverage Control            | (2,777,231)  | (5,020,406)   | (6,216,652)   | (9,533,271)   | 0      |
| 35106         | Arlington County Health Department                  | (5,089)  | (7,678)       | (8,597)       | (12,962)      | 0      |
| 35129         | Fairfax County Health Department                    | (553,219)  | (512,329)     | (383,887)     | (364,221)     | 0      |
| 35522         | Virginia Passenger Rail Authority                   | 40,746   | 36,741        | 13,925        | (22,492)      | 0      |
| 35885         | Fort Monroe Federal Area Development Authority      | (161,736)  | (177,790)     | (186,212)     | (266,324)     | 0      |
|               | Total for State Employers                           | (398,609,424)  | (534,380,942) | (560,286,435) | (762,448,166) | 0      |

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



| Employer Code | Employer   | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 30100         | Senate   | 11,222,285                            | 5,874,661                             | 11,003,997  | 1,576,536   |
| 30101         | House of Delegates   | 18,912,701                            | 9,826,891                             | 18,407,033  | 2,637,166   |
| 30103         | Magistrate System  | 31,829,558                            | 16,217,707                            | 30,377,854  | 4,352,218   |
| 30107         | Division of Legislative Services                             | 9,362,530                             | 4,689,645                             | 8,784,310   | 1,258,523   |
| 30109         | Division of Legislative Automated Systems                    | 2,873,310                             | 1,494,418                             | 2,799,238   | 401,045   |
| 30110         | Joint Legislative Audit and Review Commission                | 4,541,077                             | 2,315,986                             | 4,338,141   | 621,523   |
| 30111         | Supreme Court  | 33,060,459                            | 16,959,112                            | 31,766,603  | 4,551,184   |
| 30112         | Judicial Inquiry and Review Commission                       | 658,558                               | 368,889                               | 690,977   | 98,996  |
| 30114         | General District Courts                                      | 55,422,436                            | 27,853,134                            | 52,172,509  | 7,474,727   |
| 30115         | Juvenile and Domestic Relations District Courts              | 33,365,468                            | 16,808,220                            | 31,483,961  | 4,510,690   |
| 30116         | Combined District Courts                                     | 10,255,096                            | 4,941,738                             | 9,256,511   | 1,326,175   |
| 30117         | Virginia State Bar   | 10,905,685                            | 5,496,704                             | 10,296,034  | 1,475,107   |
| 30119         | Office of the Lieutenant Governor                            | 134,030                               | 68,554                                | 128,411   | 18,397  |
| 30121         | Office of the Governor                                       | 2,243,008                             | 1,119,363                             | 2,096,711   | 300,395   |
| 30122         | Department of Planning and Budget                            | 6,803,646                             | 3,330,160                             | 6,237,818   | 893,689   |
| 30123         | Department of Military Affairs                               | 24,104,366                            | 12,229,205                            | 22,906,876  | 3,281,856   |
| 30125         | Virginia Court of Appeals                                    | 6,195,802                             | 3,313,111                             | 6,205,885   | 889,113   |
| 30127         | Department of Emergency Management                           | 13,374,732                            | 8,449,631                             | 15,827,248  | 2,267,561   |
| 30128         | Virginia Veterans Care Center                                | 15,213,476                            | 7,685,012                             | 14,395,017  | 2,062,366   |
| 30129         | Department of Human Resource Management                      | 14,228,176                            | 7,128,232                             | 13,352,097  | 1,912,948   |
| 30132         | State Board of Elections                                     | 5,919,049                             | 3,138,642                             | 5,879,081   | 842,293   |
| 30133         | Auditor of Public Accounts                                   | 13,739,148                            | 6,945,420                             | 13,009,666  | 1,863,888   |
| 30136         | Virginia Information Technologies Agency (VITA)              | 34,276,871                            | 17,556,154                            | 32,884,939  | 4,711,407   |
| 30140         | Department of Criminal Justice Services                      | 13,191,437                            | 7,065,844                             | 13,235,236  | 1,896,205   |
| 30141         | Office of the Attorney General and Department of Law         | 47,524,093                            | 24,413,432                            | 45,729,504  | 6,551,641   |
| 30143         | Office of the Attorney General - Division of Debt Collection | 2,356,028                             | 1,023,241                             | 1,916,663   | 274,599   |
| 30146         | Science Museum of Virginia                                   | 5,796,611                             | 2,364,229                             | 4,428,505   | 634,470   |
| 30147         | Office of the State Inspector General                        | 5,238,032                             | 2,535,433                             | 4,749,193   | 680,414   |
| 30148         | Virginia Commission for the Arts                             | 340,508                               | 190,792                               | 357,379   | 51,202  |
| 30151         | Department of Accounts                                       | 19,853,083                            | 10,021,310                            | 18,771,205  | 2,689,340   |
| 30152         | Department of the Treasury                                   | 12,862,520                            | 6,677,367                             | 12,507,569  | 1,791,952   |
| 30154         | Department of Motor Vehicles                                 | 156,780,170                           | 78,316,604                            | 146,697,090   | 21,017,211  |
| 30156         | Department of State Police                                   | 60,464,134                            | 32,617,137                            | 61,096,101  | 8,753,205   |
| 30157         | Compensation Board   | 1,472,155                             | 794,364                               | 1,487,945   | 213,177   |
| 30160         | Virginia Criminal Sentencing Commission                      | 1,116,433                             | 558,957                               | 1,046,997   | 150,003   |
| 30161         | Department of Taxation                                       | 79,692,711                            | 38,932,507                            | 72,925,602  | 10,448,011  |
| 30162         | Department of Accounts - Transfer Payments (CHRF)            | 205,029                               | 104,102                               | 194,996   | 27,937  |
| 30164         | Virginia Management Fellows Administration                   | 999,066                               | 304,687                               | 570,719   | 81,767  |
| 30165         | Department of Housing and Community Development              | 10,447,085                            | 6,193,858                             | 11,601,893  | 1,662,197   |
| 30166         | Secretary of the Commonwealth                                | 828,811                               | 402,260                               | 753,484   | 107,951   |
| 30170         | Council on Human Rights                                      | 0                                     | 0                                     | 0   | 0   |
| 30171         | State Corporation Commission                                 | 81,174,284                            | 40,796,903                            | 76,417,856  | 10,948,344  |
| 30172         | State Lottery Department                                     | 34,725,327                            | 19,090,110                            | 35,758,235  | 5,123,063   |
| 30174         | Virginia College Savings Plan                                | 15,304,038                            | 8,330,659                             | 15,604,397  | 2,235,634   |
| 30175         | VA Office of Protections and Advocacy                        | 0                                     | 0                                     | 0   | 0   |
| 30180         | Secretary of Administration                                  | 1,054,127                             | 741,043                               | 1,388,069   | 198,868   |
| 30181         | Department of Labor and Industry                             | 13,500,792                            | 7,226,892                             | 13,536,900  | 1,939,424   |

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



| Employer Code | Employer   | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 30182         | Virginia Employment Commission                                   | 57,931,331                            | 36,032,174                            | 67,492,904  | 9,669,671   |
| 30183         | Secretary of Natural and Historic Resources                      | 0                                     | 0                                     | 0   | 0   |
| 30185         | Secretary of Education   | 292,692                               | 124,414                               | 233,043   | 33,388  |
| 30186         | Secretary of Transportation                                      | 258,642                               | 131,668                               | 246,632   | 35,335  |
| 30187         | Secretary of Public Safety                                       | 865,761                               | 378,683                               | 709,322   | 101,624   |
| 30188         | Secretary of Health and Human Resources                          | 0                                     | 17,048                                | 31,933  | 4,575   |
| 30190         | Secretary of Finance   | 573,069                               | 291,267                               | 545,580   | 78,165  |
| 30191         | Virginia Workers' Compensation Commission                        | 31,379,652                            | 15,617,400                            | 29,253,403  | 4,191,119   |
| 30192         | Secretary of Commerce and Trade                                  | 89,836                                | 46,428                                | 86,967  | 12,460  |
| 30193         | Secretary of Agriculture and Forestry                            | 449,906                               | 230,330                               | 431,437   | 61,812  |
| 30194         | Department of General Services                                   | 61,859,493                            | 30,509,717                            | 57,148,631  | 8,187,653   |
| 30199         | Department of Conservation and Recreation                        | 40,392,979                            | 20,254,087                            | 37,938,516  | 5,435,430   |
| 30200         | Office of Children's Services                                    | 1,731,521                             | 847,320                               | 1,587,141   | 227,388   |
| 30201         | Department of Education - Central Office Operations              | 39,948,145                            | 21,436,564                            | 40,153,447  | 5,752,762   |
| 30202         | The Library of Virginia  | 11,687,404                            | 5,992,909                             | 11,225,491  | 1,608,270   |
| 30203         | Woodrow Wilson Rehabilitation Center                             | 18,178,797                            | 7,833,365                             | 14,672,902  | 2,102,179   |
| 30204         | The College of William and Mary                                  | 102,575,593                           | 50,643,744                            | 94,862,257  | 13,590,864  |
| 30206         | Virginia Commonwealth University Health System Authority         | 36,297,461                            | 15,054,454                            | 28,198,932  | 4,040,045   |
| 30207         | University of Virginia - Academic Division                       | 554,101,928                           | 273,258,067                           | 511,847,574   | 73,332,113  |
| 30208         | Virginia Polytechnic Institute and State University              | 460,399,840                           | 227,619,181                           | 426,360,054   | 61,084,370  |
| 30209         | University of Virginia Medical Center                            | 66,669,354                            | 31,625,090                            | 59,237,868  | 8,486,977   |
| 30211         | Virginia Military Institute                                      | 28,929,441                            | 14,828,841                            | 27,776,329  | 3,979,500   |
| 30212         | Virginia State University  | 58,347,910                            | 27,983,715                            | 52,417,103  | 7,509,770   |
| 30213         | Norfolk State University   | 61,687,790                            | 31,322,217                            | 58,670,547  | 8,405,697   |
| 30214         | Longwood University  | 45,846,909                            | 21,266,448                            | 39,834,797  | 5,707,110   |
| 30215         | University of Mary Washington                                    | 37,394,333                            | 17,576,104                            | 32,922,308  | 4,716,761   |
| 30216         | James Madison University   | 200,123,255                           | 99,818,822                            | 186,973,514   | 26,787,592  |
| 30217         | Radford University   | 90,680,985                            | 43,743,665                            | 81,937,520  | 11,739,144  |
| 30218         | Virginia School for Deaf and Blind                               | 10,210,902                            | 5,168,440                             | 9,681,153   | 1,387,014   |
| 30221         | Old Dominion University  | 153,138,904                           | 76,560,300                            | 143,407,306   | 20,545,886  |
| 30222         | Department of Professional and Occupational Regulation           | 17,457,210                            | 8,453,622                             | 15,834,722  | 2,268,632   |
| 30223         | Department of Health Professions                                 | 26,609,637                            | 13,756,631                            | 25,767,943  | 3,691,759   |
| 30226         | Board of Accountancy   | 1,446,074                             | 684,821                               | 1,282,758   | 183,780   |
| 30232         | Minority Business Enterprise                                     | 0                                     | 0                                     | 0   | 0   |
| 30233         | Board of Bar Examiners   | 948,352                               | 465,011                               | 871,025   | 124,791   |
| 30234         | Cooperative Extension and Agricultural Research Service          | 5,929,916                             | 3,205,746                             | 6,004,775   | 860,301   |
| 30236         | Virginia Commonwealth University                                 | 400,932,598                           | 196,716,635                           | 368,475,603   | 52,791,297  |
| 30238         | Virginia Museum of Fine Arts                                     | 20,353,704                            | 10,451,137                            | 19,576,326  | 2,804,690   |
| 30239         | Frontier Culture Museum of Virginia                              | 2,245,181                             | 1,080,189                             | 2,023,333   | 289,882   |
| 30241         | Richard Bland College  | 8,519,953                             | 3,881,136                             | 7,269,868   | 1,041,550   |
| 30242         | Christopher Newport University                                   | 52,080,385                            | 26,048,587                            | 48,792,360  | 6,990,455   |
| 30245         | State Council of Higher Education for Virginia                   | 6,823,932                             | 3,295,701                             | 6,173,273   | 884,441   |
| 30246         | University of Virginia's College at Wise                         | 14,572,306                            | 7,239,951                             | 13,561,360  | 1,942,929   |
| 30247         | George Mason University  | 245,762,961                           | 129,129,739                           | 241,876,639   | 34,653,533  |
| 30261         | Virginia Community College System - Central Office Operations    | 25,574,348                            | 14,012,713                            | 26,247,618  | 3,760,481   |
| 30262         | Department of Rehabilitative Services                            | 78,824,052                            | 41,588,728                            | 77,901,045  | 11,160,840  |
| 30263         | Virginia Rehabilitation Center for the Blind and Vision Impaired | 1,823,531                             | 913,336                               | 1,710,796   | 245,105   |

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



| Employer Code | Employer   | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 30268         | Virginia Institute of Marine Science                 | 22,126,520                            | 10,782,666                            | 20,197,322  | 2,893,659   |
| 30270         | Virginia Community College System - Shared Services  | 7,375,265                             | 3,616,711                             | 6,774,565   | 970,588   |
| 30275         | New River Community College                          | 11,435,284                            | 5,729,935                             | 10,732,906  | 1,537,698   |
| 30276         | Southside Virginia Community College                 | 12,352,482                            | 5,919,638                             | 11,088,246  | 1,588,607   |
| 30277         | Paul D. Camp Community College                       | 5,522,755                             | 2,742,911                             | 5,137,826   | 736,093   |
| 30278         | Rappahannock Community College                       | 9,587,120                             | 4,719,025                             | 8,839,343   | 1,266,407   |
| 30279         | Danville Community College                           | 9,889,955                             | 4,880,075                             | 9,141,009   | 1,309,627   |
| 30280         | Northern Virginia Community College                  | 151,119,038                           | 73,921,490                            | 138,464,475   | 19,837,729  |
| 30282         | Piedmont Virginia Community College                  | 14,573,031                            | 7,416,597                             | 13,892,241  | 1,990,334   |
| 30283         | J. Sargeant Reynolds Community College               | 31,749,865                            | 15,652,222                            | 29,318,628  | 4,200,464   |
| 30284         | Eastern Shore Community College                      | 3,539,113                             | 1,651,478                             | 3,093,431   | 443,195   |
| 30285         | Patrick Henry Community College                      | 16,227,757                            | 8,328,119                             | 15,599,640  | 2,234,952   |
| 30286         | Virginia Western Community College                   | 19,151,057                            | 9,596,198                             | 17,974,916  | 2,575,256   |
| 30287         | Dabney S. Lancaster Community College                | 4,940,993                             | 2,574,970                             | 4,823,251   | 691,024   |
| 30288         | Wytheville Community College                         | 8,235,229                             | 3,535,098                             | 6,621,694   | 948,686   |
| 30290         | John Tyler Community College                         | 22,735,812                            | 11,234,981                            | 21,044,567  | 3,015,043   |
| 30291         | Blue Ridge Community College                         | 13,984,024                            | 6,938,165                             | 12,996,077  | 1,861,941   |
| 30292         | Central Virginia Community College                   | 12,778,480                            | 6,246,815                             | 11,701,089  | 1,676,408   |
| 30293         | Thomas Nelson Community College                      | 23,337,860                            | 10,484,507                            | 19,638,833  | 2,813,644   |
| 30294         | Southwest Virginia Community College                 | 9,348,040                             | 5,168,803                             | 9,681,833   | 1,387,111   |
| 30295         | Tidewater Community College                          | 67,877,797                            | 33,458,655                            | 62,672,371  | 8,979,036   |
| 30296         | Virginia Highlands Community College                 | 8,216,394                             | 3,725,890                             | 6,979,072   | 999,888   |
| 30297         | Germanna Community College                           | 20,282,703                            | 10,497,929                            | 19,663,972  | 2,817,247   |
| 30298         | Lord Fairfax Community College                       | 17,908,563                            | 9,024,185                             | 16,903,461  | 2,421,750   |
| 30299         | Mountain Empire Community College                    | 10,215,249                            | 5,423,071                             | 10,158,111  | 1,455,347   |
| 30301         | Department of Agriculture and Consumer Services      | 41,467,392                            | 20,548,619                            | 38,490,211  | 5,514,471   |
| 30310         | Virginia Economic Development Partnership            | 17,444,893                            | 9,513,136                             | 17,819,328  | 2,552,966   |
| 30320         | Virginia Tourism Authority                           | 9,026,368                             | 4,580,466                             | 8,579,803   | 1,229,224   |
| 30325         | Department of Business Assistance                    | 0                                     | 0                                     | 0   | 0   |
| 30330         | Virginia - Israel Advisory Board                     | 156,489                               | 66,742                                | 125,015   | 17,911  |
| 30350         | Department of Small Business and Supplier Diversity  | 4,163,619                             | 2,121,566                             | 3,973,967   | 569,348   |
| 30400         | Jamestown-Yorktown Commemoration                     | 783,894                               | 3,265                                 | 6,115   | 876   |
| 30402         | Marine Resources Commission                          | 6,913,768                             | 3,393,998                             | 6,357,397   | 910,820   |
| 30403         | Department of Wildlife Resources (DWR)               | 27,048,676                            | 13,509,979                            | 25,305,932  | 3,625,567   |
| 30405         | Virginia Racing Commission                           | 452,079                               | 297,433                               | 557,130   | 79,820  |
| 30407         | Virginia Port Authority                              | 431,794                               | 220,536                               | 413,091   | 59,183  |
| 30409         | Department of Mines, Minerals and Energy             | 20,530,478                            | 9,909,954                             | 18,562,621  | 2,659,456   |
| 30411         | Department of Forestry                               | 19,705,289                            | 9,551,221                             | 17,890,668  | 2,563,186   |
| 30413         | Commission on Virginia Alcohol Safety Action Program | 1,010,658                             | 487,137                               | 912,470   | 130,729   |
| 30417         | Gunston Hall   | 223,142                               | 68,192                                | 127,733   | 18,301  |
| 30423         | Department of Historic Resources                     | 4,287,507                             | 2,311,996                             | 4,330,666   | 620,452   |
| 30425         | Jamestown - Yorktown Foundation                      | 11,708,414                            | 5,477,480                             | 10,260,025  | 1,469,948   |
| 30440         | Department of Environmental Quality                  | 87,808,400                            | 44,238,056                            | 82,863,578  | 11,871,819  |
| 30454         | Office of Commonwealth Preparedness                  | 0                                     | 0                                     | 0   | 0   |
| 30505         | Department of Rail and Public Transportation         | 8,668,472                             | 4,604,769                             | 8,625,324   | 1,235,746   |
| 30506         | Motor Vehicle Dealer Board                           | 2,266,916                             | 1,095,786                             | 2,052,549   | 294,068   |
| 30507         | Towing and Recovery Operations Board                 | 0                                     | 0                                     | 0   | 0   |

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



| Employer Code | Employer  | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|---|---------------------------------------|---------------------------------------|---|---|
| 30510         | Virginia Department of Transportation                       | 190,996,183                           | 94,371,085                            | 176,769,202   | 25,325,626  |
| 30511         | Virginia Department of Transportation                       | 56,049,842                            | 27,591,611                            | 51,682,642  | 7,404,544   |
| 30512         | Virginia Department of Transportation                       | 68,277,713                            | 34,197,885                            | 64,057,043  | 9,177,418   |
| 30513         | Virginia Department of Transportation                       | 50,698,789                            | 25,077,215                            | 46,972,855  | 6,729,775   |
| 30514         | Virginia Department of Transportation                       | 76,061,587                            | 38,494,700                            | 72,105,533  | 10,330,520  |
| 30515         | Virginia Department of Transportation                       | 77,837,302                            | 39,130,554                            | 73,296,569  | 10,501,159  |
| 30516         | Virginia Department of Transportation                       | 47,713,908                            | 23,551,239                            | 44,114,506  | 6,320,261   |
| 30517         | Virginia Department of Transportation                       | 45,377,442                            | 23,085,141                            | 43,241,443  | 6,195,178   |
| 30518         | Virginia Department of Transportation                       | 56,673,624                            | 28,390,689                            | 53,179,419  | 7,618,986   |
| 30519         | Virginia Department of Transportation                       | 95,816,141                            | 48,582,389                            | 91,001,074  | 13,037,674  |
| 30601         | Department of Health  | 295,425,012                           | 147,453,416                           | 276,199,246   | 39,570,914  |
| 30602         | Department of Medical Assistance Services                   | 59,012,988                            | 31,501,039                            | 59,005,505  | 8,453,686   |
| 30606         | Virginia Board for People With Disabilities                 | 1,028,045                             | 533,203                               | 998,758   | 143,092   |
| 30701         | Department of Corrections - Central Administration          | 39,387,394                            | 20,571,471                            | 38,533,015  | 5,520,604   |
| 30702         | Department for the Blind and Vision Impaired                | 12,572,726                            | 6,348,378                             | 11,891,329  | 1,703,664   |
| 30703         | Central State Hospital                                      | 62,936,079                            | 29,870,236                            | 55,950,801  | 8,016,040   |
| 30704         | Eastern State Hospital                                      | 51,368,214                            | 26,732,320                            | 50,073,079  | 7,173,942   |
| 30705         | Southwestern Virginia Mental Health Institute               | 38,736,806                            | 19,591,030                            | 36,696,524  | 5,257,491   |
| 30706         | Western State Hospital                                      | 54,808,073                            | 26,861,812                            | 50,315,635  | 7,208,693   |
| 30707         | Central Virginia Training Center                            | 9,863,874                             | 275,307                               | 515,685   | 73,882  |
| 30708         | Commonwealth Center for Children and Adolescents            | 12,348,860                            | 5,676,252                             | 10,632,351  | 1,523,292   |
| 30709         | Powhatan Correctional Center                                | 0                                     | 0                                     | 0   | 0   |
| 30711         | Virginia Correctional Enterprises                           | 14,465,807                            | 7,004,906                             | 13,121,091  | 1,879,851   |
| 30716         | Virginia Correctional Center for Women                      | 8,519,228                             | 4,964,227                             | 9,298,636   | 1,332,210   |
| 30718         | Bland Correctional Center                                   | 5,971,936                             | 3,055,215                             | 5,722,812   | 819,904   |
| 30720         | Department of Behavioral Health & Developmental Services    | 58,199,391                            | 30,215,548                            | 56,597,615  | 8,108,709   |
| 30721         | Powhatan Reception and Classification                       | 0                                     | 0                                     | 0   | 0   |
| 30723         | Southeastern Virginia Training Center                       | 18,856,192                            | 9,062,270                             | 16,974,800  | 2,431,970   |
| 30724         | Catawba Hospital  | 20,598,579                            | 11,422,509                            | 21,395,831  | 3,065,369   |
| 30725         | Northern Virginia Training Center                           | 0                                     | 0                                     | 0   | 0   |
| 30726         | Southside Virginia Training Center                          | 0                                     | 0                                     | 0   | 0   |
| 30728         | Northern Virginia Mental Health Institute                   | 35,059,316                            | 17,562,321                            | 32,896,489  | 4,713,062   |
| 30729         | Piedmont Geriatric Hospital                                 | 24,729,597                            | 11,873,737                            | 22,241,038  | 3,186,462   |
| 30733         | Sussex I Correctional Center                                | 4,637,434                             | 2,447,292                             | 4,584,093   | 656,760   |
| 30734         | Sussex II Correctional Center                               | 4,275,915                             | 1,980,105                             | 3,708,992   | 531,386   |
| 30735         | Wallen's Ridge Correctional Center                          | 8,046,863                             | 4,235,878                             | 7,934,346   | 1,136,749   |
| 30737         | St. Brides Correctional Center                              | 6,389,965                             | 3,433,899                             | 6,432,134   | 921,529   |
| 30738         | Southwestern Virginia Training Center                       | 261,540                               | 6,529                                 | 12,230  | 1,752   |
| 30739         | Southern Virginia Mental Health Institute                   | 15,562,679                            | 6,780,018                             | 12,699,847  | 1,819,500   |
| 30741         | Red Onion Correctional Center                               | 7,762,865                             | 4,249,299                             | 7,959,485   | 1,140,351   |
| 30742         | Department of Corrections - Employee Relations and Training | 10,857,868                            | 5,774,913                             | 10,817,155  | 1,549,768   |
| 30743         | Fluvanna Women's Correctional Center                        | 12,648,797                            | 6,567,824                             | 12,302,382  | 1,762,555   |
| 30745         | Nottoway Correctional Center                                | 10,502,870                            | 5,165,901                             | 9,676,398   | 1,386,332   |
| 30747         | Marion Correctional Treatment Center                        | 6,886,962                             | 3,805,689                             | 7,128,547   | 1,021,303   |
| 30748         | Hiram W. Davis Medical Center                               | 14,347,717                            | 7,628,427                             | 14,289,026  | 2,047,181   |
| 30749         | Buckingham Correctional Center                              | 7,282,531                             | 3,460,014                             | 6,481,052   | 928,537   |
| 30751         | Department for the Deaf and Hard-of-Hearing                 | 944,005                               | 430,915                               | 807,159   | 115,641   |

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



| Employer Code | Employer   | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 30752         | State Farm Correctional Center                       | 9,760,997                             | 4,340,705                             | 8,130,701   | 1,164,881   |
| 30753         | Deerfield Correctional Center                        | 9,509,601                             | 4,449,160                             | 8,333,850   | 1,193,986   |
| 30754         | Augusta Correctional Center                          | 5,300,338                             | 2,703,012                             | 5,063,089   | 725,386   |
| 30756         | Department of Corrections - Division of Institutions | 48,333,343                            | 24,848,337                            | 46,544,137  | 6,668,353   |
| 30757         | Western Region Correctional Field Units              | 2,124,192                             | 1,113,197                             | 2,085,161   | 298,740   |
| 30760         | Central Region Correctional Field Units              | 0                                     | 0                                     | 0   | 0   |
| 30761         | Eastern Reg Corr Field Unit                          | 3,478,257                             | 1,584,374                             | 2,967,736   | 425,186   |
| 30765         | Department of Social Services                        | 169,402,885                           | 83,706,305                            | 156,792,694   | 22,463,603  |
| 30766         | Virginia Parole Board                                | 988,199                               | 405,525                               | 759,599   | 108,828   |
| 30767         | Division of Community Corrections                    | 19,232,199                            | 10,001,723                            | 18,734,516  | 2,684,084   |
| 30768         | Keen Mountain Correctional Center                    | 6,185,659                             | 3,272,849                             | 6,130,468   | 878,309   |
| 30769         | Greensville Correctional Center                      | 16,213,267                            | 7,950,162                             | 14,891,677  | 2,133,522   |
| 30770         | Dillwyn Correctional Center                          | 7,914,282                             | 3,932,280                             | 7,365,667   | 1,055,275   |
| 30771         | Indian Creek Correctional Center                     | 5,257,593                             | 2,651,868                             | 4,967,290   | 711,661   |
| 30772         | Haynesville Correctional Center                      | 9,016,950                             | 4,351,950                             | 8,151,763   | 1,167,899   |
| 30773         | Coffeewood Correctional Center                       | 6,324,036                             | 3,139,004                             | 5,879,760   | 842,390   |
| 30774         | Lunenburg Correctional Center                        | 6,228,404                             | 3,050,500                             | 5,713,980   | 818,639   |
| 30775         | Pocahontas State Correctional Center                 | 6,181,312                             | 3,549,969                             | 6,649,550   | 952,677   |
| 30776         | Green Rock Correctional Center                       | 7,591,886                             | 3,919,221                             | 7,341,207   | 1,051,770   |
| 30777         | Department of Juvenile Justice                       | 110,428,295                           | 54,573,484                            | 102,223,167   | 14,645,457  |
| 30778         | Department of Forensic Science                       | 39,550,403                            | 20,011,426                            | 37,483,979  | 5,370,309   |
| 30785         | River North Correctional Center                      | 7,354,255                             | 3,713,195                             | 6,955,293   | 996,481   |
| 30786         | Culpeper Correctional Center for Women               | 0                                     | 0                                     | 0   | 0   |
| 30794         | Virginia Center for Behavioral Rehabilitation        | 33,864,638                            | 16,783,554                            | 31,437,760  | 4,504,071   |
| 30841         | Department of Aviation                               | 4,405,598                             | 2,190,484                             | 4,103,058   | 587,843   |
| 30848         | Indigent Defense Commission                          | 53,452,560                            | 27,841,890                            | 52,151,446  | 7,471,709   |
| 30851         | Tobacco Indemnification & Revitalization Commission  | 1,312,044                             | 653,989                               | 1,225,006   | 175,506   |
| 30852         | Virginia Foundation For Healthy Youth                | 2,022,040                             | 1,022,516                             | 1,915,305   | 274,405   |
| 30912         | Department of Veterans Services                      | 19,056,874                            | 9,568,632                             | 17,923,281  | 2,567,859   |
| 30913         | Veterans Services Foundation                         | 155,040                               | 89,592                                | 167,818   | 24,043  |
| 30922         | Sitter-Barfoot Veterans Care Center                  | 21,009,363                            | 10,537,465                            | 19,738,029  | 2,827,856   |
| 30937         | Southern Virginia Higher Education Center            | 3,421,746                             | 1,589,452                             | 2,977,249   | 426,549   |
| 30938         | New College Institute                                | 1,274,370                             | 805,245                               | 1,508,327   | 216,097   |
| 30942         | Virginia Museum of Natural History                   | 2,343,711                             | 1,158,537                             | 2,170,089   | 310,908   |
| 30948         | Southwest Virginia Higher Education Center           | 1,797,449                             | 850,948                               | 1,593,935   | 228,362   |
| 30957         | Commonwealth's Attorneys' Services Council           | 812,873                               | 408,789                               | 765,714   | 109,704   |
| 30960         | Department of Fire Programs                          | 6,711,637                             | 3,520,226                             | 6,593,837   | 944,695   |
| 30961         | Division of Capitol Police                           | 1,011,383                             | 485,324                               | 909,074   | 130,243   |
| 30999         | Department of Alcoholic Beverage Control             | 85,049,558                            | 45,353,066                            | 84,952,136  | 12,171,046  |
| 35106         | Arlington County Health Department                   | 116,642                               | 61,663                                | 115,503   | 16,548  |
| 35129         | Fairfax County Health Department                     | 4,276,639                             | 1,732,727                             | 3,245,622   | 464,998   |
| 35522         | Virginia Passenger Rail Authority                    | 0                                     | 107,004                               | 200,431   | 28,716  |
| 35885         | Fort Monroe Federal Area Development Authority       | 2,463,976                             | 1,266,992                             | 2,373,238   | 340,013   |
|               | Total for State Employers                            | 7,244,857,701                         | 3,627,229,679                         | 6,794,268,526   | 973,411,112   |

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



Teacher Cost Sharing Plan

| Employer Code | Employer                         | 2020                   |                                | 2021                   |                                |
|---------------|----------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|
|               |                                  | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40100         | Accomack County School Board     | \$ 4,363,784           | 0.32840%                       | \$ 4,404,335           | 0.31132%                       |
| 40101         | Albemarle County Schools         | 15,466,883             | 1.16395%                       | 16,033,889             | 1.13336%                       |
| 40102         | Alleghany County School Board    | 1,760,805              | 0.13251%                       | 1,792,185              | 0.12668%                       |
| 40103         | Amelia County School Board       | 1,307,931              | 0.09843%                       | 1,445,168              | 0.10215%                       |
| 40104         | Amherst County School Board      | 3,836,338              | 0.28870%                       | 4,090,894              | 0.28916%                       |
| 40105         | Appomattox County School Board   | 1,773,070              | 0.13343%                       | 1,887,412              | 0.13341%                       |
| 40106         | Arlington Public Schools         | 48,738,280             | 3.66778%                       | 50,932,896             | 3.60019%                       |
| 40107         | Augusta County School Board      | 9,300,598              | 0.69991%                       | 9,741,603              | 0.68859%                       |
| 40108         | Bath County School Board         | 702,573                | 0.05287%                       | 727,755                | 0.05144%                       |
| 40109         | Bedford County School Board      | 8,166,050              | 0.61453%                       | 8,610,986              | 0.60867%                       |
| 40110         | Bland County School Board        | 551,169                | 0.04148%                       | 605,008                | 0.04276%                       |
| 40111         | Botetourt County Schools         | 4,393,394              | 0.33062%                       | 4,540,818              | 0.32097%                       |
| 40112         | Brunswick County Public Schools  | 1,421,634              | 0.10698%                       | 1,414,941              | 0.10002%                       |
| 40113         | Buchanan County School Board     | 2,102,387              | 0.15821%                       | 2,198,370              | 0.15539%                       |
| 40114         | Buckingham County School Board   | 1,739,502              | 0.13091%                       | 1,866,299              | 0.13192%                       |
| 40115         | Campbell County School Board     | 6,392,959              | 0.48110%                       | 6,773,781              | 0.47880%                       |
| 40116         | Caroline County School Board     | 3,264,607              | 0.24568%                       | 3,627,908              | 0.25644%                       |
| 40117         | Carroll County School Board      | 3,356,000              | 0.25255%                       | 3,477,251              | 0.24579%                       |
| 40118         | Charles City County School Board | 635,678                | 0.04784%                       | 668,543                | 0.04726%                       |
| 40119         | Charlotte County School Board    | 1,744,225              | 0.13126%                       | 1,912,342              | 0.13517%                       |
| 40120         | Chesterfield County School Board | 49,182,407             | 3.70121%                       | 53,794,182             | 3.80244%                       |
| 40121         | Clarke County School Board       | 1,968,435              | 0.14813%                       | 1,950,641              | 0.13788%                       |
| 40122         | Craig County School Board        | 568,737                | 0.04280%                       | 589,467                | 0.04167%                       |
| 40123         | Culpeper County School Board     | 7,118,552              | 0.53570%                       | 7,411,664              | 0.52389%                       |
| 40124         | Cumberland County School Board   | 1,292,855              | 0.09729%                       | 1,368,944              | 0.09676%                       |
| 40125         | Dickenson County School Board    | 1,565,256              | 0.11779%                       | 1,600,764              | 0.11315%                       |
| 40126         | Dinwiddie County School Board    | 3,769,367              | 0.28366%                       | 3,894,285              | 0.27527%                       |
| 40128         | Essex County Public Schools      | 1,181,098              | 0.08888%                       | 1,281,054              | 0.09055%                       |
| 40129         | Fairfax County School Board      | 245,902,490            | 18.50536%                      | 260,266,066            | 18.39688%                      |
| 40130         | Fauquier County School Board     | 11,960,052             | 0.90005%                       | 12,296,392             | 0.86917%                       |
| 40131         | Floyd County School Board        | 1,694,858              | 0.12755%                       | 1,796,669              | 0.12700%                       |
| 40132         | Fluvanna County Public Schools   | 3,856,690              | 0.29023%                       | 3,981,938              | 0.28146%                       |
| 40133         | Franklin County Public Schools   | 6,530,588              | 0.49146%                       | 6,734,000              | 0.47599%                       |
| 40134         | Frederick County School Board    | 14,567,304             | 1.09626%                       | 15,464,228             | 1.09309%                       |
| 40135         | Giles County Schools             | 2,018,914              | 0.15193%                       | 2,077,175              | 0.14683%                       |
| 40136         | Gloucester County School Board   | 4,984,888              | 0.37514%                       | 5,012,876              | 0.35434%                       |
| 40137         | Goochland County School Board    | 2,471,825              | 0.18602%                       | 2,579,373              | 0.18232%                       |
| 40138         | Grayson County School Board      | 1,438,534              | 0.10826%                       | 1,556,314              | 0.11001%                       |
| 40139         | Greene County Public Schools     | 2,696,332              | 0.20291%                       | 2,774,168              | 0.19609%                       |
| 40140         | Greensville County School Board  | 2,066,682              | 0.15553%                       | 2,164,345              | 0.15299%                       |
| 40141         | Halifax County School Board      | 4,260,898              | 0.32065%                       | 4,471,486              | 0.31607%                       |
| 40142         | Hanover County School Board      | 16,260,682             | 1.22369%                       | 16,898,709             | 1.19449%                       |
| 40143         | Henrico County School Board      | 44,318,177             | 3.33515%                       | 46,941,987             | 3.31810%                       |
| 40144         | Henry County Public Schools      | 5,940,124              | 0.44702%                       | 6,280,112              | 0.44391%                       |

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



Teacher Cost Sharing Plan

| Employer Code | Employer                           | 2020                   | 2020                           | 2021                   | 2021                           |
|---------------|------------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|
|               |                                    | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40145         | Highland County Public Schools     | 283,796                | 0.02136%                       | 304,153                | 0.02150%                       |
| 40146         | Isle of Wight County Schools       | 4,961,648              | 0.37339%                       | 5,135,443              | 0.36300%                       |
| 40148         | King George County School Board    | 3,753,673              | 0.28248%                       | 3,900,160              | 0.27568%                       |
| 40149         | King & Queen County School Board   | 726,655                | 0.05468%                       | 783,067                | 0.05535%                       |
| 40150         | King William County School Board   | 1,901,973              | 0.14313%                       | 1,967,188              | 0.13905%                       |
| 40151         | Lancaster County Public Schools    | 1,104,482              | 0.08312%                       | 1,097,148              | 0.07755%                       |
| 40152         | Lee County School Board            | 3,026,059              | 0.22773%                       | 3,023,744              | 0.21373%                       |
| 40153         | Loudoun County School Board        | 105,864,382            | 7.96679%                       | 115,569,628            | 8.16904%                       |
| 40154         | Louisa County Public Schools       | 4,683,607              | 0.35246%                       | 5,200,642              | 0.36761%                       |
| 40155         | Lunenburg County School Board      | 1,376,948              | 0.10362%                       | 1,425,309              | 0.10075%                       |
| 40156         | Madison County School Board        | 1,539,369              | 0.11584%                       | 1,609,602              | 0.11377%                       |
| 40157         | Mathews County School Board        | 1,178,080              | 0.08866%                       | 1,224,543              | 0.08656%                       |
| 40158         | Mecklenburg County School Board    | 3,814,229              | 0.28704%                       | 3,906,195              | 0.27611%                       |
| 40159         | Middlesex County School Board      | 1,386,732              | 0.10436%                       | 1,454,393              | 0.10280%                       |
| 40160         | Montgomery County School Board     | 8,783,764              | 0.66102%                       | 9,472,951              | 0.66960%                       |
| 40162         | Nelson County Public Schools       | 1,791,194              | 0.13480%                       | 1,838,757              | 0.12997%                       |
| 40163         | New Kent County School Board       | 2,735,731              | 0.20588%                       | 2,889,402              | 0.20424%                       |
| 40165         | Northampton County Schools         | 1,450,509              | 0.10916%                       | 1,475,811              | 0.10432%                       |
| 40166         | Northumberland County School Board | 1,287,931              | 0.09692%                       | 1,374,710              | 0.09717%                       |
| 40167         | Nottoway County School Board       | 1,731,912              | 0.13033%                       | 1,793,025              | 0.12674%                       |
| 40168         | Orange County Public Schools       | 4,206,309              | 0.31654%                       | 4,365,757              | 0.30859%                       |
| 40169         | Page County Public Schools         | 2,816,115              | 0.21193%                       | 3,008,385              | 0.21265%                       |
| 40170         | Patrick County School Board        | 1,964,649              | 0.14785%                       | 2,045,844              | 0.14461%                       |
| 40171         | Pittsylvania County School Board   | 7,025,629              | 0.52871%                       | 7,309,383              | 0.51666%                       |
| 40172         | Powhatan County School Board       | 3,855,104              | 0.29011%                       | 4,056,476              | 0.28673%                       |
| 40173         | Prince Edward County School Board  | 1,772,572              | 0.13339%                       | 1,817,171              | 0.12845%                       |
| 40174         | Prince George County School Board  | 5,253,823              | 0.39537%                       | 5,485,844              | 0.38777%                       |
| 40176         | Prince William County School Board | 89,834,273             | 6.76045%                       | 97,250,676             | 6.87417%                       |
| 40177         | Pulaski County School Board        | 3,296,192              | 0.24805%                       | 3,509,334              | 0.24806%                       |
| 40178         | Rappahannock County School Board   | 909,878                | 0.06847%                       | 992,623                | 0.07016%                       |
| 40179         | Richmond County School Board       | 1,108,639              | 0.08343%                       | 1,186,096              | 0.08384%                       |
| 40180         | Roanoke County School Board        | 12,301,330             | 0.92573%                       | 13,227,782             | 0.93501%                       |
| 40181         | Rockbridge County School Board     | 2,722,770              | 0.20490%                       | 2,838,183              | 0.20062%                       |
| 40182         | Rockingham County School Board     | 10,619,237             | 0.79915%                       | 11,438,353             | 0.80852%                       |
| 40183         | Russell County School Board        | 3,005,168              | 0.22615%                       | 3,135,782              | 0.22165%                       |
| 40184         | Scott County School Board          | 3,281,436              | 0.24694%                       | 3,514,267              | 0.24841%                       |
| 40185         | Shenandoah County School Board     | 5,847,536              | 0.44005%                       | 6,134,530              | 0.43362%                       |
| 40186         | Smyth County School Board          | 3,541,736              | 0.26653%                       | 3,744,737              | 0.26470%                       |
| 40187         | Southampton County School Board    | 2,111,743              | 0.15892%                       | 2,135,850              | 0.15097%                       |
| 40188         | Spotsylvania County School Board   | 20,904,800             | 1.57318%                       | 21,844,058             | 1.54405%                       |
| 40189         | Stafford County School Board       | 25,677,715             | 1.93237%                       | 27,646,944             | 1.95422%                       |
| 40190         | Surry County Schools               | 1,130,433              | 0.08507%                       | 1,169,580              | 0.08267%                       |
| 40191         | Sussex County School Board         | 1,265,000              | 0.09520%                       | 1,306,045              | 0.09232%                       |
| 40192         | Tazewell County Schools            | 3,861,355              | 0.29058%                       | 4,067,699              | 0.28753%                       |

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



|               |   | Teacher Cost Sharing Plan |                                |                        |                                |
|---------------|---|---------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code | Employer                                    | 2020                      | 2020                           | 2021                   | 2021                           |
|               |   | Employer Contributions    | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40193         | Warren County School Board                  | 4,770,146                 | 0.35898%                       | 5,130,430              | 0.36264%                       |
| 40195         | Washington County School Board              | 5,591,377                 | 0.42078%                       | 5,931,256              | 0.41925%                       |
| 40196         | Westmoreland County School Board            | 1,541,868                 | 0.11603%                       | 1,613,270              | 0.11403%                       |
| 40197         | Wise County School Board                    | 4,423,007                 | 0.33285%                       | 4,984,281              | 0.35231%                       |
| 40198         | Wythe County School Board                   | 3,301,431                 | 0.24845%                       | 3,474,217              | 0.24558%                       |
| 40199         | York County School Board                    | 11,391,016                | 0.85723%                       | 11,887,231             | 0.84025%                       |
| 40200         | Alexandria City School Board                | 24,495,489                | 1.84340%                       | 25,926,505             | 1.83262%                       |
| 40201         | Bristol City School Board                   | 2,011,765                 | 0.15139%                       | 2,221,019              | 0.15699%                       |
| 40202         | Buena Vista City Schools                    | 810,411                   | 0.06099%                       | 765,207                | 0.05409%                       |
| 40203         | Charlottesville Public Schools              | 6,374,602                 | 0.47972%                       | 6,565,579              | 0.46409%                       |
| 40205         | Danville City Schools                       | 5,608,511                 | 0.42207%                       | 5,851,440              | 0.41361%                       |
| 40206         | Fredericksburg City Schools                 | 3,713,243                 | 0.27944%                       | 3,858,174              | 0.27272%                       |
| 40207         | Hampton City Schools                        | 17,180,999                | 1.29295%                       | 18,419,428             | 1.30198%                       |
| 40208         | Harrisonburg City School Board              | 6,629,088                 | 0.49887%                       | 7,118,376              | 0.50316%                       |
| 40209         | Hopewell City School Board                  | 4,097,008                 | 0.30832%                       | 4,183,345              | 0.29570%                       |
| 40210         | Lynchburg Public Schools                    | 8,486,555                 | 0.63865%                       | 8,638,880              | 0.61064%                       |
| 40211         | Newport News Public Schools                 | 25,379,823                | 1.90995%                       | 26,976,920             | 1.90686%                       |
| 40212         | Norfolk Public Schools                      | 32,572,517                | 2.45123%                       | 34,474,548             | 2.43683%                       |
| 40213         | Petersburg City Schools                     | 3,816,873                 | 0.28724%                       | 4,067,302              | 0.28750%                       |
| 40214         | Portsmouth School Board                     | 13,052,269                | 0.98224%                       | 13,973,262             | 0.98770%                       |
| 40215         | Radford City School Board                   | 1,397,608                 | 0.10518%                       | 1,437,015              | 0.10158%                       |
| 40216         | Richmond Public Schools                     | 24,869,281                | 1.87153%                       | 30,707,573             | 2.17057%                       |
| 40217         | Roanoke City School Board                   | 12,905,042                | 0.97116%                       | 13,896,958             | 0.98231%                       |
| 40219         | Staunton City Schools                       | 2,729,652                 | 0.20542%                       | 2,867,841              | 0.20271%                       |
| 40220         | Suffolk City School Board                   | 12,596,173                | 0.94792%                       | 13,456,527             | 0.95117%                       |
| 40222         | Winchester Public Schools                   | 4,707,596                 | 0.35427%                       | 4,945,479              | 0.34957%                       |
| 40223         | Martinsville City Schools                   | 1,767,607                 | 0.13302%                       | 1,871,355              | 0.13228%                       |
| 40224         | Falls Church Public Schools                 | 4,324,280                 | 0.32542%                       | 4,412,244              | 0.31188%                       |
| 40225         | Colonial Heights City Schools               | 3,043,014                 | 0.22900%                       | 3,229,607              | 0.22828%                       |
| 40230         | Covington City School Board                 | 866,676                   | 0.06522%                       | 868,920                | 0.06142%                       |
| 40231         | Fairfax City School Board                   | 15,306                    | 0.00115%                       | 16,224                 | 0.00115%                       |
| 40232         | Franklin City Public Schools                | 956,731                   | 0.07200%                       | 1,086,028              | 0.07677%                       |
| 40233         | Chesapeake Public Schools                   | 38,740,321                | 2.91539%                       | 41,109,001             | 2.90579%                       |
| 40234         | Virginia Beach City School Board            | 65,262,712                | 4.91132%                       | 68,331,757             | 4.83003%                       |
| 40236         | Manassas Park City Schools                  | 3,474,004                 | 0.26143%                       | 3,738,778              | 0.26428%                       |
| 40306         | Town of West Point School Board             | 885,254                   | 0.06662%                       | 909,537                | 0.06429%                       |
| 40307         | Lexington City School Board                 | 499,983                   | 0.03763%                       | 542,378                | 0.03834%                       |
| 40308         | Waynesboro Public Schools                   | 2,776,384                 | 0.20894%                       | 2,989,586              | 0.21132%                       |
| 40309         | Town of Colonial Beach Schools              | 570,347                   | 0.04292%                       | 612,385                | 0.04329%                       |
| 40313         | Galax City Schools                          | 1,136,356                 | 0.08552%                       | 1,206,423              | 0.08528%                       |
| 40314         | Norton City Schools                         | 564,006                   | 0.04244%                       | 632,702                | 0.04472%                       |
| 40332         | Manassas City Schools                       | 8,734,182                 | 0.65729%                       | 9,865,309              | 0.69733%                       |
| 40335         | City of Salem Schools                       | 3,630,503                 | 0.27321%                       | 3,838,285              | 0.27131%                       |
| 40402         | Williamsburg-James City County School Board | 11,398,500                | 0.85779%                       | 11,795,631             | 0.83377%                       |

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



|                             |   | Teacher Cost Sharing Plan |                                |                        |                                |
|-----------------------------|---|---------------------------|--------------------------------|------------------------|--------------------------------|
| Employer Code               | Employer  | 2020                      | 2020                           | 2021                   | 2021                           |
|                             |   | Employer Contributions    | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 40403                       | Poquoson City Public Schools                            | 1,865,884                 | 0.14042%                       | 1,952,024              | 0.13798%                       |
| 40410                       | Valley Vocational Technical Center                      | 314,648                   | 0.02368%                       | 318,175                | 0.02249%                       |
| 40412                       | Charlottesville/Albemarle Vo-Tech Center                | 188,995                   | 0.01422%                       | 199,862                | 0.01413%                       |
| 40413                       | The Pruden Center for Industry and Technology           | 0                         | 0.00000%                       | 0                      | 0.00000%                       |
| 40414                       | Jackson River Technical Center                          | 88,269                    | 0.00664%                       | 93,741                 | 0.00663%                       |
| 40415                       | New Horizons Technical Center                           | 1,374,234                 | 0.10342%                       | 1,479,512              | 0.10458%                       |
| 40416                       | Northern Neck Regional Vocational Center                | 190,435                   | 0.01433%                       | 196,907                | 0.01392%                       |
| 40417                       | Rowanty Vocational Technical Center                     | 131,434                   | 0.00989%                       | 137,888                | 0.00975%                       |
| 40418                       | Amelia-Nottoway Vocational Center                       | 38,189                    | 0.00287%                       | 33,446                 | 0.00236%                       |
| 40421                       | Northern Neck Regional Special Education Program        | 131,025                   | 0.00986%                       | 98,107                 | 0.00693%                       |
| 40423                       | Maggie Walker Governor's School for Govt & Intl Studies | 678,951                   | 0.05109%                       | 751,532                | 0.05312%                       |
| 40424                       | Appomattox Region Governor's School                     | 313,505                   | 0.02359%                       | 348,130                | 0.02461%                       |
| 40425                       | Bridging Communities Regional Career and Tech Center    | 76,632                    | 0.00577%                       | 72,911                 | 0.00515%                       |
| Total for Teacher Employers |   | \$ 1,328,821,439          | 100.00000%                     | \$ 1,414,726,945       | 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   | 0   | 4,234,183                                  | 111,615                              | 4,345,798  | 2,058,490   | 15,230,074                                 | 0                                   | 3,006,570                              | 20,295,134   | 399,937                        | (815,713)   | (415,776)  |
| 40101         | Albemarle County Schools         | 0   | 0   | 15,414,539                                 | 2,310,416                            | 17,724,955   | 7,493,931   | 55,445,062                                 | 0                                   | 3,284,334                              | 66,223,327   | 1,455,969                      | 299,759     | 1,755,728  |
| 40102         | Alleghany County School Board    | 0   | 0   | 1,722,942                                  | 0                                    | 1,722,942  | 837,626   | 6,197,307                                  | 0                                   | 1,593,793                              | 8,628,726  | 162,739                        | (760,368)   | (597,629)  |
| 40103         | Amelia County School Board       | 0   | 0   | 1,389,316                                  | 471,584                              | 1,860,900  | 675,430   | 4,997,276                                  | 0                                   | 556,495                                | 6,229,201  | 131,227                        | (156,555)   | (25,328)   |
| 40104         | Amherst County School Board      | 0   | 0   | 3,932,791                                  | 405,541                              | 4,338,332  | 1,911,966   | 14,145,985                                 | 0                                   | 641,509                                | 16,699,460   | 371,469                        | (505,414)   | (133,945)  |
| 40105         | Appomattox County School Board   | 0   | 0   | 1,814,475                                  | 79,807                               | 1,894,282  | 882,124   | 6,526,546                                  | 0                                   | 395,665                                | 7,804,335  | 171,385                        | (78,387)    | 92,998     |
| 40106         | Arlington Public Schools         | 0   | 0   | 48,965,261                                 | 4,246,867                            | 53,212,128   | 23,804,948  | 176,124,759                                | 0                                   | 9,940,588                              | 209,870,295  | 4,624,978                      | 1,533,860   | 6,158,838  |
| 40107         | Augusta County School Board      | 0   | 0   | 9,365,336                                  | 118,000                              | 9,483,336  | 4,553,052   | 33,686,485                                 | 0                                   | 2,900,283                              | 41,139,820   | 884,596                        | (1,158,983) | (274,387)  |
| 40108         | Bath County School Board         | 0   | 0   | 699,622                                    | 0                                    | 699,622  | 340,128   | 2,516,494                                  | 0                                   | 505,250                                | 3,361,872  | 66,082                         | (222,569)   | (156,487)  |
| 40109         | Bedford County School Board      | 0   | 0   | 8,278,365                                  | 395,885                              | 8,674,250  | 4,024,609   | 29,776,722                                 | 0                                   | 1,461,281                              | 35,262,612   | 781,927                        | (471,879)   | 310,048    |
| 40110         | Bland County School Board        | 0   | 0   | 581,568                                    | 148,476                              | 730,044  | 282,735   | 2,091,860                                  | 0                                   | 361,491                                | 2,736,086  | 54,932                         | (177,999)   | (123,067)  |
| 40111         | Botetourt County Schools         | 0   | 0   | 4,365,431                                  | 9,238                                | 4,374,669  | 2,122,298   | 15,702,161                                 | 0                                   | 1,633,482                              | 19,457,941   | 412,334                        | (667,337)   | (255,003)  |
| 40112         | Brunswick County Public Schools  | 0   | 0   | 1,360,346                                  | 0                                    | 1,360,346  | 661,345   | 4,893,075                                  | 0                                   | 1,522,616                              | 7,077,036  | 128,491                        | (617,748)   | (489,257)  |
| 40113         | Buchanan County School Board     | 0   | 0   | 2,113,420                                  | 0                                    | 2,113,420  | 1,027,461   | 7,601,828                                  | 0                                   | 1,687,771                              | 10,317,060   | 199,621                        | (997,646)   | (798,025)  |
| 40114         | Buckingham County School Board   | 0   | 0   | 1,794,210                                  | 271,815                              | 2,066,025  | 872,273   | 6,453,653                                  | 0                                   | 407,950                                | 7,733,876  | 169,471                        | (171,994)   | (2,523)    |
| 40115         | Campbell County School Board     | 0   | 0   | 6,512,036                                  | 410,236                              | 6,922,272  | 3,165,891   | 23,423,357                                 | 0                                   | 477,736                                | 27,066,984   | 615,090                        | (518,093)   | 96,997     |
| 40116         | Caroline County School Board     | 0   | 0   | 3,487,775                                  | 1,182,708                            | 4,670,483  | 1,695,616   | 12,545,292                                 | 0                                   | 1,002,860                              | 15,243,768   | 329,435                        | 12,648      | 342,803    |
| 40117         | Carroll County School Board      | 0   | 0   | 3,342,927                                  | 115,534                              | 3,458,461  | 1,625,198   | 12,024,283                                 | 0                                   | 1,854,568                              | 15,504,409   | 315,754                        | (565,376)   | (249,622)  |
| 40118         | Charles City County School Board | 0   | 0   | 642,771                                    | 987                                  | 643,758  | 312,489   | 2,312,005                                  | 0                                   | 702,597                                | 3,327,091  | 60,712                         | (263,287)   | (202,575)  |
| 40119         | Charlotte County School Board    | 0   | 0   | 1,838,413                                  | 434,717                              | 2,273,130  | 893,763   | 6,612,646                                  | 0                                   | 724,724                                | 8,231,133  | 173,646                        | (237,112)   | (63,466)   |
| 40120         | Chesterfield County School Board | 0   | 0   | 51,716,011                                 | 13,892,287                           | 65,608,298   | 25,142,253  | 186,019,023                                | 0                                   | 3,478,827                              | 214,640,103  | 4,884,798                      | 3,679,994   | 8,564,792  |
| 40121         | Clarke County School Board       | 0   | 0   | 1,875,271                                  | 22,389                               | 1,897,660  | 911,683   | 6,745,222                                  | 0                                   | 1,361,582                              | 9,018,487  | 177,127                        | (395,029)   | (217,902)  |
| 40122         | Craig County School Board        | 0   | 0   | 566,743                                    | 27,243                               | 593,986  | 275,528   | 2,038,536                                  | 0                                   | 209,964                                | 2,524,028  | 53,531                         | (133,437)   | (79,906)   |
| 40123         | Culpeper County School Board     | 0   | 0   | 7,125,294                                  | 0                                    | 7,125,294  | 3,464,033   | 25,629,203                                 | 0                                   | 2,163,085                              | 31,256,321   | 673,014                        | (831,676)   | (158,662)  |
| 40124         | Cumberland County School Board   | 0   | 0   | 1,316,008                                  | 159,446                              | 1,475,454  | 639,791   | 4,733,592                                  | 0                                   | 321,941                                | 5,695,324  | 124,303                        | (150,109)   | (25,806)   |
| 40125         | Dickenson County School Board    | 0   | 0   | 1,538,924                                  | 209,124                              | 1,748,048  | 748,163   | 5,535,407                                  | 0                                   | 1,131,405                              | 7,414,975  | 145,358                        | (632,192)   | (486,834)  |
| 40126         | Dinwiddie County School Board    | 0   | 0   | 3,743,877                                  | 119,892                              | 3,863,769  | 1,820,124   | 13,466,473                                 | 0                                   | 1,432,142                              | 16,718,739   | 353,625                        | (333,618)   | 20,007     |
| 40128         | Essex County Public Schools      | 0   | 0   | 1,231,547                                  | 177,848                              | 1,409,395  | 598,729   | 4,429,793                                  | 0                                   | 824,352                                | 5,852,874  | 116,325                        | (397,824)   | (281,499)  |
| 40129         | Fairfax County School Board      | 0   | 0   | 250,211,243                                | 23,299,700                           | 273,510,943  | 121,642,671   | 899,993,074                                | 0                                   | 11,552,678                             | 1,033,188,423  | 23,633,524                     | 11,107,566  | 34,741,090 |
| 40130         | Fauquier County School Board     | 0   | 0   | 11,821,358                                 | 0                                    | 11,821,358   | 5,747,070   | 42,520,633                                 | 0                                   | 4,535,855                              | 52,803,558   | 1,116,578                      | (1,897,437) | (780,859)  |
| 40131         | Floyd County School Board        | 0   | 0   | 1,727,294                                  | 181,820                              | 1,909,114  | 839,742   | 6,212,962                                  | 0                                   | 507,242                                | 7,559,946  | 163,150                        | (137,989)   | 25,161     |
| 40132         | Fluvanna County Public Schools   | 0   | 0   | 3,828,065                                  | 37,653                               | 3,865,718  | 1,861,051   | 13,769,294                                 | 0                                   | 1,824,119                              | 17,454,464   | 361,577                        | (683,494)   | (321,917)  |
| 40133         | Franklin County Public Schools   | 0   | 0   | 6,473,818                                  | 480,433                              | 6,954,251  | 3,147,311   | 23,285,889                                 | 0                                   | 4,506,532                              | 30,939,732   | 611,480                        | (937,747)   | (326,267)  |
| 40134         | Frederick County School Board    | 0   | 0   | 14,866,837                                 | 1,145,270                            | 16,012,107   | 7,227,660   | 53,475,015                                 | 0                                   | 1,401,887                              | 62,104,562   | 1,404,236                      | 70,292      | 1,474,528  |
| 40135         | Giles County Schools             | 0   | 0   | 1,996,997                                  | 138,526                              | 2,135,523  | 970,859   | 7,183,065                                  | 0                                   | 835,771                                | 8,989,695  | 188,625                        | (240,547)   | (51,922)   |
| 40136         | Gloucester County School Board   | 0   | 0   | 4,819,287                                  | 479,614                              | 5,298,901  | 2,342,944   | 17,334,654                                 | 0                                   | 2,622,840                              | 22,300,438   | 455,202                        | (508,997)   | (53,795)   |
| 40137         | Goochland County School Board    | 0   | 0   | 2,479,688                                  | 156,270                              | 2,635,958  | 1,205,525   | 8,919,270                                  | 0                                   | 591,796                                | 10,716,591   | 234,217                        | (153,095)   | 81,122     |
| 40138         | Grayson County School Board      | 0   | 0   | 1,496,218                                  | 543,637                              | 2,039,855  | 727,401   | 5,381,795                                  | 0                                   | 482,130                                | 6,591,326  | 141,324                        | (175,956)   | (34,632)   |
| 40139         | Greene County Public Schools     | 0   | 0   | 2,666,970                                  | 0                                    | 2,666,970  | 1,296,574   | 9,592,911                                  | 0                                   | 1,653,163                              | 12,542,648   | 251,907                        | (513,447)   | (261,540)  |
| 40140         | Greensville County School Board  | 0   | 0   | 2,080,778                                  | 168,587                              | 2,249,365  | 1,011,591   | 7,484,418                                  | 0                                   | 713,368                                | 9,209,377  | 196,538                        | (246,031)   | (49,493)   |
| 40141         | Halifax County School Board      | 0   | 0   | 4,298,787                                  | 0                                    | 4,298,787  | 2,089,897   | 15,462,449                                 | 0                                   | 2,655,726                              | 20,208,072   | 406,039                        | (1,271,563) | (865,524)  |
| 40142         | Hanover County School Board      | 0   | 0   | 16,245,952                                 | 34,020                               | 16,279,972   | 7,898,131   | 58,435,600                                 | 0                                   | 5,706,401                              | 72,040,132   | 1,534,499                      | (1,853,909) | (319,410)  |
| 40143         | Henrico County School Board      | 0   | 0   | 45,128,627                                 | 3,616,564                            | 48,745,191   | 21,939,730  | 162,324,645                                | 0                                   | 2,163,673                              | 186,428,048  | 4,262,591                      | 529,790     | 4,792,381  |
| 40144         | Henry County Public Schools      | 0   | 0   | 6,037,506                                  | 12,819                               | 6,050,325  | 2,935,193   | 21,716,504                                 | 0                                   | 1,085,550                              | 25,737,247   | 570,268                        | (451,229)   | 119,039    |
| 40145         | Highland County Public Schools   | 0   | 0   | 292,416                                    | 28,220                               | 320,636  | 142,161   | 1,051,801                                  | 0                                   | 202,517                                | 1,396,479  | 27,620                         | (52,322)    | (24,702)   |
| 40146         | Isle of Wight County Schools     | 0   | 0   | 4,937,070                                  | 314,855                              | 5,251,925  | 2,400,206   | 17,758,309                                 | 0                                   | 1,151,861                              | 21,310,376   | 466,327                        | (290,704)   | 175,623    |
| 40148         | King George County School Board  | 0   | 0   | 3,749,453                                  | 482,487                              | 4,231,940  | 1,822,833   | 13,486,531                                 | 0                                   | 946,693                                | 16,256,057   | 354,152                        | 299,046     | 653,198    |
| 40149         | King & Queen County School Board | 0   | 0   | 752,801                                    | 91,363                               | 844,164  | 365,982   | 2,707,775                                  | 0                                   | 128,919                                | 3,202,676  | 71,105                         | (49,962)    | 21,143     |

**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 | 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 | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |                       |                                      |
|               |                                    |   |   |                                |                                      |  |   |                                |                                     |   |  |                                | Change of Assumptions | Total Deferred Outflows of Resources |
| 40150         | King William County School Board   | 0   | 0   | 1,891,183                      | 0                                    | 1,891,183  | 919,417   | 6,802,460                      | 0                                   | 880,599                                     | 8,602,476  | 178,630                        | (393,698)             | (215,068)                            |
| 40151         | Lancaster County Public Schools    | 0   | 0   | 1,054,738                      | 0                                    | 1,054,738  | 512,771   | 3,793,821                      | 0                                   | 1,514,348                                   | 5,820,940  | 99,624                         | (510,716)             | (411,092)                            |
| 40152         | Lee County School Board            | 0   | 0   | 2,906,887                      | 426,560                              | 3,333,447  | 1,413,213   | 10,455,877                     | 0                                   | 2,121,532                                   | 13,990,622   | 274,568                        | (564,586)             | (290,018)                            |
| 40153         | Loudoun County School Board        | 0   | 0   | 111,105,018                    | 94,556,337                           | 205,661,355  | 54,014,809  | 399,637,297                    | 0                                   | 0   | 453,652,106  | 10,494,343                     | 40,866,475            | 51,360,818                           |
| 40154         | Louisa County Public Schools       | 0   | 0   | 4,999,769                      | 2,196,109                            | 7,195,878  | 2,430,688   | 17,983,835                     | 0                                   | 169,343                                     | 20,583,866   | 472,250                        | 565,570               | 1,037,820                            |
| 40155         | Lunenburg County School Board      | 0   | 0   | 1,370,275                      | 520,416                              | 1,890,691  | 666,173   | 4,928,787                      | 0                                   | 472,605                                     | 6,067,565  | 129,428                        | (148,818)             | (19,390)                             |
| 40156         | Madison County School Board        | 0   | 0   | 1,547,357                      | 18,243                               | 1,565,600  | 752,263   | 5,565,738                      | 0                                   | 896,565                                     | 7,214,566  | 146,154                        | (319,887)             | (173,733)                            |
| 40157         | Mathews County School Board        | 0   | 0   | 1,177,280                      | 742,750                              | 1,920,030  | 572,347   | 4,234,598                      | 0                                   | 407,710                                     | 5,214,655  | 111,199                        | 49,855                | 161,054                              |
| 40158         | Mecklenburg County School Board    | 0   | 0   | 3,755,301                      | 1,033,431                            | 4,788,732  | 1,825,677   | 13,507,567                     | 0                                   | 1,797,416                                   | 17,130,660   | 354,704                        | (319,342)             | 35,362                               |
| 40159         | Middlesex County School Board      | 0   | 0   | 1,398,156                      | 716,343                              | 2,114,499  | 679,727   | 5,029,075                      | 0                                   | 359,252                                     | 6,068,554  | 132,062                        | 188,044               | 320,106                              |
| 40160         | Montgomery County School Board     | 0   | 0   | 9,107,058                      | 3,503,395                            | 12,610,453   | 4,427,487   | 32,757,476                     | 0                                   | 238,492                                     | 37,423,455   | 860,200                        | 1,220,288             | 2,080,488                            |
| 40162         | Nelson County Public Schools       | 0   | 0   | 1,767,689                      | 22,389                               | 1,790,078  | 859,380   | 6,358,257                      | 0                                   | 1,303,037                                   | 8,520,674  | 166,966                        | (463,148)             | (296,182)                            |
| 40163         | New Kent County School Board       | 0   | 0   | 2,777,816                      | 402,243                              | 3,180,059  | 1,350,464   | 9,991,617                      | 0                                   | 174,654                                     | 11,516,735   | 262,377                        | 194,469               | 456,846                              |
| 40165         | Northampton County Schools         | 0   | 0   | 1,418,830                      | 0                                    | 1,418,830  | 689,779   | 5,103,435                      | 0                                   | 984,083                                     | 6,777,927  | 134,015                        | (387,329)             | (253,314)                            |
| 40166         | Northumberland County School Board | 0   | 0   | 1,321,584                      | 170,772                              | 1,492,356  | 642,501   | 4,753,650                      | 0                                   | 406,320                                     | 5,802,471  | 124,829                        | (57,645)              | 67,184                               |
| 40167         | Nottoway County School Board       | 0   | 0   | 1,723,758                      | 0                                    | 1,723,758  | 838,021   | 6,200,243                      | 0                                   | 1,139,115                                   | 8,177,379  | 162,816                        | (453,516)             | (290,700)                            |
| 40168         | Orange County Public Schools       | 0   | 0   | 4,197,053                      | 0                                    | 4,197,053  | 2,040,439   | 15,096,520                     | 0                                   | 2,011,013                                   | 19,147,972   | 396,430                        | (855,186)             | (458,756)                            |
| 40169         | Page County Public Schools         | 0   | 0   | 2,892,198                      | 76,677                               | 2,968,875  | 1,406,070   | 10,403,043                     | 0                                   | 1,463,226                                   | 13,272,339   | 273,180                        | (641,424)             | (368,244)                            |
| 40170         | Patrick County School Board        | 0   | 0   | 1,966,804                      | 0                                    | 1,966,804  | 956,182   | 7,074,460                      | 0                                   | 1,586,010                                   | 9,616,652  | 185,773                        | (630,931)             | (445,158)                            |
| 40171         | Pittsylvania County School Board   | 0   | 0   | 7,026,960                      | 845,983                              | 7,872,943  | 3,416,227   | 25,275,504                     | 0                                   | 2,535,731                                   | 31,227,462   | 663,726                        | (344,243)             | 319,483                              |
| 40172         | Powhatan County School Board       | 0   | 0   | 3,899,741                      | 54,032                               | 3,953,773  | 1,895,898   | 14,027,107                     | 0                                   | 1,086,816                                   | 17,009,821   | 368,347                        | (453,965)             | (85,618)                             |
| 40173         | Prince Edward County School Board  | 0   | 0   | 1,747,016                      | 39,010                               | 1,786,026  | 849,329   | 6,283,898                      | 0                                   | 1,572,263                                   | 8,705,490  | 165,013                        | (717,891)             | (552,878)                            |
| 40174         | Prince George County School Board  | 0   | 0   | 5,273,960                      | 328,510                              | 5,602,470  | 2,563,988   | 18,970,082                     | 0                                   | 1,938,843                                   | 23,472,913   | 498,148                        | (752,114)             | (253,966)                            |
| 40176         | Prince William County School Board | 0   | 0   | 93,493,823                     | 28,918,973                           | 122,412,796  | 45,452,950  | 336,291,011                    | 0                                   | 3,852,836                                   | 385,596,797  | 8,830,890                      | 9,920,932             | 18,751,822                           |
| 40177         | Pulaski County School Board        | 0   | 0   | 3,373,800                      | 1,065                                | 3,374,865  | 1,640,206   | 12,135,334                     | 0                                   | 1,758,005                                   | 15,533,545   | 318,670                        | (870,431)             | (551,761)                            |
| 40178         | Rappahannock County School Board   | 0   | 0   | 954,228                        | 179,978                              | 1,134,206  | 463,907   | 3,432,295                      | 0                                   | 220,384                                     | 4,116,586  | 90,131                         | (92,581)              | (2,450)                              |
| 40179         | Richmond County School Board       | 0   | 0   | 1,140,286                      | 203,492                              | 1,343,778  | 554,362   | 4,101,533                      | 0                                   | 122,641                                     | 4,778,536  | 107,705                        | 11,384                | 119,089                              |
| 40180         | Roanoke County School Board        | 0   | 0   | 12,716,831                     | 1,414,265                            | 14,131,096   | 6,182,414   | 45,741,589                     | 0                                   | 2,716,533                                   | 54,640,536   | 1,201,159                      | (291,698)             | 909,461                              |
| 40181         | Rockbridge County School Board     | 0   | 0   | 2,728,581                      | 233,245                              | 2,961,826  | 1,326,527   | 9,814,523                      | 0                                   | 773,584                                     | 11,914,634   | 257,726                        | (175,589)             | 82,137                               |
| 40182         | Rockingham County School Board     | 0   | 0   | 10,996,473                     | 1,291,279                            | 12,287,752   | 5,346,045   | 39,553,576                     | 0                                   | 1,957,021                                   | 46,856,642   | 1,038,664                      | (417,131)             | 621,533                              |
| 40183         | Russell County School Board        | 0   | 0   | 3,014,605                      | 275,628                              | 3,290,233  | 1,465,581   | 10,843,331                     | 0                                   | 921,055                                     | 13,229,967   | 284,742                        | (311,144)             | (26,402)                             |
| 40184         | Scott County School Board          | 0   | 0   | 3,378,561                      | 223,664                              | 3,602,225  | 1,642,522   | 12,152,456                     | 0                                   | 321,046                                     | 14,116,024   | 319,119                        | (115,578)             | 203,541                              |
| 40185         | Shenandoah County School Board     | 0   | 0   | 5,897,554                      | 933,758                              | 6,831,312  | 2,867,154   | 21,213,108                     | 0                                   | 1,473,030                                   | 25,553,292   | 557,049                        | (212,487)             | 344,562                              |
| 40186         | Smyth County School Board          | 0   | 0   | 3,600,117                      | 0                                    | 3,600,117  | 1,750,232   | 12,949,379                     | 0                                   | 1,455,679                                   | 16,155,290   | 340,046                        | (914,698)             | (574,652)                            |
| 40187         | Southampton County School Board    | 0   | 0   | 2,053,304                      | 15,944                               | 2,069,248  | 998,234   | 7,385,598                      | 0                                   | 1,215,353                                   | 9,599,185  | 193,943                        | (437,200)             | (243,257)                            |
| 40188         | Spotsylvania County School Board   | 0   | 0   | 21,000,228                     | 857,534                              | 21,857,762   | 10,209,469  | 75,536,412                     | 0                                   | 5,303,543                                   | 91,049,424   | 1,983,561                      | (2,116,695)           | (133,134)                            |
| 40189         | Stafford County School Board       | 0   | 0   | 26,578,845                     | 6,249,978                            | 32,828,823   | 12,921,569  | 95,602,323                     | 0                                   | 1,200,792                                   | 109,724,684  | 2,510,485                      | 1,832,897             | 4,343,382                            |
| 40190         | Surry County Schools               | 0   | 0   | 1,124,373                      | 163                                  | 1,124,536  | 546,624   | 4,044,296                      | 0                                   | 1,303,424                                   | 5,894,344  | 106,202                        | (505,846)             | (399,644)                            |
| 40191         | Sussex County School Board         | 0   | 0   | 1,255,621                      | 26,120                               | 1,281,741  | 610,433   | 4,516,383                      | 0                                   | 548,804                                     | 5,675,620  | 118,599                        | (204,473)             | (85,874)                             |
| 40192         | Tazewell County Schools            | 0   | 0   | 3,910,622                      | 0                                    | 3,910,622  | 1,901,188   | 14,066,244                     | 0                                   | 2,974,728                                   | 18,942,160   | 369,375                        | (1,548,897)           | (1,179,522)                          |
| 40193         | Warren County School Board         | 0   | 0   | 4,932,174                      | 431,159                              | 5,363,333  | 2,397,826   | 17,740,698                     | 0                                   | 534,932                                     | 20,673,456   | 465,865                        | (159,002)             | 306,863                              |
| 40195         | Washington County School Board     | 0   | 0   | 5,702,112                      | 0                                    | 5,702,112  | 2,772,139   | 20,510,113                     | 0                                   | 1,825,102                                   | 25,107,354   | 538,589                        | (937,745)             | (399,156)                            |
| 40196         | Westmoreland County School Board   | 0   | 0   | 1,550,893                      | 349,044                              | 1,899,937  | 753,982   | 5,578,457                      | 0                                   | 715,803                                     | 7,048,242  | 146,488                        | (40,401)              | 106,087                              |
| 40197         | Wise County School Board           | 0   | 0   | 4,791,678                      | 2,721,479                            | 7,513,157  | 2,329,522   | 17,235,344                     | 0                                   | 1,499,824                                   | 21,064,690   | 452,594                        | (533,690)             | (81,096)                             |
| 40198         | Wythe County School Board          | 0   | 0   | 3,340,071                      | 0                                    | 3,340,071  | 1,623,809   | 12,014,010                     | 0                                   | 1,268,595                                   | 14,906,414   | 315,484                        | (611,669)             | (296,185)                            |
| 40199         | York County School Board           | 0   | 0   | 11,428,025                     | 1,087,701                            | 12,515,726   | 5,555,849   | 41,105,838                     | 0                                   | 2,488,575                                   | 49,150,262   | 1,079,426                      | (614,027)             | 465,399                              |
| 40200         | Alexandria City School Board       | 0   | 0   | 24,924,995                     | 959,744                              | 25,884,739   | 12,117,534  | 89,653,534                     | 0                                   | 2,385,978                                   | 104,157,046  | 2,354,272                      | 8,858                 | 2,363,130                            |
| 40201         | Bristol City School Board          | 0   | 0   | 2,135,181                      | 785,470                              | 2,920,651  | 1,038,039   | 7,680,102                      | 0                                   | 391,064                                     | 9,109,205  | 201,677                        | (94,055)              | 107,622                              |

# 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 |                                     |  |  |                                |             |             |
| 40202         | Buena Vista City Schools                                | 0   | 0   | 735,664                        | 0                                    | 735,664  | 357,650   | 2,646,135                      | 0                                   | 1,082,178                              | 4,085,963  | 69,487                         | (369,507)   | (300,020)   |
| 40203         | Charlottesville Public Schools                          | 0   | 0   | 6,311,969                      | 86,043                               | 6,398,012  | 3,068,627   | 22,703,729                     | 0                                   | 1,826,060                              | 27,598,416   | 596,192                        | (432,652)   | 163,540     |
| 40205         | Danville City Schools                                   | 0   | 0   | 5,625,404                      | 2,159,715                            | 7,785,119  | 2,734,847   | 20,234,199                     | 0                                   | 1,640,506                              | 24,609,552   | 531,343                        | (187,924)   | 343,419     |
| 40206         | Fredericksburg City Schools                             | 0   | 0   | 3,709,195                      | 0                                    | 3,709,195  | 1,803,262   | 13,341,725                     | 0                                   | 1,324,298                              | 16,469,285   | 350,349                        | (407,941)   | (57,592)    |
| 40207         | Hampton City Schools                                    | 0   | 0   | 17,707,896                     | 961,658                              | 18,669,554   | 8,608,870   | 63,694,114                     | 0                                   | 5,158,697                              | 77,461,681   | 1,672,586                      | (2,565,561) | (892,975)   |
| 40208         | Harrisonburg City School Board                          | 0   | 0   | 6,843,350                      | 2,015,734                            | 8,859,084  | 3,326,963   | 24,615,071                     | 0                                   | 0                                      | 27,942,034   | 646,384                        | 1,251,742   | 1,898,126   |
| 40209         | Hopewell City School Board                              | 0   | 0   | 4,021,740                      | 378,555                              | 4,400,295  | 1,955,209   | 14,465,929                     | 0                                   | 1,812,255                              | 18,233,393   | 379,870                        | (305,538)   | 74,332      |
| 40210         | Lynchburg Public Schools                                | 0   | 0   | 8,305,158                      | 0                                    | 8,305,158  | 4,037,635   | 29,873,096                     | 0                                   | 7,122,315                              | 41,033,046   | 784,458                        | (2,686,093) | (1,901,635) |
| 40211         | Newport News Public Schools                             | 0   | 0   | 25,934,714                     | 0                                    | 25,934,714   | 12,608,419  | 93,285,426                     | 0                                   | 7,823,962                              | 113,717,807  | 2,449,644                      | (3,596,516) | (1,146,872) |
| 40212         | Norfolk Public Schools                                  | 0   | 0   | 33,142,700                     | 0                                    | 33,142,700   | 16,112,653  | 119,212,068                    | 0                                   | 16,942,694                             | 152,267,415  | 3,130,469                      | (9,334,344) | (6,203,875) |
| 40213         | Petersburg City Schools                                 | 0   | 0   | 3,910,214                      | 386,202                              | 4,296,416  | 1,900,989   | 14,064,777                     | 0                                   | 465,854                                | 16,431,620   | 369,336                        | (584,248)   | (214,912)   |
| 40214         | Portsmouth School Board                                 | 0   | 0   | 13,433,454                     | 581,467                              | 14,014,921   | 6,530,807   | 48,319,234                     | 0                                   | 2,003,629                              | 56,853,670   | 1,268,847                      | (1,423,597) | (154,750)   |
| 40215         | Radford City School Board                               | 0   | 0   | 1,381,564                      | 43,881                               | 1,425,445  | 671,661   | 4,969,391                      | 0                                   | 710,310                                | 6,351,362  | 130,495                        | (172,604)   | (42,109)    |
| 40216         | Richmond Public Schools                                 | 0   | 0   | 29,521,366                     | 33,702,333                           | 63,223,699   | 14,352,105  | 106,186,373                    | 0                                   | 14,592,890                             | 135,131,368  | 2,788,419                      | 3,019,354   | 5,807,773   |
| 40217         | Roanoke City School Board                               | 0   | 0   | 13,360,146                     | 1,187,429                            | 14,547,575   | 6,495,168   | 48,055,550                     | 0                                   | 2,193,243                              | 56,743,961   | 1,261,923                      | (527,546)   | 734,377     |
| 40219         | Staunton City Schools                                   | 0   | 0   | 2,757,007                      | 0                                    | 2,757,007  | 1,340,347   | 9,916,768                      | 0                                   | 920,685                                | 12,177,800   | 260,411                        | (407,114)   | (146,703)   |
| 40220         | Suffolk City School Board                               | 0   | 0   | 12,936,619                     | 2,623,439                            | 15,560,058   | 6,289,265   | 46,532,152                     | 0                                   | 2,747,630                              | 55,569,047   | 1,221,919                      | 387,409     | 1,609,328   |
| 40222         | Winchester Public Schools                               | 0   | 0   | 4,754,412                      | 96,149                               | 4,850,561  | 2,311,404   | 17,101,301                     | 0                                   | 1,475,124                              | 20,887,829   | 449,074                        | (696,695)   | (247,621)   |
| 40223         | Martinsville City Schools                               | 0   | 0   | 1,799,106                      | 0                                    | 1,799,106  | 874,653   | 6,471,265                      | 0                                   | 1,151,862                              | 8,497,780  | 169,933                        | (644,078)   | (474,145)   |
| 40224         | Falls Church Public Schools                             | 0   | 0   | 4,241,800                      | 757,632                              | 4,999,432  | 2,062,193   | 15,257,470                     | 0                                   | 2,004,543                              | 19,324,206   | 400,656                        | (315,208)   | 85,448      |
| 40225         | Colonial Heights City Schools                           | 0   | 0   | 3,104,778                      | 0                                    | 3,104,778  | 1,509,419   | 11,167,677                     | 0                                   | 647,644                                | 13,324,740   | 293,260                        | (352,982)   | (59,722)    |
| 40230         | Covington City School Board                             | 0   | 0   | 835,358                        | 52,918                               | 888,276  | 406,118   | 3,004,725                      | 0                                   | 731,768                                | 4,142,611  | 78,903                         | (146,801)   | (67,898)    |
| 40231         | Fairfax City School Board                               | 0   | 0   | 15,641                         | 163                                  | 15,804   | 7,604   | 56,259                         | 0                                   | 3,110                                  | 66,973   | 1,477                          | (917)       | 560         |
| 40232         | Franklin City Public Schools                            | 0   | 0   | 1,044,129                      | 507,985                              | 1,552,114  | 507,614   | 3,755,662                      | 0                                   | 1,433,802                              | 5,697,078  | 98,622                         | (569,200)   | (470,578)   |
| 40233         | Chesapeake Public Schools                               | 0   | 0   | 39,520,904                     | 3,697,454                            | 43,218,358   | 19,213,480  | 142,154,043                    | 0                                   | 1,733,218                              | 163,100,741  | 3,732,918                      | 190,063     | 3,922,981   |
| 40234         | Virginia Beach City School Board                        | 0   | 0   | 65,691,999                     | 0                                    | 65,691,999   | 31,936,817  | 236,289,715                    | 0                                   | 21,035,202                             | 289,261,734  | 6,204,890                      | (8,048,107) | (1,843,217) |
| 40236         | Manassas Park City Schools                              | 0   | 0   | 3,594,404                      | 458,190                              | 4,052,594  | 1,747,455   | 12,928,832                     | 0                                   | 465,033                                | 15,141,320   | 339,590                        | (200,842)   | 138,665     |
| 40306         | Town of West Point School Board                         | 0   | 0   | 874,392                        | 79,214                               | 953,606  | 425,094   | 3,145,129                      | 0                                   | 397,357                                | 3,967,580  | 82,590                         | 46,613      | 129,203     |
| 40307         | Lexington City School Board                             | 0   | 0   | 521,453                        | 236,995                              | 758,448  | 253,509   | 1,875,630                      | 0                                   | 0                                      | 2,129,139  | 49,253                         | 94,280      | 143,533     |
| 40308         | Waynesboro Public Schools                               | 0   | 0   | 2,874,109                      | 256,256                              | 3,130,365  | 1,397,276   | 10,337,978                     | 0                                   | 1,153,210                              | 12,888,464   | 271,472                        | (381,728)   | (110,256)   |
| 40309         | Town of Colonial Beach Schools                          | 0   | 0   | 588,776                        | 57,710                               | 646,486  | 286,240   | 2,117,788                      | 0                                   | 134,068                                | 2,538,096  | 55,612                         | (24,069)    | 31,543      |
| 40313         | Galax City Schools                                      | 0   | 0   | 1,159,871                      | 0                                    | 1,159,871  | 563,883   | 4,171,980                      | 0                                   | 381,788                                | 5,117,651  | 109,555                        | (166,273)   | (56,718)    |
| 40314         | Norton City Schools                                     | 0   | 0   | 608,225                        | 275,663                              | 883,888  | 295,695   | 2,187,745                      | 0                                   | 298,005                                | 2,781,445  | 57,449                         | (97,195)    | (39,746)    |
| 40332         | Manassas City Schools                                   | 0   | 0   | 9,484,206                      | 5,231,926                            | 14,716,132   | 4,610,841   | 34,114,055                     | 0                                   | 3,309,372                              | 42,034,268   | 895,824                        | (539,270)   | 356,554     |
| 40335         | City of Salem Schools                                   | 0   | 0   | 3,690,018                      | 97,692                               | 3,787,710  | 1,793,939   | 13,272,746                     | 0                                   | 761,993                                | 15,828,678   | 348,538                        | (276,155)   | 72,383      |
| 40402         | Williamsburg-James City County School Board             | 0   | 0   | 11,339,892                     | 738,000                              | 12,077,892   | 5,513,000   | 40,788,831                     | 0                                   | 3,547,797                              | 49,849,628   | 1,071,101                      | (1,053,858) | 17,243      |
| 40403         | Poquoson City Public Schools                            | 0   | 0   | 1,876,631                      | 11,998                               | 1,888,629  | 912,344   | 6,750,114                      | 0                                   | 581,246                                | 8,243,704  | 177,256                        | (201,291)   | (24,035)    |
| 40410         | Valley Vocational Technical Center                      | 0   | 0   | 305,881                        | 0                                    | 305,881  | 148,708   | 1,100,232                      | 0                                   | 200,508                                | 1,449,448  | 28,892                         | (80,887)    | (51,995)    |
| 40412         | Charlottesville/Albemarle Vo-Tech Center                | 0   | 0   | 192,179                        | 122,294                              | 314,473  | 93,430  | 691,253                        | 0                                   | 99,751                                 | 884,434  | 18,152                         | 20,534      | 38,686      |
| 40413         | The Pruden Center for Industry and Technology           | 0   | 0   | 0                              | 0                                    | 0  | 0   | 0                              | 0                                   | 665,491                                | 665,491  | 0                              | (455,917)   | (455,917)   |
| 40414         | Jackson River Technical Center                          | 0   | 0   | 90,173                         | 16,621                               | 106,794  | 43,839  | 324,346                        | 0                                   | 105,741                                | 473,926  | 8,517                          | (108,978)   | (100,461)   |
| 40415         | New Horizons Technical Center                           | 0   | 0   | 1,422,366                      | 284,060                              | 1,706,426  | 691,498   | 5,116,154                      | 0                                   | 309,674                                | 6,117,326  | 134,349                        | 58,962      | 193,311     |
| 40416         | Northern Neck Regional Vocational Center                | 0   | 0   | 189,322                        | 33,088                               | 222,410  | 92,041  | 680,980                        | 0                                   | 68,159                                 | 841,180  | 17,882                         | (35,305)    | (17,423)    |
| 40417         | Rowanty Vocational Technical Center                     | 0   | 0   | 132,607                        | 93,055                               | 225,662  | 64,468  | 476,979                        | 0                                   | 54,256                                 | 595,703  | 12,525                         | 8,032       | 20,557      |
| 40418         | Amelia-Nottoway Vocational Center                       | 0   | 0   | 32,098                         | 31,183                               | 63,281   | 15,606  | 115,453                        | 0                                   | 80,200                                 | 211,259  | 3,032                          | (9,946)     | (6,914)     |
| 40421         | Northern Neck Regional Special Education Program        | 0   | 0   | 94,253                         | 21,376                               | 115,629  | 45,822  | 339,022                        | 0                                   | 349,908                                | 734,752  | 8,903                          | (91,866)    | (82,963)    |
| 40423         | Maggie Walker Governor's School for Govt & Intl Studies | 0   | 0   | 722,471                        | 229,290                              | 951,761  | 351,236   | 2,598,682                      | 0                                   | 319,188                                | 3,269,106  | 68,241                         | (47,906)    | 20,335      |
| 40424         | Appomattox Region Governor's School                     | 0   | 0   | 334,714                        | 283,286                              | 618,000  | 162,724   | 1,203,945                      | 0                                   | 50,435                                 | 1,417,104  | 31,615                         | 35,918      | 67,533      |

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



|               |  | Deferred Outflows of Resources                    |   |                       |                                |                                      | Deferred Inflows of Resources                      |   |                       |                                |                                     | Pension Expense                        |  |                                |
|---------------|--|---|---|-----------------------|--------------------------------|--------------------------------------|--|---|-----------------------|--------------------------------|-------------------------------------|--|--|--------------------------------|
| Employer Code | Employer   | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Change of Assumptions | Changes in Proportionate Share | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Change of Assumptions | Changes in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportionate Share | Total Employer Pension Expense |
| 40425         | Bridging Communities Regional Career and Tech Center | 0   | 0   | 70,044                | 31,885                         | 101,929                              | 34,053   | 251,943   | 0                     | 117,370                        | 403,366                             | 6,616                                  | (13,725)   | (7,109)                        |
|               | Total for Teacher Employers                          | 0   | 0   | 1,360,074,351         | 267,174,915                    | 1,627,249,266                        | 661,213,656  | 4,892,096,218   | 0                     | 267,174,915                    | 5,820,484,789                       | 128,464,824                            | 0  | 128,464,824                    |

**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     | (3,818,192)   | (3,546,495)   | (3,806,062)   | (4,778,197)   | (390)   |
| 40101         | Albemarle County Schools         | (10,888,851)  | (9,755,453)   | (11,502,644)  | (16,358,384)  | 6,960   |
| 40102         | Alleghany County School Board    | (1,874,829)   | (1,564,919)   | (1,546,798)   | (1,919,378)   | 140     |
| 40103         | Amelia County School Board       | (1,135,017)   | (984,630)     | (950,479)     | (1,300,523)   | 2,348   |
| 40104         | Amherst County School Board      | (3,160,236)   | (2,542,188)   | (2,725,607)   | (3,937,066)   | 3,969   |
| 40105         | Appomattox County School Board   | (1,375,851)   | (1,296,800)   | (1,396,066)   | (1,843,107)   | 1,771   |
| 40106         | Arlington Public Schools         | (34,670,423)  | (32,880,235)  | (37,761,826)  | (51,375,652)  | 29,969  |
| 40107         | Augusta County School Board      | (7,709,105)   | (6,868,610)   | (7,284,939)   | (9,799,990)   | 6,160   |
| 40108         | Bath County School Board         | (698,025)     | (605,580)     | (605,761)     | (753,186)     | 302     |
| 40109         | Bedford County School Board      | (6,280,471)   | (5,470,384)   | (6,284,647)   | (8,559,403)   | 6,543   |
| 40110         | Bland County School Board        | (560,885)     | (471,284)     | (419,415)     | (555,366)     | 908     |
| 40111         | Botetourt County Schools         | (3,709,047)   | (3,234,928)   | (3,460,427)   | (4,680,581)   | 1,711   |
| 40112         | Brunswick County Public Schools  | (1,557,121)   | (1,338,543)   | (1,257,852)   | (1,562,657)   | (517)   |
| 40113         | Buchanan County School Board     | (2,283,943)   | (1,856,243)   | (1,823,081)   | (2,241,690)   | 1,317   |
| 40114         | Buckingham County School Board   | (1,438,113)   | (1,200,383)   | (1,256,575)   | (1,774,805)   | 2,025   |
| 40115         | Campbell County School Board     | (4,820,889)   | (4,090,779)   | (4,626,067)   | (6,612,738)   | 5,761   |
| 40116         | Caroline County School Board     | (2,519,395)   | (2,277,089)   | (2,496,102)   | (3,286,969)   | 6,270   |
| 40117         | Carroll County School Board      | (2,977,291)   | (2,744,466)   | (2,758,214)   | (3,567,090)   | 1,473   |
| 40118         | Charles City County School Board | (745,558)     | (653,172)     | (602,214)     | (682,862)     | 473     |
| 40119         | Charlotte County School Board    | (1,506,053)   | (1,322,892)   | (1,366,072)   | (1,765,824)   | 2,838   |
| 40120         | Chesterfield County School Board | (33,327,073)  | (30,588,887)  | (35,477,304)  | (49,716,033)  | 77,492  |
| 40121         | Clarke County School Board       | (1,714,520)   | (1,550,238)   | (1,680,989)   | (2,174,193)   | (887)   |
| 40122         | Craig County School Board        | (492,462)     | (404,063)     | (432,993)     | (600,778)     | 254     |
| 40123         | Culpeper County School Board     | (5,770,738)   | (5,118,117)   | (5,683,121)   | (7,562,887)   | 3,836   |
| 40124         | Cumberland County School Board   | (1,070,357)   | (898,780)     | (919,016)     | (1,332,862)   | 1,145   |
| 40125         | Dickenson County School Board    | (1,584,301)   | (1,198,679)   | (1,220,371)   | (1,663,849)   | 273     |
| 40126         | Dinwiddie County School Board    | (3,123,913)   | (2,795,208)   | (2,934,544)   | (4,002,740)   | 1,435   |
| 40128         | Essex County Public Schools      | (1,238,280)   | (1,003,183)   | (979,585)     | (1,224,079)   | 1,648   |
| 40129         | Fairfax County School Board      | (170,651,360) | (154,452,889) | (179,293,121) | (255,496,188) | 216,078 |
| 40130         | Fauquier County School Board     | (10,130,085)  | (8,695,525)   | (9,386,990)   | (12,772,967)  | 3,367   |
| 40131         | Floyd County School Board        | (1,342,781)   | (1,163,482)   | (1,360,813)   | (1,785,301)   | 1,545   |
| 40132         | Fluvanna County Public Schools   | (3,314,178)   | (2,949,332)   | (3,195,255)   | (4,131,401)   | 1,420   |
| 40133         | Franklin County Public Schools   | (5,657,104)   | (5,374,229)   | (5,861,634)   | (7,094,742)   | 2,228   |
| 40134         | Frederick County School Board    | (10,721,195)  | (9,353,439)   | (10,872,032)  | (15,159,498)  | 13,709  |
| 40135         | Giles County Schools             | (1,643,252)   | (1,469,913)   | (1,594,226)   | (2,147,383)   | 602     |
| 40136         | Gloucester County School Board   | (3,996,351)   | (3,647,347)   | (3,945,187)   | (5,411,842)   | (810)   |
| 40137         | Goochland County School Board    | (1,896,576)   | (1,693,292)   | (1,892,989)   | (2,599,220)   | 1,444   |
| 40138         | Grayson County School Board      | (1,092,792)   | (1,005,470)   | (1,010,986)   | (1,444,152)   | 1,929   |
| 40139         | Greene County Public Schools     | (2,447,292)   | (2,196,545)   | (2,320,877)   | (2,911,765)   | 801     |
| 40140         | Greensville County School Board  | (1,630,446)   | (1,457,954)   | (1,679,745)   | (2,193,227)   | 1,360   |
| 40141         | Halifax County School Board      | (4,275,706)   | (3,553,999)   | (3,559,086)   | (4,523,487)   | 2,993   |
| 40142         | Hanover County School Board      | (13,439,375)  | (12,076,845)  | (12,995,310)  | (17,256,772)  | 8,142   |
| 40143         | Henrico County School Board      | (31,761,697)  | (27,994,522)  | (32,072,207)  | (45,894,068)  | 39,637  |
| 40144         | Henry County Public Schools      | (4,735,347)   | (4,222,261)   | (4,545,719)   | (6,188,677)   | 5,082   |
| 40145         | Highland County Public Schools   | (264,450)     | (254,920)     | (257,613)     | (299,182)     | 322     |
| 40146         | Isle of Wight County Schools     | (3,730,857)   | (3,307,467)   | (3,763,871)   | (5,258,326)   | 2,070   |
| 40148         | King George County School Board  | (2,654,338)   | (2,581,947)   | (2,829,407)   | (3,960,290)   | 1,865   |
| 40149         | King & Queen County School Board | (554,195)     | (505,172)     | (553,945)     | (746,112)     | 912     |
| 40150         | King William County School Board | (1,666,690)   | (1,459,196)   | (1,554,836)   | (2,031,338)   | 767     |
| 40151         | Lancaster County Public Schools  | (1,240,536)   | (1,128,053)   | (1,141,286)   | (1,255,882)   | (445)   |
| 40152         | Lee County School Board          | (2,569,313)   | (2,354,833)   | (2,451,400)   | (3,280,754)   | (875)   |

**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        | (43,592,983) | (41,826,964) | (58,722,490) | (104,010,756) | 162,442 |
| 40154         | Louisa County Public Schools       | (2,991,145)  | (2,642,681)  | (3,133,041)  | (4,630,038)   | 8,917   |
| 40155         | Lunenburg County School Board      | (1,052,927)  | (786,068)    | (909,258)    | (1,429,199)   | 578     |
| 40156         | Madison County School Board        | (1,395,141)  | (1,281,169)  | (1,330,911)  | (1,642,709)   | 964     |
| 40157         | Mathews County School Board        | (774,410)    | (642,990)    | (683,285)    | (1,194,535)   | 595     |
| 40158         | Mecklenburg County School Board    | (2,961,302)  | (2,560,629)  | (2,798,861)  | (4,021,905)   | 769     |
| 40159         | Middlesex County School Board      | (790,778)    | (700,930)    | (996,867)    | (1,465,935)   | 955     |
| 40160         | Montgomery County School Board     | (5,384,092)  | (4,899,307)  | (5,712,662)  | (8,828,132)   | 11,191  |
| 40162         | Nelson County Public Schools       | (1,679,118)  | (1,493,823)  | (1,606,005)  | (1,952,096)   | 446     |
| 40163         | New Kent County School Board       | (1,826,137)  | (1,693,345)  | (1,982,551)  | (2,836,922)   | 2,279   |
| 40165         | Northampton County Schools         | (1,341,442)  | (1,170,150)  | (1,261,881)  | (1,585,099)   | 105     |
| 40166         | Northumberland County School Board | (989,494)    | (944,532)    | (1,038,371)  | (1,339,075)   | 1,357   |
| 40167         | Nottoway County School Board       | (1,661,339)  | (1,475,190)  | (1,467,737)  | (1,850,091)   | 736     |
| 40168         | Orange County Public Schools       | (3,736,663)  | (3,275,356)  | (3,462,560)  | (4,478,337)   | 1,997   |
| 40169         | Page County Public Schools         | (2,659,706)  | (2,289,527)  | (2,393,861)  | (2,963,394)   | 3,024   |
| 40170         | Patrick County School Board        | (2,028,413)  | (1,796,822)  | (1,727,764)  | (2,097,915)   | 1,066   |
| 40171         | Pittsylvania County School Board   | (5,275,504)  | (4,951,213)  | (5,673,892)  | (7,457,587)   | 3,677   |
| 40172         | Powhatan County School Board       | (3,206,499)  | (2,804,830)  | (2,995,122)  | (4,052,518)   | 2,921   |
| 40173         | Prince Edward County School Board  | (1,811,118)  | (1,562,225)  | (1,617,697)  | (1,928,819)   | 395     |
| 40174         | Prince George County School Board  | (4,485,446)  | (3,847,003)  | (4,032,999)  | (5,508,139)   | 3,144   |
| 40176         | Prince William County School Board | (58,262,598) | (53,108,060) | (61,306,367) | (90,628,670)  | 121,694 |
| 40177         | Pulaski County School Board        | (3,167,294)  | (2,743,362)  | (2,786,746)  | (3,464,585)   | 3,307   |
| 40178         | Rappahannock County School Board   | (758,523)    | (635,644)    | (666,450)    | (923,147)     | 1,384   |
| 40179         | Richmond County School Board       | (797,672)    | (696,891)    | (797,219)    | (1,144,199)   | 1,223   |
| 40180         | Roanoke County School Board        | (9,668,686)  | (8,880,365)  | (9,337,344)  | (12,637,957)  | 14,912  |
| 40181         | Rockbridge County School Board     | (2,075,771)  | (1,853,278)  | (2,133,898)  | (2,891,393)   | 1,532   |
| 40182         | Rockingham County School Board     | (8,197,348)  | (7,321,197)  | (8,134,286)  | (10,929,307)  | 13,248  |
| 40183         | Russell County School Board        | (2,426,245)  | (2,101,616)  | (2,267,031)  | (3,146,597)   | 1,755   |
| 40184         | Scott County School Board          | (2,491,460)  | (2,230,883)  | (2,422,556)  | (3,372,595)   | 3,695   |
| 40185         | Shenandoah County School Board     | (4,388,012)  | (3,755,970)  | (4,416,018)  | (6,166,043)   | 4,063   |
| 40186         | Smyth County School Board          | (3,259,520)  | (2,747,875)  | (2,837,818)  | (3,712,995)   | 3,035   |
| 40187         | Southampton County School Board    | (1,802,821)  | (1,624,353)  | (1,794,722)  | (2,307,940)   | (101)   |
| 40188         | Spotsylvania County School Board   | (16,826,281) | (14,414,312) | (15,930,982) | (22,032,902)  | 12,815  |
| 40189         | Stafford County School Board       | (17,589,121) | (15,612,046) | (17,619,510) | (26,106,997)  | 31,813  |
| 40190         | Surry County Schools               | (1,252,250)  | (1,138,547)  | (1,133,969)  | (1,245,504)   | 462     |
| 40191         | Sussex County School Board         | (1,087,236)  | (938,287)    | (1,020,331)  | (1,348,489)   | 464     |
| 40192         | Tazewell County Schools            | (4,134,795)  | (3,501,377)  | (3,322,122)  | (4,076,264)   | 3,020   |
| 40193         | Warren County School Board         | (3,619,983)  | (3,247,086)  | (3,558,920)  | (4,889,931)   | 5,797   |
| 40195         | Washington County School Board     | (4,907,101)  | (4,253,106)  | (4,415,492)  | (5,834,716)   | 5,173   |
| 40196         | Westmoreland County School Board   | (1,201,525)  | (1,170,722)  | (1,172,802)  | (1,604,242)   | 986     |
| 40197         | Wise County School Board           | (3,618,954)  | (2,696,759)  | (2,902,363)  | (4,343,312)   | 9,855   |
| 40198         | Wythe County School Board          | (2,909,548)  | (2,536,659)  | (2,648,442)  | (3,474,200)   | 2,506   |
| 40199         | York County School Board           | (8,764,859)  | (7,479,299)  | (8,429,250)  | (11,967,804)  | 6,676   |
| 40200         | Alexandria City School Board       | (18,316,388) | (16,165,601) | (18,291,979) | (25,519,870)  | 21,531  |
| 40201         | Bristol City School Board          | (1,564,880)  | (1,281,675)  | (1,349,857)  | (1,995,718)   | 3,576   |
| 40202         | Buena Vista City Schools           | (873,088)    | (757,853)    | (779,645)    | (938,599)     | (1,114) |
| 40203         | Charlottesville Public Schools     | (4,973,235)  | (4,449,288)  | (4,979,827)  | (6,800,081)   | 2,027   |
| 40205         | Danville City Schools              | (3,907,988)  | (3,092,203)  | (3,913,231)  | (5,914,269)   | 3,258   |
| 40206         | Fredericksburg City Schools        | (3,067,136)  | (2,756,554)  | (2,991,305)  | (3,946,940)   | 1,845   |
| 40207         | Hampton City Schools               | (14,804,345) | (13,025,063) | (13,297,780) | (17,684,666)  | 19,727  |
| 40208         | Harrisonburg City School Board     | (3,919,393)  | (3,789,204)  | (4,617,371)  | (6,764,818)   | 7,836   |

**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    |
|---------------|---|---------------|---------------|---------------|-----------------|-----------|
| 40209         | Hopewell City School Board                              | (3,183,805)   | (2,949,683)   | (3,280,879)   | (4,419,312)     | 581       |
| 40210         | Lynchburg Public Schools                                | (8,666,793)   | (7,486,057)   | (7,381,075)   | (9,194,653)     | 690       |
| 40211         | Newport News Public Schools                             | (21,688,464)  | (19,059,095)  | (20,457,646)  | (26,602,449)    | 24,561    |
| 40212         | Norfolk Public Schools                                  | (31,812,733)  | (26,133,755)  | (26,826,215)  | (34,380,622)    | 28,610    |
| 40213         | Petersburg City Schools                                 | (3,097,688)   | (2,403,004)   | (2,711,832)   | (3,926,577)     | 3,897     |
| 40214         | Portsmouth School Board                                 | (10,576,224)  | (8,937,313)   | (9,867,190)   | (13,472,620)    | 14,598    |
| 40215         | Radford City School Board                               | (1,177,205)   | (1,088,856)   | (1,157,120)   | (1,503,131)     | 395       |
| 40216         | Richmond Public Schools                                 | (17,137,229)  | (14,517,712)  | (17,553,336)  | (22,807,702)    | 108,310   |
| 40217         | Roanoke City School Board                               | (10,174,636)  | (8,957,774)   | (9,788,507)   | (13,291,504)    | 16,035    |
| 40219         | Staunton City Schools                                   | (2,358,612)   | (2,041,845)   | (2,156,647)   | (2,865,668)     | 1,979     |
| 40220         | Suffolk City School Board                               | (9,059,097)   | (8,070,223)   | (9,730,909)   | (13,162,285)    | 13,525    |
| 40222         | Winchester Public Schools                               | (4,017,416)   | (3,463,110)   | (3,638,092)   | (4,922,054)     | 3,404     |
| 40223         | Martinsville City Schools                               | (1,730,650)   | (1,487,116)   | (1,587,053)   | (1,895,421)     | 1,566     |
| 40224         | Falls Church Public Schools                             | (3,351,112)   | (2,919,959)   | (3,385,265)   | (4,668,994)     | 556       |
| 40225         | Colonial Heights City Schools                           | (2,483,757)   | (2,175,839)   | (2,383,794)   | (3,179,417)     | 2,845     |
| 40230         | Covington City School Board                             | (805,613)     | (753,260)     | (745,885)     | (949,387)       | (190)     |
| 40231         | Fairfax City School Board                               | (12,228)      | (11,169)      | (11,930)      | (15,857)        | 15        |
| 40232         | Franklin City Public Schools                            | (1,267,053)   | (1,018,034)   | (890,783)     | (971,381)       | 2,287     |
| 40233         | Chesapeake Public Schools                               | (27,362,027)  | (24,660,896)  | (27,914,784)  | (39,980,803)    | 36,127    |
| 40234         | Virginia Beach City School Board                        | (53,964,376)  | (48,190,009)  | (52,448,100)  | (69,009,947)    | 42,697    |
| 40236         | Manassas Park City Schools                              | (2,735,752)   | (2,243,502)   | (2,555,284)   | (3,558,464)     | 4,276     |
| 40306         | Town of West Point School Board                         | (659,451)     | (668,036)     | (733,050)     | (953,673)       | 236       |
| 40307         | Lexington City School Board                             | (283,416)     | (259,219)     | (324,849)     | (503,906)       | 699       |
| 40308         | Waynesboro Public Schools                               | (2,462,000)   | (2,175,956)   | (2,246,098)   | (2,877,490)     | 3,445     |
| 40309         | Town of Colonial Beach Schools                          | (462,077)     | (415,667)     | (430,187)     | (584,356)       | 677       |
| 40313         | Galax City Schools                                      | (979,513)     | (853,729)     | (928,702)     | (1,196,908)     | 1,072     |
| 40314         | Norton City Schools                                     | (536,223)     | (419,082)     | (391,707)     | (551,748)       | 1,203     |
| 40332         | Manassas City Schools                                   | (7,057,016)   | (5,588,412)   | (6,068,695)   | (8,623,929)     | 19,916    |
| 40335         | City of Salem Schools                                   | (2,846,918)   | (2,566,504)   | (2,835,854)   | (3,794,796)     | 3,104     |
| 40402         | Williamsburg-James City County School Board             | (9,012,566)   | (7,861,333)   | (8,782,751)   | (12,119,804)    | 4,718     |
| 40403         | Poquoson City Public Schools                            | (1,538,603)   | (1,377,066)   | (1,472,278)   | (1,968,314)     | 1,186     |
| 40410         | Valley Vocational Technical Center                      | (289,099)     | (250,016)     | (261,693)     | (342,740)       | (19)      |
| 40412         | Charlottesville/Albemarle Vo-Tech Center                | (139,933)     | (111,185)     | (122,167)     | (196,840)       | 164       |
| 40413         | The Pruden Center for Industry and Technology           | (443,663)     | (221,828)     | 0             | 0               | 0         |
| 40414         | Jackson River Technical Center                          | (127,168)     | (69,376)      | (77,487)      | (93,184)        | 83        |
| 40415         | New Horizons Technical Center                           | (983,404)     | (933,386)     | (1,075,734)   | (1,420,075)     | 1,699     |
| 40416         | Northern Neck Regional Vocational Center                | (155,433)     | (123,765)     | (138,784)     | (200,865)       | 77        |
| 40417         | Rowanty Vocational Technical Center                     | (90,642)      | (68,692)      | (76,328)      | (134,472)       | 93        |
| 40418         | Amelia-Nottoway Vocational Center                       | (32,576)      | (29,172)      | (38,505)      | (47,618)        | (107)     |
| 40421         | Northern Neck Regional Special Education Program        | (143,778)     | (146,376)     | (154,307)     | (173,978)       | (684)     |
| 40423         | Maggie Walker Governor's School for Govt & Intl Studies | (572,271)     | (522,518)     | (539,580)     | (684,221)       | 1,245     |
| 40424         | Appomattox Region Governor's School                     | (188,903)     | (134,212)     | (171,341)     | (305,245)       | 597       |
| 40425         | Bridging Communities Regional Career and Tech Center    | (68,575)      | (69,179)      | (76,072)      | (87,511)        | (100)     |
|               | Total for Teacher Employers                             | (973,480,266) | (867,243,669) | (979,639,249) | (1,374,203,335) | 1,330,996 |

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



| Employer Code | Employer                         | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|----------------------------------|---------------------------------------|---------------------------------------|---|---|
| 40100         | Accomack County School Board     | 47,790,825                            | 24,168,075                            | 46,643,076  | 5,679,385   |
| 40101         | Albemarle County Schools         | 169,385,292                           | 87,983,840                            | 169,804,048   | 20,675,791  |
| 40102         | Alleghany County School Board    | 19,283,685                            | 9,834,292                             | 18,979,651  | 2,311,013   |
| 40103         | Amelia County School Board       | 14,324,150                            | 7,930,004                             | 15,304,478  | 1,863,514   |
| 40104         | Amherst County School Board      | 42,013,432                            | 22,447,773                            | 43,322,986  | 5,275,122   |
| 40105         | Appomattox County School Board   | 19,417,569                            | 10,356,748                            | 19,987,963  | 2,433,787   |
| 40106         | Arlington Public Schools         | 533,758,312                           | 279,486,255                           | 539,393,340   | 65,677,964  |
| 40107         | Augusta County School Board      | 101,855,286                           | 53,455,912                            | 103,167,016   | 12,561,889  |
| 40108         | Bath County School Board         | 7,693,974                             | 3,993,337                             | 7,706,925   | 938,415   |
| 40109         | Bedford County School Board      | 89,430,254                            | 47,251,645                            | 91,193,116  | 11,103,916  |
| 40110         | Bland County School Board        | 6,036,429                             | 3,319,500                             | 6,406,456   | 780,067   |
| 40111         | Botetourt County Schools         | 48,113,893                            | 24,917,214                            | 48,088,873  | 5,855,429   |
| 40112         | Brunswick County Public Schools  | 15,568,399                            | 7,764,650                             | 14,985,354  | 1,824,656   |
| 40113         | Buchanan County School Board     | 23,023,710                            | 12,063,077                            | 23,281,085  | 2,834,766   |
| 40114         | Buckingham County School Board   | 19,050,843                            | 10,241,078                            | 19,764,726  | 2,406,605   |
| 40115         | Campbell County School Board     | 70,012,685                            | 37,169,710                            | 71,735,528  | 8,734,708   |
| 40116         | Caroline County School Board     | 35,752,892                            | 19,907,687                            | 38,420,758  | 4,678,214   |
| 40117         | Carroll County School Board      | 36,752,658                            | 19,080,917                            | 36,825,136  | 4,483,926   |
| 40118         | Charles City County School Board | 6,961,976                             | 3,668,839                             | 7,080,662   | 862,160   |
| 40119         | Charlotte County School Board    | 19,101,777                            | 10,493,379                            | 20,251,653  | 2,465,895   |
| 40120         | Chesterfield County School Board | 538,623,255                           | 295,187,120                           | 569,695,158   | 69,367,594  |
| 40121         | Clarke County School Board       | 21,556,805                            | 10,703,759                            | 20,657,675  | 2,515,333   |
| 40122         | Craig County School Board        | 6,228,524                             | 3,234,883                             | 6,243,148   | 760,182   |
| 40123         | Culpeper County School Board     | 77,958,419                            | 40,670,091                            | 78,491,073  | 9,557,282   |
| 40124         | Cumberland County School Board   | 14,158,250                            | 7,511,573                             | 14,496,930  | 1,765,185   |
| 40125         | Dickenson County School Board    | 17,141,538                            | 8,783,945                             | 16,952,538  | 2,064,186   |
| 40126         | Dinwiddie County School Board    | 41,279,980                            | 21,369,478                            | 41,241,936  | 5,021,728   |
| 40128         | Essex County Public Schools      | 12,934,374                            | 7,029,485                             | 13,566,525  | 1,651,896   |
| 40129         | Fairfax County School Board      | 2,693,015,856                         | 1,428,167,708                         | 2,756,286,347   | 335,612,738   |
| 40130         | Fauquier County School Board     | 130,980,912                           | 67,474,513                            | 130,222,157   | 15,856,195  |
| 40131         | Floyd County School Board        | 18,561,875                            | 9,859,134                             | 19,027,594  | 2,316,850   |
| 40132         | Fluvanna County Public Schools   | 42,236,086                            | 21,850,014                            | 42,169,344  | 5,134,651   |
| 40133         | Franklin County Public Schools   | 71,520,336                            | 36,951,567                            | 71,314,524  | 8,683,446   |
| 40134         | Frederick County School Board    | 159,534,620                           | 84,857,641                            | 163,770,653   | 19,941,149  |
| 40135         | Giles County Schools             | 22,109,805                            | 11,398,556                            | 21,998,596  | 2,678,608   |
| 40136         | Gloucester County School Board   | 54,592,721                            | 27,507,760                            | 53,088,486  | 6,464,195   |
| 40137         | Goochland County School Board    | 27,070,795                            | 14,153,679                            | 27,315,834  | 3,326,048   |
| 40138         | Grayson County School Board      | 15,754,673                            | 8,540,184                             | 16,482,092  | 2,006,904   |
| 40139         | Greene County Public Schools     | 29,528,734                            | 15,222,657                            | 29,378,905  | 3,577,253   |
| 40140         | Greensville County School Board  | 22,633,700                            | 11,876,762                            | 22,921,509  | 2,790,983   |
| 40141         | Halifax County School Board      | 46,662,996                            | 24,536,822                            | 47,354,738  | 5,766,038   |
| 40142         | Hanover County School Board      | 178,079,031                           | 92,729,422                            | 178,962,763   | 21,790,981  |
| 40143         | Henrico County School Board      | 485,351,912                           | 257,587,334                           | 497,129,608   | 60,531,820  |
| 40144         | Henry County Public Schools      | 65,053,150                            | 34,461,165                            | 66,508,183  | 8,098,212   |
| 40145         | Highland County Public Schools   | 3,108,441                             | 1,669,066                             | 3,221,207   | 392,223   |
| 40146         | Isle of Wight County Schools     | 54,338,051                            | 28,180,044                            | 54,385,958  | 6,622,179   |
| 40148         | King George County School Board  | 41,108,259                            | 21,401,307                            | 41,303,363  | 5,029,207   |
| 40149         | King & Queen County School Board | 7,957,376                             | 4,296,875                             | 8,292,735   | 1,009,746   |
| 40150         | King William County School Board | 20,829,174                            | 10,794,587                            | 20,832,969  | 2,536,678   |
| 40151         | Lancaster County Public Schools  | 12,096,143                            | 6,020,282                             | 11,618,819  | 1,414,738   |
| 40152         | Lee County School Board          | 33,140,695                            | 16,592,068                            | 32,021,793  | 3,899,058   |
| 40153         | Loudoun County School Board      | 1,159,377,165                         | 634,170,530                           | 1,223,914,785   | 149,027,111   |
| 40154         | Louisa County Public Schools     | 51,292,186                            | 28,537,922                            | 55,076,645  | 6,706,278   |

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



| Employer Code | Employer                           | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|------------------------------------|---------------------------------------|---------------------------------------|---|---|
| 40155         | Lunenburg County School Board      | 15,079,431                            | 7,821,321                             | 15,094,726  | 1,837,974   |
| 40156         | Madison County School Board        | 16,857,762                            | 8,832,076                             | 17,045,428  | 2,075,496   |
| 40157         | Mathews County School Board        | 12,902,359                            | 6,719,737                             | 12,968,729  | 1,579,107   |
| 40158         | Mecklenburg County School Board    | 41,771,858                            | 21,434,688                            | 41,367,787  | 5,037,051   |
| 40159         | Middlesex County School Board      | 15,187,121                            | 7,980,464                             | 15,401,864  | 1,875,372   |
| 40160         | Montgomery County School Board     | 96,195,769                            | 51,981,700                            | 100,321,867   | 12,215,457  |
| 40162         | Nelson County Public Schools       | 19,616,940                            | 10,089,698                            | 19,472,570  | 2,371,032   |
| 40163         | New Kent County School Board       | 29,960,947                            | 15,855,350                            | 30,599,967  | 3,725,933   |
| 40165         | Northampton County Schools         | 15,885,647                            | 8,098,463                             | 15,629,595  | 1,903,101   |
| 40166         | Northumberland County School Board | 14,104,406                            | 7,543,402                             | 14,558,357  | 1,772,665   |
| 40167         | Nottoway County School Board       | 18,966,437                            | 9,838,950                             | 18,988,640  | 2,312,107   |
| 40168         | Orange County Public Schools       | 46,064,883                            | 23,956,142                            | 46,234,058  | 5,629,582   |
| 40169         | Page County Public Schools         | 30,841,381                            | 16,508,226                            | 31,859,983  | 3,879,356   |
| 40170         | Patrick County School Board        | 21,516,057                            | 11,226,215                            | 21,665,987  | 2,638,108   |
| 40171         | Pittsylvania County School Board   | 76,941,190                            | 40,108,819                            | 77,407,848  | 9,425,385   |
| 40172         | Powhatan County School Board       | 42,218,623                            | 22,259,129                            | 42,958,914  | 5,230,791   |
| 40173         | Prince Edward County School Board  | 19,411,748                            | 9,971,698                             | 19,244,838  | 2,343,302   |
| 40174         | Prince George County School Board  | 57,536,718                            | 30,102,962                            | 58,097,088  | 7,074,055   |
| 40176         | Prince William County School Board | 983,823,015                           | 533,648,511                           | 1,029,912,731   | 125,404,907   |
| 40177         | Pulaski County School Board        | 36,097,789                            | 19,257,140                            | 37,165,236  | 4,525,338   |
| 40178         | Rappahannock County School Board   | 9,964,183                             | 5,446,589                             | 10,511,622  | 1,279,923   |
| 40179         | Richmond County School Board       | 12,141,256                            | 6,508,581                             | 12,561,209  | 1,529,486   |
| 40180         | Roanoke County School Board        | 134,718,026                           | 72,585,737                            | 140,086,542   | 17,057,309  |
| 40181         | Rockbridge County School Board     | 29,818,331                            | 15,574,326                            | 30,057,606  | 3,659,894   |
| 40182         | Rockingham County School Board     | 116,297,311                           | 62,766,195                            | 121,135,358   | 14,749,763  |
| 40183         | Russell County School Board        | 32,910,764                            | 17,206,905                            | 33,208,395  | 4,043,542   |
| 40184         | Scott County School Board          | 35,936,255                            | 19,284,311                            | 37,217,675  | 4,531,723   |
| 40185         | Shenandoah County School Board     | 64,038,832                            | 33,662,343                            | 64,966,499  | 7,910,493   |
| 40186         | Smyth County School Board          | 38,787,115                            | 20,548,918                            | 39,658,300  | 4,828,900   |
| 40187         | Southampton County School Board    | 23,127,034                            | 11,719,948                            | 22,618,865  | 2,754,133   |
| 40188         | Spotsylvania County School Board   | 228,939,004                           | 119,866,105                           | 231,335,092   | 28,167,975  |
| 40189         | Stafford County School Board       | 281,210,583                           | 151,708,002                           | 292,788,229   | 35,650,672  |
| 40190         | Surry County Schools               | 12,379,919                            | 6,417,753                             | 12,385,915  | 1,508,142   |
| 40191         | Sussex County School Board         | 13,854,100                            | 7,166,892                             | 13,831,713  | 1,684,186   |
| 40192         | Tazewell County Schools            | 42,287,021                            | 22,321,234                            | 43,078,773  | 5,245,386   |
| 40193         | Warren County School Board         | 52,241,018                            | 28,152,096                            | 54,332,022  | 6,615,611   |
| 40195         | Washington County School Board     | 61,234,540                            | 32,546,786                            | 62,813,534  | 7,648,342   |
| 40196         | Westmoreland County School Board   | 16,885,412                            | 8,852,260                             | 17,084,382  | 2,080,239   |
| 40197         | Wise County School Board           | 48,438,416                            | 27,350,169                            | 52,784,344  | 6,427,162   |
| 40198         | Wythe County School Board          | 36,156,000                            | 19,064,614                            | 36,793,673  | 4,480,095   |
| 40199         | York County School Board           | 124,749,477                           | 65,229,425                            | 125,889,259   | 15,328,610  |
| 40200         | Alexandria City School Board       | 268,263,110                           | 142,268,075                           | 274,569,682   | 33,432,333  |
| 40201         | Bristol City School Board          | 22,031,221                            | 12,187,287                            | 23,520,804  | 2,863,956   |
| 40202         | Buena Vista City Schools           | 8,875,646                             | 4,199,059                             | 8,103,957   | 986,759   |
| 40203         | Charlottesville Public Schools     | 69,811,858                            | 36,027,758                            | 69,531,623  | 8,466,355   |
| 40205         | Danville City Schools              | 61,422,269                            | 32,108,947                            | 61,968,529  | 7,545,453   |
| 40206         | Fredericksburg City Schools        | 40,665,858                            | 21,171,519                            | 40,859,886  | 4,975,208   |
| 40207         | Hampton City Schools               | 188,158,180                           | 101,073,975                           | 195,067,299   | 23,751,912  |
| 40208         | Harrisonburg City School Board     | 72,598,687                            | 39,060,800                            | 75,385,230  | 9,179,105   |
| 40209         | Hopewell City School Board         | 44,868,657                            | 22,955,479                            | 44,302,832  | 5,394,431   |
| 40210         | Lynchburg Public Schools           | 92,940,347                            | 47,404,577                            | 91,488,268  | 11,139,854  |
| 40211         | Newport News Public Schools        | 277,947,884                           | 148,031,398                           | 285,692,584   | 34,786,687  |
| 40212         | Norfolk Public Schools             | 356,718,338                           | 189,173,486                           | 365,094,585   | 44,454,885  |

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



| Employer Code | Employer  | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|---|---------------------------------------|---------------------------------------|---|---|
| 40213         | Petersburg City Schools                                 | 41,800,963                            | 22,318,905                            | 43,074,278  | 5,244,838   |
| 40214         | Portsmouth School Board                                 | 142,941,716                           | 76,676,112                            | 147,980,746   | 18,018,528  |
| 40215         | Radford City School Board                               | 15,306,452                            | 7,885,755                             | 15,219,079  | 1,853,116   |
| 40216         | Richmond Public Schools                                 | 272,356,764                           | 168,503,463                           | 325,202,559   | 39,597,526  |
| 40217         | Roanoke City School Board                               | 141,329,284                           | 76,257,682                            | 147,173,197   | 17,920,199  |
| 40219         | Staunton City Schools                                   | 29,894,004                            | 15,736,575                            | 30,370,737  | 3,698,022   |
| 40220         | Suffolk City School Board                               | 137,947,254                           | 73,840,253                            | 142,507,691   | 17,352,115  |
| 40222         | Winchester Public Schools                               | 51,555,588                            | 27,137,459                            | 52,373,827  | 6,377,176   |
| 40223         | Martinsville City Schools                               | 19,357,903                            | 10,269,025                            | 19,818,662  | 2,413,173   |
| 40224         | Falls Church Public Schools                             | 47,357,156                            | 24,211,548                            | 46,726,977  | 5,689,601   |
| 40225         | Colonial Heights City Schools                           | 33,325,514                            | 17,721,599                            | 34,201,726  | 4,164,493   |
| 40230         | Covington City School Board                             | 9,491,223                             | 4,768,094                             | 9,202,164   | 1,120,480   |
| 40231         | Fairfax City School Board                               | 167,355                               | 89,275                                | 172,297   | 20,979  |
| 40232         | Franklin City Public Schools                            | 10,477,891                            | 5,959,730                             | 11,501,956  | 1,400,509   |
| 40233         | Chesapeake Public Schools                               | 424,265,808                           | 225,579,307                           | 435,355,849   | 53,010,083  |
| 40234         | Virginia Beach City School Board                        | 714,726,039                           | 374,959,932                           | 723,652,366   | 88,113,832  |
| 40236         | Manassas Park City Schools                              | 38,044,930                            | 20,516,314                            | 39,595,375  | 4,821,238   |
| 40306         | Town of West Point School Board                         | 9,694,960                             | 4,990,895                             | 9,632,157   | 1,172,837   |
| 40307         | Lexington City School Board                             | 5,476,153                             | 2,976,372                             | 5,744,236   | 699,434   |
| 40308         | Waynesboro Public Schools                               | 30,406,257                            | 16,404,977                            | 31,660,718  | 3,855,093   |
| 40309         | Town of Colonial Beach Schools                          | 6,245,987                             | 3,360,645                             | 6,485,863   | 789,736   |
| 40313         | Galax City Schools                                      | 12,445,406                            | 6,620,369                             | 12,776,955  | 1,555,756   |
| 40314         | Norton City Schools                                     | 6,176,134                             | 3,471,657                             | 6,700,111   | 815,824   |
| 40332         | Manassas City Schools                                   | 95,652,956                            | 54,134,407                            | 104,476,474   | 12,721,333  |
| 40335         | City of Salem Schools                                   | 39,759,230                            | 21,062,060                            | 40,648,635  | 4,949,486   |
| 40402         | Williamsburg-James City County School Board             | 124,830,972                           | 64,726,377                            | 124,918,403   | 15,210,396  |
| 40403         | Poquoson City Public Schools                            | 20,434,798                            | 10,711,522                            | 20,672,657  | 2,517,158   |
| 40410         | Valley Vocational Technical Center                      | 3,446,062                             | 1,745,921                             | 3,369,532   | 410,283   |
| 40412         | Charlottesville/Albemarle Vo-Tech Center                | 2,069,384                             | 1,096,925                             | 2,117,007   | 257,772   |
| 40413         | The Pruden Center for Industry and Technology           | -                                     | -                                     | -   | -   |
| 40414         | Jackson River Technical Center                          | 966,294                               | 514,694                               | 993,331   | 120,951   |
| 40415         | New Horizons Technical Center                           | 15,050,326                            | 8,118,647                             | 15,668,549  | 1,907,844   |
| 40416         | Northern Neck Regional Vocational Center                | 2,085,392                             | 1,080,623                             | 2,085,544   | 253,941   |
| 40417         | Rowanty Vocational Technical Center                     | 1,439,254                             | 756,902                               | 1,460,780   | 177,869   |
| 40418         | Amelia-Nottoway Vocational Center                       | 417,660                               | 183,209                               | 353,583   | 43,053  |
| 40421         | Northern Neck Regional Special Education Program        | 1,434,889                             | 537,983                               | 1,038,278   | 126,424   |
| 40423         | Maggie Walker Governor's School for Govt & Intl Studies | 7,434,937                             | 4,123,757                             | 7,958,628   | 969,064   |
| 40424         | Appomattox Region Governor's School                     | 3,432,965                             | 1,910,498                             | 3,687,158   | 448,958   |
| 40425         | Bridging Communities Regional Career and Tech Center    | 839,687                               | 399,800                               | 771,592   | 93,951  |
|               | Total Teacher Employers                                 | 14,552,626,158                        | 7,763,097,373                         | 14,982,357,596  | 1,824,291,611   |

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



Virginia Law Officers Cost Sharing Plan

| Employer Code | Employer  | 2020                   |                                | 2021                   |                                |
|---------------|---|------------------------|--------------------------------|------------------------|--------------------------------|
|               |   | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 70156         | Department of State Police                          | \$ 128,608             | 0.16085%                       | \$ 91,167              | 0.11940%                       |
| 70203         | Woodrow Wilson Rehabilitation Center                | 70,277                 | 0.08789%                       | 57,246                 | 0.07497%                       |
| 70204         | The College of William and Mary                     | 254,215                | 0.31794%                       | 253,383                | 0.33185%                       |
| 70207         | University of Virginia - Academic Division          | 701,835                | 0.87778%                       | 793,296                | 1.03897%                       |
| 70208         | Virginia Polytechnic Institute and State University | 513,813                | 0.64262%                       | 502,812                | 0.65852%                       |
| 70211         | Virginia Military Institute                         | 119,914                | 0.14997%                       | 124,946                | 0.16364%                       |
| 70212         | Virginia State University                           | 224,147                | 0.28034%                       | 235,609                | 0.30857%                       |
| 70213         | Norfolk State University                            | 199,281                | 0.24924%                       | 151,252                | 0.19809%                       |
| 70214         | Longwood University                                 | 161,972                | 0.20258%                       | 158,480                | 0.20756%                       |
| 70215         | University of Mary Washington                       | 211,501                | 0.26452%                       | 200,619                | 0.26275%                       |
| 70216         | James Madison University                            | 360,073                | 0.45034%                       | 348,963                | 0.45703%                       |
| 70217         | Radford University                                  | 239,632                | 0.29970%                       | 225,264                | 0.29502%                       |
| 70221         | Old Dominion University                             | 500,756                | 0.62629%                       | 498,837                | 0.65332%                       |
| 70236         | Virginia Commonwealth University                    | 1,110,115              | 1.38841%                       | 945,741                | 1.23862%                       |
| 70241         | Richard Bland College                               | 42,605                 | 0.05329%                       | 46,450                 | 0.06083%                       |
| 70242         | Christopher Newport University                      | 218,708                | 0.27354%                       | 209,488                | 0.27436%                       |
| 70246         | University of Virginia's College at Wise            | 84,726                 | 0.10597%                       | 85,288                 | 0.11170%                       |
| 70247         | George Mason University                             | 600,933                | 0.75158%                       | 638,253                | 0.83591%                       |
| 70280         | Northern Virginia Community College                 | 645,652                | 0.80751%                       | 601,165                | 0.78734%                       |
| 70282         | Piedmont Virginia Community College                 | 36,427                 | 0.04556%                       | 31,290                 | 0.04098%                       |
| 70283         | J. Sargeant Reynolds Community College              | 138,677                | 0.17344%                       | 129,102                | 0.16908%                       |
| 70286         | Virginia Western Community College                  | 85,444                 | 0.10686%                       | 85,282                 | 0.11169%                       |
| 70288         | Wytheville Community College                        | 0                      | 0.00000%                       | 0                      | 0.00000%                       |
| 70291         | Blue Ridge Community College                        | 12,480                 | 0.01561%                       | 9,485                  | 0.01242%                       |
| 70292         | Central Virginia Community College                  | 54,080                 | 0.06764%                       | 43,755                 | 0.05731%                       |
| 70293         | Thomas Nelson Community College                     | 78,542                 | 0.09823%                       | 77,010                 | 0.10086%                       |
| 70294         | Southwest Virginia Community College                | 32,895                 | 0.04114%                       | 30,182                 | 0.03953%                       |
| 70296         | Virginia Highlands Community College                | 11,761                 | 0.01471%                       | 13,578                 | 0.01778%                       |
| 70297         | Germanna Community College                          | 26,874                 | 0.03361%                       | 29,230                 | 0.03828%                       |
| 70298         | Lord Fairfax Community College                      | 51,719                 | 0.06468%                       | 41,833                 | 0.05479%                       |
| 70299         | Mountain Empire Community College                   | 17,970                 | 0.02247%                       | 18,628                 | 0.02440%                       |
| 70402         | Marine Resources Commission                         | 814,336                | 1.01848%                       | 824,127                | 1.07935%                       |
| 70403         | Department of Wildlife Resources (DWR)              | 1,955,055              | 2.44516%                       | 1,790,882              | 2.34549%                       |
| 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              | 1,477,833              | 1.84831%                       | 1,786,966              | 2.34036%                       |
| 70718         | Bland Correctional Center                           | 1,543,350              | 1.93025%                       | 1,540,361              | 2.01739%                       |
| 70721         | Powhatan Reception and Classification Center        | 0                      | 0.00000%                       | 0                      | 0.00000%                       |
| 70733         | Sussex I Correctional Center                        | 2,329,490              | 2.91346%                       | 1,892,102              | 2.47806%                       |
| 70734         | Sussex II Correctional Center                       | 2,151,916              | 2.69137%                       | 1,918,802              | 2.51302%                       |
| 70735         | Wallen's Ridge Correctional Center                  | 2,868,657              | 3.58779%                       | 2,835,237              | 3.71326%                       |

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



Virginia Law Officers Cost Sharing Plan

| Employer Code                             | Employer   | 2020                   | 2020                           | 2021                   | 2021                           |
|---|--|------------------------|--------------------------------|------------------------|--------------------------------|
|   |  | Employer Contributions | Employer Allocation Percentage | Employer Contributions | Employer Allocation Percentage |
| 70737                                     | St. Brides Correctional Center                       | 1,525,782              | 1.90828%                       | 1,468,215              | 1.92290%                       |
| 70741                                     | Red Onion Correctional Center                        | 2,875,947              | 3.59691%                       | 2,869,552              | 3.75821%                       |
| 70743                                     | Fluvanna Women's Correctional Center                 | 1,740,211              | 2.17646%                       | 1,750,054              | 2.29202%                       |
| 70744                                     | Mecklenburg Correctional Center                      | 0                      | 0.00000%                       | 0                      | 0.00000%                       |
| 70745                                     | Nottoway Correctional Center                         | 2,570,021              | 3.21429%                       | 2,417,562              | 3.16624%                       |
| 70747                                     | Marion Correctional Treatment Center                 | 1,387,733              | 1.73562%                       | 1,343,456              | 1.75950%                       |
| 70749                                     | Buckingham Correctional Center                       | 2,420,624              | 3.02744%                       | 2,054,134              | 2.69027%                       |
| 70752                                     | State Farm Correctional Center                       | 4,142,161              | 5.18055%                       | 3,493,275              | 4.57509%                       |
| 70753                                     | Deerfield Correctional Center                        | 2,552,365              | 3.19221%                       | 2,148,789              | 2.81423%                       |
| 70754                                     | Augusta Correctional Center                          | 2,258,558              | 2.82475%                       | 2,074,264              | 2.71663%                       |
| 70756                                     | Department of Corrections - Division of Institutions | 111,278                | 0.13917%                       | 501,945                | 0.65739%                       |
| 70757                                     | Western Region Correctional Field Units              | 960,773                | 1.20163%                       | 946,379                | 1.23946%                       |
| 70760                                     | Central Region Correctional Field Units              | 0                      | 0.00000%                       | 0                      | 0.00000%                       |
| 70761                                     | Eastern Reg Corr Field Unit                          | 892,127                | 1.11577%                       | 836,455                | 1.09549%                       |
| 70767                                     | Division of Community Corrections                    | 10,594,528             | 13.25045%                      | 11,106,757             | 14.54635%                      |
| 70768                                     | Keen Mountain Correctional Center                    | 1,825,252              | 2.28282%                       | 1,773,986              | 2.32336%                       |
| 70769                                     | Greensville Correctional Center                      | 5,117,425              | 6.40030%                       | 4,423,565              | 5.79347%                       |
| 70770                                     | Dillwyn Correctional Center                          | 2,060,967              | 2.57763%                       | 1,841,500              | 2.41178%                       |
| 70771                                     | Indian Creek Correctional Center                     | 1,469,109              | 1.83740%                       | 1,422,177              | 1.86260%                       |
| 70772                                     | Haynesville Correctional Center                      | 2,197,209              | 2.74802%                       | 2,112,521              | 2.76674%                       |
| 70773                                     | Coffeewood Correctional Center                       | 1,629,001              | 2.03737%                       | 1,583,495              | 2.07388%                       |
| 70774                                     | Lunenburg Correctional Center                        | 1,680,850              | 2.10222%                       | 1,589,114              | 2.08124%                       |
| 70775                                     | Pocahontas State Correctional Center                 | 1,543,177              | 1.93003%                       | 1,571,105              | 2.05765%                       |
| 70776                                     | Green Rock Correctional Center                       | 1,666,540              | 2.08432%                       | 1,523,131              | 1.99482%                       |
| 70777                                     | Department of Juvenile Justice                       | 2,511,251              | 3.14079%                       | 2,272,804              | 2.97666%                       |
| 70785                                     | River North Correctional Center                      | 1,999,506              | 2.50076%                       | 1,968,981              | 2.57874%                       |
| 70786                                     | Culpeper Correctional Center for Women               | 0                      | 0.00000%                       | 0                      | 0.00000%                       |
| 70961                                     | Division of Capitol Police                           | 917,002                | 1.14688%                       | 823,226                | 1.07817%                       |
| 70999                                     | Department of Alcoholic Beverage Control             | 1,230,363              | 1.53880%                       | 1,171,739              | 1.53461%                       |
| Total for Virginia Law Officers Employers |  | \$ 79,956,029          | 100.00000%                     | \$ 76,354,292          | 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 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 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 |
|               |   |   |  |                       |                                |                                      |  |  |                       |                                |                                     |  |  |                                |
| 70203         | Woodrow Wilson Rehabilitation Center                | 4,066   | 0  | 28,059                | 0                              | 32,125                               | 10,765   | 150,037  | 0                     | 76,074                         | 236,876                             | 50,606                                 | (86,316)   | (35,710)                       |
| 70204         | The College of William and Mary                     | 18,001  | 0  | 124,200               | 55,211                         | 197,412                              | 47,651   | 664,130  | 0                     | 447                            | 712,228                             | 224,006                                | 110,988  | 334,994                        |
| 70207         | University of Virginia - Academic Division          | 56,360  | 0  | 388,849               | 785,726                        | 1,230,935                            | 149,188  | 2,079,287  | 0                     | 0                              | 2,228,475                           | 701,328                                | 732,907  | 1,434,235                      |
| 70208         | Virginia Polytechnic Institute and State University | 35,722  | 0  | 246,460               | 63,109                         | 345,291                              | 94,558   | 1,317,894  | 0                     | 22,265                         | 1,434,717                           | 444,516                                | (1,845)  | 442,671                        |
| 70211         | Virginia Military Institute                         | 8,876   | 0  | 61,245                | 54,258                         | 124,379                              | 23,497   | 327,492  | 0                     | 2,064                          | 353,053                             | 110,461                                | 87,264   | 197,725                        |
| 70212         | Virginia State University                           | 16,738  | 0  | 115,487               | 164,497                        | 296,722                              | 44,308   | 617,540  | 0                     | 0                              | 661,848                             | 208,292                                | 224,320  | 432,612                        |
| 70213         | Norfolk State University                            | 10,745  | 0  | 74,138                | 0                              | 84,883                               | 28,444   | 396,437  | 0                     | 253,342                        | 678,223                             | 133,715                                | (323,181)  | (189,466)                      |
| 70214         | Longwood University                                 | 11,260  | 0  | 77,682                | 19,766                         | 108,708                              | 29,804   | 415,389  | 0                     | 34,836                         | 480,029                             | 140,108                                | (31,352)   | 108,756                        |
| 70215         | University of Mary Washington                       | 14,253  | 0  | 98,338                | 1,712                          | 114,303                              | 37,729   | 525,841  | 0                     | 7,025                          | 570,595                             | 177,362                                | (15,095)   | 162,267                        |
| 70216         | James Madison University                            | 24,793  | 0  | 171,050               | 26,554                         | 222,397                              | 65,626   | 914,653  | 0                     | 36,660                         | 1,016,939                           | 308,506                                | 20,872   | 329,378                        |
| 70217         | Radford University                                  | 16,005  | 0  | 110,415               | 0                              | 126,420                              | 42,363   | 590,423  | 0                     | 39,305                         | 672,091                             | 199,145                                | 17,126   | 216,271                        |
| 70221         | Old Dominion University                             | 35,441  | 0  | 244,514               | 107,286                        | 387,241                              | 93,812   | 1,307,487  | 0                     | 30,055                         | 1,431,354                           | 441,006                                | 51,564   | 492,570                        |
| 70236         | Virginia Commonwealth University                    | 67,191  | 0  | 463,571               | 167,306                        | 698,068                              | 177,856  | 2,478,846  | 0                     | 594,540                        | 3,251,242                           | 836,097                                | (76,710)   | 759,387                        |
| 70241         | Richard Bland College                               | 3,301   | 0  | 22,766                | 29,928                         | 55,995                               | 8,735  | 121,739  | 0                     | 288                            | 130,762                             | 41,062                                 | 22,150   | 63,212                         |
| 70242         | Christopher Newport University                      | 14,883  | 0  | 102,683               | 27,871                         | 145,437                              | 39,396   | 549,076  | 0                     | 0                              | 588,472                             | 185,199                                | 16,078   | 201,277                        |
| 70246         | University of Virginia's College at Wise            | 6,059   | 0  | 41,805                | 35,986                         | 83,850                               | 16,039   | 223,545  | 0                     | 0                              | 239,584                             | 75,400                                 | 18,468   | 93,868                         |
| 70286         | George Mason University                             | 45,345  | 0  | 312,851               | 334,719                        | 692,915                              | 120,030  | 1,672,904  | 0                     | 56,222                         | 1,849,156                           | 564,258                                | 66,838   | 631,096                        |
| 70280         | Northern Virginia Community College                 | 42,710  | 0  | 294,673               | 11,421                         | 348,804                              | 113,056  | 1,575,701  | 0                     | 80,058                         | 1,768,815                           | 531,472                                | (88,193)   | 443,279                        |
| 70282         | Piedmont Virginia Community College                 | 2,222   | 0  | 15,337                | 14,299                         | 31,858                               | 5,884  | 82,013   | 0                     | 18,179                         | 106,076                             | 27,662                                 | (3,207)  | 24,455                         |
| 70283         | J. Sargeant Reynolds Community College              | 9,172   | 0  | 63,281                | 0                              | 72,453                               | 24,279   | 338,379  | 0                     | 17,528                         | 380,186                             | 114,133                                | (13,775)   | 100,358                        |
| 70286         | Virginia Western Community College                  | 6,058   | 0  | 41,802                | 29,775                         | 77,635                               | 16,038   | 223,525  | 0                     | 0                              | 239,563                             | 75,393                                 | 3,476  | 78,869                         |
| 70288         | Wytheville Community College                        | 0   | 0  | 0                     | 0                              | 0                                    | 0  | 0  | 0                     | 0                              | 0                                   | 0                                      | 0  | 0                              |
| 70291         | Blue Ridge Community College                        | 673   | 0  | 4,648                 | 1,936                          | 7,257                                | 1,783  | 24,856   | 0                     | 12,661                         | 39,300                              | 8,384                                  | 12,716   | 21,100                         |
| 70292         | Central Virginia Community College                  | 3,108   | 0  | 21,449                | 0                              | 24,557                               | 8,229  | 114,694  | 0                     | 42,969                         | 165,892                             | 38,686                                 | (35,957)   | 2,729                          |
| 70293         | Thomas Nelson Community College                     | 5,472   | 0  | 37,748                | 10,440                         | 53,660                               | 14,483   | 201,851  | 0                     | 35,988                         | 252,322                             | 68,083                                 | (58,284)   | 9,799                          |
| 70294         | Southwest Virginia Community College                | 2,144   | 0  | 14,795                | 0                              | 16,939                               | 5,676  | 79,111   | 0                     | 26,864                         | 111,651                             | 26,684                                 | (21,102)   | 5,582                          |
| 70296         | Virginia Highlands Community College                | 965   | 0  | 6,654                 | 12,186                         | 19,805                               | 2,553  | 35,583   | 0                     | 5,855                          | 43,991                              | 12,002                                 | (260)  | 11,742                         |
| 70297         | Germanna Community College                          | 2,077   | 0  | 14,327                | 18,536                         | 34,940                               | 5,497  | 76,610   | 0                     | 27,031                         | 109,138                             | 25,840                                 | (29,603)   | (3,763)                        |
| 70298         | Lord Fairfax Community College                      | 2,971   | 0  | 20,506                | 13,852                         | 37,329                               | 7,867  | 109,651  | 0                     | 39,255                         | 156,773                             | 36,984                                 | 10,616   | 47,600                         |
| 70299         | Mountain Empire Community College                   | 1,324   | 0  | 9,132                 | 7,660                          | 18,116                               | 3,504  | 48,832   | 0                     | 12,077                         | 64,413                              | 16,471                                 | (13,725)   | 2,746                          |
| 70402         | Marine Resources Commission                         | 58,551  | 0  | 403,962               | 374,601                        | 837,114                              | 154,986  | 2,160,100  | 0                     | 0                              | 2,315,086                           | 728,586                                | 459,745  | 1,188,331                      |
| 70403         | Department of Wildlife Resources (DWR)              | 127,234   | 0  | 877,832               | 0                              | 1,005,066                            | 336,794  | 4,694,021  | 0                     | 740,232                        | 5,771,047                           | 1,583,259                              | (538,425)  | 1,044,834                      |
| 70701         | Department of Corrections-Central Administration    | 0   | 0  | 0                     | 0                              | 0                                    | 0  | 0  | 0                     | 0                              | 0                                   | 0                                      | 0  | 0                              |
| 70709         | Powhatan Correctional Center                        | 0   | 0  | 0                     | 0                              | 0                                    | 0  | 0  | 0                     | 0                              | 0                                   | 0                                      | 0  | 0                              |
| 70716         | Virginia Correctional Center for Women              | 126,956   | 0  | 875,912               | 1,953,022                      | 2,955,890                            | 336,057  | 4,683,755  | 0                     | 124,648                        | 5,144,460                           | 1,579,796                              | 1,593,648  | 3,173,444                      |
| 70718         | Bland Correctional Center                           | 109,437   | 0  | 755,036               | 345,872                        | 1,210,345                            | 289,681  | 4,037,396  | 0                     | 49,840                         | 4,376,917                           | 1,361,784                              | 200,645  | 1,562,429                      |
| 70721         | Powhatan Reception and Classification Center        | 0   | 0  | 0                     | 0                              | 0                                    | 0  | 0  | 0                     | 0                              | 0                                   | 0                                      | 0  | 0                              |
| 70733         | Sussex I Correctional Center                        | 134,425   | 0  | 927,449               | 0                              | 1,061,874                            | 355,830  | 4,959,333  | 0                     | 1,839,350                      | 7,154,513                           | 1,672,747                              | (1,589,380)  | 83,367                         |
| 70734         | Sussex II Correctional Center                       | 136,323   | 0  | 940,533               | 45,330                         | 1,122,186                            | 360,850  | 5,029,299  | 0                     | 707,899                        | 6,098,048                           | 1,696,345                              | 58,511   | 1,754,856                      |
| 70735         | Wallen's Ridge Correctional Center                  | 201,430   | 0  | 1,389,740             | 498,010                        | 2,089,180                            | 533,195  | 7,431,335  | 0                     | 5,374                          | 7,969,904                           | 2,506,534                              | 359,071  | 2,865,605                      |
| 70737         | St. Brides Correctional Center                      | 104,310   | 0  | 719,672               | 58,029                         | 882,011                              | 276,113  | 3,848,293  | 0                     | 101,792                        | 4,226,198                           | 1,298,001                              | (261,020)  | 1,036,981                      |
| 70741         | Red Onion Correctional Center                       | 203,868   | 0  | 1,406,563             | 640,225                        | 2,250,656                            | 539,649  | 7,521,293  | 0                     | 48,577                         | 8,109,519                           | 2,536,877                              | 375,707  | 2,912,584                      |
| 70743         | Fluvanna Women's Correctional Center                | 124,333   | 0  | 857,821               | 458,676                        | 1,440,830                            | 329,116  | 4,587,012  | 0                     | 168,377                        | 5,084,505                           | 1,547,165                              | (23,335)   | 1,523,830                      |

**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 Pension Plan Investments |                                | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Pension Plan Investments |                                | 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 |                                     |  |  |                                |             |            |
| 70744         | Mecklenburg Correctional Center                      | 0   | 0  | 0                              | 0                                    | 0  | 0  | 0                              | 0                                   | 0                                      | 0  | 0                              |             |            |
| 70745         | Nottoway Correctional Center                         | 171,757   | 0  | 1,185,010                      | 116,282                              | 1,473,049  | 454,647  | 6,336,586                      | 0                                   | 190,717                                | 6,981,950  | 2,137,284                      | 35,838      | 2,173,122  |
| 70747         | Marion Correctional Treatment Center                 | 95,447  | 0  | 658,517                        | 231,268                              | 985,232  | 252,650  | 3,521,282                      | 0                                   | 0                                      | 3,773,932  | 1,187,702                      | 215,126     | 1,402,828  |
| 70749         | Buckingham Correctional Center                       | 145,938   | 0  | 1,006,871                      | 203,455                              | 1,356,264  | 386,301  | 5,384,029                      | 0                                   | 1,338,280                              | 7,108,610  | 1,815,993                      | (525,753)   | 1,290,240  |
| 70752         | State Farm Correctional Center                       | 248,183   | 0  | 1,712,291                      | 392,466                              | 2,352,940  | 656,947  | 9,156,113                      | 0                                   | 2,403,164                              | 12,216,224   | 3,088,289                      | (1,391,522) | 1,696,767  |
| 70753         | Deerfield Correctional Center                        | 152,661   | 0  | 1,053,265                      | 0                                    | 1,205,926  | 404,101  | 5,632,109                      | 0                                   | 1,894,822                              | 7,931,032  | 1,899,669                      | (1,740,021) | 159,648    |
| 70754         | Augusta Correctional Center                          | 147,368   | 0  | 1,016,737                      | 728,646                              | 1,892,751  | 390,087  | 5,436,783                      | 0                                   | 429,145                                | 6,256,015  | 1,833,787                      | 1,005,115   | 2,838,902  |
| 70756         | Department of Corrections - Division of Institutions | 35,661  | 0  | 246,037                        | 2,056,896                            | 2,338,594  | 94,396   | 1,315,632                      | 0                                   | 11,245                                 | 1,421,273  | 443,753                        | 1,555,910   | 1,999,663  |
| 70757         | Western Region Correctional Field Units              | 67,236  | 0  | 463,885                        | 170,066                              | 701,187  | 177,977  | 2,480,527                      | 0                                   | 0                                      | 2,658,504  | 836,664                        | 91,224      | 927,888    |
| 70760         | Central Region Correctional Field Units              | 0   | 0  | 0                              | 0                                    | 0  | 0  | 0                              | 0                                   | 0                                      | 0  | 0                              | 0           | 0          |
| 70761         | Eastern Reg Corr Field Unit                          | 59,428  | 0  | 410,002                        | 0                                    | 469,430  | 157,304  | 2,192,401                      | 0                                   | 118,771                                | 2,468,476  | 739,481                        | (90,794)    | 648,687    |
| 70767         | Division of Community Corrections                    | 789,082   | 0  | 5,444,177                      | 5,600,218                            | 11,833,477   | 2,088,738  | 29,111,561                     | 0                                   | 0                                      | 31,200,299   | 9,819,113                      | 4,589,647   | 14,408,760 |
| 70768         | Keen Mountain Correctional Center                    | 126,034   | 0  | 869,550                        | 188,469                              | 1,184,053  | 333,616  | 4,649,733                      | 0                                   | 0                                      | 4,983,349  | 1,568,321                      | 17,033      | 1,585,354  |
| 70769         | Greenville Correctional Center                       | 314,274   | 0  | 2,168,287                      | 108,749                              | 2,591,310  | 831,896  | 11,594,453                     | 0                                   | 2,408,602                              | 14,834,951   | 3,910,723                      | (1,536,788) | 2,373,935  |
| 70770         | Dillwyn Correctional Center                          | 130,831   | 0  | 902,642                        | 63,963                               | 1,097,436  | 346,313  | 4,826,687                      | 0                                   | 658,284                                | 5,831,284  | 1,628,006                      | (491,029)   | 1,136,977  |
| 70771         | Indian Creek Correctional Center                     | 101,039   | 0  | 697,104                        | 153,348                              | 951,491  | 267,455  | 3,727,615                      | 0                                   | 0                                      | 3,995,070  | 1,257,297                      | 251,169     | 1,508,466  |
| 70772         | Haynesville Correctional Center                      | 150,086   | 0  | 1,035,491                      | 74,302                               | 1,259,879  | 397,282  | 5,537,068                      | 0                                   | 86,389                                 | 6,020,739  | 1,867,612                      | (305,580)   | 1,562,032  |
| 70773         | Coffeewood Correctional Center                       | 112,500   | 0  | 776,179                        | 144,913                              | 1,033,592  | 297,793  | 4,150,449                      | 0                                   | 54,991                                 | 4,503,233  | 1,399,916                      | (135,560)   | 1,264,356  |
| 70774         | Lunenburg Correctional Center                        | 112,900   | 0  | 778,933                        | 0                                    | 891,833  | 298,850  | 4,165,179                      | 0                                   | 190,455                                | 4,654,484  | 1,404,884                      | (254,323)   | 1,150,561  |
| 70775         | Pocahontas State Correctional Center                 | 111,620   | 0  | 770,104                        | 506,543                              | 1,388,267  | 295,462  | 4,117,968                      | 0                                   | 147,233                                | 4,560,663  | 1,388,960                      | 18,550      | 1,407,510  |
| 70776         | Green Rock Correctional Center                       | 108,212   | 0  | 746,589                        | 41,922                               | 896,723  | 286,440  | 3,992,227                      | 0                                   | 355,240                                | 4,633,907  | 1,346,549                      | (167,752)   | 1,178,797  |
| 70777         | Department of Juvenile Justice                       | 161,473   | 0  | 1,114,057                      | 0                                    | 1,275,530  | 427,425  | 5,957,180                      | 0                                   | 1,252,400                              | 7,637,005  | 2,009,313                      | (1,980,216) | 29,097     |
| 70785         | River North Correctional Center                      | 139,887   | 0  | 965,130                        | 309,515                              | 1,414,532  | 370,287  | 5,160,824                      | 0                                   | 70,761                                 | 5,601,872  | 1,740,708                      | 162,647     | 1,903,355  |
| 70786         | Culpeper Correctional Center for Women               | 0   | 0  | 0                              | 0                                    | 0  | 0  | 0                              | 0                                   | 0                                      | 0  | 0                              | 0           | 0          |
| 70961         | Division of Capitol Police                           | 58,487  | 0  | 403,520                        | 0                                    | 462,007  | 154,817  | 2,157,738                      | 0                                   | 289,739                                | 2,602,294  | 727,789                        | (119,289)   | 608,500    |
| 70999         | Department of Alcoholic Beverage Control             | 83,247  | 0  | 574,349                        | 0                                    | 657,596  | 220,358  | 3,071,210                      | 0                                   | 112,471                                | 3,404,039  | 1,035,896                      | (257,652)   | 778,244    |
|               | Total for Virginia Law Officers Employers            | 5,424,630   | 0  | 37,426,399                     | 17,458,820                           | 60,309,849   | 14,359,208   | 200,129,672                    | 0                                   | 17,458,820                             | 231,947,700  | 67,502,262                     | 0           | 67,502,262 |

**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                          | (178,525)  | (86,187)    | (55,781)    | (72,877)    | 0      |
| 70203         | Woodrow Wilson Rehabilitation Center                | (81,857)   | (42,112)    | (35,024)    | (45,758)    | 0      |
| 70204         | The College of William and Mary                     | (35,957)   | (121,281)   | (155,033)   | (202,545)   | 0      |
| 70207         | University of Virginia - Academic Division          | 393,939  | (271,959)   | (485,383)   | (634,137)   | 0      |
| 70208         | Virginia Polytechnic Institute and State University | (128,461)  | (251,390)   | (307,646)   | (401,929)   | 0      |
| 70211         | Virginia Military Institute                         | 1,220  | (53,567)    | (76,449)    | (99,878)    | 0      |
| 70212         | Virginia State University                           | 66,131   | (98,763)    | (144,157)   | (188,337)   | 0      |
| 70213         | Norfolk State University                            | (253,038)  | (126,854)   | (92,543)    | (120,905)   | 0      |
| 70214         | Longwood University                                 | (68,405)   | (79,265)    | (96,967)    | (126,684)   | 0      |
| 70215         | University of Mary Washington                       | (65,434)   | (107,736)   | (122,751)   | (160,371)   | 0      |
| 70216         | James Madison University                            | (123,629)  | (178,450)   | (213,514)   | (278,949)   | 0      |
| 70217         | Radford University                                  | (104,343)  | (123,435)   | (137,827)   | (180,066)   | 0      |
| 70221         | Old Dominion University                             | (101,048)  | (239,095)   | (305,216)   | (398,754)   | 0      |
| 70236         | Virginia Commonwealth University                    | (581,090)  | (637,436)   | (578,655)   | (755,993)   | 0      |
| 70241         | Richard Bland College                               | 8,439  | (17,660)    | (28,418)    | (37,128)    | 0      |
| 70242         | Christopher Newport University                      | (37,352)   | (110,052)   | (128,175)   | (167,456)   | 0      |
| 70246         | University of Virginia's College at Wise            | 4,490  | (39,864)    | (52,184)    | (68,176)    | 0      |
| 70247         | George Mason University                             | 4,827  | (260,351)   | (390,518)   | (510,199)   | 0      |
| 70280         | Northern Virginia Community College                 | (235,175)  | (336,454)   | (367,828)   | (480,554)   | 0      |
| 70282         | Piedmont Virginia Community College                 | (9,314)  | (20,746)    | (19,145)    | (25,013)    | 0      |
| 70283         | J. Sargeant Reynolds Community College              | (53,266)   | (72,278)    | (78,990)    | (103,199)   | 0      |
| 70286         | Virginia Western Community College                  | (895)  | (40,684)    | (52,179)    | (68,170)    | 0      |
| 70288         | Wytheville Community College                        | 0  | 0           | 0           | 0           | 0      |
| 70291         | Blue Ridge Community College                        | (10,723)   | (7,937)     | (5,802)     | (7,581)     | 0      |
| 70292         | Central Virginia Community College                  | (46,974)   | (32,607)    | (26,774)    | (34,980)    | 0      |
| 70293         | Thomas Nelson Community College                     | (51,659)   | (38,324)    | (47,120)    | (61,559)    | 0      |
| 70294         | Southwest Virginia Community College                | (34,678)   | (17,440)    | (18,468)    | (24,126)    | 0      |
| 70296         | Virginia Highlands Community College                | (660)  | (4,368)     | (8,306)     | (10,852)    | 0      |
| 70297         | Germanna Community College                          | (21,768)   | (11,182)    | (17,884)    | (23,364)    | 0      |
| 70298         | Lord Fairfax Community College                      | (29,219)   | (31,187)    | (25,597)    | (33,441)    | 0      |
| 70299         | Mountain Empire Community College                   | (11,918)   | (8,087)     | (11,399)    | (14,893)    | 0      |
| 70402         | Marine Resources Commission                         | 65,215   | (380,156)   | (504,248)   | (658,783)   | 0      |
| 70403         | Department of Wildlife Resources (DWR)              | (1,200,094)  | (1,038,554) | (1,095,760) | (1,431,573) | 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              | 827,727  | (494,491)   | (1,093,363) | (1,428,443) | 0      |
| 70718         | Bland Correctional Center                           | (257,842)  | (734,935)   | (942,479)   | (1,231,316) | 0      |
| 70721         | Powhatan Reception and Classification Center        | 0  | 0           | 0           | 0           | 0      |
| 70733         | Sussex I Correctional Center                        | (2,022,848)  | (1,399,609) | (1,157,694) | (1,512,488) | 0      |
| 70734         | Sussex II Correctional Center                       | (1,089,730)  | (1,178,282) | (1,174,026) | (1,533,824) | 0      |
| 70735         | Wallen's Ridge Correctional Center                  | (494,850)  | (1,384,729) | (1,734,751) | (2,266,394) | 0      |
| 70737         | St. Brides Correctional Center                      | (509,008)  | (763,199)   | (898,336)   | (1,173,644) | 0      |
| 70741         | Red Onion Correctional Center                       | (439,221)  | (1,370,063) | (1,755,751) | (2,293,828) | 0      |
| 70743         | Fluvanna Women's Correctional Center                | (354,141)  | (819,816)   | (1,070,780) | (1,398,938) | 0      |
| 70744         | Mecklenburg Correctional Center                     | 0  | 0           | 0           | 0           | 0      |
| 70745         | Nottoway Correctional Center                        | (774,444)  | (1,322,743) | (1,479,196) | (1,932,518) | 0      |
| 70747         | Marion Correctional Treatment Center                | (204,063)  | (688,726)   | (821,999)   | (1,073,912) | 0      |
| 70749         | Buckingham Correctional Center                      | (1,458,165)  | (1,395,338) | (1,256,834) | (1,642,009) | 0      |
| 70752         | State Farm Correctional Center                      | (2,531,201)  | (2,402,292) | (2,137,379) | (2,792,412) | 0      |

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



| Employer<br>Code | Employer   | Deferred Amounts to be Recognized in Fiscal Years Following the<br>Reporting Date |              |              |              |        |
|------------------|--|---|--------------|--------------|--------------|--------|
|                  |  | Year 1  | Year 2       | Year 3       | Year 4       | Year 5 |
| 70753            | Deerfield Correctional Center                        | (2,209,910)   | (1,482,782)  | (1,314,745)  | (1,717,669)  | 0      |
| 70754            | Augusta Correctional Center                          | (239,833)   | (1,196,184)  | (1,269,148)  | (1,658,099)  | 0      |
| 70756            | Department of Corrections - Division of Institutions | 1,416,505   | 209,173      | (307,118)    | (401,239)    | 0      |
| 70757            | Western Region Correctional Field Units              | (155,840)   | (465,923)    | (579,048)    | (756,506)    | 0      |
| 70760            | Central Region Correctional Field Units              | 0   | 0            | 0            | 0            | 0      |
| 70761            | Eastern Reg Corr Field Unit                          | (357,619)   | (461,005)    | (511,788)    | (668,634)    | 0      |
| 70767            | Division of Community Corrections                    | 995,054   | (4,687,768)  | (6,795,727)  | (8,878,381)  | 0      |
| 70768            | Keen Mountain Correctional Center                    | (394,618)   | (901,191)    | (1,085,421)  | (1,418,066)  | 0      |
| 70769            | Greensville Correctional Center                      | (3,105,402)   | (2,895,608)  | (2,706,579)  | (3,536,052)  | 0      |
| 70770            | Dillwyn Correctional Center                          | (1,009,143)   | (1,125,943)  | (1,126,729)  | (1,472,033)  | 0      |
| 70771            | Indian Creek Correctional Center                     | (307,417)   | (729,156)    | (870,165)    | (1,136,841)  | 0      |
| 70772            | Haynesville Correctional Center                      | (679,376)   | (1,100,242)  | (1,292,559)  | (1,688,683)  | 0      |
| 70773            | Coffeewood Correctional Center                       | (430,850)   | (804,125)    | (968,870)    | (1,265,796)  | 0      |
| 70774            | Lunenburg Correctional Center                        | (660,299)   | (859,756)    | (972,308)    | (1,270,288)  | 0      |
| 70775            | Pocahontas State Correctional Center                 | (241,101)   | (714,118)    | (961,288)    | (1,255,889)  | 0      |
| 70776            | Green Rock Correctional Center                       | (700,092)   | (887,616)    | (931,935)    | (1,217,541)  | 0      |
| 70777            | Department of Juvenile Justice                       | (1,801,534)   | (1,352,504)  | (1,390,628)  | (1,816,809)  | 0      |
| 70785            | River North Correctional Center                      | (438,639)   | (970,034)    | (1,204,729)  | (1,573,938)  | 0      |
| 70786            | Culpeper Correctional Center for Women               | 0   | 0            | 0            | 0            | 0      |
| 70961            | Division of Capitol Police                           | (480,158)   | (498,370)    | (503,697)    | (658,062)    | 0      |
| 70999            | Department of Alcoholic Beverage Control             | (469,244)   | (623,612)    | (716,935)    | (936,652)    | 0      |
|                  | Total for Virginia Law Officers Employers            | (23,498,523)  | (40,386,448) | (46,717,746) | (61,035,134) | 0      |

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



| Employer Code | Employer  | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|---|---------------------------------------|---------------------------------------|---|---|
| 70156         | Department of State Police                          | 1,257,657                             | 622,891                               | 1,002,941   | 311,517   |
| 70203         | Woodrow Wilson Rehabilitation Center                | 687,196                               | 391,107                               | 629,736   | 195,598   |
| 70204         | The College of William and Mary                     | 2,485,917                             | 1,731,210                             | 2,787,487   | 865,803   |
| 70207         | University of Virginia - Academic Division          | 6,863,207                             | 5,420,145                             | 8,727,182   | 2,710,693   |
| 70208         | Virginia Polytechnic Institute and State University | 5,024,532                             | 3,435,397                             | 5,531,464   | 1,718,092   |
| 70211         | Virginia Military Institute                         | 1,172,589                             | 853,684                               | 1,374,550   | 426,940   |
| 70212         | Virginia State University                           | 2,191,930                             | 1,609,762                             | 2,591,939   | 805,065   |
| 70213         | Norfolk State University                            | 1,948,763                             | 1,033,405                             | 1,663,925   | 516,821   |
| 70214         | Longwood University                                 | 1,583,937                             | 1,082,808                             | 1,743,471   | 541,528   |
| 70215         | University of Mary Washington                       | 2,068,236                             | 1,370,726                             | 2,207,058   | 685,520   |
| 70216         | James Madison University                            | 3,521,129                             | 2,384,254                             | 3,838,979   | 1,192,400   |
| 70217         | Radford University                                  | 2,343,302                             | 1,539,074                             | 2,478,121   | 769,713   |
| 70221         | Old Dominion University                             | 4,896,852                             | 3,408,269                             | 5,487,784   | 1,704,525   |
| 70236         | Virginia Commonwealth University                    | 10,855,733                            | 6,461,689                             | 10,404,211  | 3,231,584   |
| 70241         | Richard Bland College                               | 416,665                               | 317,340                               | 510,962   | 158,706   |
| 70242         | Christopher Newport University                      | 2,138,761                             | 1,431,294                             | 2,304,580   | 715,811   |
| 70246         | University of Virginia's College at Wise            | 828,560                               | 582,721                               | 938,262   | 291,427   |
| 70247         | George Mason University                             | 5,876,472                             | 4,360,812                             | 7,021,510   | 2,180,905   |
| 70280         | Northern Virginia Community College                 | 6,313,779                             | 4,107,430                             | 6,613,530   | 2,054,186   |
| 70282         | Piedmont Virginia Community College                 | 356,226                               | 213,787                               | 344,226   | 106,918   |
| 70283         | J. Sargeant Reynolds Community College              | 1,356,096                             | 882,065                               | 1,420,246   | 441,134   |
| 70286         | Virginia Western Community College                  | 835,519                               | 582,669                               | 938,178   | 291,401   |
| 70288         | Wytheville Community College                        | 0                                     | 0                                     | 0   | 0   |
| 70291         | Blue Ridge Community College                        | 122,052                               | 64,794                                | 104,326   | 32,404  |
| 70292         | Central Virginia Community College                  | 528,865                               | 298,977                               | 481,394   | 149,523   |
| 70293         | Thomas Nelson Community College                     | 768,043                               | 526,171                               | 847,208   | 263,146   |
| 70294         | Southwest Virginia Community College                | 321,666                               | 206,222                               | 332,046   | 103,134   |
| 70296         | Virginia Highlands Community College                | 115,015                               | 92,755                                | 149,349   | 46,388  |
| 70297         | Germanna Community College                          | 262,791                               | 199,701                               | 321,546   | 99,874  |
| 70298         | Lord Fairfax Community College                      | 505,722                               | 285,831                               | 460,227   | 142,948   |
| 70299         | Mountain Empire Community College                   | 175,689                               | 127,291                               | 204,956   | 63,660  |
| 70402         | Marine Resources Commission                         | 7,963,316                             | 5,630,802                             | 9,066,368   | 2,816,046   |
| 70403         | Department of Wildlife Resources (DWR)              | 19,118,276                            | 12,236,057                            | 19,701,742  | 6,119,429   |
| 70701         | Department of Corrections-Central Administration    | 0                                     | 0                                     | 0   | 0   |
| 70709         | Powhatan Correctional Center                        | 0                                     | 0                                     | 0   | 0   |
| 70716         | Virginia Correctional Center for Women              | 14,451,610                            | 12,209,295                            | 19,658,651  | 6,106,045   |
| 70718         | Bland Correctional Center                           | 15,092,285                            | 10,524,411                            | 16,945,755  | 5,263,411   |
| 70721         | Powhatan Reception and Classification Center        | 0                                     | 0                                     | 0   | 0   |
| 70733         | Sussex I Correctional Center                        | 22,779,830                            | 12,927,654                            | 20,815,309  | 6,465,307   |
| 70734         | Sussex II Correctional Center                       | 21,043,348                            | 13,110,035                            | 21,108,967  | 6,556,519   |
| 70735         | Wallen's Ridge Correctional Center                  | 28,052,298                            | 19,371,501                            | 31,190,792  | 9,687,968   |
| 70737         | St. Brides Correctional Center                      | 14,920,505                            | 10,031,470                            | 16,152,053  | 5,016,884   |
| 70741         | Red Onion Correctional Center                       | 28,123,606                            | 19,605,999                            | 31,568,366  | 9,805,244   |
| 70743         | Fluvanna Women's Correctional Center                | 17,017,358                            | 11,957,112                            | 19,252,602  | 5,979,925   |

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



| Employer Code | Employer   | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate<br>(5.75%) | Net Pension<br>Liability<br>1% Increase<br>Discount Rate<br>(7.75%) |
|---------------|--|---------------------------------------|---------------------------------------|---|---|
| 70744         | Mecklenburg Correctional Center                      | 0                                     | 0                                     | 0   | 0   |
| 70745         | Nottoway Correctional Center                         | 25,131,967                            | 16,517,783                            | 26,595,912  | 8,260,783   |
| 70747         | Marion Correctional Treatment Center                 | 13,570,507                            | 9,179,038                             | 14,779,520  | 4,590,570   |
| 70749         | Buckingham Correctional Center                       | 23,671,020                            | 14,034,721                            | 22,597,840  | 7,018,968   |
| 70752         | State Farm Correctional Center                       | 40,505,808                            | 23,867,534                            | 38,430,027  | 11,936,500  |
| 70753         | Deerfield Correctional Center                        | 24,959,327                            | 14,681,401                            | 23,639,084  | 7,342,382   |
| 70754         | Augusta Correctional Center                          | 22,086,223                            | 14,172,237                            | 22,819,259  | 7,087,741   |
| 70756         | Department of Corrections - Division of Institutions | 1,088,146                             | 3,429,501                             | 5,521,971   | 1,715,143   |
| 70757         | Western Region Correctional Field Units              | 9,395,333                             | 6,466,071                             | 10,411,267  | 3,233,776   |
| 70760         | Central Region Correctional Field Units              | 0                                     | 0                                     | 0   | 0   |
| 70761         | Eastern Reg Corr Field Unit                          | 8,724,009                             | 5,715,001                             | 9,201,941   | 2,858,155   |
| 70767         | Division of Community Corrections                    | 103,602,937                           | 75,886,052                            | 122,187,026   | 37,951,716  |
| 70768         | Keen Mountain Correctional Center                    | 17,848,967                            | 12,120,608                            | 19,515,853  | 6,061,692   |
| 70769         | Greensville Correctional Center                      | 50,042,818                            | 30,223,633                            | 48,664,224  | 15,115,277  |
| 70770         | Dillwyn Correctional Center                          | 20,154,035                            | 12,581,881                            | 20,258,567  | 6,292,381   |
| 70771         | Indian Creek Correctional Center                     | 14,366,307                            | 9,716,895                             | 15,645,543  | 4,859,560   |
| 70772         | Haynesville Correctional Center                      | 21,486,285                            | 14,433,653                            | 23,240,175  | 7,218,479   |
| 70773         | Coffeewood Correctional Center                       | 15,929,837                            | 10,819,110                            | 17,420,261  | 5,410,794   |
| 70774         | Lunenburg Correctional Center                        | 16,436,888                            | 10,857,506                            | 17,482,084  | 5,429,996   |
| 70775         | Pocahontas State Correctional Center                 | 15,090,564                            | 10,734,441                            | 17,283,933  | 5,368,450   |
| 70776         | Green Rock Correctional Center                       | 16,296,931                            | 10,406,666                            | 16,756,170  | 5,204,525   |
| 70777         | Department of Juvenile Justice                       | 24,557,284                            | 15,528,773                            | 25,003,470  | 7,766,165   |
| 70785         | River North Correctional Center                      | 19,553,002                            | 13,452,886                            | 21,661,005  | 6,727,983   |
| 70786         | Culpeper Correctional Center for Women               | 0                                     | 0                                     | 0   | 0   |
| 70961         | Division of Capitol Police                           | 8,967,252                             | 5,624,645                             | 9,056,456   | 2,812,967   |
| 70999         | Department of Alcoholic Beverage Control             | 12,031,606                            | 8,005,822                             | 12,890,479  | 4,003,828   |
|               | Total for Virginia Law Officers Employers            | 781,882,386                           | 521,684,475                           | 839,984,066   | 260,901,973   |

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



|               |                       | Deferred Outflows of Resources                    |                        |  |   |             | Deferred Inflows of Resources                     |                        |  |   |             | Pension Expense |
|---------------|-----------------------|---|------------------------|--|---|-------------|---|------------------------|--|---|-------------|-----------------|
| 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       |                 |
| 55100         | Accomack County       | 10,096  | 2,009,579              | 1,813,467  | 0   | 3,833,142   | 500,303   | 0                      | 9,912,476  | 0   | 10,412,779  | (262,949)       |
| 55101         | Albemarle County      | 3,526,110   | 8,293,195              | 5,078,787  | 0   | 16,898,092  | 2,182,467   | 0                      | 28,442,905   | 0   | 30,625,372  | 6,378,321       |
| 55102         | Alleghany County      | 238,005   | 1,227,878              | 1,040,703  | 0   | 2,506,586   | 226,372   | 0                      | 5,728,900  | 0   | 5,955,272   | 370,058         |
| 55103         | Amelia County         | 181,181   | 327,875                | 505,809  | 0   | 1,014,865   | 0   | 0                      | 2,833,703  | 0   | 2,833,703   | 35,943          |
| 55104         | Amherst County        | 73,017  | 1,209,109              | 1,267,940  | 0   | 2,550,066   | 268,709   | 0                      | 6,967,709  | 0   | 7,236,418   | 374,371         |
| 55105         | Appomattox County     | 340,925   | 811,454                | 636,417  | 0   | 1,788,796   | 226,332   | 0                      | 3,452,631  | 0   | 3,678,963   | 377,958         |
| 55107         | Augusta County        | 394,277   | 3,106,564              | 2,683,072  | 0   | 6,183,913   | 1,778,608   | 0                      | 14,946,188   | 0   | 16,724,796  | 772,070         |
| 55108         | Bath County           | 195,171   | 459,799                | 385,248  | 0   | 1,040,218   | 182,609   | 0                      | 2,132,640  | 0   | 2,315,249   | 160,073         |
| 55109         | Bedford County        | 31,200  | 2,107,448              | 2,165,397  | 0   | 4,304,045   | 170,162   | 0                      | 11,930,638   | 0   | 12,100,800  | 885,555         |
| 55110         | Bland County          | 45,924  | 306,200                | 258,361  | 0   | 610,485     | 175,661   | 0                      | 1,456,288  | 0   | 1,631,949   | 50,410          |
| 55111         | Botetourt County      | 236,511   | 2,204,657              | 1,527,983  | 0   | 3,969,151   | 137,105   | 0                      | 8,612,438  | 0   | 8,749,543   | (178,630)       |
| 55112         | Brunswick County      | 543,254   | 867,409                | 609,997  | 0   | 2,020,660   | 44,118  | 0                      | 3,424,221  | 0   | 3,468,339   | 600,421         |
| 55113         | Buchanan County       | 308,310   | 1,527,998              | 1,380,678  | 0   | 3,216,986   | 44,208  | 0                      | 7,539,245  | 0   | 7,583,453   | 1,261,740       |
| 55114         | Buckingham County     | 115,609   | 440,850                | 582,986  | 0   | 1,139,445   | 242,282   | 0                      | 3,273,513  | 0   | 3,515,795   | (12,293)        |
| 55115         | Campbell County       | 231,438   | 2,283,296              | 2,001,892  | 0   | 4,516,626   | 1,060,615   | 0                      | 11,147,849   | 0   | 12,208,464  | 425,482         |
| 55116         | Caroline County       | 107,254   | 1,361,164              | 1,688,438  | 0   | 3,156,856   | 1,333,759   | 0                      | 9,479,778  | 0   | 10,813,537  | (594,896)       |
| 55117         | Carroll County        | 249,648   | 1,131,819              | 948,161  | 0   | 2,329,628   | 553,715   | 0                      | 5,205,334  | 0   | 5,759,049   | 393,181         |
| 55118         | Charles City County   | 76,665  | 377,789                | 439,825  | 0   | 894,279     | 7,883   | 0                      | 2,404,576  | 0   | 2,412,459   | 255,267         |
| 55119         | Charlotte County      | 174,567   | 590,239                | 738,445  | 0   | 1,503,251   | 413,274   | 0                      | 4,073,334  | 0   | 4,486,608   | (169,702)       |
| 55120         | Chesterfield County   | 9,906,905   | 44,680,302             | 28,610,825   | 0   | 83,198,032  | 14,820,219  | 0                      | 157,597,811  | 0   | 172,418,030 | 13,525,943      |
| 55121         | Clarke County         | 357,452   | 615,507                | 648,883  | 0   | 1,621,842   | 0   | 0                      | 3,608,292  | 0   | 3,608,292   | 277,875         |
| 55122         | Craig County          | 118,666   | 150,897                | 235,757  | 0   | 505,320     | 0   | 0                      | 1,297,764  | 0   | 1,297,764   | 103,058         |
| 55123         | Culpeper County       | 310,525   | 2,419,654              | 1,900,972  | 0   | 4,631,151   | 171,127   | 0                      | 10,762,243   | 0   | 10,933,370  | 1,457,789       |
| 55124         | Cumberland County     | 485,513   | 380,564                | 422,987  | 0   | 1,289,064   | 154,390   | 0                      | 2,372,586  | 0   | 2,526,976   | 286,273         |
| 55125         | Dickenson County      | 669,538   | 969,200                | 898,360  | 0   | 2,537,098   | 865,105   | 0                      | 4,961,468  | 0   | 5,826,573   | 588,064         |
| 55126         | Dinwiddie County      | 0   | 1,069,595              | 1,131,584  | 0   | 2,201,179   | 1,035,735   | 0                      | 6,352,802  | 0   | 7,388,537   | (403,067)       |
| 55128         | Essex County          | 370   | 351,860                | 512,273  | 0   | 864,503     | 292,240   | 0                      | 2,808,497  | 0   | 3,100,737   | (390,552)       |
| 55130         | Fauquier County       | 392,090   | 5,283,014              | 3,864,375  | 0   | 9,539,479   | 868,481   | 0                      | 22,153,754   | 0   | 23,022,235  | 1,682,666       |
| 55131         | Floyd County          | 267,596   | 683,809                | 482,435  | 0   | 1,433,840   | 310,428   | 0                      | 2,692,458  | 0   | 3,002,886   | 555,461         |
| 55132         | Fluvanna County       | 87,813  | 581,495                | 731,812  | 0   | 1,401,120   | 46,955  | 0                      | 4,113,482  | 0   | 4,160,437   | 258,553         |
| 55133         | Franklin County       | 465,094   | 2,022,178              | 1,923,067  | 0   | 4,410,339   | 860,749   | 0                      | 10,639,158   | 0   | 11,499,907  | 324,611         |
| 55134         | Frederick County      | 3,640,197   | 7,937,107              | 4,706,160  | 0   | 16,283,464  | 3,848,616   | 0                      | 26,842,903   | 0   | 30,691,519  | 3,112,940       |
| 55135         | Giles County          | 193,595   | 710,769                | 713,361  | 0   | 1,617,725   | 2,257   | 0                      | 3,935,798  | 0   | 3,938,055   | 554,211         |
| 55136         | Gloucester County     | 1,079,590   | 2,189,657              | 1,976,062  | 0   | 5,245,309   | 630,965   | 0                      | 11,057,207   | 0   | 11,688,172  | 1,923,989       |
| 55137         | Goochland County      | 899,601   | 1,456,564              | 1,076,359  | 0   | 3,432,524   | 96,444  | 0                      | 6,159,697  | 0   | 6,256,141   | 938,457         |
| 55138         | Grayson County        | 52,213  | 599,085                | 579,613  | 0   | 1,230,911   | 130,344   | 0                      | 3,220,318  | 0   | 3,350,662   | 459,213         |
| 55139         | Greene County         | 141,519   | 653,755                | 641,468  | 0   | 1,436,742   | 395,365   | 0                      | 3,557,041  | 0   | 3,952,406   | 108,757         |
| 55140         | Greensville County    | 343,620   | 683,514                | 688,166  | 0   | 1,715,300   | 351,683   | 0                      | 3,800,874  | 0   | 4,152,557   | 152,083         |
| 55141         | Halifax County        | 136,225   | 997,798                | 1,188,057  | 0   | 2,322,080   | 0   | 0                      | 6,479,211  | 0   | 6,479,211   | 217,462         |
| 55142         | Hanover County        | 3,213,200   | 11,842,690             | 7,882,576  | 0   | 22,938,466  | 3,129,747   | 0                      | 44,667,093   | 0   | 47,796,840  | 3,164,459       |
| 55143         | Henrico County        | 10,159,590  | 58,092,174             | 38,201,725   | 0   | 106,453,489 | 16,291,238  | 0                      | 209,676,838  | 0   | 225,968,076 | 16,509,710      |
| 55144         | Henry County          | 691,100   | 2,848,070              | 2,365,773  | 0   | 5,904,943   | 99,200  | 0                      | 13,039,268   | 0   | 13,138,468  | 1,648,263       |
| 55145         | Highland County       | 0   | 135,968                | 198,259  | 0   | 334,227     | 217,565   | 0                      | 1,110,064  | 0   | 1,327,629   | (224,292)       |
| 55146         | Isle of Wight County  | 418,004   | 1,504,467              | 1,405,605  | 0   | 3,328,076   | 663,891   | 0                      | 7,927,564  | 0   | 8,591,455   | 875,048         |
| 55147         | James City County     | 1,787,816   | 7,114,850              | 5,232,227  | 0   | 14,134,893  | 0   | 0                      | 29,325,081   | 0   | 29,325,081  | 3,725,472       |
| 55148         | King George County    | 460,972   | 1,392,687              | 1,167,472  | 0   | 3,021,131   | 33,768  | 0                      | 6,593,835  | 0   | 6,627,603   | 661,756         |
| 55149         | King & Queen County   | 59,657  | 262,037                | 336,143  | 0   | 657,837     | 36,205  | 0                      | 1,869,603  | 0   | 1,905,808   | 3,305           |
| 55150         | King William County   | 0   | 490,868                | 516,889  | 0   | 1,007,757   | 300,545   | 0                      | 2,882,424  | 0   | 3,182,969   | (59,117)        |
| 55151         | Lancaster County      | 0   | 470,761                | 628,748  | 0   | 1,099,509   | 150,107   | 0                      | 3,513,679  | 0   | 3,663,786   | 238,168         |

# 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       |                 |
|               |                       | 55152   | Lee County             | 250,426  | 786,736   | 785,841     | 0   | 1,823,003              | 117,797  | 0   | 4,283,977   |                 |
| 55153         | Loudoun County        | 59,654,679  | 48,978,147             | 22,723,972   | 0   | 131,356,798 | 298,822   | 5,687                  | 130,464,209  | 0   | 130,768,718 | 27,904,872      |
| 55154         | Louisa County         | 648,794   | 1,295,213              | 1,237,647  | 0   | 3,181,654   | 478,305   | 0                      | 7,030,628  | 0   | 7,508,933   | 645,962         |
| 55155         | Lunenburg County      | 34,019  | 232,517                | 346,708  | 0   | 613,244     | 169,851   | 0                      | 1,887,031  | 0   | 2,056,882   | 69,710          |
| 55156         | Madison County        | 317,250   | 651,815                | 544,566  | 0   | 1,513,631   | 127,729   | 0                      | 3,040,006  | 0   | 3,167,735   | 260,415         |
| 55157         | Mathews County        | 0   | 293,167                | 376,530  | 0   | 669,697     | 67,788  | 0                      | 2,123,352  | 0   | 2,191,140   | (173,987)       |
| 55158         | Mecklenburg County    | 579,153   | 1,154,205              | 1,347,570  | 0   | 3,080,928   | 178,611   | 0                      | 7,457,481  | 0   | 7,636,092   | 795,942         |
| 55159         | Middlesex County      | 29,225  | 293,667                | 374,577  | 0   | 697,469     | 299,256   | 0                      | 2,099,212  | 0   | 2,398,468   | (128,905)       |
| 55160         | Montgomery County     | 921,707   | 2,514,633              | 2,471,342  | 0   | 5,907,682   | 838,540   | 0                      | 13,728,019   | 0   | 14,566,559  | 2,398,866       |
| 55162         | Nelson County         | 51,960  | 493,841                | 539,415  | 0   | 1,085,216   | 79,494  | 0                      | 2,968,671  | 0   | 3,048,165   | 367,365         |
| 55163         | New Kent County       | 273,372   | 1,461,603              | 889,576  | 0   | 2,624,551   | 193,012   | 0                      | 5,117,464  | 0   | 5,310,476   | 728,839         |
| 55165         | Northampton County    | 283,270   | 936,633                | 1,061,166  | 0   | 2,281,069   | 101,999   | 0                      | 5,908,614  | 0   | 6,010,613   | 77,126          |
| 55166         | Northumberland County | 327,582   | 534,429                | 529,557  | 0   | 1,391,568   | 464,117   | 0                      | 2,971,254  | 0   | 3,435,371   | 178,394         |
| 55167         | Nottoway County       | 24,724  | 253,380                | 529,072  | 0   | 807,176     | 20,177  | 0                      | 2,892,882  | 0   | 2,913,059   | (406,161)       |
| 55168         | Orange County         | 0   | 1,211,705              | 1,124,618  | 0   | 2,336,323   | 553,345   | 0                      | 6,355,228  | 0   | 6,908,573   | (91,554)        |
| 55169         | Page County           | 144,855   | 1,001,880              | 893,113  | 0   | 2,039,848   | 883,497   | 0                      | 4,983,361  | 0   | 5,866,858   | (24,674)        |
| 55170         | Patrick County        | 217,247   | 1,081,651              | 705,524  | 0   | 2,004,422   | 467,170   | 0                      | 3,955,391  | 0   | 4,422,561   | 629,887         |
| 55171         | Pittsylvania County   | 1,336,561   | 2,206,534              | 1,981,456  | 0   | 5,524,551   | 0   | 0                      | 10,899,297   | 0   | 10,899,297  | 2,015,995       |
| 55172         | Powhatan County       | 736,378   | 1,345,449              | 688,395  | 0   | 2,770,222   | 355,802   | 11,212                 | 3,995,024  | 0   | 4,362,038   | 679,735         |
| 55173         | Prince Edward County  | 69,517  | 597,276                | 690,693  | 0   | 1,357,486   | 131,211   | 0                      | 3,829,627  | 0   | 3,960,838   | 58,627          |
| 55174         | Prince George County  | 251,517   | 2,332,503              | 1,700,421  | 0   | 4,284,441   | 955,616   | 0                      | 9,470,753  | 0   | 10,426,369  | 982,547         |
| 55176         | Prince William County | 20,962,722  | 64,325,790             | 35,745,303   | 0   | 121,033,815 | 8,362,459   | 0                      | 200,708,072  | 0   | 209,070,531 | 24,424,687      |
| 55177         | Pulaski County        | 14,712  | 1,499,321              | 1,591,737  | 0   | 3,105,770   | 573,740   | 0                      | 8,815,267  | 0   | 9,389,007   | (112,552)       |
| 55178         | Rappahannock County   | 159,884   | 377,091                | 428,482  | 0   | 965,457     | 684,046   | 0                      | 2,391,697  | 0   | 3,075,743   | (13,119)        |
| 55179         | Richmond County       | 110,734   | 335,028                | 416,399  | 0   | 862,161     | 148,441   | 0                      | 2,286,641  | 0   | 2,435,082   | 207,954         |
| 55180         | Roanoke County        | 1,565,046   | 9,112,613              | 6,710,278  | 0   | 17,387,937  | 1,163,276   | 0                      | 37,183,034   | 0   | 38,346,310  | 4,507,791       |
| 55181         | Rockbridge County     | 76,748  | 1,271,978              | 998,812  | 0   | 2,347,538   | 255,571   | 0                      | 5,472,541  | 0   | 5,728,112   | 624,324         |
| 55182         | Rockingham County     | 1,363,684   | 4,608,591              | 3,058,276  | 0   | 9,030,551   | 1,607,506   | 0                      | 17,156,027   | 0   | 18,763,533  | 2,499,930       |
| 55183         | Russell County        | 266,453   | 914,815                | 848,324  | 0   | 2,029,592   | 0   | 0                      | 4,626,778  | 0   | 4,626,778   | 1,000,754       |
| 55184         | Scott County          | 204,691   | 1,032,774              | 774,116  | 0   | 2,011,581   | 381,415   | 0                      | 4,226,042  | 0   | 4,607,457   | 656,981         |
| 55185         | Shenandoah County     | 691,182   | 1,834,854              | 1,505,312  | 0   | 4,031,348   | 859,685   | 0                      | 8,425,497  | 0   | 9,285,182   | 786,078         |
| 55186         | Smyth County          | 299,719   | 1,066,021              | 1,247,082  | 0   | 2,612,822   | 247,939   | 0                      | 6,789,282  | 0   | 7,037,221   | 74,735          |
| 55187         | Southampton County    | 0   | 1,021,280              | 1,189,601  | 0   | 2,210,881   | 493,704   | 0                      | 6,585,758  | 0   | 7,079,462   | (45,289)        |
| 55188         | Spotsylvania County   | 9,586,208   | 10,458,343             | 5,419,465  | 0   | 25,464,016  | 0   | 0                      | 31,098,885   | 0   | 31,098,885  | 5,684,730       |
| 55189         | Stafford County       | 4,877,351   | 10,344,627             | 5,788,901  | 0   | 21,010,879  | 0   | 0                      | 32,977,682   | 0   | 32,977,682  | 4,259,899       |
| 55190         | Surry County          | 321,225   | 588,549                | 541,262  | 0   | 1,451,036   | 119,667   | 541,262                | 2,910,995  | 0   | 3,030,662   | 454,445         |
| 55191         | Sussex County         | 211,476   | 365,721                | 822,982  | 0   | 1,400,179   | 790,702   | 0                      | 4,552,661  | 0   | 5,343,363   | (592,483)       |
| 55192         | Tazewell County       | 3,249   | 1,487,339              | 1,545,466  | 0   | 3,036,054   | 167,677   | 0                      | 8,540,396  | 0   | 8,708,073   | 605,194         |
| 55193         | Warren County         | 131,495   | 1,622,550              | 1,303,320  | 0   | 3,057,365   | 1,029,122   | 0                      | 7,208,053  | 0   | 8,237,175   | 235,353         |
| 55195         | Washington County     | 69,170  | 1,436,291              | 1,345,034  | 0   | 2,850,495   | 720,091   | 0                      | 7,365,283  | 0   | 8,085,374   | 658,693         |
| 55196         | Westmoreland County   | 217,822   | 745,638                | 753,586  | 0   | 1,717,046   | 826,729   | 0                      | 4,217,509  | 0   | 5,044,238   | 154,887         |
| 55197         | Wise County           | 459,358   | 1,838,973              | 1,503,319  | 0   | 3,801,650   | 533,173   | 0                      | 8,153,908  | 0   | 8,687,081   | 1,155,631       |
| 55198         | Wythe County          | 236,630   | 913,531                | 1,023,632  | 0   | 2,173,793   | 333,708   | 0                      | 5,578,108  | 0   | 5,911,816   | 574,780         |
| 55199         | York County           | 1,075,932   | 6,905,957              | 6,082,469  | 0   | 14,064,358  | 721,604   | 0                      | 33,500,457   | 0   | 34,222,061  | 3,558,932       |
| 55200         | City of Alexandria    | 2,751,211   | 25,050,451             | 16,393,766   | 0   | 44,195,428  | 615,460   | 0                      | 89,549,311   | 0   | 90,164,771  | 13,636,451      |
| 55201         | City of Bristol       | 0   | 2,955,707              | 2,793,480  | 0   | 5,749,187   | 1,479,303   | 0                      | 15,019,957   | 0   | 16,499,260  | 455,893         |
| 55202         | City of Buena Vista   | 22,186  | 627,152                | 510,705  | 0   | 1,160,043   | 512,806   | 0                      | 2,781,572  | 0   | 3,294,378   | 215,735         |
| 55203         | Town of St. Paul      | 17,648  | 106,418                | 77,479   | 0   | 201,545     | 11,469  | 0                      | 443,390  | 0   | 454,859     | 240,426         |
| 55204         | Town of Clifton Forge | 5,327   | 176,491                | 275,591  | 0   | 457,409     | 0   | 0                      | 1,468,030  | 0   | 1,468,030   | 174,718         |

# 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       |                 |
|               |                          |   |                        |  |   |             |   |                        |  |   |             |                 |
| 55205         | City of Danville         | 57,027  | 638,768                | 773,265  | 0   | 1,469,060   | 508,770   | 0                      | 4,241,956  | 0   | 4,750,726   | (106,746)       |
| 55206         | City of Fredericksburg   | 40,774  | 3,972,806              | 3,413,529  | 0   | 7,427,109   | 807,181   | 0                      | 18,564,690   | 0   | 19,371,871  | 4,077,071       |
| 55207         | City of Hampton          | 0   | 20,665,385             | 14,565,816   | 0   | 35,231,201  | 5,408,263   | 0                      | 78,978,296   | 0   | 84,386,559  | 9,162,090       |
| 55208         | City of Harrisonburg     | 1,804,394   | 6,227,453              | 4,055,820  | 0   | 12,087,667  | 781,549   | 0                      | 22,475,115   | 0   | 23,256,664  | 2,742,684       |
| 55209         | City of Hopewell         | 169,977   | 3,193,641              | 2,905,739  | 0   | 6,269,357   | 807,646   | 0                      | 15,686,162   | 0   | 16,493,808  | 1,377,571       |
| 55210         | City of Lynchburg        | 0   | 13,665,079             | 8,399,626  | 0   | 22,064,705  | 5,693,187   | 0                      | 45,454,164   | 0   | 51,147,351  | 5,295,582       |
| 55211         | Town of Crewe            | 69,901  | 3,001                  | 104,334  | 0   | 177,236     | 0   | 0                      | 589,457  | 0   | 589,457     | (4,811)         |
| 55212         | City of Norfolk          | 249,867   | 3,972,449              | 3,303,983  | 0   | 7,526,299   | 1,045,699   | 0                      | 18,560,217   | 0   | 19,605,916  | 3,510,581       |
| 55213         | City of Petersburg       | 0   | 4,146,781              | 4,761,009  | 0   | 8,907,790   | 1,981,556   | 0                      | 25,400,602   | 0   | 27,382,158  | 686,810         |
| 55214         | City of Portsmouth       | 0   | 10,600,052             | 10,048,397   | 0   | 20,648,449  | 5,112,094   | 0                      | 55,720,664   | 0   | 60,832,758  | 1,306,152       |
| 55215         | City of Radford          | 477,314   | 2,004,994              | 1,498,209  | 0   | 3,980,517   | 1,115,749   | 0                      | 8,261,757  | 0   | 9,377,506   | 692,094         |
| 55216         | City of Richmond         | 0   | 2,788,301              | 3,717,402  | 0   | 6,505,703   | 1,474,179   | 0                      | 20,229,389   | 0   | 21,703,568  | 529,490         |
| 55217         | City of Roanoke          | 0   | 2,427,143              | 1,825,418  | 0   | 4,252,561   | 634,119   | 0                      | 10,000,745   | 0   | 10,634,864  | 207,092         |
| 55218         | Town of Craigsville      | 12,354  | 19,310                 | 13,515   | 0   | 45,179      | 6,236   | 0                      | 80,056   | 0   | 86,292      | 15,171          |
| 55219         | City of Staunton         | 496,126   | 2,453,367              | 1,914,891  | 0   | 4,864,384   | 1,606,970   | 0                      | 10,482,419   | 0   | 12,089,389  | 1,875,160       |
| 55220         | City of Suffolk          | 763,572   | 12,514,218             | 8,274,996  | 0   | 21,552,786  | 1,782,437   | 0                      | 46,085,984   | 0   | 47,868,421  | 6,026,267       |
| 55221         | City of Williamsburg     | 525,594   | 1,975,382              | 1,857,568  | 0   | 4,358,544   | 0   | 0                      | 9,981,178  | 0   | 9,981,178   | 1,240,848       |
| 55222         | City of Winchester       | 1,115,690   | 3,740,726              | 3,080,017  | 0   | 7,936,433   | 2,203,003   | 0                      | 17,254,089   | 0   | 19,457,092  | 1,086,665       |
| 55223         | City of Martinsville     | 413,466   | 2,678,509              | 2,419,801  | 0   | 5,511,776   | 886,961   | 0                      | 12,978,040   | 0   | 13,865,001  | 2,614,932       |
| 55224         | City of Falls Church     | 8,243   | 84,328                 | 172,791  | 0   | 265,362     | 50,333  | 0                      | 937,984  | 0   | 988,317     | 4,920           |
| 55225         | City of Colonial Heights | 0   | 2,702,060              | 2,087,441  | 0   | 4,789,501   | 506,547   | 0                      | 11,486,664   | 0   | 11,993,211  | 444,785         |
| 55226         | Town of Front Royal      | 8,400   | 1,071,228              | 1,013,253  | 0   | 2,092,881   | 427,093   | 0                      | 5,560,532  | 0   | 5,987,625   | 475,974         |
| 55227         | Town of Boyce            | 0   | 0                      | 2,384  | 0   | 2,384       | 0   | 0                      | 13,610   | 0   | 13,610      | (8,524)         |
| 55228         | Town of Middletown       | 5,561   | 22,619                 | 25,198   | 0   | 53,378      | 9,043   | 0                      | 147,284  | 0   | 156,327     | (13,334)        |
| 55229         | Town of Chilhowie        | 15,683  | 104,621                | 105,010  | 0   | 225,314     | 13,137  | 0                      | 591,564  | 0   | 604,701     | 30,439          |
| 55230         | City of Covington        | 0   | 746,961                | 617,500  | 0   | 1,364,461   | 597,648   | 0                      | 3,322,676  | 0   | 3,920,324   | (57,263)        |
| 55231         | Town of Floyd            | 22,780  | 4,758                  | 9,730  | 0   | 37,268      | 23  | 0                      | 51,306   | 0   | 51,329      | 12,093          |
| 55232         | City of Franklin         | 0   | 1,170,826              | 1,069,714  | 0   | 2,240,540   | 426,396   | 0                      | 5,758,524  | 0   | 6,184,920   | (22,406)        |
| 55233         | City of Chesapeake       | 6,156,971   | 36,809,695             | 25,682,432   | 0   | 68,649,098  | 11,378,090  | 0                      | 140,583,523  | 0   | 151,961,613 | 12,352,266      |
| 55234         | City of Virginia Beach   | 12,098,916  | 90,932,206             | 51,557,901   | 0   | 154,589,023 | 16,683,130  | 0                      | 281,184,541  | 0   | 297,867,671 | 32,208,052      |
| 55235         | City of Norton           | 36,728  | 472,483                | 539,987  | 0   | 1,049,198   | 58,791  | 0                      | 2,968,629  | 0   | 3,027,420   | (232,183)       |
| 55236         | City of Manassas Park    | 136,184   | 1,173,825              | 1,148,202  | 0   | 2,458,211   | 824,619   | 0                      | 6,383,976  | 0   | 7,208,595   | 240,449         |
| 55237         | Town of Exmore           | 0   | 22,166                 | 55,464   | 0   | 77,630      | 199,418   | 0                      | 318,694  | 0   | 518,112     | (147,939)       |
| 55238         | Town of Pound            | 0   | 42,688                 | 41,436   | 0   | 84,124      | 14,554  | 0                      | 223,656  | 0   | 238,210     | (33,825)        |
| 55239         | Town of Grottoes         | 60,991  | 76,773                 | 72,892   | 0   | 210,656     | 59,454  | 0                      | 403,110  | 0   | 462,564     | (30,645)        |
| 55240         | Town of Onley            | 12,013  | 19,321                 | 14,004   | 0   | 45,338      | 12,722  | 0                      | 87,204   | 0   | 99,926      | 1,719           |
| 55241         | Town of West Point       | 25,505  | 140,569                | 151,174  | 0   | 317,248     | 8,237   | 0                      | 864,146  | 0   | 872,383     | 150,296         |
| 55242         | Town of South Hill       | 357,863   | 505,372                | 302,021  | 0   | 1,165,256   | 152,058   | 0                      | 1,731,088  | 0   | 1,883,146   | 844,418         |
| 55243         | Town of Rural Retreat    | 6,300   | 40,304                 | 22,157   | 0   | 68,761      | 16,421  | 0                      | 125,264  | 0   | 141,685     | (10,611)        |
| 55244         | Town of Dillwyn          | 0   | 0                      | 592  | 0   | 592         | 0   | 0                      | 3,372  | 0   | 3,372       | (590)           |
| 55245         | Town of Scottsville      | 118   | 4,045                  | 14,531   | 0   | 18,694      | 15,323  | 0                      | 81,688   | 0   | 97,011      | (48,898)        |
| 55246         | Town of Burkeville       | 9,738   | 0                      | 9,726  | 0   | 19,464      | 0   | 91                     | 54,849   | 0   | 54,940      | (10,047)        |
| 55247         | Town of Madison          | 3,404   | 1,551                  | 1,897  | 0   | 6,852       | 6,533   | 0                      | 11,884   | 0   | 18,417      | (1,540)         |
| 55248         | Town of Pennington Gap   | 150,743   | 22,424                 | 38,912   | 0   | 212,079     | 23,067  | 0                      | 214,398  | 0   | 237,465     | 39,051          |
| 55249         | Town of La Crosse        | 6,176   | 4,165                  | 12,669   | 0   | 23,010      | 7,451   | 0                      | 70,378   | 0   | 77,829      | (6,492)         |
| 55250         | Town of Rich Creek       | 3,892   | 18,151                 | 14,364   | 0   | 36,407      | 36,776  | 0                      | 83,898   | 0   | 120,674     | (23,084)        |
| 55251         | Town of White Stone      | 0   | 0                      | 0  | 0   | 0           | 0   | 0                      | 0  | 0   | 0           | (1)             |
| 55252         | Town of Windsor          | 17,959  | 57,369                 | 34,497   | 0   | 109,825     | 84,115  | 678                    | 202,934  | 0   | 287,727     | (18,171)        |
| 55253         | Town of Haysi            | 43,957  | 10,592                 | 6,990  | 0   | 61,539      | 0   | 0                      | 35,881   | 0   | 35,881      | 46,533          |

**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      |                 |
|               |                        |   |                        |  |   |            |   |                        |  |   |            |                 |
| 55254         | Town of Stephens City  | 17,613  | 45,232                 | 42,039   | 0   | 104,884    | 185,295   | 0                      | 231,267  | 0   | 416,562    | (22,614)        |
| 55255         | Town of Brodnax        | 2,601   | 3,265                  | 4,846  | 0   | 10,712     | 22,396  | 0                      | 27,759   | 0   | 50,155     | (18,925)        |
| 55256         | Town of Mineral        | 6,141   | 0                      | 6,708  | 0   | 12,849     | 0   | 535                    | 37,510   | 0   | 38,045     | 8,520           |
| 55257         | Town of Lebanon        | 515,338   | 389,849                | 153,656  | 0   | 1,058,843  | 43,763  | 20,656                 | 853,558  | 0   | 917,977    | 438,215         |
| 55258         | City of Newport News   | 257,685   | 2,698,561              | 1,552,064  | 0   | 4,508,310  | 1,356,398   | 254,234                | 10,378,349   | 0   | 11,988,981 | 1,877,198       |
| 55259         | Town of Richlands      | 332,107   | 567,826                | 198,932  | 0   | 1,098,865  | 106,301   | 14,463                 | 1,113,021  | 0   | 1,233,785  | 686,737         |
| 55260         | Town of Haymarket      | 88,672  | 59,116                 | 22,825   | 0   | 170,613    | 126,402   | 7,025                  | 142,440  | 0   | 275,867    | 29,869          |
| 55261         | Town of Lovettsville   | 23,892  | 21,236                 | 15,457   | 0   | 60,585     | 93,924  | 1,705                  | 98,797   | 0   | 194,426    | 13,511          |
| 55262         | Town of Troutville     | 15,823  | 557                    | 492  | 0   | 16,872     | 1,362   | 1,261                  | 4,086  | 0   | 6,709      | 10,463          |
| 55263         | Town of Buchanan       | 0   | 123                    | 231  | 0   | 354        | 1,149   | 0                      | 4,090  | 0   | 5,239      | 3,622           |
| 55264         | Town of Eastville      | 0   | 16,181                 | 1,479  | 0   | 17,660     | 0   | 0                      | 23,834   | 0   | 23,834     | 48,002          |
| 55265         | Town of Occoquan       | 0   | 1,051                  | 56   | 0   | 1,107      | 0   | 0                      | 23,989   | 0   | 23,989     | (122,212)       |
| 55300         | Town of Abingdon       | 134,935   | 847,429                | 594,584  | 0   | 1,576,948  | 255,827   | 0                      | 3,277,139  | 0   | 3,532,966  | 69,451          |
| 55301         | Town of Dumfries       | 0   | 80,000                 | 142,686  | 0   | 222,686    | 100,019   | 0                      | 795,704  | 0   | 895,723    | 4,225           |
| 55302         | Town of Iron Gate      | 0   | 5,767                  | 7,908  | 0   | 13,675     | 11,655  | 0                      | 41,321   | 0   | 52,976     | (3,299)         |
| 55303         | Town of Montross       | 971   | 11,257                 | 13,015   | 0   | 25,243     | 0   | 0                      | 71,431   | 0   | 71,431     | 15,769          |
| 55304         | Town of South Boston   | 69,657  | 736,670                | 612,880  | 0   | 1,419,207  | 28,202  | 0                      | 3,342,794  | 0   | 3,370,996  | 286,689         |
| 55305         | Town of Gretna         | 22,885  | 91,284                 | 56,153   | 0   | 170,322    | 104,017   | 0                      | 328,395  | 0   | 432,412    | 15,018          |
| 55306         | Town of Remington      | 3,173   | 22,587                 | 20,339   | 0   | 46,099     | 11,491  | 0                      | 115,779  | 0   | 127,270    | 13,213          |
| 55307         | City of Lexington      | 60,077  | 799,340                | 734,650  | 0   | 1,594,067  | 524,241   | 0                      | 3,963,960  | 0   | 4,488,201  | 113,555         |
| 55308         | City of Waynesboro     | 672,752   | 1,757,932              | 2,047,732  | 0   | 4,478,416  | 0   | 0                      | 11,062,547   | 0   | 11,062,547 | 1,404,672       |
| 55309         | Town of Colonial Beach | 0   | 129,456                | 223,934  | 0   | 353,390    | 136,641   | 0                      | 1,228,590  | 0   | 1,365,231  | (187,848)       |
| 55310         | Town of Smithfield     | 348,577   | 429,124                | 336,324  | 0   | 1,114,025  | 371,362   | 0                      | 1,897,730  | 0   | 2,269,092  | 357,190         |
| 55311         | Town of Brookneal      | 999   | 17,956                 | 42,248   | 0   | 61,203     | 0   | 0                      | 228,392  | 0   | 228,392    | 51,281          |
| 55312         | Town of Hamilton       | 0   | 0                      | 22,296   | 0   | 22,296     | 0   | 0                      | 121,296  | 0   | 121,296    | 67,207          |
| 55313         | City of Galax          | 194,556   | 842,105                | 843,041  | 0   | 1,879,702  | 346,169   | 0                      | 4,651,744  | 0   | 4,997,913  | 31,234          |
| 55314         | Town of Jonesville     | 2,315   | 30,451                 | 31,831   | 0   | 64,597     | 5,382   | 0                      | 176,199  | 0   | 181,581    | 1,550           |
| 55315         | Town of Wytheville     | 494,039   | 987,337                | 824,162  | 0   | 2,305,538  | 0   | 0                      | 4,511,892  | 0   | 4,511,892  | 633,165         |
| 55316         | City of Fairfax        | 298,210   | 4,385,923              | 3,821,544  | 0   | 8,505,677  | 132,696   | 0                      | 20,829,868   | 0   | 20,962,564 | 3,955,082       |
| 55317         | Town of Vienna         | 719,052   | 2,283,971              | 1,767,171  | 0   | 4,770,194  | 1,615,426   | 0                      | 9,612,178  | 0   | 11,227,604 | 691,262         |
| 55318         | Town of Vinton         | 0   | 407,692                | 527,100  | 0   | 934,792    | 497,777   | 0                      | 2,843,263  | 0   | 3,341,040  | (314,114)       |
| 55319         | City of Emporia        | 84,193  | 730,169                | 778,100  | 0   | 1,592,462  | 222,837   | 0                      | 4,280,387  | 0   | 4,503,224  | 87,474          |
| 55320         | Town of Culpeper       | 588,746   | 1,529,862              | 1,098,052  | 0   | 3,216,660  | 1,139,909   | 0                      | 6,113,636  | 0   | 7,253,545  | 400,616         |
| 55321         | Town of Woodstock      | 222,932   | 537,570                | 323,706  | 0   | 1,084,208  | 78,090  | 0                      | 1,818,610  | 0   | 1,896,700  | 403,217         |
| 55322         | Town of Glasgow        | 0   | 3,478                  | 28,039   | 0   | 31,517     | 2,404   | 0                      | 158,926  | 0   | 161,330    | (48,900)        |
| 55323         | Town of Marion         | 269,499   | 619,434                | 446,702  | 0   | 1,335,635  | 320,329   | 0                      | 2,418,568  | 0   | 2,738,897  | 310,456         |
| 55324         | Town of Altavista      | 26,557  | 278,752                | 324,629  | 0   | 629,938    | 0   | 0                      | 1,764,781  | 0   | 1,764,781  | 199,079         |
| 55325         | Town of Herndon        | 634,713   | 2,934,623              | 2,455,949  | 0   | 6,025,285  | 869,810   | 0                      | 13,518,850   | 0   | 14,388,660 | (120,359)       |
| 55326         | Town of Pearisburg     | 14,784  | 304,986                | 202,412  | 0   | 522,182    | 236,675   | 0                      | 1,129,775  | 0   | 1,366,450  | (28,570)        |
| 55327         | Town of Christiansburg | 178,404   | 1,771,670              | 1,198,378  | 0   | 3,148,452  | 597,933   | 0                      | 6,750,882  | 0   | 7,348,815  | 770,402         |
| 55328         | Town of Wakefield      | 43,946  | 16,648                 | 15,782   | 0   | 76,376     | 0   | 0                      | 103,204  | 0   | 103,204    | (28)            |
| 55329         | Town of Leesburg       | 433,077   | 4,106,969              | 2,906,684  | 0   | 7,446,730  | 1,346,796   | 0                      | 16,353,789   | 0   | 17,700,585 | 1,305,418       |
| 55330         | Town of Chatham        | 0   | 11,962                 | 65,876   | 0   | 77,838     | 10,669  | 0                      | 345,109  | 0   | 355,778    | (91,361)        |
| 55331         | Town of Bowling Green  | 5,944   | 18,587                 | 27,848   | 0   | 52,379     | 0   | 0                      | 157,695  | 0   | 157,695    | 70,694          |
| 55332         | City of Manassas       | 1,285,542   | 6,348,073              | 3,857,261  | 0   | 11,490,876 | 288,192   | 0                      | 21,255,651   | 0   | 21,543,843 | 3,324,649       |
| 55333         | Town of Alberta        | 0   | 0                      | 9,137  | 0   | 9,137      | 0   | 0                      | 50,186   | 0   | 50,186     | (11,376)        |
| 55334         | Town of Boydton        | 19,046  | 20,356                 | 41,877   | 0   | 81,279     | 0   | 0                      | 233,190  | 0   | 233,190    | (21,805)        |
| 55335         | City of Salem          | 218,388   | 4,505,206              | 4,951,102  | 0   | 9,674,696  | 1,120,001   | 0                      | 26,410,394   | 0   | 27,530,395 | 2,672,953       |
| 55336         | Town of Mckenney       | 6,209   | 5,999                  | 9,549  | 0   | 21,757     | 0   | 0                      | 48,801   | 0   | 48,801     | 28,295          |

**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      |                 |
| 55337         | Town of Narrows       | 43,142  | 88,866                 | 108,424  | 0   | 240,432   | 113,749   | 0                      | 603,088  | 0   | 716,837    | 216,430         |
| 55338         | Town of Quantico      | 11,180  | 5,063                  | 21,603   | 0   | 37,846    | 0   | 0                      | 117,511  | 0   | 117,511    | (27,648)        |
| 55339         | Town of Halifax       | 7,439   | 48,648                 | 59,954   | 0   | 116,041   | 0   | 0                      | 334,218  | 0   | 334,218    | 41,602          |
| 55340         | Town of Blacksburg    | 637,016   | 3,074,132              | 2,049,598  | 0   | 5,760,746 | 0   | 0                      | 11,357,282   | 0   | 11,357,282 | 1,708,564       |
| 55341         | Town of Chincoteague  | 21,500  | 363,702                | 245,394  | 0   | 630,596   | 45,666  | 0                      | 1,407,521  | 0   | 1,453,187  | 39,331          |
| 55342         | Town of Lawrenceville | 32,932  | 155,952                | 111,737  | 0   | 300,621   | 119,977   | 0                      | 618,551  | 0   | 738,528    | 89,130          |
| 55343         | Town of Amherst       | 0   | 180,349                | 122,152  | 0   | 302,501   | 61,091  | 0                      | 681,089  | 0   | 742,180    | 773             |
| 55344         | Town of Stanley       | 33,293  | 65,347                 | 81,909   | 0   | 180,549   | 25,120  | 0                      | 458,072  | 0   | 483,192    | 77,714          |
| 55345         | Town of Hillsville    | 77,183  | 252,567                | 191,172  | 0   | 520,922   | 8,433   | 0                      | 1,059,694  | 0   | 1,068,127  | 208,511         |
| 55346         | Town of Elkton        | 939   | 78,135                 | 113,392  | 0   | 192,466   | 78,846  | 0                      | 625,594  | 0   | 704,440    | 55,079          |
| 55347         | Town of Bridgewater   | 48,285  | 271,747                | 299,898  | 0   | 619,930   | 94,816  | 0                      | 1,666,048  | 0   | 1,760,864  | 214,014         |
| 55348         | Town of Purcellville  | 27,712  | 467,558                | 473,663  | 0   | 968,933   | 235,767   | 0                      | 2,659,315  | 0   | 2,895,082  | 105,614         |
| 55349         | Town of Timberville   | 87,085  | 141,820                | 78,079   | 0   | 306,984   | 79,649  | 213                    | 442,245  | 0   | 522,107    | 118,960         |
| 55350         | Town of Wise          | 85,420  | 433,151                | 338,491  | 0   | 857,062   | 221,369   | 0                      | 1,880,908  | 0   | 2,102,277  | 97,117          |
| 55351         | Town of New Market    | 103,280   | 185,107                | 99,241   | 0   | 387,628   | 53,544  | 0                      | 554,501  | 0   | 608,045    | 238,153         |
| 55352         | Town of Tappahannock  | 237,908   | 163,048                | 168,656  | 0   | 569,612   | 42,132  | 0                      | 935,713  | 0   | 977,845    | 43,448          |
| 55353         | Town of Rocky Mount   | 8,174   | 466,292                | 326,684  | 0   | 801,150   | 196,438   | 0                      | 1,843,782  | 0   | 2,040,220  | 319,359         |
| 55354         | Town of Big Stone Gap | 112,199   | 307,792                | 311,088  | 0   | 731,079   | 74,585  | 0                      | 1,661,442  | 0   | 1,736,027  | 420,744         |
| 55355         | Town of Luray         | 305,165   | 305,284                | 326,151  | 0   | 936,600   | 235,419   | 0                      | 1,793,684  | 0   | 2,029,103  | 325,974         |
| 55356         | Town of Stuart        | 0   | 0                      | 0  | 0   | 0         | 0   | 0                      | 22,497   | 0   | 22,497     | (21,192)        |
| 55357         | Town of Strasburg     | 327,384   | 358,340                | 337,953  | 0   | 1,023,677 | 1,061   | 0                      | 1,900,898  | 0   | 1,901,959  | 287,790         |
| 55358         | Town of Appomattox    | 25,388  | 59,404                 | 80,879   | 0   | 165,671   | 30,406  | 0                      | 460,716  | 0   | 491,122    | (2,441)         |
| 55359         | Town of Clarksville   | 5,904   | 94,157                 | 106,477  | 0   | 206,538   | 40,703  | 0                      | 607,478  | 0   | 648,181    | 76,985          |
| 55360         | Town of Dublin        | 15,972  | 129,166                | 134,460  | 0   | 279,598   | 323,684   | 0                      | 746,008  | 0   | 1,069,692  | (72,624)        |
| 55361         | Town of Middleburg    | 20,561  | 80,848                 | 94,214   | 0   | 195,623   | 59,526  | 0                      | 526,869  | 0   | 586,395    | 117,816         |
| 55362         | Town of Edinburg      | 1,167   | 14,118                 | 38,753   | 0   | 54,038    | 0   | 0                      | 220,221  | 0   | 220,221    | (62,520)        |
| 55363         | Town of Chase City    | 254,670   | 148,244                | 174,814  | 0   | 577,728   | 0   | 0                      | 929,926  | 0   | 929,926    | 298,181         |
| 55364         | Town of Bedford       | 44,953  | 775,180                | 675,443  | 0   | 1,495,576 | 369,766   | 0                      | 3,645,730  | 0   | 4,015,496  | 698,519         |
| 55365         | City of Poquoson      | 611,512   | 1,229,103              | 965,337  | 0   | 2,805,952 | 1,326,412   | 0                      | 5,325,110  | 0   | 6,651,522  | 353,409         |
| 55366         | Town of Ashland       | 75,510  | 507,481                | 480,554  | 0   | 1,063,545 | 0   | 0                      | 2,653,484  | 0   | 2,653,484  | 205,990         |
| 55367         | Town of Broadway      | 63,344  | 159,635                | 100,012  | 0   | 322,991   | 47,257  | 0                      | 563,285  | 0   | 610,542    | 37,323          |
| 55368         | Town of Berryville    | 107,636   | 206,030                | 192,724  | 0   | 506,390   | 23,624  | 0                      | 1,081,274  | 0   | 1,104,898  | 146,492         |
| 55369         | Town of Tazewell      | 86,309  | 209,989                | 214,924  | 0   | 511,222   | 0   | 0                      | 1,200,371  | 0   | 1,200,371  | 402,367         |
| 55370         | Town of Urbanna       | 0   | 0                      | 32,437   | 0   | 32,437    | 0   | 0                      | 175,413  | 0   | 175,413    | (1,867)         |
| 55371         | Town of Bluefield     | 167,814   | 281,634                | 236,444  | 0   | 685,892   | 174,338   | 0                      | 1,333,950  | 0   | 1,508,288  | (7,798)         |
| 55372         | Town of Weber City    | 0   | 0                      | 23,279   | 0   | 23,279    | 1,744   | 0                      | 124,789  | 0   | 126,533    | (157,433)       |
| 55373         | Town of Damascus      | 0   | 0                      | 7,284  | 0   | 7,284     | 0   | 0                      | 37,447   | 0   | 37,447     | (1,203)         |
| 55374         | Town of Hurt          | 0   | 8,296                  | 20,877   | 0   | 29,173    | 13,700  | 0                      | 112,326  | 0   | 126,026    | (6,965)         |
| 55375         | Town of Waverly       | 0   | 15,533                 | 72,872   | 0   | 88,405    | 5,756   | 0                      | 390,365  | 0   | 396,121    | (3,728)         |
| 55376         | Town of Coeburn       | 121,692   | 65,535                 | 97,468   | 0   | 284,695   | 70,962  | 0                      | 521,581  | 0   | 592,543    | (52,283)        |
| 55377         | Town of Dayton        | 0   | 88,486                 | 91,327   | 0   | 179,813   | 182,641   | 0                      | 503,154  | 0   | 685,795    | (183,166)       |
| 55378         | Town of Courtland     | 0   | 8,536                  | 20,884   | 0   | 29,420    | 2,043   | 0                      | 116,661  | 0   | 118,704    | (14,260)        |
| 55379         | Town of Cape Charles  | 56,989  | 95,191                 | 106,129  | 0   | 258,309   | 3,260   | 0                      | 620,030  | 0   | 623,290    | (23,677)        |
| 55380         | Town of Independence  | 15,366  | 62,148                 | 44,270   | 0   | 121,784   | 66,857  | 0                      | 254,058  | 0   | 320,915    | (27,653)        |
| 55381         | Town of Warsaw        | 24,583  | 50,392                 | 71,455   | 0   | 146,430   | 4,741   | 0                      | 388,761  | 0   | 393,502    | 53,823          |
| 55382         | Town of Grundy        | 0   | 69,436                 | 90,246   | 0   | 159,682   | 46,358  | 0                      | 494,538  | 0   | 540,896    | (15,701)        |
| 55383         | Town of Warrenton     | 0   | 805,798                | 820,416  | 0   | 1,626,214 | 263,156   | 0                      | 4,489,158  | 0   | 4,752,314  | (95,407)        |
| 55384         | Town of Louisa        | 118   | 31,067                 | 91,186   | 0   | 122,371   | 39,065  | 0                      | 509,098  | 0   | 548,163    | (129,715)       |
| 55385         | Town of Kenbridge     | 6,489   | 34,740                 | 44,092   | 0   | 85,321    | 13,748  | 0                      | 237,848  | 0   | 251,596    | 18,504          |

**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      |                 |
| 55386         | Town of Mt Jackson                                       | 17,696  | 73,963                 | 82,656   | 0   | 174,315    | 10,517  | 0                      | 468,760  | 0   | 479,277    | 101,260         |
| 55387         | Town of Pulaski  | 0   | 686,003                | 689,804  | 0   | 1,375,807  | 652,380   | 0                      | 3,799,440  | 0   | 4,451,820  | (377,390)       |
| 55388         | Town of Jarratt  | 0   | 1,216                  | 6,921  | 0   | 8,137      | 157   | 0                      | 37,719   | 0   | 37,876     | 8,830           |
| 55389         | Town of Pembroke   | 8,537   | 23,239                 | 29,231   | 0   | 61,007     | 11,988  | 0                      | 166,030  | 0   | 178,018    | 31,635          |
| 55390         | Town of Parksley   | 40,685  | 11,408                 | 22,535   | 0   | 74,628     | 0   | 0                      | 122,762  | 0   | 122,762    | 24,230          |
| 55391         | Town of Onancock   | 0   | 60,352                 | 65,541   | 0   | 125,893    | 24,347  | 0                      | 380,859  | 0   | 405,206    | 26,217          |
| 55392         | Town of Victoria   | 0   | 49,082                 | 60,932   | 0   | 110,014    | 37,907  | 0                      | 336,734  | 0   | 374,641    | (20,474)        |
| 55393         | Town of Shenandoah                                       | 67,649  | 82,666                 | 71,187   | 0   | 221,502    | 4,068   | 0                      | 402,680  | 0   | 406,748    | 164,707         |
| 55394         | Town of Gate City  | 0   | 26,936                 | 57,332   | 0   | 84,268     | 88,766  | 0                      | 322,147  | 0   | 410,913    | (148,472)       |
| 55395         | Town of Round Hill                                       | 42,531  | 66,270                 | 64,065   | 0   | 172,866    | 0   | 0                      | 365,222  | 0   | 365,222    | 1,134           |
| 55396         | Town of Kilmarnock                                       | 68,417  | 43,022                 | 98,093   | 0   | 209,532    | 27,701  | 0                      | 558,333  | 0   | 586,034    | (32,641)        |
| 55397         | Town of Orange   | 17,690  | 258,404                | 242,457  | 0   | 518,551    | 138,439   | 0                      | 1,399,786  | 0   | 1,538,225  | 329,955         |
| 55398         | Town of Saltville  | 38  | 68,325                 | 61,712   | 0   | 130,075    | 0   | 0                      | 332,114  | 0   | 332,114    | 71,207          |
| 55399         | Town of Blackstone                                       | 28,882  | 189,389                | 266,945  | 0   | 485,216    | 0   | 0                      | 1,476,136  | 0   | 1,476,136  | 54,544          |
| 55400         | Bedford Recreation Commission                            | 0   | 0                      | 0  | 0   | 0          | 0   | 0                      | 0  | 0   | 0          | (1,289)         |
| 55401         | Southeastern Public Service Authority                    | 0   | 494,135                | 1,533,549  | 0   | 2,027,684  | 21,890  | 0                      | 8,223,998  | 0   | 8,245,888  | (146,070)       |
| 55402         | Pittsylvania County Service Authority                    | 254,749   | 23,778                 | 56,439   | 0   | 334,966    | 220,081   | 0                      | 319,831  | 0   | 539,912    | (196,908)       |
| 55403         | Rappahannock Area Youth Services & Group Home Commission | 87  | 22,909                 | 29,537   | 0   | 52,533     | 9,847   | 0                      | 167,185  | 0   | 177,032    | (21,385)        |
| 55404         | Appomattox Regional Library                              | 9,137   | 63,025                 | 87,690   | 0   | 159,852    | 71,083  | 0                      | 483,885  | 0   | 554,968    | (30,924)        |
| 55405         | Staunton Redevelopment & Housing Authority               | 638   | 31,851                 | 51,629   | 0   | 84,118     | 19,008  | 0                      | 292,839  | 0   | 311,847    | (45,952)        |
| 55406         | Hampton Newport News Community Services Board            | 346,161   | 1,565,847              | 2,356,675  | 0   | 4,268,683  | 1,209,839   | 0                      | 13,228,202   | 0   | 14,438,041 | (1,265,892)     |
| 55408         | Allegheny Highlands Regional Library                     | 3,972   | 16,464                 | 11,925   | 0   | 32,361     | 0   | 0                      | 64,977   | 0   | 64,977     | 31,251          |
| 55409         | Southside Regional Juvenile Group Home                   | 0   | 0                      | 27,491   | 0   | 27,491     | 0   | 0                      | 149,591  | 0   | 149,591    | (16,173)        |
| 55411         | Hampton Roads Sanitation District                        | 260,975   | 7,406,127              | 6,442,765  | 0   | 14,109,867 | 760,944   | 0                      | 35,455,866   | 0   | 36,216,810 | (2,014,517)     |
| 55412         | Peninsula Airport Commission                             | 19,212  | 160,351                | 236,950  | 0   | 416,513    | 193,635   | 0                      | 1,289,536  | 0   | 1,483,171  | (135,944)       |
| 55413         | Richmond Redevelopment & Housing Authority               | 0   | 1,243,965              | 1,797,480  | 0   | 3,041,445  | 331,520   | 0                      | 9,484,218  | 0   | 9,815,738  | (428,041)       |
| 55415         | Chesapeake Redevelopment & Housing Authority             | 12,022  | 218,143                | 333,827  | 0   | 563,992    | 10,367  | 0                      | 1,803,774  | 0   | 1,814,141  | (145,101)       |
| 55416         | Alexandria Renew Enterprises                             | 163,720   | 1,231,075              | 1,358,809  | 0   | 2,753,604  | 240,167   | 0                      | 7,266,117  | 0   | 7,506,284  | (159,636)       |
| 55417         | Norfolk Airport Authority                                | 110,694   | 1,267,879              | 1,416,598  | 0   | 2,795,171  | 906,394   | 0                      | 7,844,361  | 0   | 8,750,755  | 950,665         |
| 55418         | Charlottesville Redevelopment & Housing Authority        | 27,492  | 12,408                 | 111,282  | 0   | 151,182    | 0   | 0                      | 604,220  | 0   | 604,220    | 69,632          |
| 55419         | Hampton Redevelopment & Housing Authority                | 161,102   | 389,754                | 460,118  | 0   | 1,010,974  | 0   | 0                      | 2,469,997  | 0   | 2,469,997  | 251,664         |
| 55420         | Loudoun County Sanitation Authority                      | 1,406,097   | 2,224,462              | 1,698,918  | 0   | 5,329,477  | 518,392   | 41,700                 | 9,675,256  | 0   | 10,235,348 | 125,304         |
| 55421         | Danville Redevelopment & Housing Authority               | 63,526  | 95,893                 | 220,889  | 0   | 380,308    | 180,307   | 0                      | 1,248,669  | 0   | 1,428,976  | (271,994)       |
| 55422         | NRV Regional Water Authority                             | 103,537   | 196,145                | 102,705  | 0   | 402,387    | 52,117  | 12,127                 | 565,463  | 0   | 629,707    | 154,327         |
| 55423         | Northern Virginia Juvenile Detention Center              | 26,781  | 189,676                | 483,780  | 0   | 700,237    | 0   | 0                      | 2,601,311  | 0   | 2,601,311  | (89,845)        |
| 55424         | Hopewell Redevelopment & Housing Authority               | 9,760   | 82,826                 | 149,466  | 0   | 242,052    | 0   | 0                      | 789,537  | 0   | 789,537    | 7,599           |
| 55425         | Colonial Behavioral Health                               | 0   | 613,999                | 912,254  | 0   | 1,526,253  | 88,788  | 0                      | 5,088,732  | 0   | 5,177,520  | (169,618)       |
| 55426         | Blacksburg-VPI Sanitation Authority                      | 0   | 136,346                | 227,744  | 0   | 364,090    | 146,209   | 0                      | 1,284,388  | 0   | 1,430,597  | (334,304)       |
| 55427         | Potomac River Fisheries Commission                       | 15,081  | 41,600                 | 44,428   | 0   | 101,109    | 0   | 0                      | 235,636  | 0   | 235,636    | 37,028          |
| 55428         | Chesapeake Bay Bridge Tunnel                             | 760,509   | 1,293,255              | 1,091,727  | 0   | 3,145,491  | 0   | 0                      | 5,924,689  | 0   | 5,924,689  | 1,463,192       |
| 55429         | Alexandria Redevelopment & Housing Authority             | 103,964   | 489,105                | 471,051  | 0   | 1,064,120  | 134,601   | 0                      | 2,573,320  | 0   | 2,707,921  | (26,589)        |
| 55430         | Albemarle County Service Authority                       | 369,330   | 286,134                | 464,722  | 0   | 1,120,186  | 8,080   | 0                      | 2,626,842  | 0   | 2,634,922  | 141,815         |
| 55431         | Franklin Redevelopment & Housing Authority               | 0   | 4,855                  | 37,953   | 0   | 42,808     | 31,567  | 0                      | 208,612  | 0   | 240,179    | (134,365)       |
| 55432         | Bristol Redevelopment & Housing Authority                | 31,148  | 87,168                 | 96,711   | 0   | 215,027    | 0   | 0                      | 527,899  | 0   | 527,899    | 47,559          |
| 55433         | Norfolk Redevelopment & Housing Authority                | 0   | 2,129,624              | 2,567,061  | 0   | 4,696,685  | 321,683   | 0                      | 13,562,877   | 0   | 13,884,560 | 457,431         |
| 55435         | Richmond Metropolitan Transportation Authority           | 0   | 404,803                | 587,324  | 0   | 992,127    | 252,233   | 0                      | 3,199,500  | 0   | 3,451,733  | (519,817)       |
| 55436         | Riverside Regional Jail                                  | 231,951   | 1,711,121              | 1,645,778  | 0   | 3,588,850  | 1,101,475   | 0                      | 9,263,885  | 0   | 10,365,360 | (266,216)       |
| 55437         | Peninsula Ports Authority of Virginia                    | 0   | 0                      | 48,908   | 0   | 48,908     | 0   | 0                      | 269,072  | 0   | 269,072    | (108,677)       |
| 55439         | Rappahannock Rapidan Regional Commission                 | 0   | 14,631                 | 45,269   | 0   | 59,900     | 54,842  | 0                      | 253,343  | 0   | 308,185    | (89,545)        |

**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      |                 |
| 55440         | Shenandoah Valley Juvenile Center                | 39,119  | 81,081                 | 171,567  | 0   | 291,767   | 2,759   | 0                      | 916,748  | 0   | 919,507    | 52,258          |
| 55442         | Southside Regional Library Board                 | 0   | 0                      | 41,690   | 0   | 41,690    | 0   | 0                      | 219,618  | 0   | 219,618    | (33,967)        |
| 55443         | Bedford Public Library                           | 17,661  | 33,503                 | 87,985   | 0   | 139,149   | 17,506  | 0                      | 481,420  | 0   | 498,926    | (8,835)         |
| 55444         | Eastern Shore Economic Development Commission    | 0   | 0                      | 13,939   | 0   | 13,939    | 0   | 0                      | 79,574   | 0   | 79,574     | (50,999)        |
| 55445         | Chesterfield County Health Center Commission     | 7,672   | 80,086                 | 581,715  | 0   | 669,473   | 0   | 0                      | 3,188,983  | 0   | 3,188,983  | (322,570)       |
| 55446         | Washington County Service Authority              | 95,703  | 541,200                | 428,290  | 0   | 1,065,193 | 155,878   | 0                      | 2,395,937  | 0   | 2,551,815  | (359,393)       |
| 55447         | Rappahannock Area Community Services Board       | 247,476   | 742,340                | 1,330,941  | 0   | 2,320,757 | 18,195  | 0                      | 7,493,639  | 0   | 7,511,834  | (16,414)        |
| 55449         | Hampton Roads Planning District Commission       | 152,104   | 424,021                | 454,026  | 0   | 1,030,151 | 0   | 0                      | 2,424,157  | 0   | 2,424,157  | 365,795         |
| 55450         | Meherrin Regional Library                        | 466   | 5,489                  | 55,482   | 0   | 61,437    | 0   | 0                      | 292,451  | 0   | 292,451    | (46,102)        |
| 55451         | New River Valley Regional Commission             | 80,431  | 42,154                 | 80,583   | 0   | 203,168   | 0   | 0                      | 448,002  | 0   | 448,002    | 77,996          |
| 55452         | Northern Virginia Health Care Center             | 0   | 336,609                | 823,267  | 0   | 1,159,876 | 431,325   | 0                      | 4,621,740  | 0   | 5,053,065  | (862,134)       |
| 55453         | Rockbridge Area Community Services Board         | 151,192   | 249,131                | 457,631  | 0   | 857,954   | 11,133  | 0                      | 2,520,056  | 0   | 2,531,189  | 4,824           |
| 55454         | Greensville-Emporia Social Services              | 27,953  | 144,993                | 176,841  | 0   | 349,787   | 36,463  | 0                      | 945,256  | 0   | 981,719    | (120)           |
| 55455         | James City Service Authority                     | 16,591  | 400,729                | 532,067  | 0   | 949,387   | 82,567  | 0                      | 2,971,399  | 0   | 3,053,966  | (44,318)        |
| 55456         | Accomack/Norhampton Planning District Commission | 62,376  | 94,505                 | 121,801  | 0   | 278,682   | 0   | 0                      | 650,374  | 0   | 650,374    | 62,472          |
| 55457         | Harrisonburg-Rockingham Regional Sewer Authority | 91,059  | 208,650                | 210,801  | 0   | 510,510   | 31,094  | 0                      | 1,157,042  | 0   | 1,188,136  | (26,422)        |
| 55458         | Wytheville Redevelopment & Housing Authority     | 53,816  | 51,780                 | 59,993   | 0   | 165,589   | 12,227  | 0                      | 337,305  | 0   | 349,532    | 19,438          |
| 55459         | Waynesboro Redevelopment & Housing Authority     | 0   | 96,303                 | 129,861  | 0   | 226,164   | 46,589  | 0                      | 691,684  | 0   | 738,273    | (49,907)        |
| 55460         | Region Ten Community Services Board              | 81,684  | 916,853                | 1,748,235  | 0   | 2,746,772 | 1,136,711   | 0                      | 9,719,276  | 0   | 10,855,987 | (1,626,906)     |
| 55462         | Lenowisco Planning District Commission           | 0   | 0                      | 115,634  | 0   | 115,634   | 0   | 0                      | 609,988  | 0   | 609,988    | 153,964         |
| 55465         | Rivanna Water & Sewer Authority                  | 240,733   | 562,112                | 619,096  | 0   | 1,421,941 | 19,301  | 0                      | 3,406,496  | 0   | 3,425,797  | 383,207         |
| 55466         | Appomattox River Water Authority                 | 0   | 134,527                | 185,922  | 0   | 320,449   | 325,532   | 0                      | 994,501  | 0   | 1,320,033  | (332,022)       |
| 55467         | Campbell County Utilities and Service Authority  | 338,986   | 133,869                | 140,431  | 0   | 613,286   | 0   | 0                      | 798,193  | 0   | 798,193    | 93,681          |
| 55469         | Eastern Shore Community Services Board           | 0   | 449,396                | 556,707  | 0   | 1,006,103 | 81,240  | 0                      | 3,057,449  | 0   | 3,138,689  | (64,812)        |
| 55470         | Anchor Commission                                | 2,092   | 18,742                 | 103,018  | 0   | 123,852   | 0   | 0                      | 559,106  | 0   | 559,106    | (116,602)       |
| 55471         | Horizon Behavioral Health                        | 0   | 1,138,915              | 1,897,137  | 0   | 3,036,052 | 740,346   | 0                      | 10,661,173   | 0   | 11,401,519 | (1,863,570)     |
| 55472         | District 19 Community Services Board             | 83,494  | 740,178                | 1,125,473  | 0   | 1,949,145 | 467,831   | 0                      | 6,171,119  | 0   | 6,638,950  | (284,471)       |
| 55473         | Hampton Roads Transit                            | 0   | 947,784                | 1,358,433  | 0   | 2,306,217 | 468,294   | 0                      | 7,649,884  | 0   | 8,118,178  | (922,796)       |
| 55474         | Upper Occoquan Sewage Authority                  | 132,294   | 1,674,288              | 1,750,063  | 0   | 3,556,645 | 1,097,922   | 0                      | 9,749,882  | 0   | 10,847,804 | (439,972)       |
| 55475         | New River Valley Juvenile Detention Commission   | 1,533   | 32,197                 | 105,502  | 0   | 139,232   | 27,386  | 0                      | 563,248  | 0   | 590,634    | (87,413)        |
| 55476         | Rockbridge Regional Library                      | 45,643  | 54,793                 | 62,442   | 0   | 162,878   | 0   | 0                      | 340,483  | 0   | 340,483    | 82,982          |
| 55477         | Frederick County Sanitation Authority            | 172,651   | 360,455                | 322,490  | 0   | 855,596   | 49,164  | 14,535                 | 1,802,892  | 0   | 1,866,591  | (136,134)       |
| 55478         | Western Tidewater Community Services Board       | 0   | 1,042,856              | 1,221,732  | 0   | 2,264,588 | 540,088   | 0                      | 6,879,139  | 0   | 7,419,227  | (740,994)       |
| 55479         | Cumberland Mountain Community Services Board     | 668,054   | 1,355,153              | 1,099,325  | 0   | 3,122,532 | 216,713   | 0                      | 6,148,029  | 0   | 6,364,742  | 284,802         |
| 55480         | Fredericksburg-Stafford Park Authority           | 0   | 0                      | 58,166   | 0   | 58,166    | 0   | 0                      | 330,283  | 0   | 330,283    | (193,234)       |
| 55482         | Middle Peninsula/Northern Neck Comm Svcs Bd      | 0   | 537,955                | 1,184,608  | 0   | 1,722,563 | 596,560   | 0                      | 6,588,397  | 0   | 7,184,957  | (1,349,358)     |
| 55483         | Rockbridge County Public Service Authority       | 25,935  | 54,429                 | 53,173   | 0   | 133,537   | 0   | 0                      | 294,678  | 0   | 294,678    | 3,689           |
| 55484         | Danville-Pittsylvania Community Services Board   | 0   | 824,434                | 955,518  | 0   | 1,779,952 | 332,257   | 0                      | 5,321,243  | 0   | 5,653,500  | (726,843)       |
| 55485         | Crater Juvenile Detention Home Commission        | 86,418  | 151,684                | 172,188  | 0   | 410,290   | 2,404   | 0                      | 938,022  | 0   | 940,426    | 99,621          |
| 55486         | Hampton Roads Workforce Council                  | 0   | 69,452                 | 249,288  | 0   | 318,740   | 14,943  | 0                      | 1,390,579  | 0   | 1,405,522  | (353,273)       |
| 55487         | Capital Region Airport Commission                | 67,276  | 927,422                | 1,089,119  | 0   | 2,083,817 | 10,421  | 0                      | 5,930,204  | 0   | 5,940,625  | 488,043         |
| 55488         | Northwestern Community Services Board            | 27,306  | 463,081                | 739,673  | 0   | 1,230,060 | 50,558  | 0                      | 4,098,663  | 0   | 4,149,221  | (110,888)       |
| 55489         | Harrisonburg-Rockingham Community Services Bd    | 55,392  | 562,661                | 663,814  | 0   | 1,281,867 | 5,581   | 0                      | 3,680,509  | 0   | 3,686,090  | (148,905)       |
| 55490         | Upper Valley Regional Park Authority             | 0   | 0                      | 0  | 0   | 0         | 0   | 0                      | 1,080  | 0   | 1,080      | 8,523           |
| 55491         | Middle Peninsula Regional Security Center        | 60,555  | 216,235                | 373,571  | 0   | 650,361   | 250,998   | 0                      | 2,146,256  | 0   | 2,397,254  | 71,163          |
| 55492         | Northern Neck Planning District Commission       | 0   | 15,729                 | 50,074   | 0   | 65,803    | 21,006  | 0                      | 280,168  | 0   | 301,174    | (79,035)        |
| 55493         | Planning District One Behavioral Health Services | 0   | 0                      | 54,182   | 0   | 54,182    | 0   | 0                      | 295,361  | 0   | 295,361    | (43,188)        |
| 55494         | Rockbridge Area Department of Social Services    | 8,903   | 102,637                | 147,325  | 0   | 258,865   | 77,419  | 0                      | 778,057  | 0   | 855,476    | (71,832)        |
| 55495         | Dinwiddie County Water Authority                 | 7,553   | 47,531                 | 74,529   | 0   | 129,613   | 138,804   | 0                      | 422,403  | 0   | 561,207    | (144,426)       |

**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 |
|               |                                   | 55496   | Rappahannock-Rapidan Community Services Board | 307,942  | 707,571   | 1,193,391  | 0   | 2,208,904              | 57,264   | 0   | 6,542,527  | 0               |
| 55497         | Virginia Education Loan Authority | 0   | 0   | 0  | 0   | 0          | 0   | 0                      | 0  | 0   | 0          | (165,494)       |
| 55498         | Valley Community Services Board   | 70,553  | 468,497                                       | 985,439  | 0   | 1,524,489  | 264,075   | 0                      | 5,431,839  | 0   | 5,695,914  | (315,911)       |
| 55499         | Eastern Shore Public Library      | 28,627  | 32,712  | 33,875   | 0   | 95,214     | 0   | 0                      | 178,727  | 0   | 178,727    | 21,007          |
| 55500         | Alexandria City School Board      | 0   | 903,420                                       | 1,460,762  | 0   | 2,364,182  | 1,146,756   | 0                      | 7,834,418  | 0   | 8,981,174  | (2,136,183)     |
| 55501         | Albemarle County Schools          | 36,441  | 649,424                                       | 924,681  | 0   | 1,610,546  | 328,155   | 0                      | 5,044,899  | 0   | 5,373,054  | (294,623)       |
| 55502         | Alleghany County School Board     | 9,813   | 246,313                                       | 323,911  | 0   | 580,037    | 72,801  | 0                      | 1,731,285  | 0   | 1,804,086  | (138,927)       |
| 55503         | Charlottesville Public Schools    | 0   | 219,327                                       | 332,476  | 0   | 551,803    | 508,554   | 0                      | 1,767,301  | 0   | 2,275,855  | (660,576)       |
| 55504         | Amherst County School Board       | 20,107  | 146,284                                       | 299,332  | 0   | 465,723    | 0   | 0                      | 1,654,872  | 0   | 1,654,872  | (126,385)       |
| 55505         | Appomattox County School Board    | 3,489   | 28,027  | 102,584  | 0   | 134,100    | 17,226  | 0                      | 560,888  | 0   | 578,114    | (95,903)        |
| 55506         | Arlington Public Schools          | 897,468   | 1,556,127                                     | 1,526,278  | 0   | 3,979,873  | 148,602   | 0                      | 8,742,858  | 0   | 8,891,460  | 566,679         |
| 55507         | Augusta County School Board       | 74,576  | 248,647                                       | 366,733  | 0   | 689,956    | 100,131   | 0                      | 1,985,538  | 0   | 2,085,669  | 53,286          |
| 55508         | Bath County School Board          | 1,269   | 87,511  | 124,808  | 0   | 213,588    | 120,801   | 0                      | 663,595  | 0   | 784,396    | (110,950)       |
| 55509         | Bedford County School Board       | 0   | 404,322                                       | 736,594  | 0   | 1,140,916  | 153,440   | 0                      | 3,971,204  | 0   | 4,124,644  | (353,469)       |
| 55510         | Bland County School Board         | 1,833   | 11,755  | 56,658   | 0   | 70,246     | 0   | 0                      | 303,088  | 0   | 303,088    | 14,583          |
| 55511         | Botetourt County School Board     | 0   | 247,419                                       | 350,294  | 0   | 597,713    | 182,559   | 0                      | 1,880,208  | 0   | 2,062,767  | 111,331         |
| 55512         | Norfolk Public Schools            | 0   | 1,839,744                                     | 2,555,158  | 0   | 4,394,902  | 960,237   | 0                      | 13,711,857   | 0   | 14,672,094 | (1,012,563)     |
| 55513         | Petersburg City Public Schools    | 0   | 270,742                                       | 392,797  | 0   | 663,539    | 357,460   | 0                      | 2,114,262  | 0   | 2,471,722  | (498,274)       |
| 55514         | Buckingham County School Board    | 10,636  | 50,056  | 114,422  | 0   | 175,114    | 45,850  | 0                      | 632,714  | 0   | 678,564    | (62,990)        |
| 55515         | Radford City School Board         | 21,191  | 42,521  | 56,563   | 0   | 120,275    | 0   | 0                      | 297,460  | 0   | 297,460    | 14,602          |
| 55516         | Caroline County School Board      | 0   | 82,246  | 163,197  | 0   | 245,443    | 21,944  | 0                      | 883,450  | 0   | 905,394    | (71,611)        |
| 55517         | Carroll County School Board       | 23,693  | 252,617                                       | 316,368  | 0   | 592,678    | 21,837  | 0                      | 1,699,500  | 0   | 1,721,337  | (138,515)       |
| 55518         | Charles City County School Board  | 0   | 27,117  | 57,586   | 0   | 84,703     | 8,586   | 0                      | 311,324  | 0   | 319,910    | (67,043)        |
| 55519         | Charlotte County School Board     | 0   | 54,433  | 109,716  | 0   | 164,149    | 92,979  | 0                      | 582,139  | 0   | 675,118    | (165,215)       |
| 55520         | Chesterfield County School Board  | 0   | 2,202,552                                     | 3,018,659  | 0   | 5,221,211  | 565,565   | 0                      | 15,991,040   | 0   | 16,556,605 | (27,387)        |
| 55521         | Clarke County School Board        | 10,505  | 47,247  | 110,540  | 0   | 168,292    | 0   | 0                      | 595,826  | 0   | 595,826    | (39,268)        |
| 55522         | Winchester Public Schools         | 0   | 176,862                                       | 252,520  | 0   | 429,382    | 240,774   | 0                      | 1,389,692  | 0   | 1,630,466  | (95,123)        |
| 55523         | Culpeper County School Board      | 0   | 245,528                                       | 451,307  | 0   | 696,835    | 78,329  | 0                      | 2,480,068  | 0   | 2,558,397  | (336,922)       |
| 55524         | Cumberland County School Board    | 0   | 55,783  | 103,509  | 0   | 159,292    | 32,901  | 0                      | 569,322  | 0   | 602,223    | (133,013)       |
| 55525         | Dickenson County School Board     | 0   | 188,808                                       | 167,072  | 0   | 355,880    | 14,315  | 0                      | 853,400  | 0   | 867,715    | 595,011         |
| 55526         | Dinwiddie County School Board     | 0   | 119,847                                       | 236,612  | 0   | 356,459    | 295,611   | 0                      | 1,263,449  | 0   | 1,559,060  | (300,577)       |
| 55528         | Essex County Public Schools       | 23,565  | 80,535  | 129,334  | 0   | 233,434    | 0   | 0                      | 682,985  | 0   | 682,985    | (22,037)        |
| 55530         | Covington City School Board       | 262   | 42,687  | 72,515   | 0   | 115,464    | 0   | 0                      | 392,486  | 0   | 392,486    | 52,558          |
| 55531         | Floyd County School Board         | 66,702  | 132,740                                       | 188,787  | 0   | 388,229    | 0   | 0                      | 1,004,510  | 0   | 1,004,510  | 164,305         |
| 55532         | Fluvanna County Public Schools    | 30,961  | 150,852                                       | 220,632  | 0   | 402,445    | 9,693   | 0                      | 1,210,170  | 0   | 1,219,863  | (18,125)        |
| 55533         | Chesapeake Public Schools         | 608,861   | 2,279,576                                     | 2,777,529  | 0   | 5,665,966  | 592,131   | 0                      | 14,964,113   | 0   | 15,556,244 | 1,467,855       |
| 55534         | Virginia Beach City School Board  | 384,711   | 4,768,451                                     | 6,538,102  | 0   | 11,691,264 | 467,455   | 0                      | 35,266,072   | 0   | 35,733,527 | 1,381,214       |
| 55535         | Giles County Schools              | 0   | 115,308                                       | 137,560  | 0   | 252,868    | 122,131   | 0                      | 739,231  | 0   | 861,362    | (81,518)        |
| 55536         | Gloucester County School Board    | 363,838   | 479,832                                       | 576,098  | 0   | 1,419,768  | 0   | 0                      | 3,106,557  | 0   | 3,106,557  | 284,543         |
| 55537         | Goochland County School Board     | 66,884  | 99,537  | 131,197  | 0   | 297,618    | 0   | 0                      | 719,948  | 0   | 719,948    | 58,739          |
| 55538         | Grayson County School Board       | 43,639  | 140,568                                       | 170,016  | 0   | 354,223    | 0   | 0                      | 904,652  | 0   | 904,652    | 100,216         |
| 55539         | Greene County Public Schools      | 235,221   | 217,902                                       | 273,195  | 0   | 726,318    | 0   | 0                      | 1,438,748  | 0   | 1,438,748  | 250,744         |
| 55540         | Greensville County Public Schools | 0   | 94,575  | 172,831  | 0   | 267,406    | 159,237   | 0                      | 926,422  | 0   | 1,085,659  | (139,921)       |
| 55541         | Halifax County School Board       | 19,398  | 131,681                                       | 384,988  | 0   | 536,067    | 0   | 0                      | 2,005,303  | 0   | 2,005,303  | 99,239          |
| 55542         | Hanover County Public Schools     | 0   | 395,042                                       | 845,627  | 0   | 1,240,669  | 148,497   | 0                      | 4,586,982  | 0   | 4,735,479  | (923,773)       |
| 55543         | Henrico County School Board       | 0   | 0   | 153,221  | 0   | 153,221    | 0   | 0                      | 744,371  | 0   | 744,371    | 586,370         |
| 55544         | Henry County Public Schools       | 0   | 338,688                                       | 528,627  | 0   | 867,315    | 22,079  | 0                      | 2,787,965  | 0   | 2,810,044  | 44,823          |
| 55545         | Highland County School Board      | 0   | 19,383  | 27,955   | 0   | 47,338     | 16,777  | 0                      | 141,246  | 0   | 158,023    | 2,365           |
| 55546         | Isle of Wight County Schools      | 0   | 99,251  | 187,973  | 0   | 287,224    | 4,133   | 0                      | 1,021,586  | 0   | 1,025,719  | 69,207          |

**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 |
|               |                                    | 55548   | King George County School Board | 11,598   | 197,595   | 247,964    | 0   | 457,157                | 16,209   | 0   | 1,378,209  | 0               |
| 55549         | King & Queen County School Board   | 5,738   | 67,773                          | 99,843   | 0   | 173,354    | 5,300   | 0                      | 546,692  | 0   | 551,992    | (90,962)        |
| 55550         | King William County School Board   | 36,410  | 100,865                         | 113,646  | 0   | 250,921    | 186,004   | 0                      | 626,377  | 0   | 812,381    | (126,420)       |
| 55551         | Lancaster County Public Schools    | 1,201   | 54,559                          | 102,418  | 0   | 158,178    | 33,566  | 0                      | 569,480  | 0   | 603,046    | (14,954)        |
| 55552         | Lee County School Board            | 15,303  | 254,314                         | 248,331  | 0   | 517,948    | 0   | 0                      | 1,285,736  | 0   | 1,285,736  | 700,248         |
| 55553         | Loudoun County School Board        | 5,987,080   | 5,505,413                       | 4,828,633  | 0   | 16,321,126 | 0   | 0                      | 27,208,391   | 0   | 27,208,391 | 4,570,075       |
| 55554         | Louisa County Public Schools       | 0   | 226,441                         | 472,358  | 0   | 698,799    | 220,349   | 0                      | 2,630,893  | 0   | 2,851,242  | (519,430)       |
| 55555         | Lunenburg County School Board      | 5,535   | 59,304                          | 86,876   | 0   | 151,715    | 8,354   | 0                      | 474,279  | 0   | 482,633    | (46,418)        |
| 55556         | Madison County School Board        | 7,827   | 69,659                          | 126,440  | 0   | 203,926    | 29,108  | 0                      | 688,059  | 0   | 717,167    | (98,152)        |
| 55557         | Mathews County School Board        | 75,222  | 94,974                          | 103,345  | 0   | 273,541    | 476   | 0                      | 555,237  | 0   | 555,713    | 97,909          |
| 55558         | Mecklenburg County School Board    | 0   | 111,024                         | 161,979  | 0   | 273,003    | 66,080  | 0                      | 847,925  | 0   | 914,005    | 20,639          |
| 55559         | Middlesex County School Board      | 0   | 37,523                          | 78,827   | 0   | 116,350    | 2,993   | 0                      | 413,949  | 0   | 416,942    | 25,061          |
| 55560         | Montgomery County School Board     | 0   | 507,101                         | 655,618  | 0   | 1,162,719  | 213,350   | 0                      | 3,550,886  | 0   | 3,764,236  | (133,111)       |
| 55562         | Nelson County Public Schools       | 2,870   | 141,561                         | 222,080  | 0   | 366,511    | 9,376   | 0                      | 1,210,757  | 0   | 1,220,133  | (83,429)        |
| 55563         | New Kent County School Board       | 17,038  | 100,171                         | 161,038  | 0   | 278,247    | 0   | 0                      | 890,860  | 0   | 890,860    | 35,154          |
| 55565         | Northampton County Schools         | 0   | 72,674                          | 112,856  | 0   | 185,530    | 75,971  | 0                      | 602,215  | 0   | 678,186    | (119,242)       |
| 55566         | Northumberland County School Board | 234   | 26,162                          | 113,919  | 0   | 140,315    | 13,669  | 0                      | 592,093  | 0   | 605,762    | 30,175          |
| 55567         | Nottoway County School Board       | 10,502  | 141,640                         | 187,226  | 0   | 339,368    | 113,895   | 0                      | 1,006,455  | 0   | 1,120,350  | (138,333)       |
| 55568         | Orange County Public Schools       | 5,385   | 203,487                         | 323,739  | 0   | 532,611    | 236,532   | 0                      | 1,756,770  | 0   | 1,993,302  | (292,164)       |
| 55569         | Page County Public Schools         | 0   | 119,750                         | 235,810  | 0   | 355,560    | 186,799   | 0                      | 1,268,250  | 0   | 1,455,049  | (181,470)       |
| 55570         | Patrick County School Board        | 18,435  | 132,700                         | 219,982  | 0   | 371,117    | 16,133  | 0                      | 1,180,510  | 0   | 1,196,643  | (74,991)        |
| 55571         | Pittsylvania County School Board   | 0   | 236,128                         | 418,538  | 0   | 654,666    | 22,053  | 0                      | 2,240,518  | 0   | 2,262,571  | (177,005)       |
| 55572         | Powhatan County School Board       | 0   | 212,385                         | 267,130  | 0   | 479,515    | 74,222  | 0                      | 1,441,294  | 0   | 1,515,516  | (128,586)       |
| 55573         | Prince Edward County School Board  | 0   | 76,771                          | 121,297  | 0   | 198,068    | 99,486  | 0                      | 652,009  | 0   | 751,495    | (162,837)       |
| 55574         | Prince George County School Board  | 256,866   | 328,850                         | 525,156  | 0   | 1,110,872  | 10,953  | 0                      | 2,812,665  | 0   | 2,823,618  | 65,621          |
| 55576         | Prince William County School Board | 1,498,761   | 6,112,175                       | 6,286,299  | 0   | 13,897,235 | 397,339   | 0                      | 34,598,760   | 0   | 34,996,099 | (312,767)       |
| 55577         | Pulaski County School Board        | 0   | 232,744                         | 333,563  | 0   | 566,307    | 141,727   | 0                      | 1,802,856  | 0   | 1,944,583  | (268,738)       |
| 55578         | Rappahannock County School Board   | 0   | 46,798                          | 78,981   | 0   | 125,779    | 21,881  | 0                      | 426,899  | 0   | 448,780    | (77,448)        |
| 55579         | Richmond County School Board       | 0   | 0                               | 25,081   | 0   | 25,081     | 0   | 0                      | 134,846  | 0   | 134,846    | (22,253)        |
| 55580         | Roanoke County School Board        | 0   | 0                               | 1,001,720  | 0   | 1,001,720  | 0   | 0                      | 5,133,477  | 0   | 5,133,477  | 182,757         |
| 55581         | Rockbridge County School Board     | 0   | 59,260                          | 227,699  | 0   | 286,959    | 46,649  | 0                      | 1,199,762  | 0   | 1,246,411  | (190,243)       |
| 55582         | Rockingham County School Board     | 0   | 803,975                         | 1,075,063  | 0   | 1,879,038  | 218,731   | 0                      | 5,850,967  | 0   | 6,069,698  | (311,961)       |
| 55583         | Russell County School Board        | 75,053  | 277,572                         | 361,112  | 0   | 713,737    | 177,391   | 0                      | 1,836,881  | 0   | 2,014,272  | 522,133         |
| 55584         | Scott County School Board          | 6,047   | 254,198                         | 288,194  | 0   | 548,439    | 130,734   | 0                      | 1,562,340  | 0   | 1,693,074  | (255,261)       |
| 55585         | Shenandoah County School Board     | 25,783  | 227,800                         | 418,070  | 0   | 671,653    | 109,178   | 0                      | 2,258,552  | 0   | 2,367,730  | 2,855           |
| 55586         | Smyth County School Board          | 69,608  | 270,711                         | 360,443  | 0   | 700,762    | 0   | 0                      | 1,907,126  | 0   | 1,907,126  | 24,938          |
| 55587         | Southampton County School Board    | 0   | 85,007                          | 155,098  | 0   | 240,105    | 10,285  | 0                      | 833,066  | 0   | 843,351    | (138,904)       |
| 55588         | Spotsylvania County School Board   | 324,282   | 648,630                         | 939,881  | 0   | 1,912,793  | 1,484   | 0                      | 5,235,401  | 0   | 5,236,885  | 251,733         |
| 55589         | Stafford County School Board       | 1,371,300   | 774,995                         | 899,864  | 0   | 3,046,159  | 14,092  | 0                      | 4,975,167  | 0   | 4,989,259  | 989,174         |
| 55590         | Surry County Schools               | 0   | 121,767                         | 161,384  | 0   | 283,151    | 76,126  | 0                      | 851,612  | 0   | 927,738    | 29,722          |
| 55591         | Sussex County School Board         | 6,923   | 71,164                          | 118,714  | 0   | 196,801    | 13,286  | 0                      | 652,109  | 0   | 665,395    | (99,325)        |
| 55592         | Tazewell County Schools            | 42,393  | 471,448                         | 628,859  | 0   | 1,142,700  | 29,233  | 0                      | 3,303,161  | 0   | 3,332,394  | 214,884         |
| 55593         | Warren County School Board         | 16,361  | 42,851                          | 298,829  | 0   | 358,041    | 0   | 0                      | 1,588,823  | 0   | 1,588,823  | 278,805         |
| 55595         | Washington County School Board     | 0   | 303,541                         | 393,962  | 0   | 697,503    | 42,280  | 0                      | 2,093,611  | 0   | 2,135,891  | (125,339)       |
| 55596         | Westmoreland County School Board   | 25,787  | 43,582                          | 120,518  | 0   | 189,887    | 0   | 0                      | 647,269  | 0   | 647,269    | 91,114          |
| 55597         | Wise County School Board           | 22,833  | 115,827                         | 269,711  | 0   | 408,371    | 0   | 0                      | 1,402,873  | 0   | 1,402,873  | 360,392         |
| 55598         | Wythe County School Board          | 38,144  | 121,547                         | 179,359  | 0   | 339,050    | 0   | 0                      | 949,369  | 0   | 949,369    | (24,668)        |
| 55599         | York County School Board           | 25,244  | 466,233                         | 757,453  | 0   | 1,248,930  | 0   | 0                      | 4,164,110  | 0   | 4,164,110  | 8,325           |
| 55600         | Accomack County School Board       | 1,464   | 231,501                         | 406,431  | 0   | 639,396    | 138,951   | 0                      | 2,200,458  | 0   | 2,339,409  | (258,917)       |

**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     |                 |
| 55601         | Bristol Virginia School Board                  | 32,412  | 56,390                 | 71,490   | 0   | 160,292   | 0   | 0                      | 375,510  | 0   | 375,510   | 79,340          |
| 55602         | Buena Vista City Public Schools                | 943   | 24,109                 | 52,830   | 0   | 77,882    | 0   | 0                      | 277,194  | 0   | 277,194   | (1,201)         |
| 55603         | Amelia County School Board                     | 18,699  | 62,220                 | 119,919  | 0   | 200,838   | 0   | 0                      | 651,294  | 0   | 651,294   | (40,475)        |
| 55605         | Danville School Board                          | 0   | 223,523                | 259,167  | 0   | 482,690   | 103,494   | 0                      | 1,412,623  | 0   | 1,516,117 | (134,702)       |
| 55606         | Franklin City Public Schools                   | 0   | 20,181                 | 60,094   | 0   | 80,275    | 181,623   | 0                      | 327,690  | 0   | 509,313   | (234,065)       |
| 55607         | Lexington City School Board                    | 0   | 0                      | 14,874   | 0   | 14,874    | 0   | 0                      | 78,863   | 0   | 78,863    | (28,433)        |
| 55608         | Harrisonburg City School Board                 | 34,257  | 195,403                | 255,194  | 0   | 484,854   | 0   | 0                      | 1,402,327  | 0   | 1,402,327 | (54,342)        |
| 55609         | Hopewell City School Board                     | 81,058  | 188,850                | 213,821  | 0   | 483,729   | 36,138  | 0                      | 1,152,941  | 0   | 1,189,079 | 220,940         |
| 55610         | Lynchburg City Schools                         | 68,960  | 279,050                | 476,564  | 0   | 824,574   | 37,514  | 0                      | 2,591,956  | 0   | 2,629,470 | 31,489          |
| 55611         | Fauquier County School Board                   | 72,845  | 551,294                | 842,552  | 0   | 1,466,691 | 263,995   | 0                      | 4,604,638  | 0   | 4,868,633 | (196,644)       |
| 55612         | Brunswick County Public Schools                | 139,277   | 111,825                | 168,555  | 0   | 419,657   | 12,579  | 0                      | 905,804  | 0   | 918,383   | (12,541)        |
| 55613         | The College and Career Academy At Pruden       | 0   | 0                      | 3,163  | 0   | 3,163     | 0   | 0                      | 181  | 0   | 181       | (541)           |
| 55614         | Portsmouth School Board                        | 0   | 715,886                | 964,539  | 0   | 1,680,425 | 379,120   | 0                      | 5,101,551  | 0   | 5,480,671 | 115,124         |
| 55615         | Campbell County School Board                   | 0   | 206,641                | 407,075  | 0   | 613,716   | 86,143  | 0                      | 2,168,615  | 0   | 2,254,758 | (265,860)       |
| 55616         | Richmond Public Schools                        | 126,991   | 1,015,723              | 1,642,839  | 0   | 2,785,553 | 637,278   | 0                      | 8,838,233  | 0   | 9,475,511 | (441,779)       |
| 55617         | Roanoke City School Board                      | 84,732  | 2,177                  | 123,574  | 0   | 210,483   | 0   | 36,578                 | 758,316  | 0   | 794,894   | (16,099)        |
| 55619         | Staunton City Schools                          | 40,367  | 91,668                 | 125,119  | 0   | 257,154   | 0   | 0                      | 661,133  | 0   | 661,133   | 58,486          |
| 55620         | Suffolk City School Board                      | 56,597  | 568,911                | 852,682  | 0   | 1,478,190 | 503,715   | 0                      | 4,763,375  | 0   | 5,267,090 | (365,260)       |
| 55622         | Craig County School Board                      | 20,868  | 49,159                 | 56,377   | 0   | 126,404   | 24,891  | 0                      | 309,325  | 0   | 334,216   | 31,593          |
| 55623         | Martinsville City Schools                      | 0   | 0                      | 76,946   | 0   | 76,946    | 0   | 0                      | 381,349  | 0   | 381,349   | 136,493         |
| 55624         | Appomattox Regional Governor's School          | 11,534  | 10,984                 | 7,510  | 0   | 30,028    | 1,516   | 221                    | 43,767   | 0   | 45,504    | 6,487           |
| 55625         | Colonial Heights City Schools                  | 0   | 102,339                | 154,216  | 0   | 256,555   | 42,671  | 0                      | 842,662  | 0   | 885,333   | (100,033)       |
| 55632         | Manassas City Schools                          | 56,679  | 427,044                | 537,640  | 0   | 1,021,363 | 0   | 0                      | 2,950,673  | 0   | 2,950,673 | (112,727)       |
| 55633         | Franklin County Public Schools                 | 0   | 462,665                | 646,960  | 0   | 1,109,625 | 256,182   | 0                      | 3,507,193  | 0   | 3,763,375 | (77,745)        |
| 55634         | Frederick County School Board                  | 0   | 553,036                | 819,172  | 0   | 1,372,208 | 11,017  | 0                      | 4,573,512  | 0   | 4,584,529 | (76,281)        |
| 55635         | City of Salem Schools                          | 0   | 69,426                 | 170,942  | 0   | 240,368   | 41,489  | 0                      | 920,961  | 0   | 962,450   | (264,187)       |
| 55636         | Manassas Park City Schools                     | 1,048   | 98,009                 | 129,175  | 0   | 228,232   | 15,601  | 0                      | 700,833  | 0   | 716,434   | (99,002)        |
| 55637         | Newport News Public Schools                    | 97,385  | 28,436                 | 191,049  | 0   | 316,870   | 0   | 117,980                | 1,219,172  | 0   | 1,337,152 | 109,359         |
| 55638         | Town of West Point School Board                | 0   | 7,721                  | 1,189  | 0   | 8,910     | 0   | 0                      | 31,001   | 0   | 31,001    | 6,115           |
| 55708         | Waynesboro Public Schools                      | 0   | 85,479                 | 120,408  | 0   | 205,887   | 17,016  | 0                      | 652,374  | 0   | 669,390   | (6,717)         |
| 55710         | Valley Vocational-Technical Center             | 388   | 7,073                  | 10,737   | 0   | 18,198    | 5,720   | 0                      | 59,270   | 0   | 64,990    | (10,559)        |
| 55711         | New Horizons Technical Center                  | 9,572   | 15,524                 | 24,951   | 0   | 50,047    | 0   | 0                      | 137,327  | 0   | 137,327   | 41,941          |
| 55713         | Galax City Schools                             | 0   | 44,744                 | 66,057   | 0   | 110,801   | 71,516  | 0                      | 359,336  | 0   | 430,852   | (146,863)       |
| 55714         | Norton City Schools                            | 0   | 17,200                 | 63,043   | 0   | 80,243    | 42,728  | 0                      | 339,497  | 0   | 382,225   | (166,522)       |
| 55802         | Williamsburg-James City County Schools         | 227,002   | 514,188                | 647,333  | 0   | 1,388,523 | 0   | 0                      | 3,521,262  | 0   | 3,521,262 | (147,528)       |
| 55803         | Poquoson City Public Schools                   | 15,475  | 49,954                 | 64,428   | 0   | 129,857   | 0   | 0                      | 344,040  | 0   | 344,040   | 44,714          |
| 55806         | Fredericksburg City Public Schools             | 13,502  | 178,450                | 162,905  | 0   | 354,857   | 65,836  | 0                      | 906,892  | 0   | 972,728   | (90,357)        |
| 55807         | Hampton City Schools                           | 167,795   | 360,180                | 798,416  | 0   | 1,326,391 | 0   | 0                      | 4,180,080  | 0   | 4,180,080 | 343,758         |
| 55813         | Buchanan County School Board                   | 49,392  | 190,208                | 321,896  | 0   | 561,496   | 0   | 0                      | 1,634,875  | 0   | 1,634,875 | 591,069         |
| 55814         | Jackson River Technical Center                 | 0   | 0                      | 9,807  | 0   | 9,807     | 0   | 0                      | 49,758   | 0   | 49,758    | 4,183           |
| 55815         | Northern Neck Regional Vocational Center       | 217   | 5,908                  | 4,744  | 0   | 10,869    | 5,256   | 0                      | 27,928   | 0   | 33,184    | (6,259)         |
| 55854         | Orange County Broadband Authority              | 0   | 0                      | 0  | 0   | 0         | 0   | 0                      | 0  | 0   | 0         | 0               |
| 55856         | Blue Ridge Resource Authority                  | 0   | 0                      | 0  | 0   | 0         | 0   | 0                      | 23,886   | 0   | 23,886    | (39,764)        |
| 55857         | Peanut Soil and Water Conservation District    | 0   | 0                      | 694  | 0   | 694       | 0   | 28,975                 | 25,981   | 0   | 54,956    | (4,932)         |
| 55858         | Peumansend Creek Regional Jail Authority       | 1,167   | 89,303                 | 21,545   | 0   | 112,015   | 292,000   | 0                      | 269,021  | 0   | 561,021   | 674,659         |
| 55859         | Williamsburg Area Transit Authority            | 0   | 20,546                 | 54,510   | 0   | 75,056    | 30,791  | 0                      | 262,225  | 0   | 293,016   | 34,250          |
| 55860         | Middle Peninsula Juvenile Detention Commission | 0   | 61,804                 | 108,465  | 0   | 170,269   | 5,739   | 0                      | 485,610  | 0   | 491,349   | 89,040          |
| 55861         | Breaks Interstate Park Commission              | 470,330   | 0                      | 15,097   | 0   | 485,427   | 0   | 23,703                 | 72,667   | 0   | 96,370    | 75,291          |
| 55862         | Crater Criminal Justice Training Academy       | 15,796  | 1,267                  | 2,603  | 0   | 19,666    | 5,552   | 1,620                  | 18,028   | 0   | 25,200    | 13,298          |

**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 | 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 | Changes of Assumptions | Difference Between Projected and Actual Earnings on Plan Investments | Employer Contributions Subsequent to the Measurement Date | Total     |                 |
|               |  | Experience                             |                        |  |   |           | Experience                             |                        |  |   |           |                 |
| 55863         | Central Shenandoah Criminal Justice Training Academy         | 840                                    | 2,663                  | 5,131  | 0   | 8,634     | 150                                    | 2,423                  | 38,637   | 0   | 41,210    | 17,260          |
| 55864         | New River Valley Emergency Communications Regional Authority | 64,351                                 | 7,829                  | 18,108   | 0   | 90,288    | 49,285                                 | 20,195                 | 132,225  | 0   | 201,705   | (506)           |
| 55865         | Maury Service Authority                                      | 42,729                                 | 12,310                 | 13,856   | 0   | 68,895    | 22,287                                 | 0                      | 98,079   | 0   | 120,366   | 60,202          |
| 55866         | Hampton Roads Transportation Accountability Commission       | 13,477                                 | 3,243                  | 6,684  | 0   | 23,404    | 28,147                                 | 4,128                  | 47,527   | 0   | 79,802    | 24,618          |
| 55867         | Pamunkey Regional Library                                    | 27,640                                 | 153,222                | 149,324  | 0   | 330,186   | 252,646                                | 0                      | 817,691  | 0   | 1,070,337 | (103,320)       |
| 55868         | Northern Virginia Transportation Authority                   | 73,859                                 | 43,464                 | 19,084   | 0   | 136,407   | 2,590                                  | 4,263                  | 133,460  | 0   | 140,313   | 74,173          |
| 55869         | RSW Regional Jail Authority                                  | 185,896                                | 395,451                | 145,612  | 0   | 726,959   | 525,057                                | 5,627                  | 956,388  | 0   | 1,487,072 | 184,099         |
| 55870         | Bedford Regional Water Authority                             | 162,794                                | 254,410                | 155,227  | 0   | 572,431   | 0                                      | 4,766                  | 927,257  | 0   | 932,023   | 173,084         |
| 55871         | Portsmouth Redevelopment & Housing Authority                 | 119,067                                | 95,113                 | 63,466   | 0   | 277,646   | 83,500                                 | 513                    | 395,653  | 0   | 479,666   | 144,341         |
| 55872         | Southwest Regional Recreation Authority                      | 15,216                                 | 2,026                  | 6,199  | 0   | 23,441    | 24,592                                 | 4,548                  | 37,268   | 0   | 66,408    | (16,108)        |
| 55873         | Roanoke Redevelopment & Housing Authority                    | 28,343                                 | 78,895                 | 100,662  | 0   | 207,900   | 67,285                                 | 0                      | 606,968  | 0   | 674,253   | 3,090           |
| 55874         | Meherrin River Regional Jail Authority                       | 0                                      | 319,407                | 235,697  | 0   | 555,104   | 490,352                                | 1,378                  | 1,484,107  | 0   | 1,975,837 | (107,706)       |
| 55875         | Woodway Water Authority                                      | 22,451                                 | 17,603                 | 4,818  | 0   | 44,872    | 31,632                                 | 882                    | 28,077   | 0   | 60,591    | (8,323)         |
| 55876         | BVU Authority  | 84,321                                 | 355,602                | 319,569  | 0   | 759,492   | 815,037                                | 73,084                 | 1,835,583  | 0   | 2,723,704 | (801,752)       |
| 55877         | Washington Metropolitan Area Transit Commission              | 54,505                                 | 28,087                 | 24,308   | 0   | 106,900   | 36,903                                 | 12,827                 | 138,659  | 0   | 188,389   | (11,706)        |
| 55878         | Mount Rogers Community Services Board                        | 78,812                                 | 1,475,672              | 1,314,550  | 0   | 2,869,034 | 2,017,433                              | 155,106                | 7,564,014  | 0   | 9,736,553 | (583,414)       |
| 55879         | Lonesome Pine Soil & Water Conservation District             | 11,990                                 | 9,290                  | 1,700  | 0   | 22,980    | 0                                      | 219                    | 10,797   | 0   | 11,016    | 4,548           |
| 55880         | Big Sandy Soil & Water Conservation District                 | 2,455                                  | 2,016                  | 2,827  | 0   | 7,298     | 6,735                                  | 5,398                  | 17,184   | 0   | 29,317    | (1,790)         |
| 55881         | Central Virginia Planning District Commission                | 34,773                                 | 73,547                 | 113,498  | 0   | 221,818   | 26,310                                 | 0                      | 669,554  | 0   | 695,864   | (76,210)        |
| 55882         | Middle Peninsula Planning District Commission                | 458                                    | 38,053                 | 24,938   | 0   | 63,449    | 733                                    | 0                      | 141,317  | 0   | 142,050   | 18,707          |
| 55883         | Western Virginia Regional Jail Authority                     | 0                                      | 1,255,849              | 576,538  | 0   | 1,832,387 | 855,355                                | 6,103                  | 3,494,141  | 0   | 4,355,599 | (178,432)       |
| 55884         | Halifax Service Authority                                    | 190,096                                | 64,225                 | 79,161   | 0   | 333,482   | 295                                    | 3,873                  | 448,764  | 0   | 452,932   | 113,256         |
| 55885         | Fort Monroe Area Development Authority                       | 0                                      | 0                      | 0  | 0   | 0         | 0                                      | 0                      | 0  | 0   | 0         | (35)            |
| 55886         | Russell County PSA   | 94,988                                 | 21,144                 | 23,588   | 0   | 139,720   | 33,004                                 | 6,566                  | 144,398  | 0   | 183,968   | 21,892          |
| 55887         | Piedmont Community Services                                  | 34,435                                 | 411,968                | 522,747  | 0   | 969,150   | 41,458                                 | 12,542                 | 3,084,734  | 0   | 3,138,734 | (156,763)       |
| 55888         | Blue Ridge Behavioral Healthcare                             | 0                                      | 427,231                | 788,630  | 0   | 1,215,861 | 119,855                                | 0                      | 4,528,075  | 0   | 4,647,930 | (723,961)       |
| 55889         | Skyline Soil & Water Conservation District                   | 7,441                                  | 32,073                 | 13,644   | 0   | 53,158    | 0                                      | 0                      | 82,553   | 0   | 82,553    | 35,812          |
| 55890         | Middle River Regional Jail Authority                         | 947                                    | 921,013                | 537,647  | 0   | 1,459,607 | 1,825,406                              | 18,979                 | 3,274,395  | 0   | 5,118,780 | (522,341)       |
| 55891         | Tidewater Soil & Water Conservation District                 | 5,076                                  | 6,520                  | 5,067  | 0   | 16,663    | 226                                    | 0                      | 31,014   | 0   | 31,240    | 15,089          |
| 55892         | Big Stone Gap Redevelopment and Housing Authority            | 56,087                                 | 16,355                 | 18,447   | 0   | 90,889    | 1,802                                  | 5,979                  | 106,097  | 0   | 113,878   | 38,262          |
| 55893         | Eastern Shore Soil & Water Conservation District             | 11,422                                 | 21,791                 | 12,957   | 0   | 46,170    | 23,787                                 | 485                    | 74,999   | 0   | 99,271    | (2,803)         |
| 55894         | Town of Boykins  | 0                                      | 419                    | 4,356  | 0   | 4,775     | 49,440                                 | 0                      | 22,398   | 0   | 71,838    | (29,156)        |
| 55895         | Town of Gordonsville   | 20,720                                 | 56,152                 | 47,162   | 0   | 124,034   | 110,271                                | 0                      | 276,952  | 0   | 387,223   | 21,815          |
| 55896         | Virginia Resources Authority                                 | 112,793                                | 21,177                 | 65,188   | 0   | 199,158   | 65,329                                 | 6,033                  | 394,468  | 0   | 465,830   | 26,760          |
| 55897         | Prince William County Service Authority                      | 769,771                                | 1,594,952              | 1,438,245  | 0   | 3,802,968 | 417,018                                | 38,823                 | 8,414,273  | 0   | 8,870,114 | 176,919         |
| 55898         | Western Virginia Water Authority                             | 378,377                                | 515,360                | 519,062  | 0   | 1,412,799 | 7,981                                  | 0                      | 3,017,986  | 0   | 3,025,967 | 23,320          |
| 55899         | Shenandoah Valley Regional Airport Commission                | 63,149                                 | 125,561                | 56,836   | 0   | 245,546   | 9,702                                  | 20,905                 | 333,653  | 0   | 364,260   | 8,290           |
| 55900         | Allegheny Highlands Community Services Board                 | 53,417                                 | 176,562                | 277,176  | 0   | 507,155   | 1,651                                  | 0                      | 1,512,486  | 0   | 1,514,137 | 104,559         |
| 55901         | Brunswick Industrial Development Authority                   | 6,411                                  | 6,027                  | 12,992   | 0   | 25,430    | 0                                      | 0                      | 71,461   | 0   | 71,461    | 22,611          |
| 55902         | Northern Neck-Essex County Group Home Commission             | 0                                      | 0                      | 26,906   | 0   | 26,906    | 0                                      | 0                      | 140,482  | 0   | 140,482   | 37,220          |
| 55903         | State Education Assistance Authority                         | 0                                      | 0                      | 0  | 0   | 0         | 0                                      | 0                      | 0  | 0   | 0         | (107,235)       |
| 55904         | Appalachian Juvenile Commission                              | 98,256                                 | 143,087                | 167,911  | 0   | 409,254   | 24,262                                 | 0                      | 941,512  | 0   | 965,774   | 76,506          |
| 55905         | Goochland Powhatan Community Services                        | 21,113                                 | 195,312                | 284,679  | 0   | 501,104   | 1,073                                  | 0                      | 1,543,215  | 0   | 1,544,288 | (10,534)        |
| 55906         | Suffolk Redevelopment & Housing Authority                    | 3,018                                  | 74,375                 | 152,084  | 0   | 229,477   | 0                                      | 0                      | 844,995  | 0   | 844,995   | (113,328)       |
| 55907         | Virginia Small Business Financing Authority                  | 0                                      | 0                      | 0  | 0   | 0         | 0                                      | 0                      | 0  | 0   | 0         | (7,294)         |
| 55908         | Lee County Redevelopment & Housing Authority                 | 4,462                                  | 35,373                 | 49,461   | 0   | 89,296    | 5,643                                  | 0                      | 276,189  | 0   | 281,832   | (3,875)         |
| 55909         | Henry County Public Service Authority                        | 108,232                                | 368,729                | 363,731  | 0   | 840,692   | 77,868                                 | 0                      | 1,999,661  | 0   | 2,077,529 | 90,424          |
| 55910         | Southside Planning District Commission                       | 65,396                                 | 65,485                 | 84,328   | 0   | 215,209   | 650                                    | 0                      | 435,311  | 0   | 435,961   | 166,450         |
| 55911         | Economic Development Authority of Henrico County, VA         | 41,975                                 | 49,578                 | 74,225   | 0   | 165,778   | 112,368                                | 0                      | 411,272  | 0   | 523,640   | (24,365)        |

# 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     |                 |
| 55912         | Augusta County Service Authority                            | 340,700   | 503,612                | 534,237  | 0   | 1,378,549 | 172,075   | 0                      | 2,948,965  | 0   | 3,121,040 | (58,028)        |
| 55914         | Rappahannock Juvenile Center                                | 128,927   | 189,665                | 297,365  | 0   | 615,957   | 0   | 0                      | 1,628,036  | 0   | 1,628,036 | 154,880         |
| 55915         | Cumberland Plateau Regional Housing Authority               | 79,374  | 92,046                 | 79,529   | 0   | 250,949   | 82,882  | 0                      | 427,521  | 0   | 510,403   | (119,746)       |
| 55918         | Amherst County Service Authority                            | 38,459  | 150,814                | 163,432  | 0   | 352,705   | 76,325  | 0                      | 904,739  | 0   | 981,064   | (19,316)        |
| 55919         | Pepper's Ferry Regional Wastewater Treatment Authority      | 147,241   | 85,941                 | 103,135  | 0   | 336,317   | 7,229   | 0                      | 576,215  | 0   | 583,444   | 214,858         |
| 55920         | Rappahannock Regional Jail                                  | 0   | 1,355,379              | 1,369,369  | 0   | 2,724,748 | 467,816   | 0                      | 7,847,181  | 0   | 8,314,997 | 340,081         |
| 55921         | Thomas Jefferson Planning District Commission               | 17,307  | 40,080                 | 61,660   | 0   | 119,047   | 0   | 0                      | 343,326  | 0   | 343,326   | (23,185)        |
| 55922         | Piedmont Regional Jail Authority                            | 6,760   | 362,488                | 446,853  | 0   | 816,101   | 297,236   | 0                      | 2,509,785  | 0   | 2,807,021 | 563,598         |
| 55923         | Nelson County Service Authority                             | 11,612  | 71,503                 | 113,601  | 0   | 196,716   | 67,845  | 0                      | 645,484  | 0   | 713,329   | (133,531)       |
| 55924         | Coeburn-Norton-Wise Regional Wastewater Treatment Authority | 35,099  | 70,944                 | 67,152   | 0   | 173,195   | 135,567   | 30,813                 | 386,773  | 0   | 553,153   | (115,296)       |
| 55925         | Fauquier County Water & Sanitation Authority                | 270,945   | 203,071                | 238,856  | 0   | 712,872   | 158,917   | 5,247                  | 1,376,900  | 0   | 1,541,064 | (42,479)        |
| 55926         | Scott County Soil & Water Conservation District             | 41,311  | 15,164                 | 11,861   | 0   | 68,336    | 0   | 0                      | 68,832   | 0   | 68,832    | 17,729          |
| 55927         | New River Resource Authority                                | 137,866   | 141,922                | 88,522   | 0   | 368,310   | 44,206  | 16,118                 | 517,689  | 0   | 578,013   | 33,369          |
| 55928         | Scott County Public Service Authority                       | 395,465   | 122,422                | 77,540   | 0   | 595,427   | 115,761   | 0                      | 447,863  | 0   | 563,624   | 121,436         |
| 55929         | Greensville County Water & Sewer Authority                  | 261,904   | 157,424                | 139,806  | 0   | 559,134   | 0   | 0                      | 786,775  | 0   | 786,775   | 100,194         |
| 55930         | Petersburg Redevelopment & Housing Authority                | 1,201   | 112,865                | 158,483  | 0   | 272,549   | 982   | 0                      | 872,463  | 0   | 873,445   | (4,539)         |
| 55931         | Central Rappahannock Regional Library                       | 915,896   | 747,695                | 555,759  | 0   | 2,219,350 | 3,656   | 0                      | 3,048,270  | 0   | 3,051,926 | 337,605         |
| 55932         | Virginia Coalfield Economic Development Authority           | 17,502  | 66,248                 | 43,239   | 0   | 126,989   | 1,927   | 0                      | 244,500  | 0   | 246,427   | 2,500           |
| 55933         | Central Virginia Regional Jail                              | 0   | 589,781                | 466,412  | 0   | 1,056,193 | 326,033   | 0                      | 2,731,125  | 0   | 3,057,158 | 124,644         |
| 55934         | Thomas Jefferson Soil & Water Conservation District         | 9,618   | 21,076                 | 27,220   | 0   | 57,914    | 0   | 0                      | 147,917  | 0   | 147,917   | 10,538          |
| 55936         | Commonwealth Regional Council                               | 0   | 45,825                 | 37,759   | 0   | 83,584    | 7,696   | 0                      | 208,076  | 0   | 215,772   | (852)           |
| 55937         | Wythe-Grayson Regional Library                              | 3,689   | 28,282                 | 39,774   | 0   | 71,745    | 37,098  | 0                      | 225,672  | 0   | 262,770   | (31,795)        |
| 55938         | Colonial Soil & Water Conservation District                 | 10,736  | 15,763                 | 20,263   | 0   | 46,762    | 0   | 0                      | 111,496  | 0   | 111,496   | 19,384          |
| 55939         | Rivanna Solid Waste Authority                               | 0   | 68,438                 | 75,881   | 0   | 144,319   | 118,286   | 0                      | 409,861  | 0   | 528,147   | 3,397           |
| 55940         | Monacan Soil & Water Conservation District                  | 135,042   | 44,010                 | 19,697   | 0   | 198,749   | 0   | 0                      | 118,831  | 0   | 118,831   | 104,409         |
| 55941         | Robert E. Lee Soil & Water Conservation District            | 16,708  | 13,507                 | 14,298   | 0   | 44,513    | 11,819  | 0                      | 78,568   | 0   | 90,387    | (9,285)         |
| 55942         | Tri-County/City Soil & Water Conservation District          | 0   | 7,969                  | 16,895   | 0   | 24,864    | 5,370   | 0                      | 94,529   | 0   | 99,899    | (22,725)        |
| 55944         | Central Virginia Waste Management Authority                 | 23,269  | 50,760                 | 56,913   | 0   | 130,942   | 17,338  | 0                      | 322,582  | 0   | 339,920   | 85,411          |
| 55945         | Lonesome Pine Regional Library                              | 0   | 107,365                | 152,049  | 0   | 259,414   | 42,724  | 0                      | 836,942  | 0   | 879,666   | 85,209          |
| 55946         | Virginia Peninsulas Public Service Authority                | 25,850  | 144,303                | 168,553  | 0   | 338,706   | 90,286  | 0                      | 946,295  | 0   | 1,036,581 | 496             |
| 55947         | Tidewater Youth Services Commission                         | 15,115  | 146,490                | 348,744  | 0   | 510,349   | 0   | 0                      | 1,888,623  | 0   | 1,888,623 | (955)           |
| 55948         | Virginia Highlands Airport Authority                        | 20,400  | 7,846                  | 18,827   | 0   | 47,073    | 61,486  | 6,676                  | 106,885  | 0   | 175,047   | (34,143)        |
| 55949         | Western Tidewater Regional Jail                             | 270,051   | 871,365                | 915,671  | 0   | 2,057,087 | 905,416   | 0                      | 5,075,392  | 0   | 5,980,808 | 507,557         |
| 55950         | Scott County Redevelopment & Housing Authority              | 0   | 24,553                 | 35,117   | 0   | 59,670    | 1,487   | 0                      | 187,753  | 0   | 189,240   | 46,956          |
| 55951         | Handley Regional Library                                    | 27,544  | 45,004                 | 88,857   | 0   | 161,405   | 82,356  | 0                      | 503,121  | 0   | 585,477   | (46,685)        |
| 55952         | Northern Neck Regional Jail                                 | 0   | 357,104                | 432,570  | 0   | 789,674   | 709,652   | 0                      | 2,421,362  | 0   | 3,131,014 | (421,764)       |
| 55953         | Montgomery Regional Solid Waste Authority                   | 3,077   | 41,843                 | 72,346   | 0   | 117,266   | 69,430  | 0                      | 411,258  | 0   | 480,688   | (55,193)        |
| 55954         | Potomac & Rappahannock Transportation Commission            | 490,067   | 778,687                | 596,280  | 0   | 1,865,034 | 161,046   | 0                      | 3,377,063  | 0   | 3,538,109 | 201,692         |
| 55955         | Giles County Public Service Authority                       | 3,488   | 37,742                 | 49,716   | 0   | 90,946    | 0   | 0                      | 276,359  | 0   | 276,359   | 3,994           |
| 55956         | South Central Wastewater Authority                          | 21,537  | 68,178                 | 140,874  | 0   | 230,589   | 43,043  | 0                      | 808,763  | 0   | 851,806   | (5,874)         |
| 55957         | Wise County Redevelopment & Housing Authority               | 0   | 122,264                | 146,870  | 0   | 269,134   | 181,297   | 0                      | 784,553  | 0   | 965,850   | (143,468)       |
| 55958         | Prince William Soil & Water Conservation District           | 10,297  | 3,022                  | 15,836   | 0   | 29,155    | 0   | 10,702                 | 89,190   | 0   | 99,892    | (17,945)        |
| 55959         | Hampton Roads Regional Jail                                 | 243,542   | 1,527,146              | 1,346,589  | 0   | 3,117,277 | 701,878   | 0                      | 7,677,195  | 0   | 8,379,073 | 3,437,899       |
| 55960         | Castlewood Water & Sewage Authority                         | 19,721  | 4,917                  | 21,443   | 0   | 46,081    | 0   | 0                      | 114,016  | 0   | 114,016   | (63,965)        |
| 55961         | Pamunkey Regional Jail                                      | 36,582  | 683,081                | 618,144  | 0   | 1,337,807 | 735,039   | 0                      | 3,611,200  | 0   | 4,346,239 | 198,870         |
| 55962         | Charlottesville-Albemarle Airport Authority                 | 390,499   | 230,157                | 158,163  | 0   | 778,819   | 0   | 0                      | 898,623  | 0   | 898,623   | 303,588         |
| 55963         | Virginia Peninsula Regional Jail                            | 0   | 338,845                | 532,667  | 0   | 871,512   | 722,022   | 0                      | 3,010,219  | 0   | 3,732,241 | (838,801)       |
| 55964         | Virginia Biotechnology Research Partnership Authority       | 5,954   | 59,319                 | 67,437   | 0   | 132,710   | 15,575  | 0                      | 368,556  | 0   | 384,131   | 450             |
| 55966         | Blue Ridge Regional Jail Authority                          | 0   | 1,961,005              | 1,472,892  | 0   | 3,433,897 | 753,087   | 0                      | 8,481,286  | 0   | 9,234,373 | 32,590          |

**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         |                 |
| 55967         | Massanutten Regional Library                       | 2,986   | 223                    | 80,222   | 0   | 83,431        | 12,759  | 14,418                 | 445,281  | 0   | 472,458       | (62,833)        |
| 55968         | Albemarle-Charlottesville Regional Jail            | 374,824   | 1,225,445              | 807,902  | 0   | 2,408,171     | 791,194   | 0                      | 4,605,238  | 0   | 5,396,432     | 212,368         |
| 55969         | Culpeper Soil & Water Conservation District        | 3,458   | 6,943                  | 30,183   | 0   | 40,584        | 23,698  | 27,390                 | 181,391  | 0   | 232,479       | (22,573)        |
| 55970         | New River Valley Regional Jail                     | 68,847  | 1,155,298              | 835,632  | 0   | 2,059,777     | 1,969,432   | 0                      | 4,843,332  | 0   | 6,812,764     | (836,454)       |
| 55971         | Sussex Service Authority                           | 39,012  | 11,804                 | 85,666   | 0   | 136,482       | 27,360  | 0                      | 489,038  | 0   | 516,398       | (73,404)        |
| 55972         | Big Walker Soil & Water Conservation District      | 58,269  | 18,188                 | 6,820  | 0   | 83,277        | 1,323   | 4,972                  | 41,103   | 0   | 47,398        | 5,182           |
| 55973         | Peter Francisco Soil & Water Conservation District | 24,248  | 13,829                 | 7,855  | 0   | 45,932        | 4,774   | 1,901                  | 46,518   | 0   | 53,193        | 4,864           |
| 55974         | Peaks of Otter Soil & Water Conservation District  | 4,261   | 8,284                  | 3,827  | 0   | 16,372        | 0   | 2,221                  | 22,223   | 0   | 24,444        | (21,646)        |
| 55975         | New River Soil & Water Conservation District       | 39,563  | 20,625                 | 8,730  | 0   | 68,918        | 2,559   | 4,863                  | 52,173   | 0   | 59,595        | 8,262           |
| 55977         | Southside Regional Jail                            | 21,277  | 343,453                | 233,723  | 0   | 598,453       | 97,228  | 0                      | 1,337,376  | 0   | 1,434,604     | 293,268         |
| 55978         | Evergreen Soil & Water Conservation District       | 4,923   | 6,759                  | 4,893  | 0   | 16,575        | 10,329  | 0                      | 29,518   | 0   | 39,847        | (5,592)         |
| 55979         | Roanoke Higher Education Authority                 | 21,925  | 32,739                 | 70,890   | 0   | 125,554       | 170   | 0                      | 402,618  | 0   | 402,788       | (3,600)         |
| 55981         | John Marshall Soil & Water Conservation District   | 2,930   | 23,081                 | 23,288   | 0   | 49,299        | 81  | 0                      | 134,215  | 0   | 134,296       | 21,305          |
| 55982         | Daniel Boone Soil & Water Conservation District    | 20,885  | 22,971                 | 7,127  | 0   | 50,983        | 12,324  | 1,351                  | 42,815   | 0   | 56,490        | 592             |
| 55983         | Southside Behavioral Health                        | 0   | 553,713                | 592,580  | 0   | 1,146,293     | 120,830   | 0                      | 3,324,947  | 0   | 3,445,777     | (278,167)       |
| 55984         | Northern Shenandoah Valley Regional Commission     | 60,098  | 25,465                 | 41,428   | 0   | 126,991       | 0   | 0                      | 232,919  | 0   | 232,919       | 48,788          |
| 55985         | Tazewell Soil & Water Conservation District        | 6,830   | 5,261                  | 4,954  | 0   | 17,045        | 1,039   | 0                      | 28,725   | 0   | 29,764        | 11,680          |
| 55987         | Richmond Regional Planning District Commission     | 42,465  | 58,729                 | 107,396  | 0   | 208,590       | 0   | 0                      | 599,133  | 0   | 599,133       | 136,531         |
| 55988         | Henricopolis Soil & Water Conservation District    | 2,018   | 707                    | 7,401  | 0   | 10,126        | 0   | 2,142                  | 42,017   | 0   | 44,159        | (1,694)         |
| 55989         | Piedmont Regional Juvenile Detention Center        | 1,208   | 60,204                 | 46,611   | 0   | 108,023       | 114,161   | 2,135                  | 270,068  | 0   | 386,364       | (66,359)        |
| 55990         | Roanoke River Service Authority                    | 48,759  | 27,861                 | 21,514   | 0   | 98,134        | 27,932  | 5,403                  | 123,888  | 0   | 157,223       | (12,540)        |
| 55991         | Lee County Public Service Authority                | 2,756   | 20,518                 | 29,794   | 0   | 53,068        | 17,542  | 0                      | 171,470  | 0   | 189,012       | (29,325)        |
| 55992         | Blue Ridge Juvenile Detention Center               | 130,314   | 111,846                | 100,134  | 0   | 342,294       | 74,091  | 0                      | 575,395  | 0   | 649,486       | 109,418         |
| 55993         | Ferrum Water & Sewage Authority                    | 9,972   | 25,277                 | 10,698   | 0   | 45,947        | 22,088  | 2,396                  | 63,101   | 0   | 87,585        | (7,225)         |
| 55994         | Wise County Public Service Authority               | 17,232  | 71,119                 | 60,686   | 0   | 149,037       | 136,803   | 12,122                 | 357,591  | 0   | 506,516       | (82,676)        |
| 55995         | Holston River Soil & Water Conservation District   | 192   | 2,427                  | 12,066   | 0   | 14,685        | 6,621   | 0                      | 70,624   | 0   | 77,245        | (4,954)         |
| 55996         | New River Valley Community Services                | 30,567  | 726,813                | 1,412,788  | 0   | 2,170,168     | 847,478   | 0                      | 8,137,454  | 0   | 8,984,932     | (1,524,102)     |
| 55997         | Institute For Advanced Learning and Research       | 64,327  | 22,434                 | 97,196   | 0   | 183,957       | 0   | 0                      | 579,390  | 0   | 579,390       | 38,566          |
| 55998         | Southwest Virginia Regional Jail Authority         | 70,556  | 2,075,359              | 1,093,490  | 0   | 3,239,405     | 2,345,789   | 0                      | 6,502,671  | 0   | 8,848,460     | (425,985)       |
| 55999         | Clinch Valley Soil & Water Conservation District   | 3,885   | 10,711                 | 6,501  | 0   | 21,097        | 6,524   | 0                      | 39,345   | 0   | 45,869        | (12,612)        |
|               | Total Political Subdivisions                       | 225,082,258                                       | 822,202,753            | 633,993,323  | 0   | 1,681,278,334 | 216,884,449                                       | 1,161,714              | 3,505,465,868  | 0   | 3,723,512,031 | 269,119,041     |

**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       | (1,338,411)  | (1,255,006)  | (1,520,665)  | (2,465,555)  | 0         | 0          |
| 55101         | Albemarle County      | (244,967)  | (2,290,609)  | (4,111,923)  | (7,079,781)  | 0         | 0          |
| 55102         | Alleghany County      | (455,726)  | (652,419)    | (914,849)    | (1,425,692)  | 0         | 0          |
| 55103         | Amelia County         | (260,193)  | (310,163)    | (543,276)    | (705,206)    | 0         | 0          |
| 55104         | Amherst County        | (766,149)  | (859,778)    | (1,327,057)  | (1,733,368)  | 0         | 0          |
| 55105         | Appomattox County     | (238,653)  | (234,295)    | (558,627)    | (858,592)    | 0         | 0          |
| 55107         | Augusta County        | (1,795,273)  | (2,285,443)  | (2,740,720)  | (3,719,447)  | 0         | 0          |
| 55108         | Bath County           | (145,979)  | (245,591)    | (352,830)    | (530,631)    | 0         | 0          |
| 55109         | Bedford County        | (1,295,228)  | (1,331,000)  | (2,201,535)  | (2,968,992)  | 0         | 0          |
| 55110         | Bland County          | (194,740)  | (237,100)    | (227,112)    | (362,512)    | 0         | 0          |
| 55111         | Botetourt County      | (708,945)  | (861,277)    | (1,066,828)  | (2,143,342)  | 0         | 0          |
| 55112         | Brunswick County      | (15,368)   | (138,637)    | (441,478)    | (852,196)    | 0         | 0          |
| 55113         | Buchanan County       | (365,999)  | (790,985)    | (1,333,449)  | (1,876,034)  | 0         | 0          |
| 55114         | Buckingham County     | (411,439)  | (525,620)    | (624,612)    | (814,679)    | 0         | 0          |
| 55115         | Campbell County       | (1,323,602)  | (1,557,343)  | (2,037,438)  | (2,773,455)  | 0         | 0          |
| 55116         | Caroline County       | (1,702,207)  | (1,779,279)  | (1,815,803)  | (2,359,392)  | 0         | 0          |
| 55117         | Carroll County        | (438,092)  | (734,785)    | (961,572)    | (1,294,972)  | 0         | 0          |
| 55118         | Charles City County   | (154,551)  | (308,234)    | (457,396)    | (597,999)    | 0         | 0          |
| 55119         | Charlotte County      | (531,552)  | (664,929)    | (773,486)    | (1,013,390)  | 0         | 0          |
| 55120         | Chesterfield County   | (10,256,704)   | (17,391,585) | (22,581,229) | (38,990,480) | 0         | 0          |
| 55121         | Clarke County         | (88,898)   | (310,437)    | (689,163)    | (897,952)    | 0         | 0          |
| 55122         | Craig County          | (56,618)   | (165,667)    | (247,290)    | (322,869)    | 0         | 0          |
| 55123         | Culpeper County       | (699,296)  | (1,100,174)  | (1,823,297)  | (2,679,452)  | 0         | 0          |
| 55124         | Cumberland County     | (106,789)  | (85,897)     | (454,605)    | (590,621)    | 0         | 0          |
| 55125         | Dickenson County      | (341,581)  | (748,575)    | (965,119)    | (1,234,200)  | 0         | 0          |
| 55126         | Dinwiddie County      | (1,286,391)  | (1,142,760)  | (1,177,415)  | (1,580,792)  | 0         | 0          |
| 55128         | Essex County          | (609,154)  | (393,320)    | (534,995)    | (698,765)    | 0         | 0          |
| 55130         | Fauquier County       | (1,917,352)  | (2,687,993)  | (3,362,318)  | (5,515,093)  | 0         | 0          |
| 55131         | Floyd County          | (116,406)  | (316,491)    | (466,176)    | (669,973)    | 0         | 0          |
| 55132         | Fluvanna County       | (441,624)  | (504,683)    | (789,009)    | (1,024,001)  | 0         | 0          |
| 55133         | Franklin County       | (1,094,971)  | (1,497,961)  | (1,849,313)  | (2,647,323)  | 0         | 0          |
| 55134         | Frederick County      | (1,572,103)  | (2,492,794)  | (4,066,818)  | (6,276,340)  | 0         | 0          |
| 55135         | Giles County          | (191,162)  | (397,765)    | (752,220)    | (979,183)    | 0         | 0          |
| 55136         | Gloucester County     | (189,294)  | (1,385,511)  | (2,116,267)  | (2,751,791)  | 0         | 0          |
| 55137         | Goochland County      | (217,918)  | (393,975)    | (736,729)    | (1,474,995)  | 0         | 0          |
| 55138         | Grayson County        | (395,424)  | (307,351)    | (615,674)    | (801,302)    | 0         | 0          |
| 55139         | Greene County         | (396,823)  | (554,928)    | (678,784)    | (885,129)    | 0         | 0          |
| 55140         | Greensville County    | (234,184)  | (539,794)    | (717,561)    | (945,718)    | 0         | 0          |
| 55141         | Halifax County        | (618,771)  | (694,019)    | (1,232,606)  | (1,611,735)  | 0         | 0          |
| 55142         | Hanover County        | (2,590,668)  | (4,757,495)  | (6,390,585)  | (11,119,626) | 0         | 0          |
| 55143         | Henrico County        | (15,079,695)   | (23,100,503) | (29,162,748) | (52,171,641) | 0         | 0          |
| 55144         | Henry County          | (727,737)  | (1,292,442)  | (1,969,024)  | (3,244,322)  | 0         | 0          |
| 55145         | Highland County       | (303,629)  | (205,726)    | (207,772)    | (276,275)    | 0         | 0          |
| 55146         | Isle of Wight County  | (676,413)  | (1,091,541)  | (1,522,203)  | (1,973,222)  | 0         | 0          |
| 55147         | James City County     | (704,742)  | (2,314,152)  | (4,873,873)  | (7,297,421)  | 0         | 0          |
| 55148         | King George County    | (403,003)  | (591,178)    | (970,963)    | (1,641,328)  | 0         | 0          |
| 55149         | King & Queen County   | (207,857)  | (217,414)    | (357,497)    | (465,203)    | 0         | 0          |
| 55150         | King William County   | (506,502)  | (400,274)    | (551,036)    | (717,400)    | 0         | 0          |
| 55151         | Lancaster County      | (535,669)  | (482,494)    | (671,905)    | (874,209)    | 0         | 0          |
| 55152         | Lee County            | (397,764)  | (356,508)    | (758,965)    | (1,065,534)  | 0         | 0          |
| 55153         | Loudoun County        | 5,919,715  | 5,717,161    | (1,102,961)  | (11,019,131) | 1,073,296 | 0          |
| 55154         | Louisa County         | (342,509)  | (937,553)    | (1,297,174)  | (1,750,043)  | 0         | 0          |
| 55155         | Lunenburg County      | (283,383)  | (331,917)    | (358,894)    | (469,444)    | 0         | 0          |
| 55156         | Madison County        | (119,809)  | (298,328)    | (479,266)    | (756,701)    | 0         | 0          |
| 55157         | Mathews County        | (265,580)  | (320,247)    | (407,264)    | (528,352)    | 0         | 0          |
| 55158         | Mecklenburg County    | (412,421)  | (910,908)    | (1,376,235)  | (1,855,600)  | 0         | 0          |
| 55159         | Middlesex County      | (379,525)  | (397,342)    | (401,864)    | (522,268)    | 0         | 0          |
| 55160         | Montgomery County     | (863,325)  | (1,773,952)  | (2,606,231)  | (3,415,369)  | 0         | 0          |
| 55162         | Nelson County         | (312,052)  | (348,800)    | (563,732)    | (738,365)    | 0         | 0          |
| 55163         | New Kent County       | (288,976)  | (495,657)    | (627,293)    | (1,273,999)  | 0         | 0          |
| 55165         | Northampton County    | (534,686)  | (769,779)    | (954,715)    | (1,470,364)  | 0         | 0          |
| 55166         | Northumberland County | (267,511)  | (459,705)    | (577,272)    | (739,315)    | 0         | 0          |
| 55167         | Nottoway County       | (356,853)  | (478,969)    | (550,377)    | (719,684)    | 0         | 0          |
| 55168         | Orange County         | (917,020)  | (869,586)    | (1,203,685)  | (1,581,959)  | 0         | 0          |
| 55169         | Page County           | (735,786)  | (898,182)    | (952,717)    | (1,240,325)  | 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           | (268,282)  | (555,012)    | (636,787)    | (958,058)    | 0      | 0          |
| 55171         | Pittsylvania County      | (76,516)   | (860,119)    | (1,726,461)  | (2,711,650)  | 0      | 0          |
| 55172         | Powhatan County          | (231,517)  | (223,593)    | (354,253)    | (790,618)    | 8,165  | 0          |
| 55173         | Prince Edward County     | (432,309)  | (486,838)    | (731,571)    | (952,634)    | 0      | 0          |
| 55174         | Prince George County     | (987,851)  | (1,192,542)  | (1,604,834)  | (2,356,701)  | 0      | 0          |
| 55176         | Prince William County    | (9,149,474)  | (12,788,011) | (23,809,798) | (42,289,433) | 0      | 0          |
| 55177         | Pulaski County           | (1,268,511)  | (1,135,867)  | (1,685,158)  | (2,193,701)  | 0      | 0          |
| 55178         | Rappahannock County      | (482,566)  | (575,230)    | (457,294)    | (595,196)    | 0      | 0          |
| 55179         | Richmond County          | (222,519)  | (346,180)    | (435,391)    | (568,831)    | 0      | 0          |
| 55180         | Roanoke County           | (2,137,794)  | (3,719,756)  | (5,851,113)  | (9,249,710)  | 0      | 0          |
| 55181         | Rockbridge County        | (564,654)  | (707,735)    | (746,825)    | (1,361,360)  | 0      | 0          |
| 55182         | Rockingham County        | (813,229)  | (1,953,127)  | (2,697,763)  | (4,268,863)  | 0      | 0          |
| 55183         | Russell County           | (188,915)  | (376,993)    | (880,218)    | (1,151,060)  | 0      | 0          |
| 55184         | Scott County             | (266,187)  | (550,478)    | (727,808)    | (1,051,403)  | 0      | 0          |
| 55185         | Shenandoah County        | (620,000)  | (1,054,064)  | (1,482,620)  | (2,097,150)  | 0      | 0          |
| 55186         | Smyth County             | (873,974)  | (591,963)    | (1,269,661)  | (1,688,801)  | 0      | 0          |
| 55187         | Southampton County       | (1,019,794)  | (952,130)    | (1,257,790)  | (1,638,867)  | 0      | 0          |
| 55188         | Spotsylvania County      | 1,011,222  | 18,581       | (1,207,204)  | (5,457,468)  | 0      | 0          |
| 55189         | Stafford County          | (265,114)  | (1,791,235)  | (2,163,026)  | (7,747,428)  | 0      | 0          |
| 55190         | Surry County             | (69,222)   | (263,264)    | (523,003)    | (724,137)    | 0      | 0          |
| 55191         | Sussex County            | (922,927)  | (1,018,764)  | (868,913)    | (1,132,580)  | 0      | 0          |
| 55192         | Tazewell County          | (956,596)  | (961,766)    | (1,629,402)  | (2,124,255)  | 0      | 0          |
| 55193         | Warren County            | (934,157)  | (1,137,577)  | (1,314,269)  | (1,793,807)  | 0      | 0          |
| 55195         | Washington County        | (1,030,211)  | (973,009)    | (1,398,691)  | (1,832,968)  | 0      | 0          |
| 55196         | Westmoreland County      | (626,145)  | (840,518)    | (811,242)    | (1,049,287)  | 0      | 0          |
| 55197         | Wise County              | (457,880)  | (892,739)    | (1,506,632)  | (2,028,180)  | 0      | 0          |
| 55198         | Wythe County             | (416,810)  | (873,384)    | (1,060,441)  | (1,387,388)  | 0      | 0          |
| 55199         | York County              | (2,434,096)  | (3,600,174)  | (5,786,980)  | (8,336,453)  | 0      | 0          |
| 55200         | City of Alexandria       | (3,581,463)  | (8,486,541)  | (11,623,578) | (22,277,761) | 0      | 0          |
| 55201         | City of Bristol          | (2,002,961)  | (2,167,993)  | (2,844,602)  | (3,734,517)  | 0      | 0          |
| 55202         | City of Buena Vista      | (447,142)  | (465,846)    | (529,087)    | (692,260)    | 0      | 0          |
| 55203         | Town of St. Paul         | (36,703)   | (37,587)     | (68,633)     | (110,391)    | 0      | 0          |
| 55204         | Town of Clifton Forge    | (96,883)   | (271,372)    | (277,191)    | (365,175)    | 0      | 0          |
| 55205         | City of Danville         | (690,824)  | (729,333)    | (806,057)    | (1,055,452)  | 0      | 0          |
| 55206         | City of Fredericksburg   | (2,110,392)  | (1,753,736)  | (3,462,543)  | (4,618,091)  | 0      | 0          |
| 55207         | City of Hampton          | (8,082,895)  | (8,756,109)  | (12,667,931) | (19,648,423) | 0      | 0          |
| 55208         | City of Harrisonburg     | (550,620)  | (1,848,488)  | (3,178,108)  | (5,591,781)  | 0      | 0          |
| 55209         | City of Hopewell         | (1,604,815)  | (1,741,391)  | (2,975,999)  | (3,902,246)  | 0      | 0          |
| 55210         | City of Lynchburg        | (5,025,755)  | (6,038,136)  | (6,710,693)  | (11,308,062) | 0      | 0          |
| 55211         | Town of Crewe            | (48,621)   | (103,790)    | (113,106)    | (146,704)    | 0      | 0          |
| 55212         | City of Norfolk          | (2,009,403)  | (2,459,116)  | (2,991,351)  | (4,619,747)  | 0      | 0          |
| 55213         | City of Petersburg       | (2,658,952)  | (4,692,521)  | (4,805,658)  | (6,317,237)  | 0      | 0          |
| 55214         | City of Portsmouth       | (8,391,196)  | (7,339,206)  | (10,587,522) | (13,866,385) | 0      | 0          |
| 55215         | City of Radford          | (743,358)  | (1,116,861)  | (1,481,581)  | (2,055,189)  | 0      | 0          |
| 55216         | City of Richmond         | (3,287,004)  | (3,031,623)  | (3,845,921)  | (5,033,317)  | 0      | 0          |
| 55217         | City of Roanoke          | (1,255,052)  | (1,417,108)  | (1,402,623)  | (2,307,520)  | 0      | 0          |
| 55218         | Town of Craigsville      | (1,827)  | (3,792)      | (15,549)     | (19,945)     | 0      | 0          |
| 55219         | City of Staunton         | (1,065,279)  | (1,556,386)  | (1,996,199)  | (2,607,141)  | 0      | 0          |
| 55220         | City of Suffolk          | (2,843,002)  | (5,126,347)  | (6,875,482)  | (11,470,804) | 0      | 0          |
| 55221         | City of Williamsburg     | (415,784)  | (833,730)    | (1,890,750)  | (2,482,370)  | 0      | 0          |
| 55222         | City of Winchester       | (1,505,234)  | (2,491,622)  | (3,230,259)  | (4,293,544)  | 0      | 0          |
| 55223         | City of Martinsville     | (1,062,224)  | (1,606,005)  | (2,457,674)  | (3,227,322)  | 0      | 0          |
| 55224         | City of Falls Church     | (137,013)  | (174,502)    | (178,133)    | (233,307)    | 0      | 0          |
| 55225         | City of Colonial Heights | (1,220,185)  | (1,231,777)  | (1,893,485)  | (2,858,263)  | 0      | 0          |
| 55226         | Town of Front Royal      | (730,840)  | (721,254)    | (1,059,354)  | (1,383,296)  | 0      | 0          |
| 55227         | Town of Boyce            | (2,640)  | (2,578)      | (2,619)      | (3,389)      | 0      | 0          |
| 55228         | Town of Middletown       | (9,445)  | (28,196)     | (28,585)     | (36,723)     | 0      | 0          |
| 55229         | Town of Chilhowie        | (69,680)   | (56,524)     | (105,897)    | (147,286)    | 0      | 0          |
| 55230         | City of Covington        | (572,836)  | (530,771)    | (626,164)    | (826,092)    | 0      | 0          |
| 55231         | Town of Floyd            | 2,733  | 722          | (4,755)      | (12,761)     | 0      | 0          |
| 55232         | City of Franklin         | (644,650)  | (777,354)    | (1,089,588)  | (1,432,788)  | 0      | 0          |
| 55233         | City of Chesapeake       | (9,877,077)  | (17,598,818) | (20,858,061) | (34,978,559) | 0      | 0          |
| 55234         | City of Virginia Beach   | (13,510,501)   | (25,816,474) | (34,188,473) | (69,763,200) | 0      | 0          |
| 55235         | City of Norton           | (361,492)  | (364,040)    | (514,015)    | (738,675)    | 0      | 0          |
| 55236         | City of Manassas Park    | (901,009)  | (1,039,264)  | (1,221,191)  | (1,588,920)  | 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         | (146,608)  | (124,372)   | (90,152)    | (79,350)    | 0       | 0          |
| 55238         | Town of Pound          | (17,193)   | (38,837)    | (42,407)    | (55,649)    | 0       | 0          |
| 55239         | Town of Grottoes       | (42,636)   | (31,879)    | (77,013)    | (100,380)   | 0       | 0          |
| 55240         | Town of Onley          | (6,128)  | (11,154)    | (15,546)    | (21,760)    | 0       | 0          |
| 55241         | Town of West Point     | (62,991)   | (110,869)   | (166,180)   | (215,095)   | 0       | 0          |
| 55242         | Town of South Hill     | 131,930  | (115,232)   | (304,117)   | (430,471)   | 0       | 0          |
| 55243         | Town of Rural Retreat  | (9,954)  | (9,994)     | (21,784)    | (31,192)    | 0       | 0          |
| 55244         | Town of Dillwyn        | (654)  | (638)       | (648)       | (840)       | 0       | 0          |
| 55245         | Town of Scottsville    | (26,904)   | (15,405)    | (15,672)    | (20,336)    | 0       | 0          |
| 55246         | Town of Burkeville     | (4,281)  | (7,028)     | (10,507)    | (13,660)    | 0       | 0          |
| 55247         | Town of Madison        | (4,046)  | (4,054)     | (1,456)     | (2,175)     | 166     | 0          |
| 55248         | Town of Pennington Gap | 35,075   | 16,830      | (23,908)    | (53,383)    | 0       | 0          |
| 55249         | Town of La Crosse      | (9,446)  | (14,417)    | (13,447)    | (17,509)    | 0       | 0          |
| 55250         | Town of Rich Creek     | (29,322)   | (23,369)    | (10,790)    | (20,786)    | 0       | 0          |
| 55251         | Town of White Stone    | 0  | 0           | 0           | 0           | 0       | 0          |
| 55252         | Town of Windsor        | (39,898)   | (50,631)    | (36,820)    | (50,553)    | 0       | 0          |
| 55253         | Town of Haysi          | 20,062   | 17,654      | (3,734)     | (8,324)     | 0       | 0          |
| 55254         | Town of Stephens City  | (96,802)   | (112,437)   | (44,858)    | (57,581)    | 0       | 0          |
| 55255         | Town of Brodnax        | (19,049)   | (8,602)     | (4,891)     | (6,901)     | 0       | 0          |
| 55256         | Town of Mineral        | (2,115)  | (6,572)     | (7,173)     | (9,336)     | 0       | 0          |
| 55257         | Town of Lebanon        | 133,401  | 150,183     | 50,786      | (193,504)   | 0       | 0          |
| 55258         | City of Newport News   | (1,829,221)  | (1,609,295) | (1,662,352) | (2,454,784) | 74,981  | 0          |
| 55259         | Town of Richlands      | 26,214   | 63,483      | (33,142)    | (191,475)   | 0       | 0          |
| 55260         | Town of Haymarket      | (32,966)   | (25,857)    | (9,238)     | (35,440)    | (1,753) | 0          |
| 55261         | Town of Lovettsville   | (37,027)   | (35,166)    | (38,365)    | (23,633)    | 350     | 0          |
| 55262         | Town of Troutville     | 6,319  | 6,304       | (419)       | (1,542)     | (499)   | 0          |
| 55263         | Town of Buchanan       | (1,190)  | (1,190)     | (1,199)     | (1,268)     | (38)    | 0          |
| 55264         | Town of Eastville      | (3,239)  | (3,239)     | (3,239)     | (3,734)     | 2,226   | 5,051      |
| 55265         | Town of Occoquan       | (5,825)  | (5,825)     | (5,826)     | (5,845)     | 153     | 286        |
| 55300         | Town of Abingdon       | (334,851)  | (248,062)   | (557,613)   | (815,492)   | 0       | 0          |
| 55301         | Town of Dumfries       | (173,201)  | (149,548)   | (152,271)   | (198,017)   | 0       | 0          |
| 55302         | Town of Iron Gate      | (13,701)   | (7,567)     | (7,765)     | (10,268)    | 0       | 0          |
| 55303         | Town of Montross       | (4,087)  | (10,739)    | (13,600)    | (17,762)    | 0       | 0          |
| 55304         | Town of South Boston   | (189,331)  | (295,971)   | (634,873)   | (831,614)   | 0       | 0          |
| 55305         | Town of Gretna         | (37,544)   | (70,930)    | (69,826)    | (83,790)    | 0       | 0          |
| 55306         | Town of Remington      | (13,172)   | (16,900)    | (22,273)    | (28,826)    | 0       | 0          |
| 55307         | City of Lexington      | (536,491)  | (619,007)   | (752,524)   | (986,112)   | 0       | 0          |
| 55308         | City of Waynesboro     | (422,799)  | (1,311,654) | (2,098,461) | (2,751,217) | 0       | 0          |
| 55309         | Town of Colonial Beach | (242,570)  | (229,430)   | (234,181)   | (305,660)   | 0       | 0          |
| 55310         | Town of Smithfield     | (75,667)   | (247,024)   | (360,046)   | (472,330)   | 0       | 0          |
| 55311         | Town of Brookneal      | (24,588)   | (42,417)    | (43,368)    | (56,816)    | 0       | 0          |
| 55312         | Town of Hamilton       | (23,157)   | (22,621)    | (23,032)    | (30,190)    | 0       | 0          |
| 55313         | City of Galax          | (454,147)  | (625,849)   | (881,069)   | (1,157,146) | 0       | 0          |
| 55314         | Town of Jonesville     | (14,191)   | (25,303)    | (33,643)    | (43,847)    | 0       | 0          |
| 55315         | Town of Wytheville     | (110,243)  | (383,513)   | (590,116)   | (1,122,482) | 0       | 0          |
| 55316         | City of Fairfax        | (1,095,208)  | (2,216,056) | (3,963,515) | (5,182,108) | 0       | 0          |
| 55317         | Town of Vienna         | (786,831)  | (1,502,045) | (1,777,512) | (2,391,022) | 0       | 0          |
| 55318         | Town of Vinton         | (628,995)  | (531,132)   | (538,835)   | (707,286)   | 0       | 0          |
| 55319         | City of Emporia        | (458,552)  | (572,388)   | (815,133)   | (1,064,689) | 0       | 0          |
| 55320         | Town of Culpeper       | (580,003)  | (785,078)   | (1,150,185) | (1,521,619) | 0       | 0          |
| 55321         | Town of Woodstock      | (21,136)   | (109,013)   | (233,148)   | (449,195)   | 0       | 0          |
| 55322         | Town of Glasgow        | (29,703)   | (30,047)    | (30,513)    | (39,550)    | 0       | 0          |
| 55323         | Town of Marion         | (182,073)  | (214,466)   | (404,888)   | (601,835)   | 0       | 0          |
| 55324         | Town of Altavista      | (32,177)   | (328,506)   | (335,210)   | (438,950)   | 0       | 0          |
| 55325         | Town of Herndon        | (1,092,227)  | (1,607,606) | (2,299,662) | (3,363,880) | 0       | 0          |
| 55326         | Town of Pearisburg     | (185,295)  | (193,143)   | (184,656)   | (281,174)   | 0       | 0          |
| 55327         | Town of Christiansburg | (497,455)  | (807,352)   | (1,215,159) | (1,680,397) | 0       | 0          |
| 55328         | Town of Wakefield      | 5,174  | 5,528       | (11,819)    | (25,711)    | 0       | 0          |
| 55329         | Town of Leesburg       | (1,288,339)  | (2,051,092) | (2,843,940) | (4,070,484) | 0       | 0          |
| 55330         | Town of Chatham        | (63,993)   | (63,416)    | (64,721)    | (85,810)    | 0       | 0          |
| 55331         | Town of Bowling Green  | (5,985)  | (29,792)    | (30,296)    | (39,243)    | 0       | 0          |
| 55332         | City of Manassas       | (715,893)  | (1,531,308) | (2,516,293) | (5,289,473) | 0       | 0          |
| 55333         | Town of Alberta        | (9,597)  | (9,388)     | (9,570)     | (12,494)    | 0       | 0          |
| 55334         | Town of Boydton        | (7,730)  | (41,585)    | (44,571)    | (58,025)    | 0       | 0          |
| 55335         | City of Salem          | (2,212,662)  | (4,077,985) | (4,996,482) | (6,568,570) | 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              | 3,035  | (8,867)   | (9,087)     | (12,125)    | 0      | 0          |
| 55337         | Town of Narrows               | (93,309)   | (117,684) | (115,355)   | (150,057)   | 0      | 0          |
| 55338         | Town of Quantico              | (6,219)  | (21,889)  | (22,322)    | (29,235)    | 0      | 0          |
| 55339         | Town of Halifax               | (8,256)  | (62,797)  | (63,955)    | (83,169)    | 0      | 0          |
| 55340         | Town of Blacksburg            | (307,499)  | (889,032) | (1,573,341) | (2,826,664) | 0      | 0          |
| 55341         | Town of Chincoteague          | (113,015)  | (187,017) | (189,220)   | (333,339)   | 0      | 0          |
| 55342         | Town of Lawrenceville         | (63,763)   | (102,195) | (118,017)   | (153,932)   | 0      | 0          |
| 55343         | Town of Amherst               | (90,909)   | (80,249)  | (99,054)    | (169,467)   | 0      | 0          |
| 55344         | Town of Stanley               | (28,384)   | (72,592)  | (87,687)    | (113,980)   | 0      | 0          |
| 55345         | Town of Hillsville            | (14,806)   | (77,600)  | (191,056)   | (263,743)   | 0      | 0          |
| 55346         | Town of Elkton                | (119,828)  | (117,072) | (119,422)   | (155,652)   | 0      | 0          |
| 55347         | Town of Bridgewater           | (118,483)  | (289,794) | (318,082)   | (414,575)   | 0      | 0          |
| 55348         | Town of Purcellville          | (350,789)  | (423,599) | (489,750)   | (662,011)   | 0      | 0          |
| 55349         | Town of Timberville           | (11,632)   | (27,696)  | (65,706)    | (110,089)   | 0      | 0          |
| 55350         | Town of Wise                  | (130,719)  | (300,249) | (346,243)   | (468,004)   | 0      | 0          |
| 55351         | Town of New Market            | 46,390   | (46,049)  | (82,842)    | (137,916)   | 0      | 0          |
| 55352         | Town of Tappahannock          | 41,647   | (59,633)  | (157,512)   | (232,735)   | 0      | 0          |
| 55353         | Town of Rocky Mount           | (226,760)  | (248,018) | (305,383)   | (458,909)   | 0      | 0          |
| 55354         | Town of Big Stone Gap         | (33,432)   | (243,900) | (314,500)   | (413,116)   | 0      | 0          |
| 55355         | Town of Luray                 | (35,059)   | (269,391) | (341,887)   | (446,166)   | 0      | 0          |
| 55356         | Town of Stuart                | (8,897)  | (6,781)   | (4,537)     | (2,282)     | 0      | 0          |
| 55357         | Town of Strasburg             | 26,332   | (67,161)  | (364,435)   | (473,018)   | 0      | 0          |
| 55358         | Town of Appomattox            | (43,959)   | (78,696)  | (88,101)    | (114,695)   | 0      | 0          |
| 55359         | Town of Clarksville           | (87,722)   | (90,619)  | (112,100)   | (151,202)   | 0      | 0          |
| 55360         | Town of Dublin                | (216,609)  | (229,038) | (158,832)   | (185,615)   | 0      | 0          |
| 55361         | Town of Middleburg            | (66,033)   | (92,310)  | (101,107)   | (131,322)   | 0      | 0          |
| 55362         | Town of Edinburg              | (27,364)   | (41,686)  | (42,320)    | (54,813)    | 0      | 0          |
| 55363         | Town of Chase City            | 132,183  | (77,398)  | (175,724)   | (231,259)   | 0      | 0          |
| 55364         | Town of Bedford               | (315,417)  | (605,799) | (692,087)   | (906,617)   | 0      | 0          |
| 55365         | City of Poquoson              | (574,369)  | (869,066) | (1,077,541) | (1,324,594) | 0      | 0          |
| 55366         | Town of Ashland               | (140,644)  | (283,644) | (505,437)   | (660,214)   | 0      | 0          |
| 55367         | Town of Broadway              | (59,486)   | (35,321)  | (62,662)    | (130,082)   | 0      | 0          |
| 55368         | Town of Berryville            | (24,522)   | (98,051)  | (206,773)   | (269,162)   | 0      | 0          |
| 55369         | Town of Tazewell              | (67,398)   | (115,910) | (207,079)   | (298,762)   | 0      | 0          |
| 55370         | Town of Urbanna               | (33,502)   | (32,579)  | (33,273)    | (43,622)    | 0      | 0          |
| 55371         | Town of Bluefield             | (109,423)  | (146,924) | (234,126)   | (331,923)   | 0      | 0          |
| 55372         | Town of Weber City            | (25,469)   | (23,116)  | (23,625)    | (31,044)    | 0      | 0          |
| 55373         | Town of Damascus              | (6,998)  | (6,816)   | (7,033)     | (9,316)     | 0      | 0          |
| 55374         | Town of Hurt                  | (26,790)   | (20,874)  | (21,235)    | (27,954)    | 0      | 0          |
| 55375         | Town of Waverly               | (64,454)   | (72,268)  | (73,894)    | (97,100)    | 0      | 0          |
| 55376         | Town of Coeburn               | (23,970)   | (55,504)  | (98,682)    | (129,692)   | 0      | 0          |
| 55377         | Town of Dayton                | (170,593)  | (114,206) | (95,917)    | (125,266)   | 0      | 0          |
| 55378         | Town of Courtland             | (16,824)   | (21,105)  | (22,325)    | (29,030)    | 0      | 0          |
| 55379         | Town of Cape Charles          | (36,398)   | (56,731)  | (117,513)   | (154,339)   | 0      | 0          |
| 55380         | Town of Independence          | (67,054)   | (35,004)  | (33,790)    | (63,283)    | 0      | 0          |
| 55381         | Town of Warsaw                | (17,749)   | (58,715)  | (73,872)    | (96,736)    | 0      | 0          |
| 55382         | Town of Grundy                | (76,325)   | (87,599)  | (94,175)    | (123,115)   | 0      | 0          |
| 55383         | Town of Warrenton             | (612,239)  | (542,554) | (854,360)   | (1,116,947) | 0      | 0          |
| 55384         | Town of Louisa                | (105,941)  | (95,775)  | (97,372)    | (126,704)   | 0      | 0          |
| 55385         | Town of Kenbridge             | (17,680)   | (44,261)  | (45,098)    | (59,236)    | 0      | 0          |
| 55386         | Town of Mt Jackson            | (36,832)   | (61,432)  | (89,998)    | (116,700)   | 0      | 0          |
| 55387         | Town of Pulaski               | (752,459)  | (653,611) | (724,579)   | (945,364)   | 0      | 0          |
| 55388         | Town of Jarratt               | (6,155)  | (7,030)   | (7,170)     | (9,384)     | 0      | 0          |
| 55389         | Town of Pembroke              | (18,936)   | (26,720)  | (30,034)    | (41,321)    | 0      | 0          |
| 55390         | Town of Parksley              | 28,619   | (22,869)  | (23,346)    | (30,538)    | 0      | 0          |
| 55391         | Town of Onancock              | (53,221)   | (57,662)  | (73,618)    | (94,812)    | 0      | 0          |
| 55392         | Town of Victoria              | (60,093)   | (58,068)  | (62,678)    | (83,788)    | 0      | 0          |
| 55393         | Town of Shenandoah            | 37,078   | (44,858)  | (77,236)    | (100,230)   | 0      | 0          |
| 55394         | Town of Gate City             | (124,039)  | (60,687)  | (61,763)    | (80,156)    | 0      | 0          |
| 55395         | Town of Round Hill            | 2,272  | (33,406)  | (70,293)    | (90,929)    | 0      | 0          |
| 55396         | Town of Kilmarnock            | (75,682)   | (62,305)  | (99,601)    | (138,914)   | 0      | 0          |
| 55397         | Town of Orange                | (157,721)  | (243,297) | (270,120)   | (348,536)   | 0      | 0          |
| 55398         | Town of Saltville             | (7,286)  | (49,290)  | (62,860)    | (82,603)    | 0      | 0          |
| 55399         | Town of Blackstone            | (138,492)  | (203,489) | (281,695)   | (367,244)   | 0      | 0          |
| 55400         | Bedford Recreation Commission | 0  | 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 Public Service Authority                    | (1,094,407)  | (1,522,102) | (1,556,831) | (2,044,864) | 0      | 0          |
| 55402         | Pittsylvania County Service Authority                    | (64,572)   | (47,711)    | (34,955)    | (57,708)    | 0      | 0          |
| 55403         | Rappahannock Area Youth Services & Group Home Commission | (20,479)   | (30,345)    | (32,080)    | (41,595)    | 0      | 0          |
| 55404         | Appomattox Regional Library                              | (90,530)   | (91,939)    | (92,294)    | (120,353)   | 0      | 0          |
| 55405         | Staunton Redevelopment & Housing Authority               | (44,862)   | (53,695)    | (56,288)    | (72,884)    | 0      | 0          |
| 55406         | Hampton Newport News Community Services Board            | (1,959,834)  | (2,383,489) | (2,533,567) | (3,292,468) | 0      | 0          |
| 55408         | Alleghany Highlands Regional Library                     | 7,980  | (12,094)    | (12,348)    | (16,154)    | 0      | 0          |
| 55409         | Southside Regional Juvenile Group Home                   | (28,608)   | (27,854)    | (28,429)    | (37,209)    | 0      | 0          |
| 55411         | Hampton Roads Sanitation District                        | (3,594,354)  | (4,180,317) | (5,509,998) | (8,822,274) | 0      | 0          |
| 55412         | Peninsula Airport Commission                             | (260,613)  | (240,349)   | (244,860)   | (320,836)   | 0      | 0          |
| 55413         | Richmond Redevelopment & Housing Authority               | (884,676)  | (1,743,752) | (1,788,154) | (2,357,711) | 0      | 0          |
| 55415         | Chesapeake Redevelopment & Housing Authority             | (125,276)  | (334,682)   | (341,847)   | (448,344)   | 0      | 0          |
| 55416         | Alexandria Renew Enterprises                             | (550,287)  | (1,021,731) | (1,373,990) | (1,806,672) | 0      | 0          |
| 55417         | Norfolk Airport Authority                                | (1,206,659)  | (1,299,050) | (1,498,117) | (1,951,758) | 0      | 0          |
| 55418         | Charlottesville Redevelopment & Housing Authority        | (75,706)   | (112,344)   | (114,748)   | (150,240)   | 0      | 0          |
| 55419         | Hampton Redevelopment & Housing Authority                | (17,216)   | (359,861)   | (467,566)   | (614,380)   | 0      | 0          |
| 55420         | Loudoun County Sanitation Authority                      | (770,104)  | (710,023)   | (1,168,851) | (2,256,893) | 0      | 0          |
| 55421         | Danville Redevelopment & Housing Authority               | (218,880)  | (276,017)   | (243,008)   | (310,763)   | 0      | 0          |
| 55422         | NRV Regional Water Authority                             | (58,140)   | (45,932)    | (25,669)    | (104,897)   | 7,318  | 0          |
| 55423         | Northern Virginia Juvenile Detention Center              | (279,279)  | (482,165)   | (492,696)   | (646,934)   | 0      | 0          |
| 55424         | Hopewell Redevelopment & Housing Authority               | (57,136)   | (145,258)   | (148,824)   | (196,267)   | 0      | 0          |
| 55425         | Colonial Behavioral Health                               | (577,713)  | (833,763)   | (973,216)   | (1,266,575) | 0      | 0          |
| 55426         | Blacksburg-VPI Sanitation Authority                      | (282,453)  | (221,159)   | (243,241)   | (319,654)   | 0      | 0          |
| 55427         | Potomac River Fisheries Commission                       | (5,386)  | (26,162)    | (44,441)    | (58,538)    | 0      | 0          |
| 55428         | Chesapeake Bay Bridge Tunnel                             | 179,189  | (358,630)   | (1,125,889) | (1,473,868) | 0      | 0          |
| 55429         | Alexandria Redevelopment & Housing Authority             | (208,125)  | (320,322)   | (475,376)   | (639,978)   | 0      | 0          |
| 55430         | Albemarle County Service Authority                       | (111,506)  | (260,585)   | (489,020)   | (653,625)   | 0      | 0          |
| 55431         | Franklin Redevelopment & Housing Authority               | (66,667)   | (38,988)    | (39,804)    | (51,912)    | 0      | 0          |
| 55432         | Bristol Redevelopment & Housing Authority                | (22,344)   | (58,828)    | (100,420)   | (131,280)   | 0      | 0          |
| 55433         | Norfolk Redevelopment & Housing Authority                | (1,115,658)  | (2,141,660) | (2,558,611) | (3,371,946) | 0      | 0          |
| 55435         | Richmond Metropolitan Transportation Authority           | (539,228)  | (516,795)   | (607,786)   | (795,797)   | 0      | 0          |
| 55436         | Riverside Regional Jail                                  | (1,172,135)  | (1,523,081) | (1,775,234) | (2,306,060) | 0      | 0          |
| 55437         | Peninsula Ports Authority of Virginia                    | (51,662)   | (50,303)    | (51,272)    | (66,927)    | 0      | 0          |
| 55439         | Rappahannock Rapidan Regional Commission                 | (89,044)   | (47,709)    | (48,476)    | (63,056)    | 0      | 0          |
| 55440         | Shenandoah Valley Juvenile Center                        | (56,785)   | (169,672)   | (173,233)   | (228,050)   | 0      | 0          |
| 55442         | Southside Regional Library Board                         | (41,616)   | (40,352)    | (41,371)    | (54,589)    | 0      | 0          |
| 55443         | Bedford Public Library                                   | (64,082)   | (84,300)    | (91,630)    | (119,765)   | 0      | 0          |
| 55444         | Eastern Shore Economic Development Commission            | (15,442)   | (15,084)    | (15,303)    | (19,806)    | 0      | 0          |
| 55445         | Chesterfield County Health Center Commission             | (523,135)  | (595,623)   | (607,325)   | (793,427)   | 0      | 0          |
| 55446         | Washington County Service Authority                      | (265,125)  | (275,811)   | (349,338)   | (596,348)   | 0      | 0          |
| 55447         | Rappahannock Area Community Services Board               | (759,782)  | (1,129,061) | (1,436,775) | (1,865,459) | 0      | 0          |
| 55449         | Hampton Roads Planning District Commission               | (48,701)   | (283,943)   | (458,459)   | (602,903)   | 0      | 0          |
| 55450         | Meherrin Regional Library                                | (49,346)   | (53,972)    | (54,915)    | (72,781)    | 0      | 0          |
| 55451         | New River Valley Regional Commission                     | 1,454  | (49,269)    | (85,541)    | (111,478)   | 0      | 0          |
| 55452         | Northern Virginia Health Care Center                     | (995,002)  | (862,079)   | (885,799)   | (1,150,309) | 0      | 0          |
| 55453         | Rockbridge Area Community Services Board                 | (113,219)  | (452,437)   | (480,527)   | (627,052)   | 0      | 0          |
| 55454         | Greensville-Emporia Social Services                      | (64,510)   | (153,486)   | (178,881)   | (235,055)   | 0      | 0          |
| 55455         | James City Service Authority                             | (363,631)  | (432,830)   | (568,640)   | (739,478)   | 0      | 0          |
| 55456         | Accomack/Norhampton Planning District Commission         | (6,410)  | (80,736)    | (122,799)   | (161,747)   | 0      | 0          |
| 55457         | Harrisonburg-Rockingham Regional Sewer Authority         | (69,972)   | (99,381)    | (220,381)   | (287,892)   | 0      | 0          |
| 55458         | Wytheville Redevelopment & Housing Authority             | (5,945)  | (29,383)    | (64,650)    | (83,965)    | 0      | 0          |
| 55459         | Waynesboro Redevelopment & Housing Authority             | (85,336)   | (123,709)   | (130,719)   | (172,345)   | 0      | 0          |
| 55460         | Region Ten Community Services Board                      | (2,008,334)  | (1,825,147) | (1,857,167) | (2,418,567) | 0      | 0          |
| 55462         | Lenowisco Planning District Commission                   | (115,567)  | (112,178)   | (114,959)   | (151,650)   | 0      | 0          |
| 55465         | Rivanna Water & Sewer Authority                          | (130,055)  | (377,056)   | (649,346)   | (847,399)   | 0      | 0          |
| 55466         | Appomattox River Water Authority                         | (299,421)  | (255,632)   | (197,182)   | (247,349)   | 0      | 0          |
| 55467         | Campbell County Utilities and Service Authority          | 38,596   | 23,183      | (47,984)    | (198,702)   | 0      | 0          |
| 55469         | Eastern Shore Community Services Board                   | (364,160)  | (425,043)   | (582,687)   | (760,696)   | 0      | 0          |
| 55470         | Anchor Commission  | (86,072)   | (103,991)   | (106,144)   | (139,047)   | 0      | 0          |
| 55471         | Horizon Behavioral Health                                | (1,792,150)  | (1,875,981) | (2,043,435) | (2,653,901) | 0      | 0          |
| 55472         | District 19 Community Services Board                     | (827,929)  | (1,152,695) | (1,174,168) | (1,535,013) | 0      | 0          |
| 55473         | Hampton Roads Transit                                    | (1,248,450)  | (1,192,978) | (1,466,527) | (1,904,006) | 0      | 0          |
| 55474         | Upper Occoquan Sewage Authority                          | (1,347,664)  | (1,672,709) | (1,844,777) | (2,426,009) | 0      | 0          |
| 55475         | New River Valley Juvenile Detention Commission           | (100,706)  | (104,211)   | (106,383)   | (140,102)   | 0      | 0          |
| 55476         | Rockbridge Regional Library                              | 16,729   | (44,627)    | (64,848)    | (84,859)    | 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            | (216,102)  | (151,997)   | (226,429)   | (416,467)   | 0      | 0          |
| 55478         | Western Tidewater Community Services Board       | (959,156)  | (1,164,575) | (1,318,132) | (1,712,776) | 0      | 0          |
| 55479         | Cumberland Mountain Community Services Board     | (324,353)  | (464,008)   | (923,409)   | (1,530,440) | 0      | 0          |
| 55480         | Fredericksburg-Stafford Park Authority           | (63,994)   | (62,490)    | (63,440)    | (82,193)    | 0      | 0          |
| 55482         | Middle Peninsula/Northern Neck Comm Svcs Bd      | (1,348,501)  | (1,216,700) | (1,257,770) | (1,639,423) | 0      | 0          |
| 55483         | Rockbridge County Public Service Authority       | (12,988)   | (27,593)    | (47,241)    | (73,319)    | 0      | 0          |
| 55484         | Danville-Pittsylvania Community Services Board   | (760,975)  | (804,745)   | (983,507)   | (1,324,321) | 0      | 0          |
| 55485         | Crater Juvenile Detention Home Commission        | 34,796   | (153,095)   | (178,461)   | (233,376)   | 0      | 0          |
| 55486         | Hampton Roads Workforce Council                  | (213,424)  | (261,362)   | (265,993)   | (346,003)   | 0      | 0          |
| 55487         | Capital Region Airport Commission                | (451,701)  | (804,468)   | (1,125,182) | (1,475,457) | 0      | 0          |
| 55488         | Northwestern Community Services Board            | (497,632)  | (618,931)   | (782,643)   | (1,019,955) | 0      | 0          |
| 55489         | Harrisonburg-Rockingham Community Services Bd    | (332,329)  | (453,344)   | (702,559)   | (915,991)   | 0      | 0          |
| 55490         | Upper Valley Regional Park Authority             | (354)  | (315)       | (255)       | (156)       | 0      | 0          |
| 55491         | Middle Peninsula Regional Security Center        | (377,419)  | (421,867)   | (413,413)   | (534,194)   | 0      | 0          |
| 55492         | Northern Neck Planning District Commission       | (59,303)   | (52,700)    | (53,657)    | (69,711)    | 0      | 0          |
| 55493         | Planning District One Behavioral Health Services | (56,549)   | (55,035)    | (56,132)    | (73,463)    | 0      | 0          |
| 55494         | Rockbridge Area Department of Social Services    | (117,063)  | (139,501)   | (146,620)   | (193,427)   | 0      | 0          |
| 55495         | Dinwiddie County Water Authority                 | (165,445)  | (79,897)    | (81,108)    | (105,144)   | 0      | 0          |
| 55496         | Rappahannock-Rapidan Community Services Board    | (542,078)  | (975,859)   | (1,245,344) | (1,627,606) | 0      | 0          |
| 55497         | Virginia Education Loan Authority                | 0  | 0           | 0           | 0           | 0      | 0          |
| 55498         | Valley Community Services Board                  | (767,643)  | (1,016,689) | (1,035,617) | (1,351,476) | 0      | 0          |
| 55499         | Eastern Shore Public Library                     | 8,017  | (13,411)    | (33,694)    | (44,425)    | 0      | 0          |
| 55500         | Alexandria City School Board                     | (1,713,352)  | (1,471,622) | (1,483,772) | (1,948,246) | 0      | 0          |
| 55501         | Albemarle County Schools                         | (717,339)  | (830,332)   | (959,836)   | (1,255,001) | 0      | 0          |
| 55502         | Alleghany County School Board                    | (206,596)  | (258,784)   | (327,848)   | (430,821)   | 0      | 0          |
| 55503         | Charlottesville Public Schools                   | (563,317)  | (387,531)   | (333,867)   | (439,337)   | 0      | 0          |
| 55504         | Amherst County School Board                      | (225,204)  | (236,414)   | (315,715)   | (411,816)   | 0      | 0          |
| 55505         | Appomattox County School Board                   | (101,829)  | (95,959)    | (106,704)   | (139,522)   | 0      | 0          |
| 55506         | Arlington Public Schools                         | (558,032)  | (1,044,107) | (1,132,161) | (2,177,287) | 0      | 0          |
| 55507         | Augusta County School Board                      | (201,351)  | (323,294)   | (377,280)   | (493,788)   | 0      | 0          |
| 55508         | Bath County School Board                         | (147,968)  | (132,306)   | (125,550)   | (164,984)   | 0      | 0          |
| 55509         | Bedford County School Board                      | (546,827)  | (697,017)   | (752,139)   | (987,745)   | 0      | 0          |
| 55510         | Bland County School Board                        | (43,992)   | (56,109)    | (57,338)    | (75,403)    | 0      | 0          |
| 55511         | Botetourt County School Board                    | (293,317)  | (348,308)   | (355,843)   | (467,586)   | 0      | 0          |
| 55512         | Norfolk Public Schools                           | (2,014,907)  | (2,255,310) | (2,595,777) | (3,411,198) | 0      | 0          |
| 55513         | Petersburg City Public Schools                   | (479,347)  | (401,828)   | (401,027)   | (525,981)   | 0      | 0          |
| 55514         | Buckingham County School Board                   | (107,688)  | (117,661)   | (120,693)   | (157,408)   | 0      | 0          |
| 55515         | Radford City School Board                        | (10,237)   | (37,000)    | (56,013)    | (73,935)    | 0      | 0          |
| 55516         | Caroline County School Board                     | (127,560)  | (144,811)   | (167,793)   | (219,787)   | 0      | 0          |
| 55517         | Carroll County School Board                      | (154,935)  | (229,151)   | (321,888)   | (422,685)   | 0      | 0          |
| 55518         | Charles City County School Board                 | (40,901)   | (57,793)    | (59,090)    | (77,423)    | 0      | 0          |
| 55519         | Charlotte County School Board                    | (149,054)  | (107,309)   | (109,871)   | (144,735)   | 0      | 0          |
| 55520         | Chesterfield County School Board                 | (1,424,168)  | (2,915,392) | (3,018,405) | (3,977,429) | 0      | 0          |
| 55521         | Clarke County School Board                       | (55,858)   | (110,527)   | (112,963)   | (148,186)   | 0      | 0          |
| 55522         | Winchester Public Schools                        | (315,017)  | (275,145)   | (265,086)   | (345,836)   | 0      | 0          |
| 55523         | Culpeper County School Board                     | (402,430)  | (370,133)   | (471,912)   | (617,087)   | 0      | 0          |
| 55524         | Cumberland County School Board                   | (95,999)   | (96,804)    | (108,465)   | (141,663)   | 0      | 0          |
| 55525         | Dickenson County School Board                    | 6,365  | (146,748)   | (159,294)   | (212,158)   | 0      | 0          |
| 55526         | Dinwiddie County School Board                    | (381,822)  | (267,307)   | (239,221)   | (314,251)   | 0      | 0          |
| 55528         | Essex County Public Schools                      | (25,317)   | (125,689)   | (128,731)   | (169,814)   | 0      | 0          |
| 55530         | Covington City School Board                      | (32,027)   | (72,918)    | (74,471)    | (97,606)    | 0      | 0          |
| 55531         | Floyd County School Board                        | 2,943  | (179,677)   | (189,720)   | (249,827)   | 0      | 0          |
| 55532         | Fluvanna County Public Schools                   | (115,419)  | (170,634)   | (230,245)   | (301,120)   | 0      | 0          |
| 55533         | Chesapeake Public Schools                        | (1,229,388)  | (2,100,758) | (2,836,839) | (3,723,293) | 0      | 0          |
| 55534         | Virginia Beach City School Board                 | (3,198,386)  | (5,385,376) | (6,685,872) | (8,772,629) | 0      | 0          |
| 55535         | Giles County Schools                             | (147,704)  | (136,882)   | (140,098)   | (183,810)   | 0      | 0          |
| 55536         | Gloucester County School Board                   | 16,049   | (341,508)   | (588,672)   | (772,658)   | 0      | 0          |
| 55537         | Goochland County School Board                    | 28,330   | (134,478)   | (137,098)   | (179,084)   | 0      | 0          |
| 55538         | Grayson County School Board                      | 8,636  | (163,359)   | (170,792)   | (224,914)   | 0      | 0          |
| 55539         | Greene County Public Schools                     | 100,088  | (183,716)   | (270,879)   | (357,923)   | 0      | 0          |
| 55540         | Greensville County Public Schools                | (241,104)  | (171,442)   | (175,350)   | (230,357)   | 0      | 0          |
| 55541         | Halifax County School Board                      | (226,875)  | (366,825)   | (376,992)   | (498,544)   | 0      | 0          |
| 55542         | Hanover County Public Schools                    | (654,932)  | (828,371)   | (870,453)   | (1,141,054) | 0      | 0          |
| 55543         | Henrico County School Board                      | (136,496)  | (132,300)   | (137,309)   | (185,045)   | 0      | 0          |
| 55544         | Henry County Public Schools                      | (261,444)  | (462,288)   | (525,673)   | (693,324)   | 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 School Board             | (23,757)   | (25,642)    | (26,155)    | (35,131)    | 0      | 0          |
| 55546         | Isle of Wight County Schools             | (100,109)  | (190,373)   | (193,829)   | (254,184)   | 0      | 0          |
| 55548         | King George County School Board          | (160,074)  | (171,123)   | (263,051)   | (343,013)   | 0      | 0          |
| 55549         | King & Queen County School Board         | (48,717)   | (89,926)    | (104,028)   | (135,967)   | 0      | 0          |
| 55550         | King William County School Board         | (128,367)  | (147,560)   | (129,604)   | (155,929)   | 0      | 0          |
| 55551         | Lancaster County Public Schools          | (93,918)   | (100,466)   | (108,718)   | (141,766)   | 0      | 0          |
| 55552         | Lee County School Board                  | 28,354   | (234,984)   | (241,295)   | (319,863)   | 0      | 0          |
| 55553         | Loudoun County School Board              | 1,132,178  | (1,557,452) | (3,687,232) | (6,774,759) | 0      | 0          |
| 55554         | Louisa County Public Schools             | (507,942)  | (486,536)   | (503,167)   | (654,798)   | 0      | 0          |
| 55555         | Lunenburg County School Board            | (63,872)   | (58,824)    | (90,235)    | (117,987)   | 0      | 0          |
| 55556         | Madison County School Board              | (92,427)   | (119,005)   | (130,688)   | (171,121)   | 0      | 0          |
| 55557         | Mathews County School Board              | 52,889   | (91,878)    | (105,045)   | (138,138)   | 0      | 0          |
| 55558         | Mecklenburg County School Board          | (115,198)  | (155,466)   | (159,527)   | (210,811)   | 0      | 0          |
| 55559         | Middlesex County School Board            | (43,792)   | (76,081)    | (77,794)    | (102,925)   | 0      | 0          |
| 55560         | Montgomery County School Board           | (383,775)  | (660,183)   | (674,175)   | (883,384)   | 0      | 0          |
| 55562         | Nelson County Public Schools             | (141,552)  | (180,929)   | (229,961)   | (301,180)   | 0      | 0          |
| 55563         | New Kent County School Board             | (53,937)   | (166,950)   | (170,058)   | (221,668)   | 0      | 0          |
| 55565         | Northampton County Schools               | (119,434)  | (109,706)   | (113,727)   | (149,789)   | 0      | 0          |
| 55566         | Northumberland County School Board       | (98,639)   | (108,438)   | (111,080)   | (147,290)   | 0      | 0          |
| 55567         | Nottoway County School Board             | (159,331)  | (180,397)   | (190,732)   | (250,522)   | 0      | 0          |
| 55568         | Orange County Public Schools             | (352,140)  | (338,126)   | (333,402)   | (437,023)   | 0      | 0          |
| 55569         | Page County Public Schools               | (296,519)  | (247,053)   | (240,424)   | (315,493)   | 0      | 0          |
| 55570         | Patrick County School Board              | (119,796)  | (188,553)   | (223,496)   | (293,681)   | 0      | 0          |
| 55571         | Pittsylvania County School Board         | (226,318)  | (400,428)   | (423,888)   | (557,271)   | 0      | 0          |
| 55572         | Powhatan County School Board             | (185,288)  | (218,426)   | (273,772)   | (358,515)   | 0      | 0          |
| 55573         | Prince Edward County School Board        | (146,911)  | (120,834)   | (123,520)   | (162,162)   | 0      | 0          |
| 55574         | Prince George County School Board        | (155,482)  | (325,437)   | (532,242)   | (699,585)   | 0      | 0          |
| 55576         | Prince William County School Board       | (3,069,999)  | (3,770,214) | (5,647,146) | (8,611,505) | 0      | 0          |
| 55577         | Pulaski County School Board              | (253,081)  | (334,863)   | (341,927)   | (448,405)   | 0      | 0          |
| 55578         | Rappahannock County School Board         | (68,517)   | (67,251)    | (81,031)    | (106,202)   | 0      | 0          |
| 55579         | Richmond County School Board             | (25,715)   | (24,981)    | (25,540)    | (33,529)    | 0      | 0          |
| 55580         | Roanoke County School Board              | (963,569)  | (933,849)   | (958,401)   | (1,275,938) | 0      | 0          |
| 55581         | Rockbridge County School Board           | (214,526)  | (220,601)   | (226,019)   | (298,306)   | 0      | 0          |
| 55582         | Rockingham County School Board           | (842,687)  | (780,825)   | (1,111,357) | (1,455,791) | 0      | 0          |
| 55583         | Russell County School Board              | (195,465)  | (304,985)   | (343,237)   | (456,848)   | 0      | 0          |
| 55584         | Scott County School Board                | (267,017)  | (216,503)   | (272,395)   | (388,720)   | 0      | 0          |
| 55585         | Shenandoah County School Board           | (304,438)  | (402,074)   | (428,001)   | (561,564)   | 0      | 0          |
| 55586         | Smyth County School Board                | (105,165)  | (267,512)   | (359,463)   | (474,224)   | 0      | 0          |
| 55587         | Southampton County School Board          | (83,910)   | (154,176)   | (158,007)   | (207,153)   | 0      | 0          |
| 55588         | Spotsylvania County School Board         | (409,704)  | (609,650)   | (1,001,621) | (1,303,117) | 0      | 0          |
| 55589         | Stafford County School Board             | 434,041  | (188,659)   | (950,235)   | (1,238,247) | 0      | 0          |
| 55590         | Surry County Schools                     | (115,395)  | (156,584)   | (160,820)   | (211,788)   | 0      | 0          |
| 55591         | Sussex County School Board               | (78,747)   | (103,398)   | (124,218)   | (162,231)   | 0      | 0          |
| 55592         | Tazewell County Schools                  | (190,809)  | (555,838)   | (621,692)   | (821,355)   | 0      | 0          |
| 55593         | Warren County School Board               | (242,782)  | (293,181)   | (299,817)   | (395,002)   | 0      | 0          |
| 55595         | Washington County School Board           | (158,500)  | (363,861)   | (395,405)   | (520,622)   | 0      | 0          |
| 55596         | Westmoreland County School Board         | (53,905)   | (119,863)   | (122,650)   | (160,964)   | 0      | 0          |
| 55597         | Wise County School Board                 | (125,869)  | (256,702)   | (263,170)   | (348,761)   | 0      | 0          |
| 55598         | Wythe County School Board                | (26,274)   | (168,834)   | (179,081)   | (236,130)   | 0      | 0          |
| 55599         | York County School Board                 | (395,563)  | (690,145)   | (793,319)   | (1,036,153) | 0      | 0          |
| 55600         | Accomack County School Board             | (359,919)  | (375,096)   | (417,606)   | (547,392)   | 0      | 0          |
| 55601         | Bristol Virginia School Board            | (13,386)   | (37,710)    | (70,742)    | (93,380)    | 0      | 0          |
| 55602         | Buena Vista City Public Schools          | (27,394)   | (50,854)    | (52,162)    | (68,902)    | 0      | 0          |
| 55603         | Amelia County School Board               | (43,363)   | (121,223)   | (123,812)   | (162,058)   | 0      | 0          |
| 55605         | Danville School Board                    | (242,784)  | (180,360)   | (258,878)   | (351,405)   | 0      | 0          |
| 55606         | Franklin City Public Schools             | (192,527)  | (92,396)    | (62,606)    | (81,509)    | 0      | 0          |
| 55607         | Lexington City School Board              | (14,977)   | (14,516)    | (14,896)    | (19,600)    | 0      | 0          |
| 55608         | Harrisonburg City School Board           | (135,867)  | (165,578)   | (267,140)   | (348,888)   | 0      | 0          |
| 55609         | Hopewell City School Board               | (96,130)   | (103,775)   | (218,641)   | (286,804)   | 0      | 0          |
| 55610         | Lynchburg City Schools                   | (239,527)  | (428,246)   | (492,429)   | (644,694)   | 0      | 0          |
| 55611         | Fauquier County School Board             | (612,642)  | (767,786)   | (875,674)   | (1,145,840) | 0      | 0          |
| 55612         | Brunswick County Public Schools          | (13,004)   | (88,779)    | (171,621)   | (225,322)   | 0      | 0          |
| 55613         | The College and Career Academy At Pruden | 1,400  | 1,582       | 0           | 0           | 0      | 0          |
| 55614         | Portsmouth School Board                  | (712,462)  | (857,460)   | (961,777)   | (1,268,547) | 0      | 0          |
| 55615         | Campbell County School Board             | (328,135)  | (363,628)   | (409,957)   | (539,322)   | 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 Public Schools                                      | (1,259,950)  | (1,556,628) | (1,674,617) | (2,198,763) | 0        | 0          |
| 55617         | Roanoke City School Board                                    | (116,288)  | (130,851)   | (148,314)   | (188,958)   | 0        | 0          |
| 55619         | Staunton City Schools  | (4,379)  | (110,410)   | (124,775)   | (164,415)   | 0        | 0          |
| 55620         | Suffolk City School Board                                    | (823,794)  | (869,073)   | (910,673)   | (1,185,360) | 0        | 0          |
| 55622         | Craig County School Board                                    | (23,092)   | (48,948)    | (58,856)    | (76,916)    | 0        | 0          |
| 55623         | Martinsville City Schools                                    | (70,757)   | (68,391)    | (70,511)    | (94,744)    | 0        | 0          |
| 55624         | Appomattox Regional Governor's School                        | (760)  | (772)       | (3,041)     | (10,903)    | 0        | 0          |
| 55625         | Colonial Heights City Schools                                | (122,464)  | (136,202)   | (160,446)   | (209,666)   | 0        | 0          |
| 55632         | Manassas City Schools  | (222,657)  | (410,596)   | (561,933)   | (734,124)   | 0        | 0          |
| 55633         | Franklin County Public Schools                               | (603,017)  | (512,433)   | (665,725)   | (872,575)   | 0        | 0          |
| 55634         | Frederick County School Board                                | (572,977)  | (625,921)   | (875,071)   | (1,138,352) | 0        | 0          |
| 55635         | City of Salem Schools  | (147,790)  | (170,810)   | (174,470)   | (229,012)   | 0        | 0          |
| 55636         | Manassas Park City Schools                                   | (90,147)   | (90,585)    | (133,108)   | (174,362)   | 0        | 0          |
| 55637         | Newport News Public Schools                                  | (201,468)  | (266,487)   | (247,933)   | (304,394)   | 0        | 0          |
| 55638         | Town of West Point School Board                              | (5,299)  | (5,299)     | (5,301)     | (6,192)     | 0        | 0          |
| 55708         | Waynesboro Public Schools                                    | (56,147)   | (121,301)   | (123,789)   | (162,266)   | 0        | 0          |
| 55710         | Valley Vocational-Technical Center                           | (9,641)  | (11,096)    | (11,308)    | (14,747)    | 0        | 0          |
| 55711         | New Horizons Technical Center                                | (1,155)  | (25,688)    | (26,247)    | (34,190)    | 0        | 0          |
| 55713         | Galax City Schools   | (97,521)   | (64,817)    | (68,327)    | (89,386)    | 0        | 0          |
| 55714         | Norton City Schools  | (90,290)   | (62,924)    | (64,354)    | (84,414)    | 0        | 0          |
| 55802         | Williamsburg-James City County Schools                       | (232,987)  | (354,971)   | (668,663)   | (876,118)   | 0        | 0          |
| 55803         | Poquoson City Public Schools                                 | (13,760)   | (49,711)    | (65,105)    | (85,607)    | 0        | 0          |
| 55806         | Fredericksburg City Public Schools                           | (108,571)  | (125,727)   | (157,776)   | (225,797)   | 0        | 0          |
| 55807         | Hampton City Schools   | (260,809)  | (766,810)   | (786,542)   | (1,039,528) | 0        | 0          |
| 55813         | Buchanan County School Board                                 | (65,060)   | (296,253)   | (305,447)   | (406,619)   | 0        | 0          |
| 55814         | Jackson River Technical Center                               | (9,309)  | (9,008)     | (9,268)     | (12,366)    | 0        | 0          |
| 55815         | Northern Neck Regional Vocational Center                     | (4,836)  | (5,176)     | (5,347)     | (6,956)     | 0        | 0          |
| 55854         | Orange County Broadband Authority                            | 0  | 0           | 0           | 0           | 0        | 0          |
| 55856         | Blue Ridge Resource Authority                                | (5,972)  | (5,972)     | (5,972)     | (5,970)     | 0        | 0          |
| 55857         | Peanut Soil and Water Conservation District                  | (10,641)   | (10,641)    | (10,640)    | (10,873)    | (4,377)  | (7,090)    |
| 55858         | Peumansend Creek Regional Jail Authority                     | (97,386)   | (97,386)    | (97,882)    | (104,734)   | (37,478) | (14,140)   |
| 55859         | Williamsburg Area Transit Authority                          | (48,826)   | (48,827)    | (54,750)    | (65,557)    | 0        | 0          |
| 55860         | Middle Peninsula Juvenile Detention Commission               | (43,783)   | (59,140)    | (96,756)    | (121,401)   | 0        | 0          |
| 55861         | Breaks Interstate Park Commission                            | 70,203   | 70,204      | 69,849      | 65,054      | 76,593   | 37,154     |
| 55862         | Crater Criminal Justice Training Academy                     | (2,095)  | (2,148)     | (2,095)     | (2,495)     | 1,530    | 1,769      |
| 55863         | Central Shenandoah Criminal Justice Training Academy         | (7,879)  | (7,961)     | (7,830)     | (9,444)     | 538      | 0          |
| 55864         | New River Valley Emergency Communications Regional Authority | (29,596)   | (29,572)    | (19,396)    | (32,853)    | 0        | 0          |
| 55865         | Maury Service Authority                                      | (3,698)  | (3,846)     | (18,179)    | (25,748)    | 0        | 0          |
| 55866         | Hampton Roads Transportation Accountability Commission       | (10,017)   | (10,059)    | (11,595)    | (16,617)    | (4,174)  | (3,936)    |
| 55867         | Pamunkey Regional Library                                    | (175,689)  | (198,826)   | (162,203)   | (203,433)   | 0        | 0          |
| 55868         | Northern Virginia Transportation Authority                   | 19,838   | 6,269       | (10,426)    | (20,211)    | 624      | 0          |
| 55869         | RSW Regional Jail Authority                                  | (196,114)  | (127,759)   | (196,041)   | (240,199)   | 0        | 0          |
| 55870         | Bedford Regional Water Authority                             | (9,787)  | (17,724)    | (101,125)   | (230,956)   | 0        | 0          |
| 55871         | Portsmouth Redevelopment & Housing Authority                 | 42,618   | (67,559)    | (78,263)    | (98,816)    | 0        | 0          |
| 55872         | Southwest Regional Recreation Authority                      | (13,398)   | (11,133)    | (9,007)     | (9,429)     | 0        | 0          |
| 55873         | Roanoke Redevelopment & Housing Authority                    | (80,790)   | (116,051)   | (118,268)   | (151,244)   | 0        | 0          |
| 55874         | Meherrin River Regional Jail Authority                       | (384,934)  | (353,841)   | (311,753)   | (370,205)   | 0        | 0          |
| 55875         | Woodway Water Authority                                      | (6,499)  | (2,826)     | (2,776)     | (4,074)     | 456      | 0          |
| 55876         | BVU Authority  | (767,705)  | (472,668)   | (292,471)   | (431,368)   | 0        | 0          |
| 55877         | Washington Metropolitan Area Transit Commission              | (31,257)   | (18,776)    | (8,524)     | (22,932)    | 0        | 0          |
| 55878         | Mount Rogers Community Services Board                        | (1,764,379)  | (1,606,854) | (1,485,605) | (2,010,681) | 0        | 0          |
| 55879         | Lonesome Pine Soil & Water Conservation District             | 370  | 401         | 398         | (166)       | 2,525    | 8,436      |
| 55880         | Big Sandy Soil & Water Conservation District                 | (4,545)  | (4,490)     | (4,495)     | (5,498)     | (1,261)  | (1,730)    |
| 55881         | Central Virginia Planning District Commission                | (93,727)   | (86,064)    | (127,504)   | (166,751)   | 0        | 0          |
| 55882         | Middle Peninsula Planning District Commission                | (5,452)  | (10,859)    | (27,118)    | (35,172)    | 0        | 0          |
| 55883         | Western Virginia Regional Jail Authority                     | (703,141)  | (539,822)   | (567,390)   | (729,797)   | 16,938   | 0          |
| 55884         | Halifax Service Authority                                    | 59,498   | 5,886       | (73,200)    | (111,634)   | 0        | 0          |
| 55885         | Fort Monroe Area Development Authority                       | 0  | 0           | 0           | 0           | 0        | 0          |
| 55886         | Russell County PSA   | (12,294)   | (18,736)    | (14,766)    | (18,594)    | 13,425   | 6,717      |
| 55887         | Piedmont Community Services                                  | (417,451)  | (448,466)   | (535,210)   | (768,457)   | 0        | 0          |
| 55888         | Blue Ridge Behavioral Healthcare                             | (659,668)  | (772,480)   | (872,433)   | (1,127,488) | 0        | 0          |
| 55889         | Skyline Soil & Water Conservation District                   | 6,311  | 977         | (16,115)    | (20,568)    | 0        | 0          |
| 55890         | Middle River Regional Jail Authority                         | (1,019,440)  | (902,775)   | (817,561)   | (919,397)   | 0        | 0          |
| 55891         | Tidewater Soil & Water Conservation District                 | 5,249  | (6,031)     | (6,064)     | (7,731)     | 0        | 0          |
| 55892         | Big Stone Gap Redevelopment and Housing Authority            | 13,283   | 4,742       | (15,800)    | (25,214)    | 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 |
| 55893         | Eastern Shore Soil & Water Conservation District            | (13,669)   | (7,831)     | (12,926)    | (18,675)    | 0      | 0          |
| 55894         | Town of Boykins   | (26,693)   | (25,311)    | (9,473)     | (5,586)     | 0      | 0          |
| 55895         | Town of Gordonsville  | (72,803)   | (67,720)    | (53,696)    | (68,970)    | 0      | 0          |
| 55896         | Virginia Resources Authority                                | (10,995)   | (82,009)    | (75,656)    | (98,012)    | 0      | 0          |
| 55897         | Prince William County Service Authority                     | (742,195)  | (818,716)   | (1,409,984) | (2,096,251) | 0      | 0          |
| 55898         | Western Virginia Water Authority                            | (135,186)  | (222,079)   | (503,972)   | (751,931)   | 0      | 0          |
| 55899         | Shenandoah Valley Regional Airport Commission               | (35,807)   | (34,614)    | (34,617)    | (47,735)    | 31,171 | 2,888      |
| 55900         | Alleghany Highlands Community Services Board                | (68,131)   | (275,181)   | (287,520)   | (376,150)   | 0      | 0          |
| 55901         | Brunswick Industrial Development Authority                  | (1,310)  | (13,341)    | (13,617)    | (17,763)    | 0      | 0          |
| 55902         | Northern Neck-Essex County Group Home Commission            | (26,555)   | (25,726)    | (26,380)    | (34,915)    | 0      | 0          |
| 55903         | State Education Assistance Authority                        | 0  | 0           | 0           | 0           | 0      | 0          |
| 55904         | Appalachian Juvenile Commission                             | (73,884)   | (98,711)    | (149,628)   | (234,297)   | 0      | 0          |
| 55905         | Goochland Powhatan Community Services                       | (119,344)  | (246,642)   | (293,367)   | (383,831)   | 0      | 0          |
| 55906         | Suffolk Redevelopment & Housing Authority                   | (85,290)   | (158,595)   | (161,406)   | (210,227)   | 0      | 0          |
| 55907         | Virginia Small Business Financing Authority                 | 0  | 0           | 0           | 0           | 0      | 0          |
| 55908         | Lee County Redevelopment & Housing Authority                | (30,141)   | (40,768)    | (52,881)    | (68,746)    | 0      | 0          |
| 55909         | Henry County Public Service Authority                       | (126,347)  | (232,060)   | (381,022)   | (497,408)   | 0      | 0          |
| 55910         | Southside Planning District Commission                      | 48,462   | (79,754)    | (81,137)    | (108,323)   | 0      | 0          |
| 55911         | Economic Development Authority of Henrico County ,VA        | (75,015)   | (102,009)   | (78,491)    | (102,347)   | 0      | 0          |
| 55912         | Augusta County Service Authority                            | (270,515)  | (287,485)   | (450,709)   | (733,782)   | 0      | 0          |
| 55914         | Rappahannock Juvenile Center                                | (85,766)   | (211,826)   | (309,432)   | (405,055)   | 0      | 0          |
| 55915         | Cumberland Plateau Regional Housing Authority               | (49,592)   | (35,642)    | (67,881)    | (106,339)   | 0      | 0          |
| 55918         | Amherst County Service Authority                            | (88,293)   | (142,285)   | (172,703)   | (225,078)   | 0      | 0          |
| 55919         | Pepper's Ferry Regional Wastewater Treatment Authority      | 29,438   | (22,849)    | (110,278)   | (143,438)   | 0      | 0          |
| 55920         | Rappahannock Regional Jail                                  | (1,062,780)  | (1,062,621) | (1,510,882) | (1,953,966) | 0      | 0          |
| 55921         | Thomas Jefferson Planning District Commission               | (8,752)  | (64,515)    | (65,587)    | (85,425)    | 0      | 0          |
| 55922         | Piedmont Regional Jail Authority                            | (434,740)  | (451,351)   | (480,356)   | (624,473)   | 0      | 0          |
| 55923         | Nelson County Service Authority                             | (126,640)  | (108,659)   | (120,683)   | (160,631)   | 0      | 0          |
| 55924         | Coeburn-Norton-Wise Regional Wastewater Treatment Authority | (105,511)  | (104,717)   | (76,039)    | (93,039)    | (652)  | 0          |
| 55925         | Fauquier County Water & Sanitation Authority                | (125,184)  | (117,286)   | (243,041)   | (342,681)   | 0      | 0          |
| 55926         | Scott County Soil & Water Conservation District             | 14,654   | 8,143       | (6,158)     | (17,135)    | 0      | 0          |
| 55927         | New River Resource Authority                                | (41,942)   | (14,431)    | (41,274)    | (112,056)   | 0      | 0          |
| 55928         | Scott County Public Service Authority                       | 80,807   | 40,392      | 22,140      | (111,536)   | 0      | 0          |
| 55929         | Greensville County Water & Sewer Authority                  | 49,584   | 4,553       | (85,995)    | (195,783)   | 0      | 0          |
| 55930         | Petersburg Redevelopment & Housing Authority                | (68,071)   | (149,406)   | (166,370)   | (217,049)   | 0      | 0          |
| 55931         | Central Rappahannock Regional Library                       | 252,830  | 30,259      | (357,163)   | (758,502)   | 0      | 0          |
| 55932         | Virginia Coalfield Economic Development Authority           | (15,056)   | (20,444)    | (29,420)    | (54,518)    | 0      | 0          |
| 55933         | Central Virginia Regional Jail                              | (427,326)  | (408,497)   | (485,150)   | (679,992)   | 0      | 0          |
| 55934         | Thomas Jefferson Soil & Water Conservation District         | (4,455)  | (20,642)    | (28,104)    | (36,802)    | 0      | 0          |
| 55936         | Commonwealth Regional Council                               | (1,800)  | (38,947)    | (39,669)    | (51,772)    | 0      | 0          |
| 55937         | Wythe-Grayson Regional Library                              | (46,736)   | (44,775)    | (43,350)    | (56,164)    | 0      | 0          |
| 55938         | Colonial Soil & Water Conservation District                 | 2,241  | (17,964)    | (21,267)    | (27,744)    | 0      | 0          |
| 55939         | Rivanna Solid Waste Authority                               | (118,770)  | (85,365)    | (77,778)    | (101,915)   | 0      | 0          |
| 55940         | Monacan Soil & Water Conservation District                  | 60,343   | 48,179      | 993         | (29,597)    | 0      | 0          |
| 55941         | Robert E. Lee Soil & Water Conservation District            | 3,336  | (14,725)    | (14,926)    | (19,559)    | 0      | 0          |
| 55942         | Tri-County/City Soil & Water Conservation District          | (15,629)   | (17,781)    | (18,104)    | (23,521)    | 0      | 0          |
| 55944         | Central Virginia Waste Management Authority                 | (6,066)  | (60,663)    | (61,962)    | (80,287)    | 0      | 0          |
| 55945         | Lonesome Pine Regional Library                              | (98,833)   | (153,538)   | (159,589)   | (208,292)   | 0      | 0          |
| 55946         | Virginia Peninsulas Public Service Authority                | (111,760)  | (169,442)   | (181,145)   | (235,528)   | 0      | 0          |
| 55947         | Tidewater Youth Services Commission                         | (199,372)  | (351,018)   | (358,219)   | (469,665)   | 0      | 0          |
| 55948         | Virginia Highlands Airport Authority                        | (28,708)   | (31,996)    | (39,061)    | (28,209)    | 0      | 0          |
| 55949         | Western Tidewater Regional Jail                             | (723,305)  | (967,503)   | (969,582)   | (1,263,331) | 0      | 0          |
| 55950         | Scott County Redevelopment & Housing Authority              | (15,933)   | (31,458)    | (35,534)    | (46,645)    | 0      | 0          |
| 55951         | Handley Regional Library                                    | (89,724)   | (112,476)   | (96,639)    | (125,233)   | 0      | 0          |
| 55952         | Northern Neck Regional Jail                                 | (642,492)  | (624,148)   | (472,116)   | (602,584)   | 0      | 0          |
| 55953         | Montgomery Regional Solid Waste Authority                   | (104,178)  | (77,888)    | (78,987)    | (102,369)   | 0      | 0          |
| 55954         | Potomac & Rappahannock Transportation Commission            | (82,680)   | (227,301)   | (522,303)   | (840,791)   | 0      | 0          |
| 55955         | Giles County Public Service Authority                       | (14,310)   | (49,538)    | (52,814)    | (68,751)    | 0      | 0          |
| 55956         | South Central Wastewater Authority                          | (115,941)  | (148,106)   | (155,808)   | (201,362)   | 0      | 0          |
| 55957         | Wise County Redevelopment & Housing Authority               | (184,957)  | (171,793)   | (144,857)   | (195,109)   | 0      | 0          |
| 55958         | Prince William Soil & Water Conservation District           | (11,915)   | (18,234)    | (18,383)    | (22,205)    | 0      | 0          |
| 55959         | Hampton Roads Regional Jail                                 | (806,015)  | (1,136,178) | (1,408,486) | (1,911,117) | 0      | 0          |
| 55960         | Castlewood Water & Sewage Authority                         | 3,029  | (21,072)    | (21,524)    | (28,368)    | 0      | 0          |
| 55961         | Pamunkey Regional Jail                                      | (697,977)  | (712,069)   | (699,008)   | (899,378)   | 0      | 0          |
| 55962         | Charlottesville-Albemarle Airport Authority                 | 93,996   | 39,394      | (29,540)    | (223,654)   | 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    |
| 55963         | Virginia Peninsula Regional Jail                      | (915,288)  | (618,816)            | (577,444)            | (749,181)            | 0                | 0             |
| 55964         | Virginia Biotechnology Research Partnership Authority | (35,295)   | (54,320)             | (70,143)             | (91,663)             | 0                | 0             |
| 55966         | Blue Ridge Regional Jail Authority                    | (1,194,688)  | (1,164,251)          | (1,329,990)          | (2,111,547)          | 0                | 0             |
| 55967         | Massanutten Regional Library                          | (104,323)  | (88,846)             | (85,054)             | (110,804)            | 0                | 0             |
| 55968         | Albemarle-Charlottesville Regional Jail               | (380,163)  | (643,408)            | (817,862)            | (1,146,828)          | 0                | 0             |
| 55969         | Culpeper Soil & Water Conservation District           | (46,139)   | (54,189)             | (46,373)             | (45,194)             | 0                | 0             |
| 55970         | New River Valley Regional Jail                        | (1,235,825)  | (1,241,536)          | (1,069,720)          | (1,205,906)          | 0                | 0             |
| 55971         | Sussex Service Authority                              | (80,827)   | (83,240)             | (94,100)             | (121,749)            | 0                | 0             |
| 55972         | Big Walker Soil & Water Conservation District         | 281  | 412                  | 339                  | (1,887)              | 8,357            | 28,377        |
| 55973         | Peter Francisco Soil & Water Conservation District    | (76)   | 2,407                | (776)                | (8,816)              | 0                | 0             |
| 55974         | Peaks of Otter Soil & Water Conservation District     | 1,142  | 299                  | (3,981)              | (5,532)              | 0                | 0             |
| 55975         | New River Soil & Water Conservation District          | 623  | 939                  | 1,255                | (1,331)              | 6,755            | 1,082         |
| 55977         | Southside Regional Jail                               | (122,006)  | (142,355)            | (239,101)            | (332,689)            | 0                | 0             |
| 55978         | Evergreen Soil & Water Conservation District          | (7,886)  | (3,620)              | (4,410)              | (7,356)              | 0                | 0             |
| 55979         | Roanoke Higher Education Authority                    | (38,049)   | (62,607)             | (76,374)             | (100,204)            | 0                | 0             |
| 55981         | John Marshall Soil & Water Conservation District      | 327  | (25,710)             | (26,061)             | (33,553)             | 0                | 0             |
| 55982         | Daniel Boone Soil & Water Conservation District       | (3,579)  | (3,428)              | (3,505)              | (5,832)              | 5,838            | 4,999         |
| 55983         | Southside Behavioral Health                           | (435,230)  | (464,924)            | (571,987)            | (827,343)            | 0                | 0             |
| 55984         | Northern Shenandoah Valley Regional Commission        | 14,362   | (17,650)             | (44,670)             | (57,970)             | 0                | 0             |
| 55985         | Tazewell Soil & Water Conservation District           | 2,194  | (3,027)              | (4,731)              | (7,155)              | 0                | 0             |
| 55987         | Richmond Regional Planning District Commission        | (43,085)   | (83,625)             | (114,740)            | (149,093)            | 0                | 0             |
| 55988         | Henricopolis Soil & Water Conservation District       | (7,092)  | (8,295)              | (8,186)              | (10,460)             | 0                | 0             |
| 55989         | Piedmont Regional Juvenile Detention Center           | (72,221)   | (70,444)             | (67,625)             | (68,051)             | 0                | 0             |
| 55990         | Roanoke River Service Authority                       | (20,321)   | 8,113                | (16,015)             | (30,866)             | 0                | 0             |
| 55991         | Lee County Public Service Authority                   | (29,001)   | (30,893)             | (33,339)             | (42,711)             | 0                | 0             |
| 55992         | Blue Ridge Juvenile Detention Center                  | (935)  | (52,040)             | (110,908)            | (143,309)            | 0                | 0             |
| 55993         | Ferrum Water & Sewage Authority                       | (11,992)   | (11,772)             | (11,908)             | (15,104)             | 2,941            | 6,197         |
| 55994         | Wise County Public Service Authority                  | (99,082)   | (86,168)             | (80,066)             | (91,492)             | (671)            | 0             |
| 55995         | Holston River Soil & Water Conservation District      | (17,055)   | (14,240)             | (13,681)             | (17,584)             | 0                | 0             |
| 55996         | New River Valley Community Services                   | (1,505,521)  | (1,714,038)          | (1,567,955)          | (2,027,250)          | 0                | 0             |
| 55997         | Institute For Advanced Learning and Research          | (62,510)   | (76,569)             | (112,076)            | (144,278)            | 0                | 0             |
| 55998         | Southwest Virginia Regional Jail Authority            | (1,408,135)  | (1,486,296)          | (1,162,422)          | (1,552,202)          | 0                | 0             |
| 55999         | Clinch Valley Soil & Water Conservation District      | (4,052)  | (3,958)              | (6,963)              | (9,799)              | 0                | 0             |
|               | <b>Total Political Subdivisions</b>                   | <b>(272,864,737)</b>   | <b>(396,118,311)</b> | <b>(536,177,852)</b> | <b>(838,432,300)</b> | <b>1,283,443</b> | <b>76,060</b> |

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



| Employer Code | Political Subdivision | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|-----------------------|---------------------------------------|---------------------------------------|--|--|
| 55100         | Accomack County       | 4,179,199                             | (5,749,866)                           | 2,939,847  | (12,953,479)   |
| 55101         | Albemarle County      | 51,323,327                            | 23,214,486                            | 56,351,281   | (4,003,049)  |
| 55102         | Alleghany County      | 7,800,266                             | 1,936,427                             | 7,645,879  | (2,792,435)  |
| 55103         | Amelia County         | 573,318                               | (2,262,005)                           | 152,701  | (4,260,168)  |
| 55104         | Amherst County        | 6,092,432                             | (1,116,743)                           | 5,357,768  | (6,477,137)  |
| 55105         | Appomattox County     | 5,668,988                             | 2,907,041                             | 6,396,849  | 2,818  |
| 55107         | Augusta County        | 16,383,623                            | (471,930)                             | 15,117,047   | (13,199,454)   |
| 55108         | Bath County           | 3,491,506                             | 1,153,237                             | 3,453,317  | (744,025)  |
| 55109         | Bedford County        | 9,115,276                             | (2,821,349)                           | 9,211,527  | (12,663,067)   |
| 55110         | Bland County          | 2,002,388                             | 537,034                               | 2,237,367  | (843,306)  |
| 55111         | Botetourt County      | 4,012,925                             | (3,855,559)                           | 4,629,887  | (10,817,371)   |
| 55112         | Brunswick County      | 5,047,984                             | 2,592,557                             | 6,622,290  | (711,954)  |
| 55113         | Buchanan County       | 18,397,041                            | 11,006,120                            | 20,021,707   | 3,578,116  |
| 55114         | Buckingham County     | 2,448,227                             | (1,336,731)                           | 1,687,165  | (3,838,092)  |
| 55115         | Campbell County       | 11,383,034                            | (684,718)                             | 10,594,618   | (9,953,218)  |
| 55116         | Caroline County       | 1,503,373                             | (10,125,539)                          | (1,556,385)  | (17,149,076)   |
| 55117         | Carroll County        | 8,965,544                             | 3,255,740                             | 8,761,858  | (1,276,795)  |
| 55118         | Charles City County   | 2,788,012                             | 390,357                               | 2,730,094  | (1,537,817)  |
| 55119         | Charlotte County      | 2,973,222                             | (1,818,451)                           | 1,849,977  | (4,866,132)  |
| 55120         | Chesterfield County   | 254,381,202                           | 91,127,622                            | 261,533,781  | (49,491,397)   |
| 55121         | Clarke County         | 2,782,948                             | (396,192)                             | 2,921,719  | (3,156,725)  |
| 55122         | Craig County          | 631,236                               | (540,187)                             | 473,939  | (1,387,326)  |
| 55123         | Culpeper County       | 11,683,015                            | 1,141,735                             | 13,057,044   | (8,599,453)  |
| 55124         | Cumberland County     | 1,882,481                             | 227,178                               | 2,704,939  | (1,805,935)  |
| 55125         | Dickenson County      | 9,082,624                             | 2,879,890                             | 8,314,460  | (1,582,919)  |
| 55126         | Dinwiddie County      | 3,297,786                             | (4,173,567)                           | 1,489,991  | (8,847,507)  |
| 55128         | Essex County          | (63,000)                              | (3,159,120)                           | (877,961)  | (5,046,251)  |
| 55130         | Fauquier County       | 17,533,814                            | (5,036,580)                           | 18,515,592   | (24,248,372)   |
| 55131         | Floyd County          | 4,797,253                             | 1,883,695                             | 4,877,793  | (583,722)  |
| 55132         | Fluvanna County       | 2,367,711                             | (1,653,958)                           | 2,302,558  | (4,902,748)  |
| 55133         | Franklin County       | 8,355,986                             | (3,466,410)                           | 6,585,923  | (11,767,568)   |
| 55134         | Frederick County      | 35,723,610                            | 5,248,008                             | 35,815,585   | (19,687,042)   |
| 55135         | Giles County          | 5,122,599                             | 1,355,741                             | 5,548,061  | (2,089,165)  |
| 55136         | Gloucester County     | 12,485,995                            | 1,197,427                             | 12,403,892   | (8,060,761)  |
| 55137         | Goochland County      | 4,360,034                             | (1,426,490)                           | 4,911,164  | (6,602,376)  |
| 55138         | Grayson County        | 6,167,890                             | 3,083,258                             | 6,299,221  | 394,802  |
| 55139         | Greene County         | 2,263,501                             | (1,808,417)                           | 1,485,780  | (4,515,565)  |
| 55140         | Greensville County    | 2,888,775                             | (1,296,099)                           | 2,322,366  | (4,288,933)  |
| 55141         | Halifax County        | 4,004,074                             | (2,212,566)                           | 3,720,737  | (7,119,172)  |
| 55142         | Hanover County        | 39,993,737                            | (6,026,351)                           | 42,098,948   | (45,451,832)   |
| 55143         | Henrico County        | 314,520,616                           | 104,027,588                           | 320,031,414  | (75,189,178)   |
| 55144         | Henry County          | 16,369,833                            | 3,721,675                             | 16,997,913   | (7,235,272)  |
| 55145         | Highland County       | 786,203                               | (502,197)                             | 434,269  | (1,285,882)  |
| 55146         | Isle of Wight County  | 7,900,033                             | (706,462)                             | 6,896,192  | (6,992,059)  |
| 55147         | James City County     | 34,769,717                            | 7,716,325                             | 39,148,211   | (18,137,910)   |
| 55148         | King George County    | 4,977,004                             | (1,180,391)                           | 5,713,793  | (6,819,163)  |
| 55149         | King & Queen County   | 630,900                               | (1,161,779)                           | 491,103  | (2,525,303)  |
| 55150         | King William County   | 1,698,470                             | (1,372,030)                           | 1,315,795  | (3,591,210)  |
| 55151         | Lancaster County      | 4,082,833                             | 321,842                               | 3,492,919  | (2,333,930)  |
| 55152         | Lee County            | 3,969,287                             | 172,413                               | 4,304,127  | (3,242,404)  |
| 55153         | Loudoun County        | 141,156,889                           | 84,290,032                            | 244,839,804  | (46,893,127)   |
| 55154         | Louisa County         | 3,710,032                             | (3,984,470)                           | 2,923,081  | (9,621,127)  |
| 55155         | Lunenburg County      | 2,726,437                             | 520,885                               | 2,236,672  | (912,654)  |
| 55156         | Madison County        | 2,297,626                             | (896,787)                             | 2,143,435  | (3,379,104)  |
| 55157         | Mathews County        | 745,702                               | (1,424,276)                           | 362,119  | (2,913,539)  |

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



| Employer Code | Political Subdivision  | 6/30/2020             | 6/30/2021             | Net Pension Liability     | Net Pension Liability     |
|---------------|------------------------|-----------------------|-----------------------|---------------------------|---------------------------|
|               |                        | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55158         | Mecklenburg County     | 8,343,396             | 374,803               | 8,077,025                 | (5,979,407)               |
| 55159         | Middlesex County       | (265,255)             | (2,869,704)           | (1,230,444)               | (4,228,689)               |
| 55160         | Montgomery County      | 20,525,124            | 6,121,893             | 20,970,595                | (6,089,633)               |
| 55162         | Nelson County          | 3,505,229             | 429,514               | 3,161,762                 | (1,840,959)               |
| 55163         | New Kent County        | 4,554,179             | (311,215)             | 5,173,120                 | (4,796,292)               |
| 55165         | Northampton County     | 3,201,969             | (3,213,797)           | 2,132,694                 | (7,632,182)               |
| 55166         | Northumberland County  | 3,562,391             | (133,913)             | 2,864,228                 | (2,591,514)               |
| 55167         | Nottoway County        | (1,231,388)           | (4,285,279)           | (2,187,521)               | (6,026,361)               |
| 55168         | Orange County          | 4,278,590             | (2,620,609)           | 3,827,878                 | (7,883,361)               |
| 55169         | Page County            | 4,818,276             | (1,417,613)           | 3,684,567                 | (5,570,717)               |
| 55170         | Patrick County         | 6,041,253             | 1,676,804             | 5,897,518                 | (1,799,499)               |
| 55171         | Pittsylvania County    | 13,761,702            | 3,974,528             | 14,700,397                | (4,920,943)               |
| 55172         | Powhatan County        | 5,117,389             | 1,203,796             | 5,905,418                 | (2,625,902)               |
| 55173         | Prince Edward County   | 2,461,583             | (1,121,396)           | 2,383,733                 | (4,021,852)               |
| 55174         | Prince George County   | 14,621,273            | 4,819,198             | 14,802,119                | (3,431,198)               |
| 55176         | Prince William County  | 297,972,247           | 101,897,610           | 320,548,841               | (78,509,232)              |
| 55177         | Pulaski County         | 6,936,550             | (2,089,585)           | 6,297,294                 | (9,000,240)               |
| 55178         | Rappahannock County    | 3,440,379             | (11,301)              | 2,276,074                 | (1,905,411)               |
| 55179         | Richmond County        | 1,808,464             | (766,121)             | 1,317,803                 | (2,481,869)               |
| 55180         | Roanoke County         | 57,866,870            | 22,107,336            | 61,690,207                | (10,602,597)              |
| 55181         | Rockbridge County      | 6,925,124             | 1,466,788             | 6,745,014                 | (2,913,001)               |
| 55182         | Rockingham County      | 24,228,920            | 6,249,146             | 26,213,613                | (9,957,745)               |
| 55183         | Russell County         | 7,707,008             | 3,782,108             | 8,794,307                 | (357,991)                 |
| 55184         | Scott County           | 7,986,082             | 3,597,437             | 8,319,112                 | (295,028)                 |
| 55185         | Shenandoah County      | 8,351,416             | (779,492)             | 8,379,794                 | (8,225,468)               |
| 55186         | Smyth County           | 5,887,098             | (350,849)             | 6,218,857                 | (5,785,326)               |
| 55187         | Southampton County     | 7,587,707             | 325,521               | 6,596,541                 | (4,885,055)               |
| 55188         | Spotsylvania County    | 31,517,438            | 13,776,454            | 51,619,328                | (17,018,693)              |
| 55189         | Stafford County        | 38,854,689            | 14,405,945            | 52,533,194                | (16,747,010)              |
| 55190         | Surry County           | 3,573,233             | 533,003               | 3,328,904                 | (1,786,624)               |
| 55191         | Sussex County          | (111,014)             | (6,413,677)           | (2,985,515)               | (9,259,811)               |
| 55192         | Tazewell County        | 11,874,275            | 3,254,586             | 11,817,704                | (3,818,336)               |
| 55193         | Warren County          | 5,979,566             | (2,191,250)           | 5,076,210                 | (8,119,036)               |
| 55195         | Washington County      | 8,974,942             | 1,186,504             | 8,323,395                 | (4,716,668)               |
| 55196         | Westmoreland County    | 4,314,908             | (1,112,062)           | 2,766,137                 | (4,326,407)               |
| 55197         | Wise County            | 14,874,448            | 6,577,660             | 15,410,912                | (699,200)                 |
| 55198         | Wythe County           | 6,146,421             | 278,812               | 5,692,109                 | (4,186,671)               |
| 55199         | York County            | 39,815,900            | 6,799,530             | 40,757,695                | (21,283,638)              |
| 55200         | City of Alexandria     | 119,869,947           | 46,665,973            | 140,411,679               | (30,679,770)              |
| 55201         | City of Bristol        | 27,408,099            | 11,565,425            | 26,271,544                | (682,749)                 |
| 55202         | City of Buena Vista    | 4,807,636             | 1,548,682             | 4,472,459                 | (868,186)                 |
| 55203         | Town of St. Paul       | 890,344               | 646,107               | 1,198,407                 | 192,546                   |
| 55204         | Town of Clifton Forge  | 1,678,274             | 465,550               | 1,808,508                 | (653,905)                 |
| 55205         | City of Danville       | 3,590,661             | (1,471,062)           | 2,105,328                 | (4,452,902)               |
| 55206         | City of Fredericksburg | 31,219,143            | 15,081,128            | 34,655,279                | (1,108,171)               |
| 55207         | City of Hampton        | 168,208,452           | 92,238,035            | 177,544,096               | 21,396,117                |
| 55208         | City of Harrisonburg   | 37,914,340            | 16,245,712            | 41,951,541                | (4,821,731)               |
| 55209         | City of Hopewell       | 24,747,300            | 9,231,743             | 24,762,887                | (3,672,828)               |
| 55210         | City of Lynchburg      | 118,504,022           | 73,301,852            | 124,687,989               | 30,623,980                |
| 55211         | Town of Crewe          | (84,003)              | (742,256)             | (174,899)                 | (1,200,253)               |
| 55212         | City of Norfolk        | 12,107,271            | (4,537,206)           | 14,163,632                | (19,905,751)              |
| 55213         | City of Petersburg     | 27,050,741            | 740,188               | 23,412,437                | (18,128,624)              |
| 55214         | City of Portsmouth     | 49,086,619            | (10,662,105)          | 42,919,365                | (54,988,020)              |
| 55215         | City of Radford        | 11,650,576            | 2,591,602             | 11,418,160                | (4,688,241)               |
| 55216         | City of Richmond       | 18,332,067            | (4,253,257)           | 14,138,607                | (19,484,768)              |

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



| Employer Code | Political Subdivision    | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|--------------------------|---------------------------------------|---------------------------------------|--|--|
| 55217         | City of Roanoke          | 11,790,369                            | 1,693,162                             | 11,676,255   | (6,571,759)  |
| 55218         | Town of Craigsville      | 210,531                               | 151,394                               | 260,188  | 60,782   |
| 55219         | City of Staunton         | 24,259,098                            | 12,760,018                            | 24,333,399   | 3,178,047  |
| 55220         | City of Suffolk          | 65,308,569                            | 20,507,540                            | 71,960,763   | (21,754,292)   |
| 55221         | City of Williamsburg     | 15,187,291                            | 6,352,894                             | 16,373,415   | (1,958,208)  |
| 55222         | City of Winchester       | 19,698,114                            | 33,670                                | 18,405,573   | (14,963,888)   |
| 55223         | City of Martinsville     | 30,892,177                            | 17,817,451                            | 31,347,428   | 6,531,960  |
| 55224         | City of Falls Church     | (530,380)                             | (1,629,235)                           | (1,108,760)  | (2,072,572)  |
| 55225         | City of Colonial Heights | 14,956,805                            | 3,890,059                             | 15,376,817   | (5,614,447)  |
| 55226         | Town of Front Royal      | 8,767,732                             | 3,425,147                             | 9,203,328  | (1,339,627)  |
| 55227         | Town of Boyce            | (62,851)                              | (85,014)                              | (83,428)   | (86,382)   |
| 55228         | Town of Middletown       | (146,575)                             | (272,307)                             | (126,726)  | (387,662)  |
| 55229         | Town of Chilhowie        | 671,088                               | 107,351                               | 749,578  | (416,806)  |
| 55230         | City of Covington        | 5,956,089                             | 2,182,515                             | 5,295,502  | (434,695)  |
| 55231         | Town of Floyd            | 141,493                               | 89,727                                | 146,481  | 44,166   |
| 55232         | City of Franklin         | 6,298,448                             | 576,081                               | 5,780,423  | (3,759,695)  |
| 55233         | City of Chesapeake       | 216,465,316                           | 69,648,326                            | 211,973,025  | (48,585,296)   |
| 55234         | City of Virginia Beach   | 525,466,635                           | 260,062,702                           | 558,833,564  | 11,990,147   |
| 55235         | City of Norton           | 1,202,739                             | (1,816,092)                           | 867,709  | (4,035,093)  |
| 55236         | City of Manassas Park    | 5,618,260                             | (1,754,829)                           | 5,033,799  | (7,278,282)  |
| 55237         | Town of Exmore           | (519,202)                             | (1,120,012)                           | (913,991)  | (1,284,933)  |
| 55238         | Town of Pound            | 236,492                               | 25,063                                | 260,139  | (165,318)  |
| 55239         | Town of Grottoes         | 226,932                               | (28,922)                              | 366,230  | (352,014)  |
| 55240         | Town of Onley            | (71,883)                              | (155,675)                             | (72,053)   | (223,037)  |
| 55241         | Town of West Point       | 476,226                               | (328,042)                             | 614,066  | (1,092,160)  |
| 55242         | Town of South Hill       | 5,697,402                             | 3,968,349                             | 6,293,265  | 2,052,650  |
| 55243         | Town of Rural Retreat    | 64,599                                | (29,187)                              | 83,795   | (120,684)  |
| 55244         | Town of Dillwyn          | (6,873)                               | (10,841)                              | (9,299)  | (12,141)   |
| 55245         | Town of Scottsville      | 54,665                                | (67,272)                              | 11,515   | (129,337)  |
| 55246         | Town of Burkeville       | (74,018)                              | (127,650)                             | (106,153)  | (146,533)  |
| 55247         | Town of Madison          | (38,249)                              | (51,063)                              | (44,124)   | (56,687)   |
| 55248         | Town of Pennington Gap   | (92,496)                              | (148,434)                             | 52,824   | (310,150)  |
| 55249         | Town of La Crosse        | (90,130)                              | (171,106)                             | (123,031)  | (210,566)  |
| 55250         | Town of Rich Creek       | (95,285)                              | (175,700)                             | (115,466)  | (225,966)  |
| 55251         | Town of White Stone      | 0                                     | 0                                     | 0  | 0  |
| 55252         | Town of Windsor          | 87,389                                | (227,222)                             | (17,468)   | (396,026)  |
| 55253         | Town of Haysi            | 333,220                               | 355,650                               | 432,197  | 293,070  |
| 55254         | Town of Stephens City    | 775,900                               | 260,185                               | 495,967  | 65,103   |
| 55255         | Town of Brodnax          | (49,855)                              | (86,684)                              | (69,688)   | (100,355)  |
| 55256         | Town of Mineral          | (28,081)                              | (71,122)                              | (27,940)   | (103,949)  |
| 55257         | Town of Lebanon          | 4,156,513                             | 3,675,650                             | 5,071,380  | 2,528,587  |
| 55258         | City of Newport News     | (5,674,640)                           | (18,449,339)                          | (5,527,038)  | (28,532,028)   |
| 55259         | Town of Richlands        | 8,138,239                             | 7,160,223                             | 9,209,607  | 5,468,175  |
| 55260         | Town of Haymarket        | (20,995)                              | (172,687)                             | 6,167  | (315,729)  |
| 55261         | Town of Lovettsville     | 38,525                                | (171,126)                             | (65,330)   | (255,888)  |
| 55262         | Town of Troutville       | 33,771                                | 23,086                                | 28,733   | 18,191   |
| 55263         | Town of Buchanan         | (3,131)                               | (9,404)                               | (5,412)  | (12,606)   |
| 55264         | Town of Eastville        | 126,646                               | 127,143                               | 157,591  | 101,374  |
| 55265         | Town of Occoquan         | (3,539)                               | (172,786)                             | (166,653)  | (177,819)  |
| 55300         | Town of Abingdon         | 4,196,011                             | 1,238,961                             | 4,787,853  | (1,672,060)  |
| 55301         | Town of Dumfries         | 613,596                               | (443,697)                             | 201,764  | (978,697)  |
| 55302         | Town of Iron Gate        | 70,520                                | 7,112                                 | 53,017   | (30,270)   |
| 55303         | Town of Montross         | 29,336                                | (33,589)                              | 18,262   | (77,594)   |
| 55304         | Town of South Boston     | 4,846,831                             | 1,808,341                             | 5,084,780  | (922,772)  |
| 55305         | Town of Gretna           | 246,765                               | (181,624)                             | 133,598  | (443,812)  |

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



| Employer Code | Political Subdivision  | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|------------------------|---------------------------------------|---------------------------------------|--|--|
| 55306         | Town of Remington      | 130,096                               | 8,123                                 | 115,228  | (82,119)   |
| 55307         | City of Lexington      | 4,886,726                             | 390,065                               | 4,113,719  | (2,703,334)  |
| 55308         | City of Waynesboro     | 15,876,019                            | 6,001,749                             | 17,350,617   | (3,372,205)  |
| 55309         | Town of Colonial Beach | (725,814)                             | (2,230,805)                           | (1,381,402)  | (2,933,177)  |
| 55310         | Town of Smithfield     | 545,070                               | (1,629,882)                           | 265,523  | (3,173,842)  |
| 55311         | Town of Brookneal      | 558,446                               | 345,244                               | 572,986  | 153,710  |
| 55312         | Town of Hamilton       | 65,265                                | (15,076)                              | 104,369  | (113,036)  |
| 55313         | City of Galax          | 4,055,063                             | (1,030,931)                           | 3,270,397  | (4,591,177)  |
| 55314         | Town of Jonesville     | 43,104                                | (121,797)                             | 52,797   | (262,785)  |
| 55315         | Town of Wytheville     | 5,689,877                             | 1,199,008                             | 5,980,720  | (2,734,434)  |
| 55316         | City of Fairfax        | 52,008,460                            | 32,070,143                            | 56,914,572   | 11,680,631   |
| 55317         | Town of Vienna         | 16,636,155                            | 5,350,000                             | 15,226,273   | (2,824,798)  |
| 55318         | Town of Vinton         | 2,669,064                             | (812,013)                             | 1,748,283  | (2,926,105)  |
| 55319         | City of Emporia        | 3,522,923                             | (1,079,073)                           | 2,810,765  | (4,311,452)  |
| 55320         | Town of Culpeper       | 9,238,732                             | 2,245,316                             | 8,883,034  | (3,200,396)  |
| 55321         | Town of Woodstock      | 3,691,594                             | 1,952,450                             | 4,215,299  | 113,171  |
| 55322         | Town of Glasgow        | (345,304)                             | (558,101)                             | (470,232)  | (629,822)  |
| 55323         | Town of Marion         | 4,780,107                             | 2,378,890                             | 5,117,139  | 118,173  |
| 55324         | Town of Altavista      | 1,231,291                             | (334,446)                             | 1,203,509  | (1,620,367)  |
| 55325         | Town of Herndon        | 9,396,875                             | (4,835,978)                           | 7,949,235  | (15,419,525)   |
| 55326         | Town of Pearisburg     | 1,664,646                             | 472,351                               | 1,758,991  | (580,308)  |
| 55327         | Town of Christiansburg | 11,759,471                            | 4,719,516                             | 12,814,502   | (1,881,843)  |
| 55328         | Town of Wakefield      | (29,428)                              | (273,393)                             | (212,510)  | (325,784)  |
| 55329         | Town of Leesburg       | 21,682,445                            | 4,665,749                             | 22,658,340   | (10,095,609)   |
| 55330         | Town of Chatham        | (193,491)                             | (626,257)                             | (370,727)  | (838,299)  |
| 55331         | Town of Bowling Green  | 541,664                               | 381,329                               | 577,456  | 220,130  |
| 55332         | City of Manassas       | 34,986,465                            | 16,361,619                            | 41,247,797   | (3,999,887)  |
| 55333         | Town of Alberta        | (137,843)                             | (199,324)                             | (176,132)  | (218,556)  |
| 55334         | Town of Boydton        | (238,226)                             | (452,010)                             | (273,977)  | (599,414)  |
| 55335         | City of Salem          | 52,716,769                            | 26,497,745                            | 53,996,193   | 3,661,968  |
| 55336         | Town of Mckenney       | 112,262                               | 74,228                                | 111,557  | 41,902   |
| 55337         | Town of Narrows        | 1,225,063                             | 433,497                               | 1,044,326  | (72,952)   |
| 55338         | Town of Quantico       | (366,844)                             | (474,377)                             | (428,798)  | (512,222)  |
| 55339         | Town of Halifax        | (103,420)                             | (388,682)                             | (78,702)   | (641,659)  |
| 55340         | Town of Blacksburg     | 22,340,858                            | 12,559,306                            | 26,191,241   | 1,339,656  |
| 55341         | Town of Chincoteague   | 1,164,140                             | (223,606)                             | 1,225,755  | (1,418,483)  |
| 55342         | Town of Lawrenceville  | 887,179                               | 181,186                               | 773,332  | (315,291)  |
| 55343         | Town of Amherst        | 762,898                               | 79,594                                | 729,860  | (460,353)  |
| 55344         | Town of Stanley        | 525,298                               | 1,075                                 | 471,469  | (385,716)  |
| 55345         | Town of Hillsville     | 1,621,977                             | 629,834                               | 1,792,648  | (320,480)  |
| 55346         | Town of Elkton         | 509,940                               | (251,370)                             | 329,678  | (724,882)  |
| 55347         | Town of Bridgewater    | 1,343,609                             | (353,564)                             | 1,275,139  | (1,691,452)  |
| 55348         | Town of Purcellville   | 1,328,669                             | (1,630,449)                           | 964,617  | (3,751,689)  |
| 55349         | Town of Timberville    | 420,662                               | (70,871)                              | 385,688  | (447,181)  |
| 55350         | Town of Wise           | 1,841,841                             | (280,566)                             | 1,569,556  | (1,808,453)  |
| 55351         | Town of New Market     | 1,218,363                             | 691,461                               | 1,393,952  | 116,817  |
| 55352         | Town of Tappahannock   | 689,341                               | (192,148)                             | 704,760  | (931,185)  |
| 55353         | Town of Rocky Mount    | 3,686,692                             | 1,779,973                             | 3,900,700  | 31,326   |
| 55354         | Town of Big Stone Gap  | 4,131,917                             | 2,500,588                             | 4,275,340  | 1,024,788  |
| 55355         | Town of Luray          | 2,666,387                             | 588,148                               | 2,382,374  | (896,288)  |
| 55356         | Town of Stuart         | 190,756                               | 169,038                               | 169,038  | 169,038  |
| 55357         | Town of Strasburg      | 1,274,006                             | (269,975)                             | 1,839,274  | (1,973,783)  |
| 55358         | Town of Appomattox     | 130,260                               | (418,111)                             | 44,816   | (794,331)  |
| 55359         | Town of Clarksville    | 984,197                               | 309,613                               | 1,013,877  | (269,153)  |
| 55360         | Town of Dublin         | 953,514                               | (285,595)                             | 379,800  | (840,525)  |

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



| Employer Code | Political Subdivision                                    | 6/30/2020             | 6/30/2021             | Net Pension Liability     | Net Pension Liability     |
|---------------|--|-----------------------|-----------------------|---------------------------|---------------------------|
|               |  | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55361         | Town of Middleburg                                       | 440,393               | (180,521)             | 267,322                   | (555,169)                 |
| 55362         | Town of Edinburg   | (247,082)             | (492,118)             | (329,443)                 | (626,763)                 |
| 55363         | Town of Chase City                                       | 1,304,288             | 607,639               | 1,508,888                 | (141,457)                 |
| 55364         | Town of Bedford  | 9,188,911             | 5,453,529             | 9,278,053                 | 2,252,785                 |
| 55365         | City of Poquoson   | 5,948,733             | (898,965)             | 4,206,160                 | (5,126,654)               |
| 55366         | Town of Ashland  | 2,004,465             | (466,496)             | 2,253,092                 | (2,704,410)               |
| 55367         | Town of Broadway   | 716,268               | 145,984               | 762,138                   | (358,986)                 |
| 55368         | Town of Berryville                                       | 1,064,135             | 240,886               | 1,307,324                 | (643,054)                 |
| 55369         | Town of Tazewell   | 321,561               | (568,656)             | 554,266                   | (1,494,552)               |
| 55370         | Town of Urbanna  | (264,288)             | (440,817)             | (345,117)                 | (521,546)                 |
| 55371         | Town of Bluefield  | 794,667               | (698,309)             | 700,431                   | (1,834,612)               |
| 55372         | Town of Weber City                                       | 225,650               | (60,435)              | 65,430                    | (161,328)                 |
| 55373         | Town of Damascus   | (62,177)              | (101,051)             | (77,144)                  | (120,152)                 |
| 55374         | Town of Hurt   | 336,831               | 173,872               | 299,916                   | 68,695                    |
| 55375         | Town of Waverly  | (175,154)             | (625,827)             | (329,865)                 | (866,906)                 |
| 55376         | Town of Coeburn  | (235,774)             | (538,575)             | (146,923)                 | (866,486)                 |
| 55377         | Town of Dayton   | 128,008               | (642,162)             | (238,529)                 | (975,050)                 |
| 55378         | Town of Courtland  | (147,622)             | (271,334)             | (201,540)                 | (330,721)                 |
| 55379         | Town of Cape Charles                                     | (142,406)             | (749,683)             | (199,521)                 | (1,198,173)               |
| 55380         | Town of Independence                                     | 438,340               | 211,367               | 537,271                   | (54,229)                  |
| 55381         | Town of Warsaw   | 445,559               | 46,696                | 402,822                   | (247,272)                 |
| 55382         | Town of Grundy   | 302,556               | (223,346)             | 200,340                   | (578,045)                 |
| 55383         | Town of Warrenton  | 4,242,822             | (324,213)             | 3,742,295                 | (3,714,938)               |
| 55384         | Town of Louisa   | (406,028)             | (1,090,782)           | (742,692)                 | (1,377,843)               |
| 55385         | Town of Kenbridge  | 115,434               | (143,111)             | 75,086                    | (321,224)                 |
| 55386         | Town of Mt Jackson                                       | 501,702               | 4,746                 | 391,129                   | (320,913)                 |
| 55387         | Town of Pulaski  | 2,606,520             | (1,736,591)           | 1,865,060                 | (4,695,829)               |
| 55388         | Town of Jarratt  | 9,928                 | (21,058)              | 5,467                     | (43,931)                  |
| 55389         | Town of Pembroke   | 227,519               | 31,130                | 159,037                   | (77,380)                  |
| 55390         | Town of Parksley   | (57,036)              | (117,201)             | (13,588)                  | (201,699)                 |
| 55391         | Town of Onancock   | 388,468               | (35,866)              | 352,923                   | (356,061)                 |
| 55392         | Town of Victoria   | 54,744                | (337,345)             | (52,263)                  | (571,439)                 |
| 55393         | Town of Shenandoah                                       | 889,001               | 505,398               | 985,312                   | 109,565                   |
| 55394         | Town of Gate City  | 365,432               | (241,855)             | 83,230                    | (507,460)                 |
| 55395         | Town of Round Hill                                       | (109,141)             | (407,973)             | (55,584)                  | (696,153)                 |
| 55396         | Town of Kilmarnock                                       | (399,693)             | (912,193)             | (499,618)                 | (1,251,103)               |
| 55397         | Town of Orange   | 2,877,849             | 1,349,594             | 3,101,375                 | (80,674)                  |
| 55398         | Town of Saltville  | 546,101               | 269,779               | 603,810                   | (5,514)                   |
| 55399         | Town of Blackstone                                       | 379,661               | (1,075,159)           | 343,225                   | (2,232,389)               |
| 55400         | Bedford Recreation Commission                            | 0                     | 0                     | 0                         | 0                         |
| 55401         | Southeastern Public Service Authority                    | (2,245,261)           | (10,319,433)          | (4,491,775)               | (15,206,271)              |
| 55402         | Pittsylvania County Service Authority                    | 148,282               | (371,005)             | (131,075)                 | (570,913)                 |
| 55403         | Rappahannock Area Youth Services & Group Home Commission | (234,621)             | (404,082)             | (276,811)                 | (506,928)                 |
| 55404         | Appomattox Regional Library                              | 93,465                | (517,623)             | (140,107)                 | (831,746)                 |
| 55405         | Staunton Redevelopment & Housing Authority               | (64,947)              | (403,515)             | (167,054)                 | (599,518)                 |
| 55406         | Hampton Newport News Community Services Board            | (6,213,763)           | (21,749,067)          | (10,599,065)              | (30,854,394)              |
| 55408         | Alleghany Highlands Regional Library                     | 128,454               | 92,030                | 166,739                   | 30,012                    |
| 55409         | Southside Regional Juvenile Group Home                   | (186,313)             | (351,627)             | (272,264)                 | (419,013)                 |
| 55411         | Hampton Roads Sanitation District                        | 39,116,114            | 2,163,228             | 39,990,458                | (28,835,321)              |
| 55412         | Peninsula Airport Commission                             | 462,777               | (1,205,378)           | (143,601)                 | (2,082,746)               |
| 55413         | Richmond Redevelopment & Housing Authority               | 8,855,128             | (557,673)             | 6,828,902                 | (6,802,175)               |
| 55415         | Chesapeake Redevelopment & Housing Authority             | (738,149)             | (2,540,999)           | (1,165,140)               | (3,686,343)               |
| 55416         | Alexandria Renew Enterprises                             | 7,290,959             | 1,006,934             | 7,474,261                 | (4,417,760)               |
| 55417         | Norfolk Airport Authority                                | 10,516,674            | 1,323,578             | 8,600,995                 | (4,749,273)               |
| 55418         | Charlottesville Redevelopment & Housing Authority        | (1,352,321)           | (1,832,739)           | (1,574,340)               | (2,051,020)               |

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



| Employer Code | Political Subdivision                             | 6/30/2020             | 6/30/2021             | Net Pension                               | Net Pension                               |
|---------------|---|-----------------------|-----------------------|---|---|
|               |   | Net Pension Liability | Net Pension Liability | Liability<br>1% Decrease<br>Discount Rate | Liability<br>1% Increase<br>Discount Rate |
| 55419         | Hampton Redevelopment & Housing Authority         | 2,148,136             | 116,887               | 2,303,641                                 | (1,713,458)                               |
| 55420         | Loudoun County Sanitation Authority               | 9,307,854             | (8,906)               | 10,549,721                                | (8,596,143)                               |
| 55421         | Danville Redevelopment & Housing Authority        | (787,580)             | (2,462,169)           | (1,582,382)                               | (3,198,932)                               |
| 55422         | NRV Regional Water Authority                      | 3,127,856             | 2,525,475             | 3,485,214                                 | 1,749,543                                 |
| 55423         | Northern Virginia Juvenile Detention Center       | 174,623               | (2,241,984)           | (217,206)                                 | (3,932,065)                               |
| 55424         | Hopewell Redevelopment & Housing Authority        | (119,615)             | (858,449)             | (329,345)                                 | (1,306,151)                               |
| 55425         | Colonial Behavioral Health                        | 314,041               | (4,956,435)           | (810,256)                                 | (8,408,373)                               |
| 55426         | Blacksburg-VPI Sanitation Authority               | 57,420                | (1,440,688)           | (456,551)                                 | (2,273,233)                               |
| 55427         | Potomac River Fisheries Commission                | 235,178               | 27,116                | 200,728                                   | (120,874)                                 |
| 55428         | Chesapeake Bay Bridge Tunnel                      | 15,331,203            | 10,380,686            | 17,414,884                                | 4,561,250                                 |
| 55429         | Alexandria Redevelopment & Housing Authority      | 956,906               | (1,748,484)           | 329,623                                   | (3,481,217)                               |
| 55430         | Albemarle County Service Authority                | 3,659,743             | 695,494               | 3,519,069                                 | (1,618,915)                               |
| 55431         | Franklin Redevelopment & Housing Authority        | (301,618)             | (637,381)             | (492,818)                                 | (754,752)                                 |
| 55432         | Bristol Redevelopment & Housing Authority         | 545,224               | 44,187                | 501,467                                   | (338,850)                                 |
| 55433         | Norfolk Redevelopment & Housing Authority         | 18,537,544            | 5,532,553             | 17,152,180                                | (4,275,191)                               |
| 55435         | Richmond Metropolitan Transportation Authority    | (544,138)             | (4,125,048)           | (1,619,265)                               | (6,209,863)                               |
| 55436         | Riverside Regional Jail                           | (2,371,551)           | (12,917,871)          | (4,385,041)                               | (19,884,101)                              |
| 55437         | Peninsula Ports Authority of Virginia             | (1,153,558)           | (1,530,826)           | (1,492,415)                               | (1,564,558)                               |
| 55439         | Rappahannock Rapidan Regional Commission          | (188,205)             | (577,098)             | (381,927)                                 | (734,009)                                 |
| 55440         | Shenandoah Valley Juvenile Center                 | 901,459               | (36,279)              | 809,682                                   | (726,156)                                 |
| 55442         | Southside Regional Library Board                  | 126,854               | (125,284)             | 3,780                                     | (236,806)                                 |
| 55443         | Bedford Public Library                            | 21,319                | (553,380)             | (152,127)                                 | (879,193)                                 |
| 55444         | Eastern Shore Economic Development Commission     | (474,713)             | (605,462)             | (605,462)                                 | (605,462)                                 |
| 55445         | Chesterfield County Health Center Commission      | (2,730,606)           | (6,100,251)           | (3,931,632)                               | (7,886,341)                               |
| 55446         | Washington County Service Authority               | 560,096               | (1,684,321)           | 553,142                                   | (3,531,951)                               |
| 55447         | Rappahannock Area Community Services Board        | (2,280,788)           | (10,368,292)          | (3,545,112)                               | (15,857,195)                              |
| 55449         | Hampton Roads Planning District Commission        | 2,961,800             | 803,007               | 3,196,844                                 | (1,169,985)                               |
| 55450         | Meherrin Regional Library                         | 89,359                | (256,134)             | (19,025)                                  | (455,521)                                 |
| 55451         | New River Valley Regional Commission              | 261,808               | (161,571)             | 342,498                                   | (563,707)                                 |
| 55452         | Northern Virginia Health Care Center              | (2,473,542)           | (8,039,917)           | (4,673,280)                               | (10,819,844)                              |
| 55453         | Rockbridge Area Community Services Board          | (468,646)             | (2,755,864)           | (369,702)                                 | (4,684,572)                               |
| 55454         | Greensville-Emporia Social Services               | 1,623,584             | 797,829               | 1,756,691                                 | 4,420                                     |
| 55455         | James City Service Authority                      | 1,992,512             | (1,142,756)           | 1,708,024                                 | (3,493,371)                               |
| 55456         | Accomack/Northampton Planning District Commission | 200,024               | (404,734)             | 165,279                                   | (872,864)                                 |
| 55457         | Harrisonburg-Rockingham Regional Sewer Authority  | 851,581               | (223,070)             | 850,701                                   | (1,113,028)                               |
| 55458         | Wytheville Redevelopment & Housing Authority      | 348,568               | 109,967               | 453,593                                   | (176,523)                                 |
| 55459         | Waynesboro Redevelopment & Housing Authority      | 418,437               | (333,951)             | 280,625                                   | (849,778)                                 |
| 55460         | Region Ten Community Services Board               | (2,484,400)           | (14,954,303)          | (7,021,432)                               | (21,398,712)                              |
| 55462         | Lenowisco Planning District Commission            | 640,126               | 153,656               | 637,854                                   | (255,889)                                 |
| 55465         | Rivanna Water & Sewer Authority                   | 4,259,150             | 1,409,421             | 4,728,672                                 | (1,349,564)                               |
| 55466         | Appomattox River Water Authority                  | (335,122)             | (1,687,965)           | (999,377)                                 | (2,260,295)                               |
| 55467         | Campbell County Utilities and Service Authority   | 1,255,262             | 652,292               | 1,672,498                                 | (173,089)                                 |
| 55469         | Eastern Shore Community Services Board            | 2,399,927             | (770,354)             | 2,008,709                                 | (3,085,822)                               |
| 55470         | Anchor Commission                                 | (1,243,110)           | (1,910,340)           | (1,664,537)                               | (2,116,941)                               |
| 55471         | Horizon Behavioral Health                         | (7,652,718)           | (19,674,516)          | (10,880,440)                              | (26,741,822)                              |
| 55472         | District 19 Community Services Board              | (234,172)             | (7,265,123)           | (1,971,888)                               | (11,606,803)                              |
| 55473         | Hampton Roads Transit                             | (661,498)             | (9,278,830)           | (3,178,962)                               | (14,314,708)                              |
| 55474         | Upper Occoquan Sewage Authority                   | 11,393,002            | (292,010)             | 9,403,924                                 | (8,279,882)                               |
| 55475         | New River Valley Juvenile Detention Commission    | (298,233)             | (983,548)             | (508,712)                                 | (1,365,856)                               |
| 55476         | Rockbridge Regional Library                       | 320,107               | 70,606                | 339,892                                   | (156,854)                                 |
| 55477         | Frederick County Sanitation Authority             | 1,217,712             | (625,061)             | 999,410                                   | (1,969,268)                               |
| 55478         | Western Tidewater Community Services Board        | 519,703               | (7,411,543)           | (1,149,969)                               | (12,527,677)                              |
| 55479         | Cumberland Mountain Community Services Board      | 9,380,912             | 2,789,015             | 9,976,454                                 | (3,067,054)                               |
| 55480         | Fredericksburg-Stafford Park Authority            | (1,826,750)           | (2,350,798)           | (2,323,589)                               | (2,372,425)                               |
| 55482         | Middle Peninsula/Northern Neck Comm Svcs Bd       | (2,992,224)           | (10,973,889)          | (5,577,218)                               | (15,387,776)                              |

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



| Employer Code | Political Subdivision                            | 6/30/2020             | 6/30/2021             | 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       | 131,919               | (159,089)             | 118,970                   | (388,382)                 |
| 55484         | Danville-Pittsylvania Community Services Board   | (1,073,205)           | (6,874,129)           | (1,896,712)               | (10,901,493)              |
| 55485         | Crater Juvenile Detention Home Commission        | 408,190               | (271,705)             | 503,954                   | (924,073)                 |
| 55486         | Hampton Roads Workforce Council                  | (2,312,372)           | (3,987,735)           | (3,251,396)               | (4,602,950)               |
| 55487         | Capital Region Airport Commission                | 4,500,775             | (1,251,038)           | 4,125,330                 | (5,720,743)               |
| 55488         | Northwestern Community Services Board            | 1,115,525             | (3,139,472)           | 520,360                   | (6,136,048)               |
| 55489         | Harrisonburg-Rockingham Community Services Bd    | 26,177                | (3,729,388)           | (527,615)                 | (6,350,381)               |
| 55490         | Upper Valley Regional Park Authority             | 98,675                | 106,814               | 119,503                   | 96,297                    |
| 55491         | Middle Peninsula Regional Security Center        | 507,301               | (2,271,629)           | (501,351)                 | (3,736,032)               |
| 55492         | Northern Neck Planning District Commission       | (81,957)              | (446,852)             | (262,084)                 | (603,291)                 |
| 55493         | Planning District One Behavioral Health Services | (707,148)             | (1,045,107)           | (958,853)                 | (1,120,584)               |
| 55494         | Rockbridge Area Department of Social Services    | (149,825)             | (1,037,744)           | (577,897)                 | (1,430,704)               |
| 55495         | Dinwiddie County Water Authority                 | 56,617                | (657,573)             | (301,867)                 | (952,394)                 |
| 55496         | Rappahannock-Rapidan Community Services Board    | (6,867,891)           | (13,245,724)          | (8,799,740)               | (16,930,267)              |
| 55497         | Virginia Education Loan Authority                | 0                     | 0                     | 0                         | 0                         |
| 55498         | Valley Community Services Board                  | (1,243,064)           | (7,364,972)           | (2,769,081)               | (11,094,596)              |
| 55499         | Eastern Shore Public Library                     | 98,487                | (30,776)              | 106,701                   | (145,762)                 |
| 55500         | Alexandria City School Board                     | (3,387,963)           | (13,101,129)          | (7,921,589)               | (17,454,786)              |
| 55501         | Albemarle County Schools                         | 1,529,045             | (4,081,244)           | (12,204)                  | (7,460,282)               |
| 55502         | Alleghany County School Board                    | 365,116               | (1,449,109)           | (250,481)                 | (2,468,066)               |
| 55503         | Charlottesville Public Schools                   | (158,656)             | (2,773,011)           | (1,657,537)               | (3,711,740)               |
| 55504         | Amherst County School Board                      | (706,891)             | (2,513,851)           | (1,346,180)               | (3,493,837)               |
| 55505         | Appomattox County School Board                   | (23,700)              | (658,681)             | (233,731)                 | (1,012,039)               |
| 55506         | Arlington Public Schools                         | 5,687,672             | (2,677,266)           | 6,180,984                 | (9,943,406)               |
| 55507         | Augusta County School Board                      | 1,302,951             | (858,393)             | 787,390                   | (2,224,521)               |
| 55508         | Bath County School Board                         | 354,790               | (506,450)             | (7,413)                   | (926,364)                 |
| 55509         | Bedford County School Board                      | 977,200               | (3,432,811)           | (549,488)                 | (5,871,837)               |
| 55510         | Bland County School Board                        | 90,899                | (195,679)             | 17,711                    | (375,983)                 |
| 55511         | Botetourt County School Board                    | 2,395,476             | 256,798               | 1,812,159                 | (1,056,690)               |
| 55512         | Norfolk Public Schools                           | 11,821,347            | (3,283,183)           | 8,226,045                 | (12,958,181)              |
| 55513         | Petersburg City Public Schools                   | 593,416               | (2,107,665)           | (612,289)                 | (3,371,550)               |
| 55514         | Buckingham County School Board                   | 47,496                | (722,241)             | (233,964)                 | (1,130,189)               |
| 55515         | Radford City School Board                        | 23,357                | (235,015)             | (56,714)                  | (388,871)                 |
| 55516         | Caroline County School Board                     | 122,051               | (859,524)             | (223,710)                 | (1,391,931)               |
| 55517         | Carroll County School Board                      | 479,517               | (1,111,320)           | 152,496                   | (2,177,949)               |
| 55518         | Charles City County School Board                 | (476,064)             | (838,569)             | (673,161)                 | (978,906)                 |
| 55519         | Charlotte County School Board                    | (108,876)             | (899,658)             | (570,628)                 | (1,180,369)               |
| 55520         | Chesterfield County School Board                 | 20,311,386            | 4,167,372             | 17,717,384                | (7,217,301)               |
| 55521         | Clarke County School Board                       | (19,511)              | (632,190)             | (241,651)                 | (963,747)                 |
| 55522         | Winchester Public Schools                        | 353,533               | (1,386,621)           | (398,078)                 | (2,223,049)               |
| 55523         | Culpeper County School Board                     | (1,513,378)           | (4,152,289)           | (2,458,014)               | (5,564,976)               |
| 55524         | Cumberland County School Board                   | (456,325)             | (1,097,318)           | (728,331)                 | (1,408,136)               |
| 55525         | Dickenson County School Board                    | 7,372,900             | 6,663,651             | 7,975,267                 | 5,546,899                 |
| 55526         | Dinwiddie County School Board                    | 768,600               | (1,090,172)           | (211,467)                 | (1,835,286)               |
| 55528         | Essex County Public Schools                      | 446,720               | (178,631)             | 329,902                   | (610,255)                 |
| 55530         | Covington City School Board                      | 790,696               | 411,075               | 748,886                   | 123,133                   |
| 55531         | Floyd County School Board                        | 2,082,218             | 1,222,055             | 2,111,276                 | 466,215                   |
| 55532         | Fluvanna County Public Schools                   | 62,782                | (1,189,858)           | (176,929)                 | (2,028,700)               |
| 55533         | Chesapeake Public Schools                        | 22,412,632            | 6,861,855             | 20,830,256                | (4,821,883)               |
| 55534         | Virginia Beach City School Board                 | 34,099,081            | (1,594,224)           | 29,280,276                | (27,440,567)              |
| 55535         | Giles County Schools                             | 718,941               | (212,058)             | 402,938                   | (723,562)                 |
| 55536         | Gloucester County School Board                   | 1,623,686             | (980,460)             | 1,591,693                 | (3,139,196)               |
| 55537         | Goochland County School Board                    | 297,833               | (246,216)             | 353,595                   | (752,187)                 |
| 55538         | Grayson County School Board                      | 686,403               | (53,725)              | 657,027                   | (657,420)                 |
| 55539         | Greene County Public Schools                     | 742,393               | (201,850)             | 1,026,896                 | (1,235,214)               |

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



| Employer Code | Political Subdivision              | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|------------------------------------|---------------------------------------|---------------------------------------|--|--|
| 55540         | Greensville County Public Schools  | 554,860                               | (731,430)                             | (125,540)  | (1,250,310)  |
| 55541         | Halifax County School Board        | 717,902                               | (1,061,179)                           | 320,356  | (2,238,087)  |
| 55542         | Hanover County Public Schools      | (1,891,724)                           | (6,961,428)                           | (3,901,464)  | (9,537,435)  |
| 55543         | Henrico County School Board        | 3,566,973                             | 3,223,067                             | 4,059,142  | 2,514,852  |
| 55544         | Henry County Public Schools        | 2,353,644                             | (489,570)                             | 1,507,011  | (2,189,491)  |
| 55545         | Highland County School Board       | 509,135                               | 345,492                               | 514,782  | 201,861  |
| 55546         | Isle of Wight County Schools       | 400,662                               | (653,865)                             | 88,872   | (1,280,980)  |
| 55548         | King George County School Board    | 1,237,566                             | (208,896)                             | 994,016  | (1,217,037)  |
| 55549         | King & Queen County School Board   | (541,579)                             | (1,123,127)                           | (778,198)  | (1,413,155)  |
| 55550         | King William County School Board   | (37,268)                              | (918,114)                             | (446,962)  | (1,309,370)  |
| 55551         | Lancaster County Public Schools    | 499,006                               | (168,706)                             | 290,496  | (557,126)  |
| 55552         | Lee County School Board            | 7,676,230                             | 6,687,413                             | 8,376,930  | 5,256,829  |
| 55553         | Loudoun County School Board        | 25,925,128                            | 2,116,543                             | 30,770,287   | (21,394,390)   |
| 55554         | Louisa County Public Schools       | (165,976)                             | (3,377,579)                           | (1,475,063)  | (4,978,755)  |
| 55555         | Lunenburg County School Board      | (175,699)                             | (655,139)                             | (295,048)  | (953,937)  |
| 55556         | Madison County School Board        | (493,635)                             | (1,275,063)                           | (821,710)  | (1,652,523)  |
| 55557         | Mathews County School Board        | 894,350                               | 533,478                               | 1,030,928  | 109,670  |
| 55558         | Mecklenburg County School Board    | 1,087,402                             | 153,929                               | 787,544  | (385,323)  |
| 55559         | Middlesex County School Board      | 613,405                               | 220,471                               | 566,713  | (73,529)   |
| 55560         | Montgomery County School Board     | 5,110,616                             | 1,335,865                             | 4,866,265  | (1,583,351)  |
| 55562         | Nelson County Public Schools       | 748,443                               | (493,107)                             | 456,470  | (1,294,967)  |
| 55563         | New Kent County School Board       | 559,999                               | (306,422)                             | 487,910  | (966,768)  |
| 55565         | Northampton County Schools         | 49,844                                | (675,885)                             | (286,778)  | (1,006,848)  |
| 55566         | Northumberland County School Board | 1,035,935                             | 409,813                               | 881,209  | 7,046  |
| 55567         | Nottoway County School Board       | 185,179                               | (987,495)                             | (209,260)  | (1,640,482)  |
| 55568         | Orange County Public Schools       | (200,681)                             | (2,432,052)                           | (1,237,042)  | (3,433,571)  |
| 55569         | Page County Public Schools         | 1,273,798                             | (386,947)                             | 576,966  | (1,200,146)  |
| 55570         | Patrick County School Board        | 631,809                               | (560,295)                             | 327,458  | (1,307,620)  |
| 55571         | Pittsylvania County School Board   | 1,490,028                             | (819,970)                             | 892,629  | (2,265,442)  |
| 55572         | Powhatan County School Board       | 255,572                               | (1,286,351)                           | (126,380)  | (2,256,652)  |
| 55573         | Prince Edward County School Board  | 188,071                               | (652,962)                             | (192,854)  | (1,042,750)  |
| 55574         | Prince George County School Board  | 2,317,036                             | (166,768)                             | 2,030,720  | (2,028,025)  |
| 55576         | Prince William County School Board | 19,918,221                            | (13,267,392)                          | 18,076,707   | (39,261,435)   |
| 55577         | Pulaski County School Board        | 650,138                               | (1,269,020)                           | 243,061  | (2,527,052)  |
| 55578         | Rappahannock County School Board   | 252,253                               | (199,811)                             | 95,808   | (451,804)  |
| 55579         | Richmond County School Board       | (23,196)                              | (181,960)                             | (92,376)   | (257,446)  |
| 55580         | Roanoke County School Board        | 390,988                               | (4,570,307)                           | (1,214,856)  | (7,430,324)  |
| 55581         | Rockbridge County School Board     | 292,343                               | (1,129,192)                           | (326,887)  | (1,807,130)  |
| 55582         | Rockingham County School Board     | 2,060,405                             | (4,018,291)                           | 396,354  | (7,749,942)  |
| 55583         | Russell County School Board        | 7,516,071                             | 5,466,380                             | 7,574,487  | 3,696,356  |
| 55584         | Scott County School Board          | 454,301                               | (1,149,634)                           | 88,676   | (2,190,988)  |
| 55585         | Shenandoah County School Board     | 1,439,110                             | (1,117,794)                           | 505,791  | (2,494,233)  |
| 55586         | Smyth County School Board          | 1,978,982                             | 213,885                               | 1,752,612  | (1,086,677)  |
| 55587         | Southampton County School Board    | (646,063)                             | (1,506,305)                           | (996,383)  | (1,938,601)  |
| 55588         | Spotsylvania County School Board   | 2,803,474                             | (2,390,853)                           | 1,929,392  | (5,986,662)  |
| 55589         | Stafford County School Board       | 3,288,288                             | (105,117)                             | 4,534,455  | (3,946,724)  |
| 55590         | Surry County Schools               | 1,271,394                             | 334,583                               | 1,075,214  | (287,147)  |
| 55591         | Sussex County School Board         | (182,925)                             | (846,936)                             | (378,320)  | (1,238,904)  |
| 55592         | Tazewell County Schools            | 7,145,841                             | 4,109,168                             | 7,152,644  | 1,534,018  |
| 55593         | Warren County School Board         | (211,467)                             | (1,488,451)                           | (464,612)  | (2,357,421)  |
| 55595         | Washington County School Board     | 1,737,946                             | (297,161)                             | 1,288,619  | (1,644,394)  |
| 55596         | Westmoreland County School Board   | 916,199                               | 323,948                               | 847,806  | (121,436)  |
| 55597         | Wise County School Board           | 4,472,713                             | 3,255,514                             | 4,731,742  | 2,009,721  |
| 55598         | Wythe County School Board          | 788,268                               | (57,458)                              | 697,938  | (692,197)  |
| 55599         | York County School Board           | 2,000,679                             | (2,232,033)                           | 1,313,015  | (5,194,261)  |

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



| Employer Code | Political Subdivision  | 6/30/2020             | 6/30/2021             | Net Pension                         | Net Pension                         |
|---------------|--|-----------------------|-----------------------|-------------------------------------|-------------------------------------|
|               |  | Net Pension Liability | Net Pension Liability | Liability 1% Decrease Discount Rate | Liability 1% Increase Discount Rate |
| 55600         | Accomack County School Board                                 | (51,206)              | (2,592,654)           | (1,087,256)                         | (3,865,732)                         |
| 55601         | Bristol Virginia School Board                                | 647,497               | 312,733               | 624,005                             | 50,130                              |
| 55602         | Buena Vista City Public Schools                              | (158,325)             | (440,497)             | (292,967)                           | (566,616)                           |
| 55603         | Amelia County School Board                                   | 47,326                | (577,592)             | (103,054)                           | (976,253)                           |
| 55605         | Danville School Board  | 175,485               | (1,292,647)           | (220,711)                           | (2,194,203)                         |
| 55606         | Franklin City Public Schools                                 | (234,815)             | (785,250)             | (591,450)                           | (947,715)                           |
| 55607         | Lexington City School Board                                  | (191,885)             | (298,567)             | (274,559)                           | (319,517)                           |
| 55608         | Harrisonburg City School Board                               | (194,219)             | (1,608,217)           | (646,166)                           | (2,423,647)                         |
| 55609         | Hopewell City School Board                                   | 1,978,689             | 983,807               | 1,982,077                           | 139,286                             |
| 55610         | Lynchburg City Schools                                       | 1,158,676             | (1,588,683)           | 429,107                             | (3,282,530)                         |
| 55611         | Fauquier County School Board                                 | 571,136               | (4,619,167)           | (1,104,088)                         | (7,547,302)                         |
| 55612         | Brunswick County Public Schools                              | (201,140)             | (858,856)             | (200,594)                           | (1,412,866)                         |
| 55613         | The College and Career Academy At Pruden                     | 0                     | 0                     | 0                                   | 0                                   |
| 55614         | Portsmouth School Board                                      | 9,691,107             | 4,240,819             | 8,856,894                           | 349,503                             |
| 55615         | Campbell County School Board                                 | 1,209,557             | (1,205,520)           | 317,025                             | (2,499,720)                         |
| 55616         | Richmond Public Schools                                      | 4,915,300             | (5,193,828)           | 1,691,118                           | (10,994,903)                        |
| 55617         | Roanoke City School Board                                    | (1,015,228)           | (1,927,959)           | (1,396,717)                         | (2,355,002)                         |
| 55619         | Staunton City Schools  | 513,740               | (66,243)              | 432,167                             | (488,196)                           |
| 55620         | Suffolk City School Board                                    | 1,866,845             | (3,901,996)           | 92,127                              | (7,238,138)                         |
| 55622         | Craig County School Board                                    | 287,092               | (48,956)              | 217,005                             | (272,840)                           |
| 55623         | Martinsville City Schools                                    | 1,729,423             | 1,383,557             | 1,789,769                           | 1,037,507                           |
| 55624         | Appomattox Regional Governor's School                        | 1,333                 | (26,067)              | 12,115                              | (58,574)                            |
| 55625         | Colonial Heights City Schools                                | 102,830               | (802,786)             | (207,359)                           | (1,307,808)                         |
| 55632         | Manassas City Schools  | 1,075,889             | (1,721,592)           | 986,033                             | (3,951,421)                         |
| 55633         | Franklin County Public Schools                               | 2,934,163             | (874,610)             | 2,108,381                           | (3,380,849)                         |
| 55634         | Frederick County School Board                                | 860,169               | (3,986,456)           | (570,994)                           | (6,854,244)                         |
| 55635         | City of Salem Schools  | (365,440)             | (1,444,155)           | (837,005)                           | (1,952,075)                         |
| 55636         | Manassas Park City Schools                                   | (603,817)             | (1,341,513)           | (895,715)                           | (1,713,204)                         |
| 55637         | Newport News Public Schools                                  | (1,180,874)           | (2,795,000)           | (1,878,269)                         | (3,527,118)                         |
| 55638         | Town of West Point School Board                              | 5,473                 | (27,574)              | 9,058                               | (58,133)                            |
| 55708         | Waynesboro Public Schools                                    | 4,244                 | (656,992)             | (186,169)                           | (1,054,019)                         |
| 55710         | Valley Vocational-Technical Center                           | (81,375)              | (150,999)             | (126,931)                           | (171,708)                           |
| 55711         | New Horizons Technical Center                                | 396,787               | 273,406               | 415,252                             | 153,395                             |
| 55713         | Galax City Schools   | 115,987               | (317,853)             | (50,701)                            | (544,313)                           |
| 55714         | Norton City Schools  | (367,937)             | (876,245)             | (691,292)                           | (1,032,091)                         |
| 55802         | Williamsburg-James City County Schools                       | (639,727)             | (3,793,644)           | (1,091,867)                         | (6,057,807)                         |
| 55803         | Poquoson City Public Schools                                 | 400,674               | 90,422                | 355,628                             | (134,674)                           |
| 55806         | Fredericksburg City Public Schools                           | (153,370)             | (1,092,335)           | (449,465)                           | (1,637,656)                         |
| 55807         | Hampton City Schools   | 3,166,825             | (400,410)             | 2,903,384                           | (3,173,740)                         |
| 55813         | Buchanan County School Board                                 | 8,803,310             | 7,295,362             | 9,203,222                           | 5,669,298                           |
| 55814         | Jackson River Technical Center                               | 29,683                | (18,847)              | 13,924                              | (46,860)                            |
| 55815         | Northern Neck Regional Vocational Center                     | 25,423                | (7,709)               | 14,061                              | (26,567)                            |
| 55854         | Orange County Broadband Authority                            | 0                     | 0                     | 0                                   | 0                                   |
| 55856         | Blue Ridge Resource Authority                                | 0                     | (76,666)              | (24,903)                            | (118,297)                           |
| 55857         | Peanut Soil and Water Conservation District                  | 81,918                | 13,774                | 69,116                              | (29,519)                            |
| 55858         | Peumansend Creek Regional Jail Authority                     | 45,719                | (580,739)             | (275,414)                           | (827,438)                           |
| 55859         | Williamsburg Area Transit Authority                          | 129,774               | (214,357)             | 57,727                              | (436,627)                           |
| 55860         | Middle Peninsula Juvenile Detention Commission               | 394,851               | (99,376)              | 556,312                             | (618,233)                           |
| 55861         | Breaks Interstate Park Commission                            | (214,992)             | 42,426                | 137,480                             | (33,970)                            |
| 55862         | Crater Criminal Justice Training Academy                     | (27,941)              | (33,125)              | (11,513)                            | (50,091)                            |
| 55863         | Central Shenandoah Criminal Justice Training Academy         | (50,211)              | (105,473)             | (58,512)                            | (141,860)                           |
| 55864         | New River Valley Emergency Communications Regional Authority | (213,165)             | (427,199)             | (296,685)                           | (525,508)                           |
| 55865         | Maury Service Authority                                      | (110,595)             | (233,987)             | (153,885)                           | (299,236)                           |
| 55866         | Hampton Roads Transportation Accountability Commission       | (27,953)              | (107,845)             | (69,729)                            | (139,455)                           |
| 55867         | Pamunkey Regional Library                                    | 542,394               | (644,203)             | (6,059)                             | (1,179,373)                         |

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



| Employer Code | Political Subdivision                                       | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|---|---------------------------------------|---------------------------------------|--|--|
| 55868         | Northern Virginia Transportation Authority                  | 55,115                                | (63,208)                              | 77,814   | (180,140)  |
| 55869         | RSW Regional Jail Authority                                 | (1,010,908)                           | (2,312,356)                           | (1,251,031)  | (3,141,391)  |
| 55870         | Bedford Regional Water Authority                            | 784,977                               | (96,066)                              | 1,094,798  | (1,045,451)  |
| 55871         | Portsmouth Redevelopment & Housing Authority                | 1,335,869                             | 860,598                               | 1,418,319  | 402,873  |
| 55872         | Southwest Regional Recreation Authority                     | (103,976)                             | (156,741)                             | (131,705)  | (176,247)  |
| 55873         | Roanoke Redevelopment & Housing Authority                   | (243,557)                             | (1,009,718)                           | (603,477)  | (1,348,121)  |
| 55874         | Meherrin River Regional Jail Authority                      | (1,367,526)                           | (3,453,205)                           | (2,083,641)  | (4,542,247)  |
| 55875         | Woodway Water Authority                                     | (75,582)                              | (68,596)                              | (44,714)   | (87,570)   |
| 55876         | BVU Authority   | (2,893,587)                           | (5,020,443)                           | (3,639,278)  | (6,133,332)  |
| 55877         | Washington Metropolitan Area Transit Commission             | 323,232                               | 182,392                               | 382,334  | 21,983   |
| 55878         | Mount Rogers Community Services Board                       | 7,615,774                             | (2,505,109)                           | 5,487,528  | (8,992,992)  |
| 55879         | Lonesome Pine Soil & Water Conservation District            | 19,537                                | 15,496                                | 32,869   | 1,145  |
| 55880         | Big Sandy Soil & Water Conservation District                | (5,752)                               | (34,414)                              | (21,703)   | (44,666)   |
| 55881         | Central Virginia Planning District Commission               | (896,488)                             | (1,617,744)                           | (1,120,022)  | (2,026,253)  |
| 55882         | Middle Peninsula Planning District Commission               | 93,437                                | (14,365)                              | 140,179  | (142,202)  |
| 55883         | Western Virginia Regional Jail Authority                    | (4,328,928)                           | (7,933,743)                           | (4,468,238)  | (10,687,937)   |
| 55884         | Halifax Service Authority                                   | 185,395                               | (312,123)                             | 85,518   | (641,180)  |
| 55885         | Fort Monroe Area Development Authority                      | 0                                     | 0                                     | 0  | 0  |
| 55886         | Russell County PSA  | (29,373)                              | (112,777)                             | 55,154   | (248,333)  |
| 55887         | Piedmont Community Services                                 | (471,534)                             | (4,057,529)                           | (1,238,735)  | (6,335,748)  |
| 55888         | Blue Ridge Behavioral Healthcare                            | (5,637,796)                           | (10,654,793)                          | (7,227,306)  | (13,421,945)   |
| 55889         | Skyline Soil & Water Conservation District                  | 205,904                               | 157,255                               | 281,214  | 54,607   |
| 55890         | Middle River Regional Jail Authority                        | (2,867,671)                           | (7,843,522)                           | (5,063,613)  | (10,085,362)   |
| 55891         | Tidewater Soil & Water Conservation District                | 7,081                                 | (10,372)                              | 33,142   | (45,137)   |
| 55892         | Big Stone Gap Redevelopment and Housing Authority           | 154,592                               | 29,509                                | 165,865  | (79,251)   |
| 55893         | Eastern Shore Soil & Water Conservation District            | (48,851)                              | (105,398)                             | (21,780)   | (172,637)  |
| 55894         | Town of Boykins   | (43,399)                              | (141,250)                             | (131,858)  | (148,915)  |
| 55895         | Town of Gordonsville  | 273,543                               | (170,300)                             | 123,826  | (408,316)  |
| 55896         | Virginia Resources Authority                                | 62,206                                | (530,486)                             | (90,321)   | (873,386)  |
| 55897         | Prince William County Service Authority                     | 3,509,408                             | (6,265,900)                           | 2,320,077  | (13,253,410)   |
| 55898         | Western Virginia Water Authority                            | 332,770                               | (2,563,973)                           | 483,761  | (5,027,982)  |
| 55899         | Shenandoah Valley Regional Airport Commission               | 462,000                               | 143,555                               | 629,183  | (245,910)  |
| 55900         | Alleghany Highlands Community Services Board                | 385,996                               | (1,029,169)                           | 375,957  | (2,174,283)  |
| 55901         | Brunswick Industrial Development Authority                  | 2,424                                 | (57,970)                              | (15,791)   | (94,182)   |
| 55902         | Northern Neck-Essex County Group Home Commission            | (80,445)                              | (182,660)                             | (99,222)   | (254,242)  |
| 55903         | State Education Assistance Authority                        | 0                                     | 0                                     | 0  | 0  |
| 55904         | Appalachian Juvenile Commission                             | 1,624,213                             | 652,383                               | 1,772,004  | (255,449)  |
| 55905         | Goochland Powhatan Community Services                       | (596,964)                             | (2,116,729)                           | (911,321)  | (3,108,775)  |
| 55906         | Suffolk Redevelopment & Housing Authority                   | (1,037,815)                           | (1,929,801)                           | (1,336,448)  | (2,423,024)  |
| 55907         | Virginia Small Business Financing Authority                 | 0                                     | 0                                     | 0  | 0  |
| 55908         | Lee County Redevelopment & Housing Authority                | 540,441                               | 253,631                               | 553,669  | 4,658  |
| 55909         | Henry County Public Service Authority                       | 2,065,904                             | (40,230)                              | 1,975,732  | (1,706,707)  |
| 55910         | Southside Planning District Commission                      | 1,124,098                             | 893,966                               | 1,474,038  | 418,576  |
| 55911         | Economic Development Authority of Henrico County ,VA        | 339,486                               | (267,887)                             | (1,449)  | (497,338)  |
| 55912         | Augusta County Service Authority                            | 2,479,155                             | (813,285)                             | 2,124,435  | (3,215,787)  |
| 55914         | Rappahannock Juvenile Center                                | 867,025                               | (732,887)                             | 836,668  | (2,012,878)  |
| 55915         | Cumberland Plateau Regional Housing Authority               | (104,254)                             | (538,319)                             | (177,185)  | (835,709)  |
| 55918         | Amherst County Service Authority                            | 872,999                               | (137,343)                             | 724,758  | (854,462)  |
| 55919         | Pepper's Ferry Regional Wastewater Treatment Authority      | 946,886                               | 614,638                               | 1,241,215  | 91,901   |
| 55920         | Rappahannock Regional Jail                                  | 2,191,313                             | (6,220,506)                           | 1,941,795  | (12,838,044)   |
| 55921         | Thomas Jefferson Planning District Commission               | (290,746)                             | (580,565)                             | (320,096)  | (792,781)  |
| 55922         | Piedmont Regional Jail Authority                            | 3,378,650                             | 435,909                               | 2,989,363  | (1,663,300)  |
| 55923         | Nelson County Service Authority                             | (169,401)                             | (928,858)                             | (288,891)  | (1,443,688)  |
| 55924         | Coeburn-Norton-Wise Regional Wastewater Treatment Authority | 231,683                               | (248,796)                             | 199,455  | (609,374)  |
| 55925         | Fauquier County Water & Sanitation Authority                | 1,077,149                             | (720,152)                             | 833,382  | (1,962,548)  |

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



| Employer Code | Political Subdivision                                 | 6/30/2020             | 6/30/2021             | Net Pension Liability     | Net Pension Liability     |
|---------------|---|-----------------------|-----------------------|---------------------------|---------------------------|
|               |   | Net Pension Liability | Net Pension Liability | 1% Decrease Discount Rate | 1% Increase Discount Rate |
| 55926         | Scott County Soil & Water Conservation District       | 114,760               | 52,236                | 156,009                   | (29,846)                  |
| 55927         | New River Resource Authority                          | 638,207               | 193,349               | 866,106                   | (352,787)                 |
| 55928         | Scott County Public Service Authority                 | 249,244               | 289,539               | 779,460                   | (117,288)                 |
| 55929         | Greensville County Water & Sewer Authority            | 807,945               | 225,512               | 1,167,151                 | (539,472)                 |
| 55930         | Petersburg Redevelopment & Housing Authority          | 599,282               | (263,485)             | 488,420                   | (893,464)                 |
| 55931         | Central Rappahannock Regional Library                 | 3,430,536             | 1,244,450             | 4,402,316                 | (1,359,223)               |
| 55932         | Virginia Coalfield Economic Development Authority     | 371,980               | 150,973               | 451,971                   | (96,926)                  |
| 55933         | Central Virginia Regional Jail                        | 1,483,758             | (1,581,338)           | 1,090,058                 | (3,755,496)               |
| 55934         | Thomas Jefferson Soil & Water Conservation District   | 156,565               | 15,405                | 156,458                   | (98,256)                  |
| 55936         | Commonwealth Regional Council                         | 358,678               | 187,732               | 434,238                   | (15,877)                  |
| 55937         | Wythe-Grayson Regional Library                        | (96,489)              | (387,991)             | (220,977)                 | (526,643)                 |
| 55938         | Colonial Soil & Water Conservation District           | 170,888               | 74,205                | 192,669                   | (24,247)                  |
| 55939         | Rivanna Solid Waste Authority                         | 496,370               | (112,534)             | 153,044                   | (341,351)                 |
| 55940         | Monacan Soil & Water Conservation District            | 230,005               | 316,130               | 519,996                   | 149,472                   |
| 55941         | Robert E. Lee Soil & Water Conservation District      | (12,887)              | (54,720)              | 10,076                    | (106,737)                 |
| 55942         | Tri-County/City Soil & Water Conservation District    | (15,342)              | (125,265)             | (56,408)                  | (183,355)                 |
| 55944         | Central Virginia Waste Management Authority           | 314,883               | (16,885)              | 350,105                   | (317,406)                 |
| 55945         | Lonesome Pine Regional Library                        | 820,879               | (59,562)              | 671,923                   | (677,927)                 |
| 55946         | Virginia Peninsulas Public Service Authority          | (23,639)              | (1,091,088)           | (360,843)                 | (1,705,347)               |
| 55947         | Tidewater Youth Services Commission                   | (71,621)              | (1,894,697)           | (334,239)                 | (3,182,041)               |
| 55948         | Virginia Highlands Airport Authority                  | (1,496)               | (132,772)             | (26,696)                  | (216,032)                 |
| 55949         | Western Tidewater Regional Jail                       | 4,457,433             | (1,964,317)           | 2,605,971                 | (5,746,446)               |
| 55950         | Scott County Redevelopment & Housing Authority        | 790,611               | 590,109               | 780,722                   | 427,451                   |
| 55951         | Handley Regional Library                              | 78,400                | (596,422)             | (162,171)                 | (956,396)                 |
| 55952         | Northern Neck Regional Jail                           | 315,113               | (3,205,320)           | (1,011,483)               | (4,978,522)               |
| 55953         | Montgomery Regional Solid Waste Authority             | 312,456               | (247,159)             | 165,813                   | (586,335)                 |
| 55954         | Potomac & Rappahannock Transportation Commission      | 2,107,640             | (1,488,600)           | 1,841,916                 | (4,221,015)               |
| 55955         | Giles County Public Service Authority                 | 225,884               | (34,050)              | 227,708                   | (251,048)                 |
| 55956         | South Central Wastewater Authority                    | 517,245               | (443,153)             | 326,766                   | (1,075,712)               |
| 55957         | Wise County Redevelopment & Housing Authority         | 1,089,667             | 188,085               | 833,573                   | (361,851)                 |
| 55958         | Prince William Soil & Water Conservation District     | (139,301)             | (267,637)             | (177,073)                 | (335,991)                 |
| 55959         | Hampton Roads Regional Jail                           | 6,703,863             | 515,986               | 8,173,147                 | (5,830,082)               |
| 55960         | Castlewood Water & Sewage Authority                   | 35,965                | (136,767)             | (44,780)                  | (210,741)                 |
| 55961         | Pamunkey Regional Jail                                | 2,234,825             | (2,253,194)           | 1,573,165                 | (5,367,651)               |
| 55962         | Charlottesville-Albemarle Airport Authority           | 1,602,792             | 1,075,361             | 2,160,315                 | 188,436                   |
| 55963         | Virginia Peninsula Regional Jail                      | (2,565,665)           | (7,010,030)           | (5,025,828)               | (8,643,204)               |
| 55964         | Virginia Biotechnology Research Partnership Authority | (115,752)             | (486,205)             | (196,642)                 | (725,173)                 |
| 55966         | Blue Ridge Regional Jail Authority                    | 694,669               | (8,079,657)           | (461,134)                 | (14,335,985)              |
| 55967         | Massanutten Regional Library                          | (48,002)              | (610,438)             | (287,001)                 | (878,895)                 |
| 55968         | Albemarle-Charlottesville Regional Jail               | 3,103,360             | (2,206,661)           | 2,742,149                 | (6,234,844)               |
| 55969         | Culpeper Soil & Water Conservation District           | 48,594                | (249,191)             | (47,672)                  | (406,746)                 |
| 55970         | New River Valley Regional Jail                        | (3,556,213)           | (10,224,595)          | (6,060,649)               | (13,586,423)              |
| 55971         | Sussex Service Authority                              | (392,352)             | (903,632)             | (493,733)                 | (1,233,011)               |
| 55972         | Big Walker Soil & Water Conservation District         | 48,678                | 50,610                | 134,738                   | (15,824)                  |
| 55973         | Peter Francisco Soil & Water Conservation District    | 62,971                | 23,392                | 108,498                   | (42,671)                  |
| 55974         | Peaks of Otter Soil & Water Conservation District     | (83,166)              | (103,044)             | (100,168)                 | (105,001)                 |
| 55975         | New River Soil & Water Conservation District          | 101,561               | 60,414                | 160,148                   | (18,312)                  |
| 55977         | Southside Regional Jail                               | 519,431               | (782,632)             | 566,361                   | (1,887,964)               |
| 55978         | Evergreen Soil & Water Conservation District          | 50,943                | 14,317                | 68,584                    | (27,288)                  |
| 55979         | Roanoke Higher Education Authority                    | (68,071)              | (527,073)             | (150,554)                 | (833,588)                 |
| 55981         | John Marshall Soil & Water Conservation District      | 145,786               | 38,820                | 197,202                   | (90,956)                  |
| 55982         | Daniel Boone Soil & Water Conservation District       | 34,527                | 19,367                | 86,534                    | (34,945)                  |
| 55983         | Southside Behavioral Health                           | 607,689               | (2,807,331)           | 95,509                    | (5,198,271)               |
| 55984         | Northern Shenandoah Valley Regional Commission        | (62,844)              | (242,932)             | (23,681)                  | (417,647)                 |
| 55985         | Tazewell Soil & Water Conservation District           | 55,893                | 24,735                | 59,763                    | (4,238)                   |

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



| Employer Code | Political Subdivision                            | 6/30/2020<br>Net Pension<br>Liability | 6/30/2021<br>Net Pension<br>Liability | Net Pension<br>Liability<br>1% Decrease<br>Discount Rate | Net Pension<br>Liability<br>1% Increase<br>Discount Rate |
|---------------|--|---------------------------------------|---------------------------------------|--|--|
| 55987         | Richmond Regional Planning District Commission   | 932,895                               | 313,643                               | 938,682  | (196,196)  |
| 55988         | Henricopolis Soil & Water Conservation District  | (15,558)                              | (68,063)                              | (30,965)   | (96,216)   |
| 55989         | Piedmont Regional Juvenile Detention Center      | (220,629)                             | (576,689)                             | (376,310)  | (743,918)  |
| 55990         | Roanoke River Service Authority                  | (96,901)                              | (147,478)                             | (23,742)   | (248,904)  |
| 55991         | Lee County Public Service Authority              | (147,028)                             | (362,447)                             | (199,282)  | (493,702)  |
| 55992         | Blue Ridge Juvenile Detention Center             | 585,824                               | (108,959)                             | 565,049  | (653,038)  |
| 55993         | Ferrum Water & Sewage Authority                  | (16,244)                              | (60,453)                              | 11,540   | (119,306)  |
| 55994         | Wise County Public Service Authority             | (197,346)                             | (672,859)                             | (320,782)  | (957,017)  |
| 55995         | Holston River Soil & Water Conservation District | 2,370                                 | (85,800)                              | (3,048)  | (150,067)  |
| 55996         | New River Valley Community Services              | (5,313,278)                           | (15,874,337)                          | (8,508,952)  | (21,711,209)   |
| 55997         | Institute For Advanced Learning and Research     | (431,631)                             | (1,079,812)                           | (602,158)  | (1,460,521)  |
| 55998         | Southwest Virginia Regional Jail Authority       | (2,521,816)                           | (10,212,287)                          | (4,086,607)  | (15,174,974)   |
| 55999         | Clinch Valley Soil & Water Conservation District | (62,126)                              | (101,821)                             | (73,255)   | (124,292)  |
|               | Total Political Subdivisions                     | 4,215,225,662                         | 751,109,516                           | 4,318,469,477  | (2,193,314,145)  |

# 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 | Benefit Payments |                        |                  |                          |                   |                 |              |
| 55100         | Accomack County       | 1,439,153    | 4,228,903   | 0               | (353,261)                      | 2,642,155        | (3,578,744)            | (107,841)        | 4,270,365                | 64,493,712        | 68,764,077      |              |
| 55101         | Albemarle County      | 5,989,224    | 14,694,976  | 0               | (2,987,805)                    | 9,973,516        | (9,657,750)            | (314,696)        | 17,697,465               | 222,689,578       | 240,387,043     |              |
| 55102         | Alleghany County      | 916,252      | 2,800,751   | 0               | (192,529)                      | 1,397,019        | (2,202,839)            | (29,784)         | 2,688,870                | 42,608,912        | 45,297,782      |              |
| 55103         | Amelia County         | 532,952      | 1,162,908   | 0               | 242,889                        | 430,413          | (723,136)              | (10,866)         | 1,635,160                | 17,595,270        | 19,230,430      |              |
| 55104         | Amherst County        | 1,203,790    | 3,176,098   | 0               | (408,174)                      | 1,813,504        | (2,525,416)            | (75,889)         | 3,183,913                | 48,353,959        | 51,537,872      |              |
| 55105         | Appomattox County     | 482,840      | 1,754,893   | 0               | 427,972                        | 1,060,035        | (1,588,478)            | (50,231)         | 2,087,031                | 26,817,773        | 28,904,804      |              |
| 55107         | Augusta County        | 2,694,586    | 7,019,625   | 0               | (2,569,101)                    | 4,119,357        | (4,836,987)            | (114,147)        | 6,313,333                | 106,470,009       | 112,783,342     |              |
| 55108         | Bath County           | 347,382      | 1,078,684   | 0               | (250,493)                      | 541,739          | (750,312)              | (48,172)         | 918,828                  | 16,379,751        | 17,298,579      |              |
| 55109         | Bedford County        | 2,289,733    | 5,363,784   | 0               | 11,504                         | 2,831,347        | (4,111,044)            | (178,777)        | 6,206,547                | 81,608,380        | 87,814,927      |              |
| 55110         | Bland County          | 282,388      | 711,905     | 0               | (3,164)                        | 342,096          | (446,098)              | (3,705)          | 883,422                  | 10,771,645        | 11,655,067      |              |
| 55111         | Botetourt County      | 1,780,899    | 3,672,609   | 0               | 172,095                        | 2,578,680        | (2,444,930)            | (113,510)        | 5,645,843                | 55,688,238        | 61,334,081      |              |
| 55112         | Brunswick County      | 650,163      | 1,689,810   | 0               | 691,217                        | 1,087,721        | (1,081,894)            | (8,117)          | 3,028,900                | 25,579,232        | 28,608,132      |              |
| 55113         | Buchanan County       | 1,068,924    | 4,222,458   | 0               | (64,487)                       | 1,849,272        | (3,546,034)            | (113,229)        | 3,416,904                | 64,384,562        | 67,801,466      |              |
| 55114         | Buckingham County     | 473,289      | 1,465,687   | 0               | (361,632)                      | 618,899          | (834,520)              | (34,957)         | 1,326,766                | 22,148,625        | 23,475,391      |              |
| 55115         | Campbell County       | 1,809,538    | 5,185,392   | 0               | (1,532,784)                    | 3,178,412        | (3,822,579)            | (135,290)        | 4,682,689                | 78,799,563        | 83,482,252      |              |
| 55116         | Caroline County       | 1,539,411    | 3,878,252   | 0               | (2,293,297)                    | 2,340,419        | (2,281,393)            | (165,636)        | 3,017,756                | 58,679,096        | 61,696,852      |              |
| 55117         | Carroll County        | 780,616      | 2,668,466   | 0               | (808,883)                      | 1,367,999        | (2,162,644)            | (26,671)         | 1,818,883                | 40,627,492        | 42,446,375      |              |
| 55118         | Charles City County   | 387,181      | 1,139,993   | 0               | (12,779)                       | 612,441          | (963,414)              | (47,823)         | 1,115,599                | 17,394,405        | 18,510,004      |              |
| 55119         | Charlotte County      | 557,943      | 1,821,850   | 0               | (553,064)                      | 760,973          | (1,235,974)            | (1,465)          | 1,350,263                | 27,609,095        | 28,959,358      |              |
| 55120         | Chesterfield County   | 26,220,272   | 79,713,046  | 0               | (18,700,096)                   | 48,781,987       | (58,613,456)           | (941,351)        | 76,460,402               | 1,210,711,413     | 1,287,171,815   |              |
| 55121         | Clarke County         | 544,441      | 1,621,406   | 0               | 369,260                        | 965,227          | (1,219,546)            | (48,354)         | 2,232,434                | 24,654,778        | 26,887,212      |              |
| 55122         | Craig County          | 247,839      | 556,476     | 0               | 195,376                        | 257,917          | (565,720)              | (5,983)          | 685,905                  | 8,529,944         | 9,215,849       |              |
| 55123         | Culpeper County       | 2,415,985    | 5,035,389   | 0               | (246,182)                      | 3,102,688        | (3,027,071)            | (138,697)        | 7,142,112                | 76,181,240        | 83,323,352      |              |
| 55124         | Cumberland County     | 383,350      | 1,069,698   | 0               | 731,341                        | 552,188          | (640,363)              | 0                | 2,096,214                | 16,167,552        | 18,263,766      |              |
| 55125         | Dickenson County      | 782,947      | 2,572,547   | 0               | (1,209,769)                    | 1,086,530        | (1,855,487)            | (21,539)         | 1,355,229                | 39,050,321        | 40,405,550      |              |
| 55126         | Dinwiddie County      | 1,445,350    | 2,729,855   | 0               | (912,192)                      | 1,301,689        | (1,745,055)            | (80,040)         | 2,739,607                | 41,354,839        | 44,094,446      |              |
| 55128         | Essex County          | 483,333      | 1,114,619   | 0               | (93,391)                       | 526,181          | (867,781)              | (82,901)         | 1,080,060                | 16,988,218        | 18,068,278      |              |
| 55130         | Fauquier County       | 5,036,308    | 9,897,409   | 0               | (1,196,210)                    | 6,269,423        | (5,573,252)            | (294,987)        | 14,138,691               | 149,562,404       | 163,701,095     |              |
| 55131         | Floyd County          | 563,433      | 1,379,037   | 0               | (439,773)                      | 854,243          | (1,184,546)            | (2,442)          | 1,169,952                | 21,023,676        | 22,193,628      |              |
| 55132         | Fluvanna County       | 888,479      | 1,786,452   | 0               | 140,083                        | 927,623          | (1,145,396)            | (36,103)         | 2,561,138                | 27,056,708        | 29,617,846      |              |
| 55133         | Franklin County       | 1,918,435    | 4,785,463   | 0               | (1,197,163)                    | 2,468,227        | (3,622,994)            | (190,542)        | 4,161,426                | 72,802,511        | 76,963,937      |              |
| 55134         | Frederick County      | 6,010,279    | 12,964,646  | 0               | (4,891,601)                    | 7,647,372        | (7,331,077)            | (383,287)        | 14,016,332               | 195,926,005       | 209,942,337     |              |
| 55135         | Giles County          | 726,168      | 1,900,283   | 0               | 68,317                         | 1,047,404        | (1,402,913)            | (50,734)         | 2,288,525                | 28,879,168        | 31,167,693      |              |
| 55136         | Gloucester County     | 1,842,214    | 5,223,971   | 0               | (977,649)                      | 3,371,245        | (3,510,806)            | (121,645)        | 5,827,330                | 79,208,386        | 85,035,716      |              |
| 55137         | Goochland County      | 1,767,302    | 2,712,380   | 0               | 251,253                        | 1,603,714        | (1,705,551)            | (109,675)        | 4,519,423                | 41,091,014        | 45,610,437      |              |
| 55138         | Grayson County        | 548,011      | 1,685,104   | 0               | 44,714                         | 864,519          | (1,351,528)            | (7,500)          | 1,783,320                | 25,644,017        | 27,427,337      |              |
| 55139         | Greene County         | 687,837      | 1,567,433   | 0               | (613,361)                      | 936,333          | (1,260,130)            | (65,456)         | 1,252,656                | 23,884,030        | 25,136,686      |              |
| 55140         | Greensville County    | 571,342      | 1,703,870   | 0               | (523,235)                      | 1,016,935        | (1,190,965)            | (77,563)         | 1,500,384                | 25,876,777        | 27,377,161      |              |
| 55141         | Halifax County        | 914,311      | 2,855,542   | 0               | 195,207                        | 1,540,079        | (2,137,903)            | (72,662)         | 3,294,574                | 43,409,603        | 46,704,177      |              |
| 55142         | Hanover County        | 8,516,435    | 20,379,641  | 0               | (4,183,534)                    | 13,119,584       | (11,886,678)           | (321,324)        | 25,624,124               | 308,024,613       | 333,648,737     |              |
| 55143         | Henrico County        | 35,057,006   | 104,563,130 | 0               | (19,944,010)                   | 65,151,681       | (81,046,427)           | (1,598,943)      | 102,182,437              | 1,590,406,088     | 1,692,588,525   |              |
| 55144         | Henry County          | 2,071,498    | 6,275,021   | 0               | (138,565)                      | 3,644,147        | (4,547,615)            | (458,542)        | 6,845,944                | 95,466,346        | 102,312,290     |              |
| 55145         | Highland County       | 177,496      | 493,815     | 0               | (94,044)                       | 196,451          | (321,573)              | (1,247)          | 450,898                  | 7,477,185         | 7,928,083       |              |
| 55146         | Isle of Wight County  | 1,699,060    | 3,660,599   | 0               | (1,002,611)                    | 2,200,152        | (2,514,544)            | (114,893)        | 3,927,763                | 55,545,810        | 59,473,573      |              |
| 55147         | James City County     | 4,539,185    | 13,977,620  | 0               | 8,045                          | 9,135,268        | (9,332,219)            | (394,252)        | 17,933,647               | 211,939,088       | 229,872,735     |              |
| 55148         | King George County    | 1,381,634    | 2,942,136   | 0               | 321,940                        | 1,701,999        | (1,799,407)            | (151,337)        | 4,396,965                | 44,562,571        | 48,959,536      |              |
| 55149         | King & Queen County   | 397,286      | 783,627     | 0               | 94,544                         | 415,275          | (604,230)              | (22,414)         | 1,064,088                | 11,922,606        | 12,986,694      |              |
| 55150         | King William County   | 551,521      | 1,256,772   | 31,272          | (294,213)                      | 747,867          | (1,201,685)            | (47,493)         | 1,044,041                | 19,243,429        | 20,287,470      |              |
| 55151         | Lancaster County      | 665,198      | 1,660,514   | 0               | (99,082)                       | 735,233          | (1,232,029)            | (5,237)          | 1,724,597                | 25,218,847        | 26,943,444      |              |
| 55152         | Lee County            | 559,291      | 1,974,289   | 0               | 365,448                        | 1,069,031        | (1,656,706)            | (98,601)         | 2,212,752                | 30,126,383        | 32,339,135      |              |
| 55153         | Loudoun County        | 34,237,921   | 60,812,750  | 0               | 60,005,478                     | 48,397,703       | (31,363,517)           | (1,108,731)      | 170,981,604              | 917,165,757       | 1,088,147,361   |              |
| 55154         | Louisa County         | 1,531,367    | 3,025,664   | 0               | (657,290)                      | 1,815,165        | (1,715,823)            | (109,150)        | 3,889,933                | 45,737,144        | 49,627,077      |              |
| 55155         | Lunenburg County      | 261,465      | 933,546     | 0               | (286,989)                      | 392,874          | (751,179)              | (37,065)         | 512,652                  | 14,224,436        | 14,737,088      |              |
| 55156         | Madison County        | 719,477      | 1,355,401   | 0               | (175,389)                      | 731,791          | (950,655)              | (73,870)         | 1,606,755                | 20,592,272        | 22,199,027      |              |
| 55157         | Mathews County        | 393,736      | 892,281     | 0               | (36,460)                       | 499,623          | (626,751)              | (15,966)         | 1,106,463                | 13,540,332        | 14,646,795      |              |
| 55158         | Mecklenburg County    | 1,020,106    | 3,529,327   | 0               | (262,861)                      | 1,522,234        | (2,385,344)            | (36,254)         | 3,387,208                | 53,497,132        | 56,884,340      |              |

# 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 |            |                        |                  |                          |                   |                 |              |
| 55159         | Middlesex County       | 392,970      | 816,704    | 0               | (482,849)                      | 473,831    | (514,590)              | (14,103)         | 671,963                  | 12,363,670        | 13,035,633      |              |
| 55160         | Montgomery County      | 2,285,348    | 6,806,641  | 0               | (1,253,659)                    | 3,676,579  | (4,857,419)            | (90,232)         | 6,567,258                | 103,312,957       | 109,880,215     |              |
| 55162         | Nelson County          | 536,745      | 1,408,569  | 0               | (119,043)                      | 739,533    | (1,170,418)            | (5,038)          | 1,390,348                | 21,455,416        | 22,845,764      |              |
| 55163         | New Kent County        | 1,408,214    | 2,313,981  | 0               | (189,538)                      | 1,722,026  | (1,373,214)            | (36,589)         | 3,844,880                | 34,986,106        | 38,830,986      |              |
| 55165         | Northampton County     | 1,127,441    | 2,558,606  | 0               | (139,917)                      | 1,074,393  | (1,902,829)            | (116,393)        | 2,601,301                | 38,914,892        | 41,516,193      |              |
| 55166         | Northumberland County  | 538,894      | 1,415,435  | 0               | (637,944)                      | 595,329    | (966,693)              | (42,007)         | 903,014                  | 21,473,754        | 22,376,768      |              |
| 55167         | Nottoway County        | 310,741      | 1,068,692  | 0               | 44,040                         | 451,333    | (1,268,598)            | (27,331)         | 578,877                  | 16,480,443        | 17,059,320      |              |
| 55168         | Orange County          | 1,370,138    | 2,800,132  | 0               | (730,954)                      | 1,743,845  | (1,587,858)            | (111,390)        | 3,483,913                | 42,333,059        | 45,816,972      |              |
| 55169         | Page County            | 941,882      | 2,300,861  | 0               | (1,277,916)                    | 1,294,661  | (1,557,842)            | (52,112)         | 1,649,534                | 34,891,806        | 36,541,340      |              |
| 55170         | Patrick County         | 848,677      | 1,969,520  | 0               | (612,254)                      | 1,113,587  | (1,354,703)            | (38,114)         | 1,926,713                | 29,874,488        | 31,801,201      |              |
| 55171         | Pittsylvania County    | 1,798,839    | 5,248,054  | 0               | 751,786                        | 3,001,065  | (4,244,703)            | (194,820)        | 6,360,221                | 79,968,713        | 86,328,934      |              |
| 55172         | Powhatan County        | 1,160,493    | 1,909,425  | 0               | (240,822)                      | 1,269,622  | (1,107,835)            | (12,242)         | 2,978,641                | 28,847,813        | 31,826,454      |              |
| 55173         | Prince Edward County   | 624,573      | 1,687,706  | 0               | 114,953                        | 987,652    | (1,297,008)            | (24,069)         | 2,093,807                | 25,663,594        | 27,757,401      |              |
| 55174         | Prince George County   | 1,996,147    | 4,721,007  | 0               | (1,252,608)                    | 3,036,714  | (3,608,132)            | (152,380)        | 4,740,748                | 71,821,098        | 76,561,846      |              |
| 55176         | Prince William County  | 41,061,455   | 98,992,692 | 0               | (10,236,686)                   | 64,281,226 | (68,053,093)           | (1,075,996)      | 124,969,598              | 1,501,122,941     | 1,626,092,539   |              |
| 55177         | Pulaski County         | 1,405,784    | 3,970,440  | 0               | (247,091)                      | 2,129,666  | (2,880,233)            | (133,905)        | 4,244,661                | 60,328,403        | 64,573,064      |              |
| 55178         | Rappahannock County    | 383,161      | 1,177,460  | 0               | (1,088,807)                    | 600,221    | (783,723)              | (20,010)         | 268,302                  | 17,845,711        | 18,114,013      |              |
| 55179         | Richmond County        | 409,513      | 1,027,695  | 0               | (232,306)                      | 524,309    | (989,114)              | (310)            | 739,787                  | 15,719,820        | 16,459,607      |              |
| 55180         | Roanoke County         | 6,206,158    | 18,616,661 | 0               | (1,640,028)                    | 11,416,481 | (13,813,545)           | (496,492)        | 20,289,235               | 282,957,397       | 303,246,632     |              |
| 55181         | Rockbridge County      | 1,088,791    | 2,639,931  | (327,940)       | (208,373)                      | 1,546,435  | (2,162,480)            | (20,337)         | 2,556,027                | 40,201,497        | 42,757,524      |              |
| 55182         | Rockingham County      | 3,394,442    | 8,392,185  | 0               | (2,214,112)                    | 5,516,227  | (5,861,832)            | (132,987)        | 9,093,923                | 127,326,075       | 136,419,998     |              |
| 55183         | Russell County         | 750,858      | 2,360,087  | 0               | 263,426                        | 1,420,238  | (1,895,364)            | (74,055)         | 2,825,190                | 35,948,956        | 38,774,146      |              |
| 55184         | Scott County           | 766,851      | 2,212,396  | 0               | (541,674)                      | 1,220,176  | (1,783,122)            | (19,112)         | 1,855,515                | 33,677,349        | 35,532,864      |              |
| 55185         | Shenandoah County      | 1,773,500    | 3,894,759  | 0               | (1,179,422)                    | 2,404,202  | (2,488,233)            | (149,715)        | 4,255,091                | 59,019,103        | 63,274,194      |              |
| 55186         | Smyth County           | 886,195      | 3,108,649  | 0               | 447,364                        | 1,591,155  | (2,520,443)            | (29,399)         | 3,483,521                | 47,328,981        | 50,812,502      |              |
| 55187         | Southampton County     | 997,213      | 3,125,310  | 0               | (648,587)                      | 1,558,796  | (2,356,205)            | (69,174)         | 2,607,353                | 47,513,581        | 50,120,934      |              |
| 55188         | Spotsylvania County    | 7,209,422    | 14,386,681 | 0               | 10,685,554                     | 10,644,023 | (7,532,346)            | (207,276)        | 35,186,058               | 217,005,830       | 252,191,888     |              |
| 55189         | Stafford County        | 6,980,909    | 15,598,436 | 0               | 5,908,532                      | 11,274,874 | (9,243,646)            | (304,922)        | 30,214,183               | 235,862,230       | 266,076,413     |              |
| 55190         | Surry County           | 514,410      | 1,402,289  | 0               | (175,068)                      | 740,492    | (1,252,516)            | (86,717)         | 1,142,890                | 21,444,272        | 22,587,162      |              |
| 55191         | Sussex County          | 687,822      | 1,807,557  | 0               | (1,272,838)                    | 588,721    | (1,160,861)            | (97,171)         | 553,230                  | 27,407,633        | 27,960,863      |              |
| 55192         | Tazewell County        | 1,292,647    | 4,184,147  | 0               | (240,598)                      | 2,191,563  | (3,160,123)            | (95,109)         | 4,172,527                | 63,614,979        | 67,787,506      |              |
| 55193         | Warren County          | 1,465,884    | 3,260,921  | 0               | (1,224,712)                    | 2,059,459  | (2,516,877)            | (37,193)         | 3,007,482                | 49,586,972        | 52,594,454      |              |
| 55195         | Washington County      | 1,367,344    | 3,519,132  | 0               | (766,131)                      | 2,039,733  | (3,018,049)            | (131,180)        | 3,010,849                | 53,709,904        | 56,720,753      |              |
| 55196         | Westmoreland County    | 800,714      | 1,952,574  | 0               | (1,224,195)                    | 1,043,354  | (1,526,659)            | (28,260)         | 1,017,528                | 29,704,482        | 30,722,010      |              |
| 55197         | Wise County            | 1,225,642    | 4,240,891  | 0               | (783,803)                      | 2,465,935  | (3,293,939)            | (38,742)         | 3,815,984                | 64,494,353        | 68,310,337      |              |
| 55198         | Wythe County           | 804,289      | 2,639,200  | 0               | (572,071)                      | 1,566,053  | (2,107,980)            | (31,730)         | 2,297,761                | 40,169,121        | 42,466,882      |              |
| 55199         | York County            | 5,023,023    | 16,027,014 | 0               | (1,043,749)                    | 9,120,764  | (11,972,394)           | (205,471)        | 16,949,187               | 243,526,174       | 260,475,361     |              |
| 55200         | City of Alexandria     | 13,299,007   | 43,694,605 | 5,911,527       | 1,640,227                      | 29,186,885 | (33,804,538)           | (1,031,563)      | 58,896,150               | 664,745,527       | 723,641,677     |              |
| 55201         | City of Bristol        | 1,804,297    | 7,810,830  | 0               | (2,240,805)                    | 4,747,044  | (6,974,523)            | (220,789)        | 4,926,054                | 119,313,650       | 124,239,704     |              |
| 55202         | City of Buena Vista    | 423,628      | 1,423,871  | 0               | (725,814)                      | 890,709    | (1,488,442)            | (5,114)          | 518,838                  | 21,841,160        | 22,359,998      |              |
| 55203         | Town of St. Paul       | 83,500       | 233,367    | 157,434         | 23,245                         | 137,426    | (146,115)              | 0                | 488,857                  | 3,530,347         | 4,019,204       |              |
| 55204         | Town of Clifton Forge  | 125,077      | 702,335    | 0               | 16,662                         | 552,003    | (667,351)              | (37,968)         | 690,758                  | 10,757,621        | 11,448,379      |              |
| 55205         | City of Danville       | 669,807      | 1,927,298  | 0               | (758,214)                      | 949,814    | (1,510,621)            | (70,191)         | 1,207,893                | 29,342,975        | 30,550,868      |              |
| 55206         | City of Fredericksburg | 3,010,000    | 9,457,387  | 1,614,074       | (605,742)                      | 5,789,643  | (8,679,753)            | (323,731)        | 10,261,878               | 144,611,186       | 154,873,064     |              |
| 55207         | City of Hampton        | 12,410,433   | 42,657,914 | 0               | (6,498,539)                    | 26,863,218 | (35,470,084)           | (1,204,856)      | 38,758,086               | 650,306,567       | 689,064,653     |              |
| 55208         | City of Harrisonburg   | 3,635,852    | 11,456,276 | 0               | (1,071,011)                    | 6,942,832  | (8,568,371)            | (149,148)        | 12,246,430               | 174,081,373       | 186,327,803     |              |
| 55209         | City of Hopewell       | 2,396,416    | 7,911,371  | 0               | (1,213,309)                    | 4,799,076  | (7,096,466)            | (306,902)        | 6,490,186                | 120,907,179       | 127,397,365     |              |
| 55210         | City of Lynchburg      | 7,087,893    | 25,997,865 | 0               | (6,001,569)                    | 16,038,052 | (22,859,268)           | (564,610)        | 19,698,363               | 396,865,496       | 416,563,859     |              |
| 55211         | Town of Crewe          | 107,819      | 229,325    | 0               | 49,416                         | 5,274      | (104,516)              | (197)            | 287,121                  | 3,449,760         | 3,736,881       |              |
| 55212         | City of Norfolk        | 3,903,237    | 8,170,060  | 2,862,884       | (1,320,751)                    | 4,823,773  | (5,067,767)            | (312,744)        | 13,058,692               | 123,728,181       | 136,786,873     |              |
| 55213         | City of Petersburg     | 2,990,366    | 11,973,334 | 0               | (4,135,422)                    | 8,654,151  | (11,425,827)           | (375,732)        | 7,680,870                | 183,283,505       | 190,964,375     |              |
| 55214         | City of Portsmouth     | 9,996,320    | 25,423,743 | 0               | (6,451,489)                    | 15,847,603 | (17,458,429)           | (654,633)        | 26,703,115               | 385,704,577       | 412,407,692     |              |
| 55215         | City of Radford        | 1,333,539    | 4,066,720  | 0               | (1,578,631)                    | 2,654,856  | (2,849,029)            | (83,826)         | 3,543,629                | 61,714,133        | 65,257,762      |              |
| 55216         | City of Richmond       | 3,642,964    | 9,285,395  | 0               | (1,930,566)                    | 4,218,199  | (8,186,927)            | (422,840)        | 6,606,225                | 141,866,298       | 148,472,523     |              |
| 55217         | City of Roanoke        | 1,493,366    | 4,768,599  | 0               | (463,814)                      | 2,654,951  | (3,867,456)            | (19,440)         | 4,566,206                | 72,589,361        | 77,155,567      |              |
| 55218         | Town of Craigsville    | 15,353       | 45,456     | 0               | 18,575                         | 22,193     | (16,912)               | (2,090)          | 82,575                   | 682,923           | 765,498         |              |

# 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         | 1,716,732    | 5,782,576   | 0               | (2,422,691)                    | 3,576,169  | (4,755,376)            | (31,388)         | 3,866,022                | 88,061,168        | 91,927,190      |              |
| 55220         | City of Suffolk          | 8,280,040    | 22,671,297  | 0               | (2,470,637)                    | 14,289,977 | (14,571,205)           | (771,301)        | 27,428,171               | 343,542,326       | 370,970,497     |              |
| 55221         | City of Williamsburg     | 1,383,990    | 4,994,877   | 0               | 508,022                        | 3,078,948  | (4,711,426)            | (127,191)        | 5,127,220                | 76,417,487        | 81,544,707      |              |
| 55222         | City of Winchester       | 2,955,508    | 8,157,081   | 0               | (3,227,656)                    | 4,753,433  | (5,277,357)            | (145,755)        | 7,215,254                | 123,557,198       | 130,772,452     |              |
| 55223         | City of Martinsville     | 1,568,506    | 7,218,598   | 0               | (1,379,717)                    | 4,166,569  | (6,753,788)            | (200,379)        | 4,619,789                | 110,419,269       | 115,039,058     |              |
| 55224         | City of Falls Church     | 122,932      | 340,213     | 0               | (127,768)                      | 214,063    | (315,850)              | (4,521)          | 229,069                  | 5,200,381         | 5,429,450       |              |
| 55225         | City of Colonial Heights | 1,819,489    | 5,573,448   | 0               | (518,173)                      | 3,585,997  | (4,069,587)            | (71,639)         | 6,319,535                | 84,640,211        | 90,959,746      |              |
| 55226         | Town of Front Royal      | 887,581      | 2,788,920   | 0               | (196,235)                      | 1,714,062  | (2,286,173)            | (10,175)         | 2,897,980                | 42,465,513        | 45,363,493      |              |
| 55227         | Town of Boyce            | 0            | 1,238       | 0               | (1,753)                        | 716        | 0                      | 0                | 201                      | 18,347            | 18,548          |              |
| 55228         | Town of Middletown       | 85,185       | 47,506      | 0               | 11,672                         | 47,476     | (26,198)               | 0                | 165,641                  | 716,887           | 882,528         |              |
| 55229         | Town of Chilhowie        | 118,096      | 278,115     | 0               | 23,012                         | 149,981    | (171,737)              | (41,824)         | 355,643                  | 4,227,000         | 4,582,643       |              |
| 55230         | City of Covington        | 405,216      | 1,722,906   | 0               | (714,113)                      | 992,821    | (1,436,532)            | (44,081)         | 926,217                  | 26,264,834        | 27,191,051      |              |
| 55231         | Town of Floyd            | 13,331       | 29,637      | 0               | 10,281                         | 1,300      | (34,337)               | (9,805)          | 10,407                   | 461,136           | 471,543         |              |
| 55232         | City of Franklin         | 950,129      | 2,723,410   | 0               | (669,390)                      | 1,889,124  | (2,705,024)            | (117,592)        | 2,070,657                | 41,758,130        | 43,828,787      |              |
| 55233         | City of Chesapeake       | 22,704,749   | 70,456,742  | 0               | (15,288,086)                   | 40,716,866 | (55,212,920)           | (1,489,202)      | 61,888,149               | 1,072,154,653     | 1,134,042,802   |              |
| 55234         | City of Virginia Beach   | 41,628,460   | 147,077,745 | 0               | (22,225,698)                   | 99,509,870 | (121,136,268)          | (2,349,247)      | 142,504,862              | 2,240,672,313     | 2,383,177,175   |              |
| 55235         | City of Norton           | 414,806      | 1,268,651   | 0               | 27,128                         | 581,435    | (857,538)              | (48,637)         | 1,385,845                | 19,247,915        | 20,633,760      |              |
| 55236         | City of Manassas Park    | 1,140,858    | 2,912,843   | 0               | (1,272,782)                    | 1,811,774  | (1,848,331)            | (53,925)         | 2,690,437                | 44,104,363        | 46,794,800      |              |
| 55237         | Town of Exmore           | 85,524       | 91,655      | 0               | (216,590)                      | 28,255     | (26,282)               | (5,333)          | (42,771)                 | 1,373,662         | 1,330,891       |              |
| 55238         | Town of Pound            | 37,634       | 105,223     | 0               | (24,440)                       | 81,496     | (103,029)              | (1,012)          | 95,872                   | 1,610,887         | 1,706,759       |              |
| 55239         | Town of Grottoes         | 99,171       | 175,371     | 0               | 101,924                        | 120,339    | (142,931)              | 0                | 353,874                  | 2,669,532         | 3,023,426       |              |
| 55240         | Town of Onley            | 47,220       | 29,089      | 0               | (7,151)                        | 26,505     | (7,270)                | 0                | 88,393                   | 434,586           | 522,979         |              |
| 55241         | Town of West Point       | 198,512      | 372,261     | 0               | 42,856                         | 236,195    | (211,847)              | (16,375)         | 621,602                  | 5,629,087         | 6,250,689       |              |
| 55242         | Town of South Hill       | 401,021      | 1,053,894   | 0               | (219,941)                      | 611,507    | (700,378)              | (46,445)         | 1,099,658                | 15,986,656        | 17,086,314      |              |
| 55243         | Town of Rural Retreat    | 40,025       | 53,820      | 0               | 7,999                          | 51,299     | (37,420)               | 0                | 115,723                  | 816,049           | 931,772         |              |
| 55244         | Town of Dillwyn          | 0            | 894         | 0               | (12)                           | 692        | 0                      | 0                | 1,574                    | 13,249            | 14,823          |              |
| 55245         | Town of Scottsville      | 23,252       | 35,944      | 0               | (36,849)                       | 16,685     | (30,098)               | 0                | 8,934                    | 547,560           | 556,494         |              |
| 55246         | Town of Burkeville       | 12,773       | 16,889      | 0               | 16,102                         | (151)      | (13,626)               | 0                | 31,987                   | 257,015           | 289,002         |              |
| 55247         | Town of Madison          | 10,190       | 1,973       | 0               | (543)                          | 1,664      | 0                      | 0                | 13,284                   | 29,230            | 42,514          |              |
| 55248         | Town of Pennington Gap   | 58,683       | 78,840      | 0               | 193,554                        | 17,771     | (71,610)               | (7,455)          | 269,783                  | 1,207,526         | 1,477,309       |              |
| 55249         | Town of La Crosse        | 15,339       | 22,054      | 0               | 995                            | 3,785      | (16,677)               | 0                | 25,496                   | 335,059           | 360,555         |              |
| 55250         | Town of Rich Creek       | 24,119       | 26,884      | 0               | 5,181                          | 18,880     | (10,288)               | 0                | 64,776                   | 403,422           | 468,198         |              |
| 55251         | Town of White Stone      | 0            | 0           | 0               | 0                              | 0          | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55252         | Town of Windsor          | 55,672       | 85,894      | 0               | (124,875)                      | 65,792     | (20,568)               | (6,906)          | 55,009                   | 1,286,247         | 1,341,256       |              |
| 55253         | Town of Haysi            | 7,842        | 36,622      | 0               | 49,700                         | 6,468      | (44,514)               | 0                | 56,118                   | 564,805           | 620,923         |              |
| 55254         | Town of Stephens City    | 37,804       | 142,833     | 0               | (277,482)                      | 67,736     | (125,764)              | 0                | (154,873)                | 2,178,931         | 2,024,058       |              |
| 55255         | Town of Brodnax          | 8,750        | 7,666       | 0               | (5,255)                        | 2,305      | (3,268)                | 0                | 10,198                   | 115,209           | 125,407         |              |
| 55256         | Town of Mineral          | 12,427       | 13,107      | 0               | 2,439                          | (820)      | (8,066)                | (3,984)          | 15,103                   | 200,207           | 215,310         |              |
| 55257         | Town of Lebanon          | 172,229      | 612,597     | 0               | 221,932                        | 358,425    | (546,902)              | 0                | 818,281                  | 9,348,968         | 10,167,249      |              |
| 55258         | City of Newport News     | 8,637,628    | 3,527,510   | 0               | (1,346,955)                    | 2,171,721  | (264,152)              | (580,684)        | 12,145,068               | 52,681,825        | 64,826,893      |              |
| 55259         | Town of Richlands        | 309,910      | 974,522     | 0               | (108,718)                      | 502,438    | (884,587)              | (12,221)         | 781,344                  | 14,885,765        | 15,667,109      |              |
| 55260         | Town of Haymarket        | 100,386      | 53,720      | 0               | (45,596)                       | 66,111     | (9,564)                | (15,713)         | 149,344                  | 808,485           | 957,829         |              |
| 55261         | Town of Lovettsville     | 76,816       | 40,362      | 0               | (121,423)                      | 15,535     | (860)                  | 0                | 10,430                   | 598,384           | 608,814         |              |
| 55262         | Town of Troutville       | 5,799        | 3,580       | 0               | (1,638)                        | (1,516)    | 0                      | 0                | 6,225                    | 53,034            | 59,259          |              |
| 55263         | Town of Buchanan         | 15,769       | 935         | 0               | (1,425)                        | 152        | 0                      | 0                | 15,431                   | 13,854            | 29,285          |              |
| 55264         | Town of Eastville        | 58,399       | 16,549      | 0               | 0                              | 18,407     | 0                      | 0                | 93,355                   | 245,175           | 338,530         |              |
| 55265         | Town of Occoquan         | 42,468       | 0           | 0               | 0                              | 1,204      | 0                      | 0                | 43,672                   | 0                 | 43,672          |              |
| 55300         | Town of Abingdon         | 490,976      | 1,587,159   | 0               | 32,990                         | 992,110    | (1,120,122)            | (116,670)        | 1,866,443                | 24,131,858        | 25,998,301      |              |
| 55301         | Town of Dumfries         | 207,855      | 356,418     | 0               | (278,624)                      | 222,857    | (368,518)              | (19,192)         | 120,796                  | 5,474,115         | 5,594,911       |              |
| 55302         | Town of Iron Gate        | 4,112        | 21,228      | 0               | (25,868)                       | 12,800     | (26,958)               | 0                | (14,686)                 | 327,975           | 313,289         |              |
| 55303         | Town of Montross         | 16,158       | 30,216      | 0               | 1,735                          | 20,121     | (30,171)               | 0                | 38,059                   | 462,731           | 500,790         |              |
| 55304         | Town of South Boston     | 445,491      | 1,653,369   | 0               | (43,364)                       | 1,132,729  | (1,333,851)            | (18,634)         | 1,835,740                | 25,170,599        | 27,006,339      |              |
| 55305         | Town of Gretna           | 61,709       | 146,078     | 0               | (121,665)                      | 98,841     | (21,642)               | 0                | 163,321                  | 2,174,940         | 2,338,261       |              |
| 55306         | Town of Remington        | 21,352       | 54,502      | 0               | (17,770)                       | 34,929     | (25,803)               | 0                | 67,210                   | 820,337           | 887,547         |              |
| 55307         | City of Lexington        | 586,185      | 1,911,076   | 0               | (793,082)                      | 1,155,089  | (1,522,598)            | (115,196)        | 1,221,474                | 29,131,129        | 30,352,603      |              |
| 55308         | City of Waynesboro       | 1,461,246    | 5,472,445   | 0               | 681,752                        | 2,914,466  | (5,112,540)            | (79,283)         | 5,338,086                | 83,669,173        | 89,007,259      |              |

# 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 |                        |                  |                          |                   |                 |              |
| 55309         | Town of Colonial Beach | 213,560      | 442,805    | 0               | (283,566)                      |            | 268,655                | (300,497)        | (38,287)                 | 302,670           | 6,729,471       | 7,032,141    |
| 55310         | Town of Smithfield     | 407,164      | 789,433    | 157,949         | (522,938)                      |            | 553,724                | (363,621)        | (38,258)                 | 983,453           | 11,896,238      | 12,879,691   |
| 55311         | Town of Brookneal      | 26,904       | 128,348    | 0               | 3,323                          |            | 59,715                 | (107,279)        | 0                        | 111,011           | 1,955,089       | 2,066,100    |
| 55312         | Town of Hamilton       | 12,115       | 52,667     | 0               | 31,965                         |            | 45,307                 | (52,797)         | 0                        | 89,257            | 806,650         | 895,907      |
| 55313         | City of Galax          | 678,124      | 2,120,612  | 0               | (516,696)                      |            | 1,142,271              | (1,564,470)      | (90,061)                 | 1,769,780         | 32,243,736      | 34,013,516   |
| 55314         | Town of Jonesville     | 33,715       | 73,120     | 0               | 3,923                          |            | 40,774                 | (54,343)         | (531)                    | 96,658            | 1,110,700       | 1,207,358    |
| 55315         | Town of Wytheville     | 870,966      | 2,181,934  | 0               | 28,242                         |            | 1,058,454              | (2,046,990)      | (41,026)                 | 2,051,580         | 33,368,954      | 35,420,534   |
| 55316         | City of Fairfax        | 2,549,850    | 11,754,265 | 0               | (203,279)                      |            | 5,550,736              | (10,069,946)     | (228,801)                | 9,352,825         | 179,286,628     | 188,639,453  |
| 55317         | Town of Vienna         | 1,305,797    | 4,945,485  | 0               | (2,294,177)                    |            | 2,713,594              | (3,976,229)      | (79,484)                 | 2,614,986         | 75,294,302      | 77,909,288   |
| 55318         | Town of Vinton         | 404,359      | 1,314,789  | 0               | (791,541)                      |            | 753,194                | (1,215,154)      | (55,837)                 | 409,810           | 20,113,853      | 20,523,663   |
| 55319         | City of Emporia        | 643,025      | 1,938,687  | 0               | (322,941)                      |            | 1,013,861              | (1,424,460)      | (259,442)                | 1,588,730         | 29,563,245      | 31,151,975   |
| 55320         | Town of Culpeper       | 1,153,554    | 3,045,421  | 0               | (1,465,655)                    |            | 1,934,363              | (1,986,236)      | (52,328)                 | 2,629,119         | 46,136,630      | 48,765,749   |
| 55321         | Town of Woodstock      | 419,472      | 964,019    | 0               | (103,862)                      |            | 561,991                | (694,646)        | 0                        | 1,146,974         | 14,629,091      | 15,776,065   |
| 55322         | Town of Glasgow        | 14,114       | 40,468     | 0               | (7,028)                        |            | 10,166                 | (12,675)         | (434)                    | 44,611            | 606,076         | 650,687      |
| 55323         | Town of Marion         | 414,875      | 1,288,104  | 65,364          | (309,443)                      |            | 725,904                | (1,153,949)      | (43,773)                 | 987,082           | 19,681,886      | 20,668,968   |
| 55324         | Town of Altavista      | 299,715      | 785,981    | 0               | 48,615                         |            | 563,193                | (707,301)        | (28,510)                 | 961,693           | 12,012,066      | 12,973,759   |
| 55325         | Town of Herndon        | 1,929,833    | 6,017,056  | 0               | (1,098,497)                    |            | 3,457,423              | (4,015,798)      | (183,673)                | 6,106,344         | 91,241,304      | 97,347,648   |
| 55326         | Town of Pearisburg     | 170,422      | 561,170    | 0               | (122,159)                      |            | 309,334                | (332,711)        | 0                        | 586,056           | 8,479,982       | 9,066,038    |
| 55327         | Town of Christiansburg | 1,436,302    | 3,451,399  | 0               | (815,516)                      |            | 2,098,378              | (2,137,028)      | (27,598)                 | 4,005,937         | 52,214,157      | 56,220,094   |
| 55328         | Town of Wakefield      | 15,713       | 33,736     | 0               | 62,727                         |            | 23,763                 | (44,582)         | (533)                    | 90,824            | 522,348         | 613,172      |
| 55329         | Town of Leesburg       | 3,001,969    | 7,919,257  | 0               | (1,932,360)                    |            | 5,156,184              | (4,777,899)      | (32,660)                 | 9,334,491         | 119,727,600     | 129,062,091  |
| 55330         | Town of Chatham        | 32,088       | 107,788    | 0               | (50,038)                       |            | 57,972                 | (212,788)        | (1,078)                  | (46,056)          | 2,000,082       | 1,954,026    |
| 55331         | Town of Bowling Green  | 44,861       | 96,597     | 0               | 18,591                         |            | 58,133                 | (107,196)        | (9,616)                  | 101,370           | 1,489,466       | 1,590,836    |
| 55332         | City of Manassas       | 3,761,361    | 10,770,446 | 0               | 389,503                        |            | 7,077,109              | (7,986,456)      | (209,367)                | 13,802,596        | 163,660,071     | 177,462,667  |
| 55333         | Town of Alberta        | 0            | 10,965     | 0               | 658                            |            | 9,428                  | (8,838)          | 0                        | 12,213            | 166,865         | 179,078      |
| 55334         | Town of Boydton        | 26,946       | 77,474     | 0               | 37,014                         |            | 39,560                 | (51,205)         | 0                        | 129,789           | 1,173,370       | 1,303,159    |
| 55335         | City of Salem          | 2,684,131    | 14,080,081 | 0               | (1,974,963)                    |            | 7,944,295              | (12,745,419)     | (172,859)                | 9,815,266         | 215,052,925     | 224,868,191  |
| 55336         | Town of Mckenney       | 1,734        | 27,112     | 0               | 3,369                          |            | 19,039                 | (36,244)         | 0                        | 15,010            | 419,784         | 434,794      |
| 55337         | Town of Narrows        | 125,602      | 320,197    | 0               | (206,986)                      |            | 161,707                | (193,617)        | (208)                    | 206,695           | 4,840,577       | 5,047,272    |
| 55338         | Town of Quantico       | 9,257        | 22,600     | 0               | 39,847                         |            | 18,046                 | (31,311)         | 0                        | 58,439            | 350,469         | 408,908      |
| 55339         | Town of Halifax        | 53,591       | 125,399    | 0               | 16,512                         |            | 107,974                | (96,525)         | 0                        | 206,951           | 1,906,025       | 2,112,976    |
| 55340         | Town of Blacksburg     | 1,745,749    | 6,012,904  | 0               | 595,124                        |            | 3,576,109              | (4,332,989)      | (181,799)                | 7,415,098         | 91,337,453      | 98,752,551   |
| 55341         | Town of Chincoteague   | 307,577      | 632,438    | 0               | (56,358)                       |            | 400,453                | (416,318)        | 0                        | 867,792           | 9,577,613       | 10,445,405   |
| 55342         | Town of Lawrenceville  | 106,092      | 303,681    | 0               | (188,929)                      |            | 240,128                | (161,200)        | (1,898)                  | 297,874           | 4,580,528       | 4,878,402    |
| 55343         | Town of Amherst        | 152,761      | 319,880    | 0               | (40,963)                       |            | 216,277                | (261,154)        | 0                        | 386,801           | 4,869,533       | 5,256,334    |
| 55344         | Town of Stanley        | 63,712       | 217,323    | 0               | (39,075)                       |            | 86,603                 | (118,109)        | 0                        | 210,454           | 3,278,658       | 3,489,112    |
| 55345         | Town of Hillsville     | 193,951      | 526,749    | 0               | (12,429)                       |            | 336,962                | (390,859)        | (15,553)                 | 638,821           | 8,006,895       | 8,645,716    |
| 55346         | Town of Elkton         | 137,536      | 282,404    | 0               | (165,489)                      |            | 163,997                | (226,670)        | 0                        | 191,778           | 4,297,104       | 4,488,882    |
| 55347         | Town of Bridgewater    | 275,446      | 753,628    | 0               | (177,264)                      |            | 508,048                | (503,348)        | (35,289)                 | 821,221           | 11,434,182      | 12,255,403   |
| 55348         | Town of Purcellville   | 649,905      | 1,138,401  | 0               | (253,657)                      |            | 569,905                | (764,837)        | 0                        | 1,339,717         | 17,247,625      | 18,587,342   |
| 55349         | Town of Timberville    | 140,910      | 202,679    | 0               | (108,508)                      |            | 149,096                | (149,587)        | 0                        | 234,590           | 3,077,452       | 3,312,042    |
| 55350         | Town of Wise           | 216,504      | 873,498    | 0               | (314,727)                      |            | 485,206                | (548,926)        | (3,477)                  | 708,078           | 13,216,916      | 13,924,994   |
| 55351         | Town of New Market     | 128,505      | 298,924    | 0               | (74,792)                       |            | 232,643                | (207,908)        | 0                        | 377,372           | 4,532,459       | 4,909,831    |
| 55352         | Town of Tappahannock   | 156,850      | 418,589    | 0               | 63,861                         |            | 200,016                | (299,132)        | (6,925)                  | 533,259           | 6,354,341       | 6,887,600    |
| 55353         | Town of Rocky Mount    | 432,731      | 972,449    | 0               | (226,623)                      |            | 567,707                | (690,601)        | (7,359)                  | 1,048,304         | 14,755,630      | 15,803,934   |
| 55354         | Town of Big Stone Gap  | 205,982      | 937,578    | 0               | (129,026)                      |            | 532,458                | (851,994)        | (5,532)                  | 689,466           | 14,318,814      | 15,008,280   |
| 55355         | Town of Luray          | 310,729      | 890,226    | 0               | (357,398)                      |            | 433,730                | (660,008)        | (19,203)                 | 598,076           | 13,528,141      | 14,126,217   |
| 55356         | Town of Stuart         | 0            | 480        | 0               | (22,198)                       |            | 0                      | 0                | 0                        | (21,718)          | 21,718          | 0            |
| 55357         | Town of Strasburg      | 338,062      | 839,537    | 0               | 295,835                        |            | 495,420                | (491,780)        | (33,426)                 | 1,443,648         | 12,700,186      | 14,143,834   |
| 55358         | Town of Appomattox     | 82,464       | 192,351    | 0               | (44,955)                       |            | 61,375                 | (73,020)         | (5,679)                  | 212,536           | 2,888,995       | 3,101,531    |
| 55359         | Town of Clarksville    | 119,224      | 306,219    | 0               | (59,205)                       |            | 136,956                | (141,660)        | (3,600)                  | 357,934           | 4,609,205       | 4,967,139    |
| 55360         | Town of Dublin         | 130,443      | 359,338    | 0               | (472,163)                      |            | 188,416                | (233,931)        | 0                        | (27,897)          | 5,440,495       | 5,412,598    |
| 55361         | Town of Middleburg     | 190,567      | 236,148    | 0               | (99,476)                       |            | 135,109                | (195,392)        | (3,628)                  | 263,328           | 3,597,999       | 3,861,327    |
| 55362         | Town of Edinburg       | 24,416       | 71,677     | 0               | 2,591                          |            | 31,336                 | (15,905)         | 0                        | 114,115           | 1,069,835       | 1,183,950    |
| 55363         | Town of Chase City     | 95,144       | 460,124    | 0               | 230,941                        |            | 193,870                | (413,181)        | (185)                    | 566,713           | 7,023,332       | 7,590,045    |
| 55364         | Town of Bedford        | 482,837      | 2,057,290  | 0               | (675,358)                      |            | 1,415,825              | (1,936,484)      | (22,295)                 | 1,321,815         | 31,457,764      | 32,779,579   |

# 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 | Benefit Payments |                        |                  |                          |                   |                 |              |
| 55365         | City of Poquoson   | 923,895      | 2,514,455  | 0               | (1,825,063)                    | 1,487,323        | (1,744,980)            | (48,209)         | 1,307,421                | 38,147,785        | 39,455,206      |              |
| 55366         | Town of Ashland  | 467,560      | 1,192,201  | 0               | 18,207                         | 805,999          | (1,104,530)            | (3,667)          | 1,375,770                | 18,216,340        | 19,592,110      |              |
| 55367         | Town of Broadway   | 152,507      | 270,163    | 0               | (23,645)                       | 146,900          | (224,782)              | 0                | 321,143                  | 4,114,800         | 4,435,943       |              |
| 55368         | Town of Berryville                                       | 219,204      | 498,392    | 0               | 178,918                        | 342,473          | (346,180)              | (388)            | 892,419                  | 7,556,872         | 8,449,291       |              |
| 55369         | Town of Tazewell   | 288,388      | 497,445    | 273,862         | 33,113                         | 287,963          | (319,428)              | (8,031)          | 1,053,312                | 7,533,286         | 8,586,598       |              |
| 55370         | Town of Urbanna  | 15,460       | 52,873     | 0               | 5,537                          | 41,512           | (50,537)               | 0                | 64,845                   | 808,578           | 873,423         |              |
| 55371         | Town of Bluefield  | 262,852      | 581,031    | 0               | (162,694)                      | 331,139          | (387,116)              | (8,901)          | 616,311                  | 8,805,882         | 9,422,193       |              |
| 55372         | Town of Weber City                                       | 14,524       | 65,090     | 0               | (176,342)                      | 38,028           | (53,347)               | 0                | (112,047)                | 990,968           | 878,921         |              |
| 55373         | Town of Damascus   | 0            | 9,875      | 0               | 3,618                          | 8,117            | (7,700)                | 0                | 13,910                   | 150,147           | 164,057         |              |
| 55374         | Town of Hurt   | 12,430       | 67,631     | 0               | (75,971)                       | 46,006           | (64,132)               | (6,155)          | (20,191)                 | 1,037,080         | 1,016,889       |              |
| 55375         | Town of Waverly  | 37,935       | 145,542    | 0               | (19,796)                       | 53,418           | (118,531)              | (31,529)         | 67,039                   | 2,231,201         | 2,298,240       |              |
| 55376         | Town of Coeburn  | 59,996       | 193,859    | 0               | 216,764                        | 116,735          | (193,677)              | (4,549)          | 389,128                  | 2,971,095         | 3,360,223       |              |
| 55377         | Town of Dayton   | 121,636      | 208,908    | 0               | (319,877)                      | 157,615          | (201,891)              | 0                | (33,609)                 | 3,195,874         | 3,162,265       |              |
| 55378         | Town of Courtland  | 23,703       | 36,933     | 0               | (3,253)                        | 16,023           | (16,160)               | 0                | 57,246                   | 555,235           | 612,481         |              |
| 55379         | Town of Cape Charles                                     | 164,575      | 233,295    | 0               | 43,690                         | 138,542          | (106,026)              | (517)            | 473,559                  | 3,509,499         | 3,983,058       |              |
| 55380         | Town of Independence                                     | 47,572       | 130,280    | 0               | 21,253                         | 68,226           | (57,895)               | (16,879)         | 192,557                  | 1,967,465         | 2,160,022       |              |
| 55381         | Town of Warsaw   | 71,404       | 183,303    | 0               | (8,057)                        | 85,631           | (222,561)              | 0                | 109,720                  | 2,936,607         | 2,936,607       |              |
| 55382         | Town of Grundy   | 52,533       | 219,055    | 0               | (63,689)                       | 129,294          | (140,326)              | (19,829)         | 177,038                  | 3,325,331         | 3,502,369       |              |
| 55383         | Town of Warrenton  | 667,621      | 2,072,646  | 0               | (256,376)                      | 1,239,023        | (1,961,010)            | (46,457)         | 1,715,447                | 31,709,597        | 33,425,044      |              |
| 55384         | Town of Louisa   | 56,453       | 176,567    | 0               | (147,578)                      | 117,366          | (97,864)               | (60,304)         | 44,640                   | 2,694,894         | 2,739,534       |              |
| 55385         | Town of Kenbridge  | 41,672       | 103,779    | 0               | (28,691)                       | 72,500           | (66,639)               | (34,595)         | 88,026                   | 1,588,083         | 1,676,109       |              |
| 55386         | Town of Mt Jackson                                       | 140,157      | 215,663    | 0               | (16,493)                       | 115,594          | (244,540)              | 0                | 210,381                  | 3,317,280         | 3,527,661       |              |
| 55387         | Town of Pulaski  | 549,234      | 1,683,226  | 0               | (839,269)                      | 1,169,104        | (1,374,539)            | (45,305)         | 1,142,451                | 25,646,599        | 26,789,050      |              |
| 55388         | Town of Jarratt  | 4,292        | 15,810     | 0               | (877)                          | 15,256           | (11,193)               | 0                | 23,288                   | 239,823           | 263,111         |              |
| 55389         | Town of Pembroke   | 51,207       | 80,186     | 0               | (16,983)                       | 32,922           | (57,486)               | 0                | 89,846                   | 1,216,688         | 1,306,534       |              |
| 55390         | Town of Parksley   | 10,895       | 45,487     | 0               | 68,745                         | 23,048           | (40,329)               | (7,848)          | 99,998                   | 697,963           | 797,961         |              |
| 55391         | Town of Onancock   | 86,170       | 175,778    | 0               | (38,495)                       | 95,645           | (95,811)               | (3,059)          | 220,228                  | 2,653,548         | 2,873,776       |              |
| 55392         | Town of Victoria   | 62,169       | 137,893    | 0               | (52,184)                       | 69,154           | (92,554)               | 0                | 124,478                  | 2,089,132         | 2,213,610       |              |
| 55393         | Town of Shenandoah                                       | 79,276       | 217,804    | 0               | (6,489)                        | 129,752          | (140,550)              | (3,449)          | 276,344                  | 3,298,731         | 3,575,075       |              |
| 55394         | Town of Gate City  | 44,915       | 152,410    | 0               | (300,114)                      | 91,070           | (49,449)               | 0                | (61,168)                 | 2,282,657         | 2,221,489       |              |
| 55395         | Town of Round Hill                                       | 98,330       | 137,497    | 0               | 36,758                         | 105,952          | (66,778)               | 0                | 311,759                  | 2,070,375         | 2,382,134       |              |
| 55396         | Town of Kilmarnock                                       | 144,868      | 195,511    | 0               | 99,946                         | 40,722           | (108,013)              | (1,369)          | 371,665                  | 2,951,149         | 3,322,814       |              |
| 55397         | Town of Orange   | 332,700      | 742,321    | 0               | (250,083)                      | 466,795          | (347,920)              | (11,116)         | 932,697                  | 11,176,871        | 12,109,568      |              |
| 55398         | Town of Saltville  | 67,377       | 168,872    | 0               | 70                             | 124,329          | (165,976)              | (24,655)         | 170,017                  | 2,597,125         | 2,767,142       |              |
| 55399         | Town of Blackstone                                       | 245,192      | 615,955    | 0               | 44,751                         | 314,812          | (452,081)              | (7,781)          | 760,848                  | 9,355,188         | 10,116,036      |              |
| 55400         | Bedford Recreation Commission                            | 0            | 0          | 0               | 0                              | 0                | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55401         | Southeastern Public Service Authority                    | 553,911      | 3,162,139  | 0               | (92,502)                       | 2,088,117        | (2,531,125)            | (37,735)         | 3,142,805                | 48,130,934        | 51,273,739      |              |
| 55402         | Pittsylvania County Service Authority                    | 3,398        | 138,987    | 0               | (235,387)                      | 98,892           | (106,888)              | 0                | (100,998)                | 2,112,515         | 2,011,517       |              |
| 55403         | Rappahannock Area Youth Services & Group Home Commission | 45,885       | 50,645     | 0               | (12,086)                       | 40,844           | (25,368)               | (12,070)         | 87,850                   | 769,021           | 856,871         |              |
| 55404         | Appomattox Regional Library                              | 63,796       | 199,732    | 0               | (129,829)                      | 115,112          | (126,998)              | 0                | 121,813                  | 3,022,487         | 3,144,300       |              |
| 55405         | Staunton Redevelopment & Housing Authority               | 32,740       | 112,837    | 0               | (35,537)                       | 59,548           | (26,443)               | 0                | 143,145                  | 1,684,879         | 1,828,024       |              |
| 55406         | Hampton Newport News Community Services Board            | 2,296,223    | 4,875,757  | 0               | (2,037,229)                    | 2,625,991        | (2,095,184)            | (492,716)        | 5,172,842                | 73,527,387        | 78,700,229      |              |
| 55408         | Alleghany Highlands Regional Library                     | 10,231       | 34,407     | 0               | 8,110                          | 33,614           | (27,800)               | 0                | 58,562                   | 523,630           | 582,192         |              |
| 55409         | Southside Regional Juvenile Group Home                   | 13,468       | 47,690     | 0               | (716)                          | 26,303           | (43,755)               | (1,452)          | 41,538                   | 729,116           | 770,654         |              |
| 55411         | Hampton Roads Sanitation District                        | 4,264,432    | 16,786,912 | 0               | (266,173)                      | 6,598,854        | (11,376,839)           | (135,442)        | 15,871,744               | 254,451,131       | 270,322,875     |              |
| 55412         | Peninsula Airport Commission                             | 186,141      | 547,396    | 0               | (416,205)                      | 344,663          | (399,461)              | (124,107)        | 138,427                  | 8,371,347         | 8,509,774       |              |
| 55413         | Richmond Redevelopment & Housing Authority               | 760,099      | 4,400,859  | 0               | (773,547)                      | 2,902,586        | (4,404,807)            | (65,453)         | 2,819,737                | 67,433,042        | 70,252,779      |              |
| 55415         | Chesapeake Redevelopment & Housing Authority             | 161,249      | 675,515    | 0               | (21,395)                       | 450,209          | (505,723)              | (89,474)         | 670,381                  | 10,305,234        | 10,975,615      |              |
| 55416         | Alexandria Renew Enterprises                             | 617,494      | 3,399,852  | 0               | 289,659                        | 2,178,055        | (3,345,097)            | (134,091)        | 3,005,872                | 52,107,776        | 55,113,648      |              |
| 55417         | Norfolk Airport Authority                                | 1,507,543    | 3,810,696  | 0               | (1,383,443)                    | 1,935,184        | (2,838,514)            | (92,787)         | 2,938,679                | 57,920,402        | 60,859,081      |              |
| 55418         | Charlottesville Redevelopment & Housing Authority        | 41,454       | 151,676    | 0               | 238,968                        | 107,856          | (161,131)              | (4,764)          | 374,059                  | 2,329,997         | 2,704,056       |              |
| 55419         | Hampton Redevelopment & Housing Authority                | 267,819      | 1,134,592  | 0               | 278,365                        | 709,225          | (992,965)              | (21,518)         | 1,375,518                | 17,316,018        | 18,691,536      |              |
| 55420         | Loudoun County Sanitation Authority                      | 1,956,296    | 4,442,818  | 0               | 939,515                        | 1,749,440        | (2,473,662)            | (53,072)         | 6,561,335                | 67,082,894        | 73,644,229      |              |
| 55421         | Danville Redevelopment & Housing Authority               | 129,061      | 447,153    | 0               | (262,199)                      | 134,657          | (126,175)              | (7,973)          | 314,524                  | 6,691,556         | 7,006,080       |              |
| 55422         | NRV Regional Water Authority                             | 97,925       | 428,837    | 0               | (5,943)                        | 129,135          | (366,675)              | (5,050)          | 278,229                  | 6,539,000         | 6,817,229       |              |
| 55423         | Northern Virginia Juvenile Detention Center              | 254,214      | 1,056,752  | 0               | 92,099                         | 652,300          | (901,327)              | (99,464)         | 1,054,574                | 16,155,984        | 17,210,558      |              |

# 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 |                        |                  |                          |                   |                 |              |
| 55424         | Hopewell Redevelopment & Housing Authority       | 75,725       | 309,479   | 0               | 22,601             | 191,807           | (326,812)              | (18,378)         | 254,422                  | 4,757,463         | 5,011,885       |              |
| 55425         | Colonial Behavioral Health                       | 872,473      | 2,045,002 | 0               | (115,799)          | 1,089,968         | (1,541,503)            | (31,180)         | 2,318,961                | 31,082,662        | 33,401,623      |              |
| 55426         | Blacksburg-VPI Sanitation Authority              | 74,251       | 519,982   | 0               | (116,126)          | 183,117           | (172,350)              | 0                | 488,874                  | 7,789,607         | 8,278,481       |              |
| 55427         | Potomac River Fisheries Commission               | 32,916       | 109,468   | 0               | 15,567             | 69,149            | (125,149)              | 0                | 101,951                  | 1,684,317         | 1,786,268       |              |
| 55428         | Chesapeake Bay Bridge Tunnel                     | 650,252      | 3,385,231 | 0               | 457,968            | 1,784,588         | (2,566,161)            | (71,428)         | 3,640,450                | 51,470,364        | 55,110,814      |              |
| 55429         | Alexandria Redevelopment & Housing Authority     | 381,991      | 1,091,988 | 0               | (198,697)          | 639,231           | (862,000)              | (19,807)         | 1,032,706                | 16,618,502        | 17,651,208      |              |
| 55430         | Albemarle County Service Authority               | 337,400      | 1,287,748 | 0               | (11,769)           | 264,750           | (597,602)              | (3,528)          | 1,276,999                | 19,378,313        | 20,655,312      |              |
| 55431         | Franklin Redevelopment & Housing Authority       | 21,021       | 63,623    | 0               | (106,564)          | 33,416            | (32,188)               | (8,633)          | (29,325)                 | 962,971           | 933,646         |              |
| 55432         | Bristol Redevelopment & Housing Authority        | 100,197      | 246,573   | 0               | 6,835              | 136,695           | (206,788)              | (1,110)          | 282,402                  | 3,756,881         | 4,039,283       |              |
| 55433         | Norfolk Redevelopment & Housing Authority        | 1,254,190    | 6,678,676 | 0               | (548,453)          | 3,847,062         | (6,730,940)            | (110,794)        | 4,389,741                | 102,364,215       | 106,753,956     |              |
| 55435         | Richmond Metropolitan Transportation Authority   | 329,966      | 1,249,816 | 0               | (328,848)          | 606,545           | (795,721)              | (70,446)         | 991,312                  | 18,948,870        | 19,940,182      |              |
| 55436         | Riverside Regional Jail                          | 1,786,992    | 3,533,784 | 0               | (1,418,168)        | 2,266,993         | (1,751,526)            | (341,393)        | 4,076,682                | 53,398,808        | 57,475,490      |              |
| 55437         | Peninsula Ports Authority of Virginia            | 0            | 30,708    | 0               | 7,879              | 26,244            | (46,259)               | 0                | 18,572                   | 478,062           | 496,634         |              |
| 55439         | Rappahannock Rapidan Regional Commission         | 27,948       | 88,915    | 0               | (102,335)          | 29,263            | (33,245)               | 0                | 10,546                   | 1,333,889         | 1,344,435       |              |
| 55440         | Shenandoah Valley Juvenile Center                | 200,364      | 427,055   | 0               | (6,004)            | 176,471           | (479,852)              | (47,246)         | 270,788                  | 6,590,283         | 6,861,071       |              |
| 55442         | Southside Regional Library Board                 | 0            | 97,397    | 0               | (53,297)           | 64,588            | (82,587)               | 0                | 26,101                   | 1,484,208         | 1,510,309       |              |
| 55443         | Bedford Public Library                           | 59,911       | 194,008   | 0               | (28,948)           | 55,400            | (151,659)              | 0                | 128,712                  | 2,950,021         | 3,078,733       |              |
| 55444         | Eastern Shore Economic Development Commission    | 0            | 0         | 0               | 0                  | 0                 | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55445         | Chesterfield County Health Center Commission     | 488,058      | 1,095,783 | 0               | 50,293             | 525,006           | (794,605)              | (109,419)        | 1,255,116                | 16,685,834        | 17,940,950      |              |
| 55446         | Washington County Service Authority              | 346,144      | 990,759   | 0               | 130,253            | 528,479           | (495,346)              | (181,536)        | 1,318,753                | 15,016,345        | 16,335,098      |              |
| 55447         | Rappahannock Area Community Services Board       | 1,645,401    | 2,828,423 | 0               | (29,222)           | 1,192,243         | (1,466,366)            | (199,154)        | 3,971,325                | 42,735,327        | 46,706,652      |              |
| 55449         | Hampton Roads Planning District Commission       | 299,192      | 1,168,624 | 0               | 92,605             | 702,983           | (1,104,491)            | (31,841)         | 1,127,072                | 17,881,111        | 19,008,183      |              |
| 55450         | Meherrin Regional Library                        | 18,848       | 123,351   | 0               | 1,141              | 13,444            | (58,029)               | 0                | 98,755                   | 1,856,435         | 1,955,190       |              |
| 55451         | New River Valley Regional Commission             | 95,471       | 195,110   | 0               | 67,606             | 66,951            | (128,630)              | 0                | 296,508                  | 2,954,833         | 3,251,341       |              |
| 55452         | Northern Virginia Health Care Center             | 1,012,917    | 1,672,283 | 0               | (526,209)          | 605,880           | (985,680)              | (202,662)        | 1,576,545                | 25,368,739        | 26,945,284      |              |
| 55453         | Rockbridge Area Community Services Board         | 313,457      | 979,867   | 0               | 295,184            | 486,398           | (585,699)              | (48,002)         | 1,441,205                | 14,833,397        | 16,274,602      |              |
| 55454         | Greensville-Emporia Social Services              | 92,715       | 486,475   | 0               | 52,474             | 272,180           | (449,662)              | (1,376)          | 452,806                  | 7,432,555         | 7,885,361       |              |
| 55455         | James City Service Authority                     | 393,653      | 1,317,521 | 0               | (27,793)           | 557,493           | (722,027)              | (7,156)          | 1,511,691                | 19,883,412        | 21,395,112      |              |
| 55456         | Accomack/Norhampton Planning District Commission | 48,898       | 275,177   | 0               | 28,067             | 155,476           | (269,057)              | 0                | 238,561                  | 4,211,225         | 4,449,786       |              |
| 55457         | Harrisonburg-Rockingham Regional Sewer Authority | 130,490      | 520,175   | 0               | 82,300             | 260,303           | (360,858)              | (14,675)         | 617,735                  | 7,894,056         | 8,511,791       |              |
| 55458         | Wytheville Redevelopment & Housing Authority     | 41,571       | 157,931   | 0               | 90,178             | 86,767            | (83,489)               | 0                | 292,958                  | 2,381,458         | 2,674,416       |              |
| 55459         | Waynesboro Redevelopment & Housing Authority     | 59,965       | 308,919   | 0               | (88,942)           | 183,852           | (365,638)              | (2,116)          | 96,040                   | 4,760,451         | 4,856,491       |              |
| 55460         | Region Ten Community Services Board              | 1,514,054    | 3,715,344 | 0               | (2,443,276)        | 1,970,707         | (2,318,901)            | (279,727)        | 2,158,201                | 56,341,446        | 58,499,647      |              |
| 55462         | Lenowisco Planning District Commission           | 24,308       | 288,490   | 0               | 38,440             | 211,203           | (287,869)              | 0                | 274,572                  | 4,417,861         | 4,692,433       |              |
| 55465         | Rivanna Water & Sewer Authority                  | 445,281      | 1,639,131 | 0               | 403,391            | 941,917           | (1,215,100)            | (57,455)         | 2,157,165                | 24,919,702        | 27,076,867      |              |
| 55466         | Appomattox River Water Authority                 | 152,973      | 376,480   | 0               | (311,683)          | 166,264           | (299,685)              | (31,115)         | 53,234                   | 5,742,884         | 5,796,118       |              |
| 55467         | Campbell County Utilities and Service Authority  | 115,494      | 398,549   | 0               | 297,695            | 97,043            | (239,308)              | 0                | 669,473                  | 6,024,089         | 6,693,562       |              |
| 55469         | Eastern Shore Community Services Board           | 391,400      | 1,381,485 | 0               | (84,935)           | 688,461           | (980,592)              | (70,659)         | 1,325,160                | 20,992,069        | 22,317,229      |              |
| 55470         | Anchor Commission                                | 25,174       | 141,633   | 0               | 9,565              | 85,680            | (142,500)              | (2,288)          | 117,264                  | 2,170,654         | 2,287,918       |              |
| 55471         | Horizon Behavioral Health                        | 1,987,178    | 3,745,616 | 0               | (756,708)          | 1,888,221         | (1,699,240)            | (508,714)        | 4,656,353                | 56,594,590        | 61,250,943      |              |
| 55472         | District 19 Community Services Board             | 771,077      | 2,455,046 | 0               | (935,662)          | 1,480,356         | (1,643,416)            | (39,833)         | 2,087,568                | 37,212,669        | 39,300,237      |              |
| 55473         | Hampton Roads Transit                            | 1,501,929    | 2,990,144 | 0               | (318,730)          | 1,176,711         | (1,747,810)            | (180,521)        | 3,421,723                | 45,262,588        | 48,684,311      |              |
| 55474         | Upper Occoquan Sewage Authority                  | 1,180,289    | 4,634,498 | 0               | (1,450,738)        | 1,792,977         | (3,007,011)            | (40,103)         | 3,109,912                | 70,182,791        | 73,292,703      |              |
| 55475         | New River Valley Juvenile Detention Commission   | 52,313       | 206,789   | 0               | (75,432)           | 88,682            | (173,750)              | (13,457)         | 85,145                   | 3,157,146         | 3,242,291       |              |
| 55476         | Rockbridge Regional Library                      | 55,687       | 157,300   | 0               | 72,520             | 98,628            | (136,457)              | (7,617)          | 240,061                  | 2,402,401         | 2,642,462       |              |
| 55477         | Frederick County Sanitation Authority            | 370,969      | 795,535   | 0               | 60,150             | 304,262           | (495,121)              | (16,279)         | 1,019,516                | 12,041,411        | 13,060,927      |              |
| 55478         | Western Tidewater Community Services Board       | 1,342,566    | 2,772,693 | 0               | (611,536)          | 1,140,963         | (1,402,281)            | (234,591)        | 3,007,814                | 41,895,375        | 44,903,189      |              |
| 55479         | Cumberland Mountain Community Services Board     | 900,884      | 3,071,183 | 0               | (254,013)          | 1,206,045         | (1,766,874)            | (72,509)         | 3,084,716                | 46,418,706        | 49,503,422      |              |
| 55480         | Fredericksburg-Stafford Park Authority           | 0            | 9,734     | 0               | 1,682              | 7,232             | (8,203)                | 0                | 10,445                   | 148,315           | 158,760         |              |
| 55482         | Middle Peninsula/Northern Neck Comm Svcs Bd      | 1,009,440    | 2,435,334 | 0               | (769,285)          | 887,084           | (1,538,965)            | (299,724)        | 1,723,884                | 36,998,364        | 38,722,248      |              |
| 55483         | Rockbridge County Public Service Authority       | 43,598       | 126,328   | 0               | 3,122              | 59,008            | (84,573)               | 0                | 147,483                  | 1,913,819         | 2,061,302       |              |
| 55484         | Danville-Pittsylvania Community Services Board   | 859,137      | 2,055,808 | 0               | (175,303)          | 924,362           | (1,068,084)            | (196,145)        | 2,399,775                | 31,088,523        | 33,488,298      |              |
| 55485         | Crater Juvenile Detention Home Commission        | 142,934      | 402,744   | 0               | 164,980            | 289,579           | (302,477)              | (6,927)          | 690,833                  | 6,121,281         | 6,812,114       |              |
| 55486         | Hampton Roads Workforce Council                  | 179,258      | 402,275   | 0               | (35,412)           | 164,592           | (204,111)              | (14,375)         | 492,227                  | 6,068,866         | 6,561,093       |              |
| 55487         | Capital Region Airport Commission                | 919,009      | 2,683,630 | 0               | (17,415)           | 1,549,853         | (2,395,710)            | (114,876)        | 2,624,491                | 41,012,780        | 43,637,271      |              |
| 55488         | Northwestern Community Services Board            | 752,767      | 1,702,981 | 0               | 46,269             | 784,665           | (1,156,819)            | (110,881)        | 2,018,982                | 25,863,193        | 27,882,175      |              |

# 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 |                        |                  |                          |                   |                 |              |
| 55489         | Harrisonburg-Rockingham Community Services Bd    | 573,767      | 1,471,570  | 0               | 44,573                         | 761,256    | (1,039,144)            | (67,627)         | 1,744,395                | 22,354,426        | 24,098,821      |              |
| 55490         | Upper Valley Regional Park Authority             | 0            | 1,927      | 0               | (90)                           | 6,302      | (4,110)                | 0                | 4,029                    | 89,243            | 93,272          |              |
| 55491         | Middle Peninsula Regional Security Center        | 541,163      | 877,510    | 0               | (400,402)                      | 344,946    | (539,942)              | (8,904)          | 814,371                  | 13,274,566        | 14,088,937      |              |
| 55492         | Northern Neck Planning District Commission       | 39,366       | 105,773    | 0               | (50,593)                       | 37,882     | (58,290)               | 0                | 74,138                   | 1,596,152         | 1,670,290       |              |
| 55493         | Planning District One Behavioral Health Services | 39,327       | 70,820     | 0               | 14,014                         | 37,233     | (43,542)               | 0                | 117,852                  | 1,070,951         | 1,188,803       |              |
| 55494         | Rockbridge Area Department of Social Services    | 105,989      | 302,903    | 0               | (143,590)                      | 190,361    | (298,799)              | (17,001)         | 139,863                  | 4,645,352         | 4,785,215       |              |
| 55495         | Dinwiddie County Water Authority                 | 32,332       | 172,972    | 0               | (277,608)                      | 95,062     | (47,950)               | 0                | (25,192)                 | 2,586,526         | 2,561,334       |              |
| 55496         | Rappahannock-Rapidan Community Services Board    | 940,365      | 2,162,784  | 0               | 541,232                        | 1,243,609  | (1,719,846)            | (209,626)        | 2,958,518                | 33,005,986        | 35,964,504      |              |
| 55497         | Virginia Education Loan Authority                | 0            | 0          | 0               | 0                              | 0          | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55498         | Valley Community Services Board                  | 717,578      | 2,091,962  | 0               | (735,637)                      | 1,305,099  | (1,351,761)            | (198,712)        | 1,828,529                | 31,767,263        | 33,595,792      |              |
| 55499         | Eastern Shore Public Library                     | 23,166       | 78,172     | 0               | 35,191                         | 53,682     | (86,899)               | 0                | 103,312                  | 1,201,551         | 1,304,863       |              |
| 55500         | Alexandria City School Board                     | 695,580      | 2,929,383  | 0               | (1,566,069)                    | 1,471,608  | (2,461,866)            | (177,633)        | 891,003                  | 44,718,010        | 45,609,013      |              |
| 55501         | Albemarle County Schools                         | 794,724      | 2,121,112  | 0               | (544,047)                      | 1,076,677  | (1,615,167)            | (28,285)         | 1,805,014                | 32,245,612        | 34,050,626      |              |
| 55502         | Alleghany County School Board                    | 186,429      | 719,782    | 0               | (119,769)                      | 405,224    | (682,382)              | (5,754)          | 503,530                  | 11,007,503        | 11,511,033      |              |
| 55503         | Charlottesville Public Schools                   | 169,581      | 701,011    | 0               | (832,777)                      | 385,484    | (717,907)              | (7,982)          | (302,590)                | 10,748,294        | 10,445,704      |              |
| 55504         | Amherst County School Board                      | 250,329      | 615,433    | 0               | 18,896                         | 224,511    | (406,349)              | (10,288)         | 692,532                  | 9,325,851         | 10,018,383      |              |
| 55505         | Appomattox County School Board                   | 66,361       | 223,236    | 0               | 6,017                          | 48,336     | (169,457)              | (5,757)          | 3,394,801                | 3,563,537         | 3,563,537       |              |
| 55506         | Arlington Public Schools                         | 2,149,359    | 3,840,216  | 0               | 948,813                        | 1,461,151  | (2,001,254)            | (94,717)         | 6,303,568                | 57,940,081        | 64,243,649      |              |
| 55507         | Augusta County School Board                      | 235,558      | 881,006    | 0               | (169,667)                      | 421,318    | (668,634)              | (20,966)         | 678,615                  | 13,396,746        | 14,075,361      |              |
| 55508         | Bath County School Board                         | 49,304       | 290,622    | 0               | (205,277)                      | 148,708    | (236,045)              | (6,042)          | 41,270                   | 4,426,553         | 4,467,823       |              |
| 55509         | Bedford County School Board                      | 484,926      | 1,659,999  | 0               | (259,734)                      | 746,967    | (1,556,312)            | (68,173)         | 1,007,673                | 25,404,820        | 26,412,493      |              |
| 55510         | Bland County School Board                        | 21,150       | 128,234    | 0               | 11,480                         | 73,624     | (122,717)              | (10,075)         | 1,001,696                | 1,966,162         | 2,067,858       |              |
| 55511         | Botetourt County School Board                    | 260,497      | 910,130    | 0               | (410,758)                      | 556,692    | (843,631)              | (29,350)         | 443,580                  | 13,919,896        | 14,363,476      |              |
| 55512         | Norfolk Public Schools                           | 1,500,286    | 6,307,770  | 0               | (1,570,273)                    | 3,099,843  | (6,003,165)            | (116,794)        | 3,217,667                | 96,508,425        | 99,726,092      |              |
| 55513         | Petersburg City Public Schools                   | 244,089      | 887,979    | 0               | (646,139)                      | 506,170    | (712,704)              | (18,397)         | 260,998                  | 13,520,801        | 13,781,799      |              |
| 55514         | Buckingham County School Board                   | 87,133       | 255,519    | 0               | (81,952)                       | 89,470     | (161,075)              | (1,152)          | 187,943                  | 3,866,577         | 4,054,520       |              |
| 55515         | Radford City School Board                        | 35,750       | 120,806    | 0               | 32,770                         | 72,893     | (142,539)              | 0                | 119,680                  | 1,860,991         | 1,980,671       |              |
| 55516         | Caroline County School Board                     | 128,853      | 361,755    | 0               | (28,536)                       | 140,165    | (308,846)              | 0                | 293,391                  | 5,513,755         | 5,807,146       |              |
| 55517         | Carroll County School Board                      | 211,135      | 713,752    | 0               | 40,033                         | 426,836    | (649,971)              | (25,964)         | 715,821                  | 10,912,065        | 11,627,886      |              |
| 55518         | Charles City County School Board                 | 28,700       | 93,245     | 0               | (19,187)                       | 60,595     | (87,615)               | 0                | 75,738                   | 1,425,214         | 1,500,952       |              |
| 55519         | Charlotte County School Board                    | 54,074       | 227,091    | 0               | (192,956)                      | 112,963    | (228,420)              | (708)            | (27,956)                 | 3,478,873         | 3,450,917       |              |
| 55520         | Chesterfield County School Board                 | 1,836,935    | 7,763,263  | 0               | (1,107,815)                    | 4,361,917  | (7,658,408)            | (297,864)        | 4,898,028                | 118,989,444       | 123,887,472     |              |
| 55521         | Clarke County School Board                       | 67,656       | 237,835    | 0               | 22,178                         | 99,743     | (217,130)              | 0                | 210,282                  | 3,632,053         | 3,842,335       |              |
| 55522         | Winchester Public Schools                        | 273,865      | 577,687    | 0               | (310,362)                      | 264,853    | (408,116)              | (18,700)         | 379,227                  | 8,771,739         | 9,150,966       |              |
| 55523         | Culpeper County School Board                     | 439,677      | 892,141    | 0               | (7,966)                        | 395,240    | (679,835)              | (30,068)         | 1,009,189                | 13,571,851        | 14,581,040      |              |
| 55524         | Cumberland County School Board                   | 69,519       | 197,712    | 0               | (35,454)                       | 96,205     | (113,386)              | 0                | 214,596                  | 2,985,766         | 3,200,362       |              |
| 55525         | Dickenson County School Board                    | 130,691      | 829,134    | 0               | (27,948)                       | 368,626    | (1,037,025)            | (3,504)          | 259,974                  | 12,803,727        | 13,063,701      |              |
| 55526         | Dinwiddie County School Board                    | 186,376      | 558,786    | 0               | (532,435)                      | 216,497    | (468,845)              | (81,835)         | (121,456)                | 8,553,652         | 8,432,196       |              |
| 55528         | Essex County Public Schools                      | 53,259       | 304,906    | 0               | 47,858                         | 163,561    | (315,678)              | (2,286)          | 251,620                  | 4,676,111         | 4,927,731       |              |
| 55530         | Covington City School Board                      | 39,153       | 209,560    | 0               | 585                            | 95,388     | (173,208)              | 0                | 171,478                  | 3,191,191         | 3,362,669       |              |
| 55531         | Floyd County School Board                        | 137,356      | 538,913    | 0               | 131,462                        | 261,614    | (539,034)              | (22,611)         | 507,700                  | 8,264,712         | 8,772,412       |              |
| 55532         | Fluvanna County Public Schools                   | 184,290      | 490,763    | 0               | (15,568)                       | 242,277    | (371,410)              | (40,576)         | 489,776                  | 7,476,557         | 7,966,333       |              |
| 55533         | Chesapeake Public Schools                        | 1,932,319    | 7,486,062  | 0               | (946,700)                      | 3,644,591  | (6,202,106)            | (148,044)        | 5,766,122                | 114,079,696       | 119,845,818     |              |
| 55534         | Virginia Beach City School Board                 | 3,964,435    | 16,427,054 | 0               | (808,663)                      | 8,249,072  | (13,601,312)           | (390,607)        | 13,839,979               | 250,359,718       | 264,199,697     |              |
| 55535         | Giles County Schools                             | 52,381       | 344,870    | 0               | (276,728)                      | 261,268    | (304,579)              | (5,161)          | 72,051                   | 5,264,059         | 5,336,110       |              |
| 55536         | Gloucester County School Board                   | 302,456      | 1,355,961  | 0               | 392,788                        | 801,867    | (1,111,814)            | (26,068)         | 1,715,190                | 20,657,247        | 22,372,437      |              |
| 55537         | Goochland County School Board                    | 86,492       | 307,815    | 0               | 135,133                        | 201,106    | (221,618)              | 0                | 508,928                  | 4,671,037         | 5,179,965       |              |
| 55538         | Grayson County School Board                      | 82,984       | 408,942    | 0               | 86,422                         | 278,380    | (414,543)              | 0                | 442,185                  | 6,265,672         | 6,707,857       |              |
| 55539         | Greene County Public Schools                     | 153,529      | 633,301    | 0               | 422,188                        | 396,510    | (696,383)              | (16,110)         | 893,035                  | 9,738,485         | 10,631,520      |              |
| 55540         | Greensville County Public Schools                | 87,469       | 408,536    | 0               | (368,759)                      | 219,015    | (368,018)              | (245)            | (22,002)                 | 6,236,522         | 6,214,520       |              |
| 55541         | Halifax County School Board                      | 147,383      | 857,149    | 0               | 81,972                         | 556,460    | (941,170)              | (28,673)         | 673,121                  | 13,183,418        | 13,856,539      |              |
| 55542         | Hanover County Public Schools                    | 508,416      | 1,716,571  | 0               | (225,649)                      | 754,172    | (1,311,954)            | (33,363)         | 1,408,193                | 26,103,338        | 27,511,531      |              |
| 55543         | Henrico County School Board                      | 59,644       | 539,205    | 0               | 119,836                        | 383,505    | (718,523)              | (16,312)         | 367,355                  | 8,355,643         | 8,722,998       |              |
| 55544         | Henry County Public Schools                      | 351,001      | 1,274,828  | 0               | (40,635)                       | 623,300    | (1,367,797)            | (36,134)         | 804,565                  | 19,588,307        | 20,392,872      |              |
| 55545         | Highland County School Board                     | 23,333       | 92,031     | 0               | (38,287)                       | 44,234     | (168,512)              | 0                | (47,201)                 | 1,447,676         | 1,400,475       |              |
| 55546         | Isle of Wight County Schools                     | 162,388      | 435,245    | 0               | (8,675)                        | 208,317    | (372,296)              | (7,916)          | 417,063                  | 6,638,186         | 7,055,249       |              |

# 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 | Benefit Payments |                        |                  |                          |                   |                 |              |
| 55548         | King George County School Board    | 251,836      | 632,782    | 0               | (24,564)                       | 299,448          | (448,682)              | (19,062)         | 691,758                  | 9,608,417         | 10,300,175      |              |
| 55549         | King & Queen County School Board   | 55,840       | 183,099    | 0               | (9,575)                        | 122,428          | (135,977)              | (3,883)          | 211,932                  | 2,782,515         | 2,994,447       |              |
| 55550         | King William County School Board   | 114,814      | 247,496    | 0               | (204,375)                      | 109,165          | (135,293)              | (21,017)         | 110,790                  | 3,744,767         | 3,855,557       |              |
| 55551         | Lancaster County Public Schools    | 89,059       | 259,682    | 0               | (56,556)                       | 91,928           | (191,172)              | (20,918)         | 172,023                  | 3,953,187         | 4,125,210       |              |
| 55552         | Lee County School Board            | 169,681      | 1,022,491  | 0               | 33,098                         | 550,029          | (1,154,664)            | (58,566)         | 562,069                  | 15,754,630        | 16,316,699      |              |
| 55553         | Loudoun County School Board        | 5,848,757    | 12,519,488 | 0               | 4,000,688                      | 6,057,512        | (7,003,322)            | (309,202)        | 21,113,921               | 189,130,165       | 210,244,086     |              |
| 55554         | Louisa County Public Schools       | 330,728      | 1,043,276  | 0               | (328,722)                      | 358,862          | (576,859)              | (3,670)          | 823,615                  | 15,746,209        | 16,569,824      |              |
| 55555         | Lunenburg County School Board      | 56,912       | 178,383    | 0               | 8,543                          | 91,535           | (133,151)              | 0                | 202,222                  | 2,709,289         | 2,911,511       |              |
| 55556         | Madison County School Board        | 71,699       | 243,627    | 0               | (51,672)                       | 123,659          | (187,500)              | (8,939)          | 190,874                  | 3,707,503         | 3,898,377       |              |
| 55557         | Mathews County School Board        | 72,588       | 283,439    | 0               | 145,523                        | 183,735          | (286,817)              | (5,367)          | 393,101                  | 4,345,191         | 4,738,292       |              |
| 55558         | Mecklenburg County School Board    | 110,097      | 412,906    | 0               | (150,798)                      | 253,363          | (458,719)              | (25,813)         | 141,036                  | 6,359,399         | 6,500,435       |              |
| 55559         | Middlesex County School Board      | 41,157       | 208,245    | 0               | (10,294)                       | 129,043          | (262,560)              | 0                | 105,591                  | 3,216,384         | 3,321,975       |              |
| 55560         | Montgomery County School Board     | 397,042      | 1,756,489  | 0               | (437,607)                      | 1,046,571        | (1,368,581)            | (28,405)         | 1,365,509                | 26,720,548        | 28,086,057      |              |
| 55562         | Nelson County Public Schools       | 128,255      | 535,506    | 0               | 4,850                          | 239,189          | (481,694)              | (1,496)          | 424,610                  | 8,175,010         | 8,599,625       |              |
| 55563         | New Kent County School Board       | 122,015      | 393,339    | 0               | 32,201                         | 209,052          | (287,058)              | (854)            | 468,695                  | 5,971,207         | 6,439,902       |              |
| 55565         | Northampton County Schools         | 88,317       | 245,229    | 0               | (115,607)                      | 128,150          | (284,292)              | (30,363)         | 31,434                   | 3,790,352         | 3,821,786       |              |
| 55566         | Northumberland County School Board | 33,526       | 308,514    | 0               | (89,609)                       | 171,507          | (363,081)              | (9,075)          | 51,782                   | 4,756,655         | 4,808,437       |              |
| 55567         | Nottoway County School Board       | 73,323       | 418,980    | 0               | (201,506)                      | 250,593          | (331,675)              | (707)            | 209,008                  | 6,373,298         | 6,582,306       |              |
| 55568         | Orange County Public Schools       | 256,209      | 688,410    | 0               | (393,176)                      | 338,246          | (669,247)              | (31,155)         | 189,287                  | 10,548,873        | 10,738,160      |              |
| 55569         | Page County Public Schools         | 161,105      | 591,773    | 0               | (306,790)                      | 212,579          | (426,917)              | (12,914)         | 118,836                  | 9,036,923         | 9,155,759       |              |
| 55570         | Patrick County School Board        | 151,125      | 515,014    | 0               | 33,183                         | 238,860          | (527,405)              | (31,079)         | 379,698                  | 7,909,078         | 8,288,776       |              |
| 55571         | Pittsylvania County School Board   | 266,922      | 999,416    | 0               | (34,915)                       | 456,809          | (964,515)              | (15,185)         | 708,532                  | 15,296,008        | 16,004,540      |              |
| 55572         | Powhatan County School Board       | 162,871      | 594,860    | 0               | (120,292)                      | 350,298          | (440,288)              | (24,176)         | 523,273                  | 9,044,974         | 9,568,247       |              |
| 55573         | Prince Edward County School Board  | 56,620       | 274,966    | 0               | (206,460)                      | 159,320          | (207,818)              | (45,505)         | 31,123                   | 4,200,236         | 4,231,359       |              |
| 55574         | Prince George County School Board  | 424,362      | 1,279,032  | 0               | 428,110                        | 548,083          | (1,132,121)            | (60,300)         | 1,487,166                | 19,544,829        | 21,031,995      |              |
| 55576         | Prince William County School Board | 5,288,149    | 15,166,237 | 0               | 2,139,257                      | 7,188,576        | (10,462,384)           | (440,307)        | 18,879,528               | 230,136,342       | 249,015,870     |              |
| 55577         | Pulaski County School Board        | 202,457      | 768,210    | 0               | (187,949)                      | 467,838          | (643,834)              | (29,395)         | 577,327                  | 11,717,505        | 12,294,832      |              |
| 55578         | Rappahannock County School Board   | 58,471       | 187,978    | 0               | (5,268)                        | 80,709           | (144,773)              | 0                | 177,117                  | 2,857,239         | 3,034,356       |              |
| 55579         | Richmond County School Board       | 10,341       | 52,692     | 0               | 169                            | 6,135            | (43,077)               | 0                | 26,260                   | 802,159           | 828,419         |              |
| 55580         | Roanoke County School Board        | 272,235      | 2,115,819  | 0               | (241,202)                      | 1,526,735        | (2,682,426)            | (36,895)         | 954,266                  | 32,705,122        | 33,659,388      |              |
| 55581         | Rockbridge County School Board     | 129,125      | 502,404    | 0               | (141,850)                      | 180,200          | (516,899)              | (11,128)         | 141,852                  | 7,707,029         | 7,848,881       |              |
| 55582         | Rockingham County School Board     | 778,711      | 2,481,845  | 0               | (234,687)                      | 1,224,904        | (2,194,515)            | (49,493)         | 2,006,765                | 37,890,072        | 39,896,837      |              |
| 55583         | Russell County School Board        | 203,236      | 1,240,763  | 0               | (305,011)                      | 477,264          | (1,516,183)            | (14,924)         | 85,145                   | 19,147,231        | 19,232,376      |              |
| 55584         | Scott County School Board          | 196,896      | 658,574    | 0               | 8,734                          | 305,903          | (571,340)              | (3,790)          | 594,977                  | 10,044,223        | 10,639,200      |              |
| 55585         | Shenandoah County School Board     | 314,070      | 996,739    | 0               | (202,493)                      | 422,500          | (903,108)              | (32,072)         | 595,636                  | 15,234,088        | 15,829,724      |              |
| 55586         | Smyth County School Board          | 196,337      | 897,294    | 0               | 80,044                         | 469,763          | (860,520)              | (59,723)         | 723,195                  | 13,753,363        | 14,476,558      |              |
| 55587         | Southampton County School Board    | 75,258       | 291,908    | 0               | (24,373)                       | 201,454          | (245,195)              | (12,990)         | 286,062                  | 4,453,649         | 4,739,711       |              |
| 55588         | Spotsylvania County School Board   | 950,533      | 2,266,410  | 0               | 256,582                        | 978,079          | (1,617,473)            | (107,643)        | 2,726,488                | 34,439,002        | 37,165,490      |              |
| 55589         | Stafford County School Board       | 876,424      | 2,196,559  | 0               | 1,549,661                      | 1,151,016        | (1,569,358)            | (63,699)         | 4,140,603                | 33,358,144        | 37,498,747      |              |
| 55590         | Surry County Schools               | 91,901       | 426,687    | 0               | (153,021)                      | 244,763          | (386,795)              | (16,526)         | 207,009                  | 6,522,956         | 6,729,965       |              |
| 55591         | Sussex County School Board         | 85,276       | 248,651    | 0               | 12,207                         | 125,487          | (181,731)              | (8,822)          | 281,068                  | 3,779,002         | 4,060,070       |              |
| 55592         | Tazewell County Schools            | 281,580      | 1,799,889  | 0               | 80,585                         | 896,175          | (1,896,115)            | (25,817)         | 1,136,297                | 27,625,995        | 28,762,292      |              |
| 55593         | Warren County School Board         | 153,495      | 625,677    | 0               | 179,969                        | 471,364          | (619,091)              | (39,448)         | 771,966                  | 9,598,561         | 10,370,527      |              |
| 55595         | Washington County School Board     | 252,763      | 956,244    | 0               | (62,121)                       | 582,019          | (977,928)              | (59,637)         | 691,340                  | 14,685,358        | 15,376,698      |              |
| 55596         | Westmoreland County School Board   | 74,931       | 319,169    | 0               | 77,360                         | 130,745          | (292,585)              | (1,478)          | 308,142                  | 4,875,454         | 5,183,596       |              |
| 55597         | Wise County School Board           | 130,620      | 858,313    | 0               | 81,380                         | 412,819          | (902,281)              | 0                | 580,851                  | 13,166,892        | 13,747,743      |              |
| 55598         | Wythe County School Board          | 140,664      | 432,040    | 0               | 74,820                         | 238,420          | (440,672)              | (19,533)         | 425,739                  | 6,630,691         | 7,056,430       |              |
| 55599         | York County School Board           | 600,482      | 1,799,838  | 0               | 14,692                         | 845,285          | (1,265,861)            | (43,327)         | 1,951,109                | 27,318,858        | 29,269,967      |              |
| 55600         | Accomack County School Board       | 253,506      | 880,280    | 0               | (226,895)                      | 378,021          | (711,498)              | (22,726)         | 550,688                  | 13,408,299        | 13,958,987      |              |
| 55601         | Bristol Virginia School Board      | 77,352       | 192,689    | 0               | 48,561                         | 92,307           | (241,364)              | (4,215)          | 165,330                  | 2,977,441         | 3,142,771       |              |
| 55602         | Buena Vista City Public Schools    | 33,397       | 100,827    | 0               | 2,371                          | 60,639           | (125,011)              | (448)            | 71,775                   | 1,556,463         | 1,628,238       |              |
| 55603         | Amelia County School Board         | 71,383       | 264,547    | 0               | 38,177                         | 127,033          | (215,245)              | (2,222)          | 283,673                  | 4,027,951         | 4,311,624       |              |
| 55605         | Danville School Board              | 215,570      | 576,333    | 0               | (70,756)                       | 328,958          | (424,756)              | (10,267)         | 615,082                  | 8,755,773         | 9,370,855       |              |
| 55606         | Franklin City Public Schools       | 35,960       | 115,649    | 0               | (172,995)                      | 32,953           | (65,322)               | 0                | (53,755)                 | 1,745,980         | 1,692,225       |              |
| 55607         | Lexington City School Board        | 0            | 18,936     | 0               | (10,883)                       | 14,820           | (24,314)               | 0                | (1,441)                  | 292,692           | 291,251         |              |
| 55608         | Harrisonburg City School Board     | 210,686      | 547,983    | 0               | 33,696                         | 290,157          | (437,774)              | (10,855)         | 633,893                  | 8,342,581         | 8,976,474       |              |

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



Change in Total Pension Liability (TPL)

| Employer Code | Political Subdivision  | Service Cost | Interest  | Benefit Changes | Difference Between             |                  | Changes of Assumptions | Benefit Payments | Refunds of Contributions | Net Change in TPL | TPL - Beginning | TPL - Ending |
|---------------|--|--------------|-----------|-----------------|--------------------------------|------------------|------------------------|------------------|--------------------------|-------------------|-----------------|--------------|
|               |  |              |           |                 | Expected and Actual Experience | Benefit Payments |                        |                  |                          |                   |                 |              |
| 55609         | Hopewell City School Board                                   | 205,322      | 589,576   | 0               | 129,022                        | 300,596          | (583,346)              | (18,607)         | 622,563                  | 9,035,439         | 9,658,007       |              |
| 55610         | Lynchburg City Schools                                       | 373,612      | 1,113,455 | 0               | (66,595)                       | 495,368          | (965,944)              | (41,405)         | 908,491                  | 16,999,306        | 17,907,797      |              |
| 55611         | Fauquier County School Board                                 | 701,598      | 1,881,376 | 0               | (443,583)                      | 926,324          | (1,525,562)            | (82,120)         | 1,458,033                | 28,676,083        | 30,134,116      |              |
| 55612         | Brunswick County Public Schools                              | 126,871      | 349,952   | 0               | 234,672                        | 188,418          | (352,678)              | 0                | 547,235                  | 5,360,820         | 5,908,055       |              |
| 55613         | The College and Career Academy At Pruden                     | 0            | 0         | 0               | 0                              | 0                | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55614         | Portsmouth School Board                                      | 644,553      | 2,687,000 | 0               | (588,445)                      | 1,279,576        | (2,823,251)            | (98,898)         | 1,100,535                | 41,268,488        | 42,369,023      |              |
| 55615         | Campbell County School Board                                 | 321,358      | 949,102   | 0               | (112,338)                      | 359,708          | (998,721)              | (15,323)         | 503,786                  | 14,567,787        | 15,071,573      |              |
| 55616         | Richmond Public Schools                                      | 897,308      | 3,879,584 | 0               | (1,135,152)                    | 1,809,256        | (3,193,019)            | (105,492)        | 2,152,485                | 59,124,577        | 61,277,062      |              |
| 55617         | Roanoke City School Board                                    | 350,268      | 226,226   | 0               | 107,958                        | (55,829)         | (67,794)               | (19,413)         | 541,416                  | 3,395,099         | 3,936,515       |              |
| 55619         | Staunton City Schools  | 104,071      | 298,501   | 0               | 61,551                         | 175,002          | (344,476)              | (7,638)          | 287,011                  | 4,598,291         | 4,885,302       |              |
| 55620         | Suffolk City School Board                                    | 669,620      | 2,025,076 | 0               | (796,573)                      | 899,673          | (1,131,109)            | (56,585)         | 1,610,102                | 30,594,969        | 32,205,071      |              |
| 55622         | Craig County School Board                                    | 29,854       | 141,713   | 0               | (40,745)                       | 80,470           | (93,668)               | (37,499)         | 80,125                   | 2,165,038         | 2,245,163       |              |
| 55623         | Martinsville City Schools                                    | 34,400       | 266,430   | 0               | (49,151)                       | 150,760          | (428,854)              | (35,161)         | (61,576)                 | 4,179,122         | 4,117,546       |              |
| 55624         | Appomattox Regional Governor's School                        | 11,939       | 17,294    | 0               | 14,045                         | 13,630           | (6,735)                | 0                | 50,173                   | 259,574           | 309,747         |              |
| 55625         | Colonial Heights City Schools                                | 136,659      | 343,451   | 0               | (51,671)                       | 174,919          | (269,785)              | (17,506)         | 316,067                  | 5,231,811         | 5,547,878       |              |
| 55632         | Manassas City Schools  | 323,712      | 1,252,783 | 0               | 83,528                         | 727,780          | (860,025)              | (2,131)          | 1,525,647                | 18,990,819        | 20,516,466      |              |
| 55633         | Franklin County Public Schools                               | 523,311      | 1,601,900 | 0               | (235,118)                      | 1,716,877        | (1,478,143)            | (89,683)         | 1,039,144                | 24,515,761        | 25,554,905      |              |
| 55634         | Frederick County School Board                                | 860,324      | 1,874,555 | 0               | (2,646)                        | 870,873          | (1,361,881)            | (84,806)         | 2,156,419                | 28,494,524        | 30,650,943      |              |
| 55635         | City of Salem Schools  | 106,418      | 344,320   | 0               | (89,731)                       | 150,153          | (348,900)              | (29,825)         | 132,435                  | 5,290,395         | 5,422,830       |              |
| 55636         | Manassas Park City Schools                                   | 98,558       | 241,134   | 0               | (7,380)                        | 143,889          | (228,559)              | 0                | 247,642                  | 3,686,640         | 3,934,282       |              |
| 55637         | Newport News Public Schools                                  | 894,986      | 385,016   | 0               | 85,111                         | (169,954)        | (42,074)               | (66,378)         | 1,086,707                | 5,758,165         | 6,844,872       |              |
| 55638         | Town of West Point School Board                              | 24,772       | 16,958    | 0               | 9,775                          | (7,854)          | (2,048)                | (2,048)          | 41,603                   | 256,177           | 297,780         |              |
| 55708         | Waynesboro Public Schools                                    | 74,616       | 261,869   | 0               | (34,033)                       | 170,958          | (210,499)              | (839)            | 262,072                  | 3,985,205         | 4,247,277       |              |
| 55710         | Valley Vocational-Technical Center                           | 10,453       | 18,313    | 0               | (12,006)                       | 14,845           | (13,270)               | 0                | 18,335                   | 277,934           | 296,269         |              |
| 55711         | New Horizons Technical Center                                | 37,485       | 80,050    | 0               | 20,091                         | 32,583           | (70,899)               | (1,217)          | 58,093                   | 1,221,981         | 1,320,074       |              |
| 55713         | Galax City Schools   | 45,874       | 151,796   | 0               | (64,268)                       | 74,773           | (114,515)              | (15,502)         | 78,158                   | 2,313,842         | 2,392,000       |              |
| 55714         | Norton City Schools  | 25,812       | 111,814   | 0               | (123,347)                      | 49,653           | (98,752)               | (1,824)          | (36,644)                 | 1,706,787         | 1,670,143       |              |
| 55802         | Williamsburg-James City County Schools                       | 545,063      | 1,366,821 | 0               | 324,773                        | 813,135          | (1,020,958)            | (35,140)         | 1,993,694                | 20,777,247        | 22,770,941      |              |
| 55803         | Poquoson City Public Schools                                 | 47,553       | 164,808   | 0               | 21,327                         | 88,678           | (161,184)              | 0                | 161,182                  | 2,522,192         | 2,683,374       |              |
| 55806         | Fredericksburg City Public Schools                           | 135,157      | 351,881   | 0               | (50,728)                       | 223,930          | (209,487)              | (2,744)          | 448,009                  | 5,319,161         | 5,767,170       |              |
| 55807         | Hampton City Schools   | 350,415      | 1,897,627 | 0               | 478,526                        | 1,027,179        | (1,994,586)            | (41,076)         | 1,718,085                | 29,130,822        | 30,848,907      |              |
| 55813         | Buchanan County School Board                                 | 169,903      | 1,239,814 | 0               | 98,784                         | 380,416          | (1,445,492)            | (45,032)         | 398,393                  | 19,112,873        | 19,511,266      |              |
| 55814         | Jackson River Technical Center                               | 2,208        | 22,282    | 0               | 550                            | 13,770           | (24,874)               | (8,527)          | 5,409                    | 346,805           | 352,214         |              |
| 55815         | Northern Neck Regional Vocational Center                     | 3,442        | 12,814    | 0               | (7,047)                        | 7,536            | 0                      | 0                | 16,745                   | 189,838           | 206,583         |              |
| 55854         | Orange County Broadband Authority                            | 0            | 0         | 0               | 0                              | 0                | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55856         | Blue Ridge Resource Authority                                | 0            | 0         | 327,940         | 0                              | 0                | 0                      | 0                | 327,940                  | 0                 | 327,940         |              |
| 55857         | Peanut Soil and Water Conservation District                  | 8,397        | 15,516    | 0               | 0                              | (33,352)         | 0                      | 0                | (9,439)                  | 229,862           | 220,423         |              |
| 55858         | Peumansend Creek Regional Jail Authority                     | 1,020,100    | 76,516    | 0               | (346,275)                      | 105,902          | (21,783)               | (23,863)         | 810,597                  | 1,156,397         | 1,966,994       |              |
| 55859         | Williamsburg Area Transit Authority                          | 170,414      | 108,662   | 0               | (43,410)                       | 28,966           | 0                      | (2,519)          | 262,113                  | 1,611,063         | 1,873,176       |              |
| 55860         | Middle Peninsula Juvenile Detention Commission               | 217,765      | 216,044   | 0               | (9,394)                        | 101,169          | (3,127)                | (21,317)         | 501,140                  | 3,212,867         | 3,714,007       |              |
| 55861         | Breaks Interstate Park Commission                            | 30,413       | 14,150    | 0               | 383,519                        | (27,861)         | (14,850)               | 0                | 385,371                  | 217,053           | 602,424         |              |
| 55862         | Crater Criminal Justice Training Academy                     | 31,041       | 4,611     | 0               | 12,747                         | (1,882)          | (526)                  | 0                | 45,991                   | 68,568            | 114,559         |              |
| 55863         | Central Shenandoah Criminal Justice Training Academy         | 50,612       | 10,164    | 0               | 426                            | (3,048)          | 0                      | (2,643)          | 55,511                   | 151,893           | 207,404         |              |
| 55864         | New River Valley Emergency Communications Regional Authority | 133,888      | 33,920    | 0               | (10,126)                       | (28,371)         | (3,392)                | (436)            | 125,483                  | 504,432           | 629,915         |              |
| 55865         | Maury Service Authority                                      | 117,730      | 28,799    | 0               | (24,366)                       | 9,280            | (7,580)                | (17,535)         | 439,328                  | 439,209           | 545,537         |              |
| 55866         | Hampton Roads Transportation Accountability Commission       | 55,203       | 15,639    | 0               | (18,447)                       | (2,717)          | 0                      | 0                | 49,678                   | 231,684           | 281,362         |              |
| 55867         | Pamunkey Regional Library                                    | 119,522      | 361,011   | 0               | (370,705)                      | 224,821          | (280,758)              | 0                | 53,891                   | 5,488,695         | 5,542,586       |              |
| 55868         | Northern Virginia Transportation Authority                   | 116,133      | 53,275    | 0               | 20,848                         | 42,146           | (3,918)                | (9,754)          | 218,730                  | 796,091           | 1,014,821       |              |
| 55869         | RSW Regional Jail Authority                                  | 725,541      | 291,201   | 0               | (444,857)                      | 427,288          | (41,312)               | (90,145)         | 867,716                  | 4,379,822         | 5,247,538       |              |
| 55870         | Bedford Regional Water Authority                             | 329,772      | 412,286   | 0               | 53,814                         | 233,985          | (168,231)              | (28,303)         | 833,323                  | 6,206,208         | 7,039,531       |              |
| 55871         | Portsmouth Redevelopment & Housing Authority                 | 332,504      | 237,018   | 0               | (103,240)                      | 95,714           | (123,351)              | (40,704)         | 397,941                  | 3,593,410         | 3,991,351       |              |
| 55872         | Southwest Regional Recreation Authority                      | 31,451       | 7,422     | 0               | 1,579                          | (4,568)          | (4,570)                | (4,189)          | 27,125                   | 114,337           | 141,462         |              |
| 55873         | Roanoke Redevelopment & Housing Authority                    | 238,946      | 220,036   | 0               | (108,705)                      | 122,300          | (100,106)              | (23,104)         | 349,367                  | 3,321,400         | 3,670,767       |              |
| 55874         | Meherrin River Regional Jail Authority                       | 833,317      | 479,059   | 0               | (585,390)                      | 379,421          | (67,520)               | (180,032)        | 858,855                  | 7,220,943         | 8,079,798       |              |
| 55875         | Woodway Water Authority                                      | 15,900       | 5,877     | 0               | 25,627                         | 16,986           | 0                      | 0                | 64,390                   | 87,062            | 151,452         |              |
| 55876         | BVU Authority  | 424,451      | 535,052   | 0               | (53,401)                       | 256,622          | (180,739)              | (87,049)         | 894,936                  | 8,060,591         | 8,955,527       |              |

# 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 |           |                        |                  |                          |                   |                 |              |
| 55877         | Washington Metropolitan Area Transit Commission             | 25,585       | 75,875    | 0               | 21,040                         | 17,557    | (23,665)               | (22,101)         | 94,291                   | 1,146,954         | 1,241,245       |              |
| 55878         | Mount Rogers Community Services Board                       | 2,255,644    | 3,488,225 | 0               | (1,808,017)                    | 876,964   | (1,926,434)            | (243,020)        | 2,643,362                | 52,762,132        | 55,405,494      |              |
| 55879         | Lonesome Pine Soil & Water Conservation District            | 5,909        | 5,431     | 0               | 167                            | 8,399     | 0                      | 0                | 19,906                   | 80,454            | 100,360         |              |
| 55880         | Big Sandy Soil & Water Conservation District                | 6,927        | 6,335     | 0               | (3,058)                        | (5,050)   | 0                      | 0                | 5,154                    | 93,845            | 98,999          |              |
| 55881         | Central Virginia Planning District Commission               | 208,207      | 203,986   | 0               | 26,467                         | 77,758    | (62,207)               | (14,544)         | 439,667                  | 3,060,386         | 3,500,053       |              |
| 55882         | Middle Peninsula Planning District Commission               | 24,614       | 62,553    | 0               | (1,154)                        | 59,922    | (30,336)               | 0                | 115,599                  | 941,883           | 1,057,482       |              |
| 55883         | Western Virginia Regional Jail Authority                    | 1,547,418    | 1,070,217 | 0               | (578,222)                      | 1,300,950 | (214,087)              | (82,347)         | 3,043,929                | 16,003,281        | 19,047,210      |              |
| 55884         | Halifax Service Authority                                   | 139,523      | 188,044   | 0               | 13,793                         | 55,082    | (96,444)               | 0                | 299,998                  | 2,834,061         | 3,134,059       |              |
| 55885         | Fort Monroe Area Development Authority                      | 0            | 0         | 0               | 0                              | 0         | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55886         | Russell County PSA  | 76,472       | 53,743    | 0               | 96,592                         | 6,011     | (24,461)               | 0                | 208,357                  | 808,428           | 1,016,785       |              |
| 55887         | Piedmont Community Services                                 | 1,133,383    | 1,174,894 | 0               | (17,841)                       | 297,782   | (528,186)              | (113,720)        | 1,946,312                | 17,726,793        | 19,673,105      |              |
| 55888         | Blue Ridge Behavioral Healthcare                            | 1,211,290    | 1,417,861 | 0               | (120,079)                      | 727,242   | (628,796)              | (122,118)        | 2,485,400                | 21,380,804        | 23,866,204      |              |
| 55889         | Skyline Soil & Water Conservation District                  | 14,880       | 46,048    | 0               | 5,988                          | 49,043    | 0                      | 0                | 115,959                  | 682,198           | 798,157         |              |
| 55890         | Middle River Regional Jail Authority                        | 1,308,814    | 1,081,983 | 0               | (1,658,978)                    | 938,757   | (303,607)              | (102,617)        | 1,264,352                | 16,232,495        | 17,496,847      |              |
| 55891         | Tidewater Soil & Water Conservation District                | 10,555       | 12,613    | 0               | 7,083                          | 12,323    | 0                      | (2,566)          | 40,008                   | 188,147           | 228,155         |              |
| 55892         | Big Stone Gap Redevelopment and Housing Authority           | 35,066       | 51,959    | 0               | (1,002)                        | 7,720     | (31,628)               | 0                | 62,115                   | 785,581           | 847,696         |              |
| 55893         | Eastern Shore Soil & Water Conservation District            | 22,795       | 26,464    | 0               | 7,491                          | 23,767    | (8,891)                | 0                | 71,626                   | 396,507           | 468,133         |              |
| 55894         | Town of Boykins   | 4,534        | 6,559     | 0               | (69,407)                       | 514       | 0                      | (19,694)         | (77,494)                 | 107,014           | 29,520          |              |
| 55895         | Town of Gordonsville  | 107,959      | 124,689   | 0               | (184,911)                      | 91,068    | (61,071)               | (40,634)         | 37,100                   | 1,898,092         | 1,935,192       |              |
| 55896         | Virginia Resources Authority                                | 155,418      | 157,606   | 0               | (90,365)                       | (8,775)   | (46,732)               | (4,804)          | 162,348                  | 2,360,678         | 2,523,026       |              |
| 55897         | Prince William County Service Authority                     | 2,329,050    | 3,534,553 | 0               | (560,692)                      | 1,309,374 | (1,801,048)            | (66,686)         | 4,744,551                | 53,297,611        | 58,042,162      |              |
| 55898         | Western Virginia Water Authority                            | 937,107      | 1,206,763 | 0               | 422,012                        | 468,275   | (583,620)              | (47,654)         | 2,402,883                | 18,193,611        | 20,596,494      |              |
| 55899         | Shenandoah Valley Regional Airport Commission               | 64,100       | 163,084   | 0               | (1,704)                        | 87,704    | (22,515)               | 0                | 290,669                  | 2,427,312         | 2,717,981       |              |
| 55900         | Alleghany Highlands Community Services Board                | 237,955      | 630,092   | 0               | 105,278                        | 347,981   | (470,001)              | (32,717)         | 818,588                  | 9,586,055         | 10,404,643      |              |
| 55901         | Brunswick Industrial Development Authority                  | 14,118       | 28,548    | 0               | 5,636                          | 23,481    | 0                      | 0                | 46,069                   | 435,669           | 481,738         |              |
| 55902         | Northern Neck-Essex County Group Home Commission            | 0            | 51,389    | 0               | 33,458                         | 43,696    | (70,412)               | 0                | 58,131                   | 796,523           | 854,654         |              |
| 55903         | State Education Assistance Authority                        | 0            | 0         | 0               | 0                              | 0         | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55904         | Appalachian Juvenile Commission                             | 187,264      | 481,213   | 0               | 37,161                         | 111,419   | (284,958)              | (62,971)         | 469,128                  | 7,303,040         | 7,772,168       |              |
| 55905         | Goochland Powhatan Community Services                       | 242,258      | 577,994   | 0               | (1,925)                        | 350,322   | (454,605)              | (6,162)          | 707,882                  | 8,793,252         | 9,501,134       |              |
| 55906         | Suffolk Redevelopment & Housing Authority                   | 105,539      | 268,574   | 0               | 6,655                          | 163,983   | (149,533)              | (36,568)         | 358,650                  | 4,071,927         | 4,430,577       |              |
| 55907         | Virginia Small Business Financing Authority                 | 0            | 0         | 0               | 0                              | 0         | 0                      | 0                | 0                        | 0                 | 0               |              |
| 55908         | Lee County Redevelopment & Housing Authority                | 26,277       | 146,081   | 0               | 7,672                          | 60,822    | (82,042)               | 0                | 158,810                  | 2,205,180         | 2,363,990       |              |
| 55909         | Henry County Public Service Authority                       | 204,725      | 936,629   | 0               | (116,997)                      | 470,238   | (594,340)              | (3,851)          | 896,404                  | 14,175,082        | 15,071,486      |              |
| 55910         | Southside Planning District Commission                      | 47,090       | 249,096   | 0               | 144,187                        | 144,382   | (175,661)              | 0                | 409,094                  | 3,778,142         | 4,187,236       |              |
| 55911         | Economic Development Authority of Henrico County ,VA        | 96,015       | 185,611   | 0               | (178,081)                      | 78,571    | (157,726)              | 0                | 24,390                   | 2,828,657         | 2,853,047       |              |
| 55912         | Augusta County Service Authority                            | 512,344      | 1,339,894 | 0               | (136,374)                      | 449,834   | (1,109,716)            | (3,772)          | 1,052,210                | 20,407,032        | 21,459,242      |              |
| 55914         | Rappahannock Juvenile Center                                | 308,646      | 706,966   | 0               | 102,636                        | 281,519   | (703,628)              | (66,560)         | 629,579                  | 10,858,662        | 11,488,241      |              |
| 55915         | Cumberland Plateau Regional Housing Authority               | 48,573       | 164,834   | 0               | (7,976)                        | 99,026    | (121,158)              | (6,626)          | 176,673                  | 2,505,872         | 2,682,545       |              |
| 55918         | Amherst County Service Authority                            | 78,735       | 419,996   | 0               | (121,422)                      | 224,470   | (228,410)              | 0                | 373,375                  | 6,336,370         | 6,709,745       |              |
| 55919         | Pepper's Ferry Regional Wastewater Treatment Authority      | 142,112      | 290,804   | 0               | 240,431                        | 140,334   | (192,069)              | 0                | 621,612                  | 4,404,244         | 5,025,856       |              |
| 55920         | Rappahannock Regional Jail                                  | 1,945,494    | 3,245,873 | 0               | (702,220)                      | 2,061,306 | (1,608,088)            | (307,746)        | 4,634,619                | 49,044,923        | 53,679,542      |              |
| 55921         | Thomas Jefferson Planning District Commission               | 57,333       | 117,798   | 0               | 39,495                         | 91,465    | (79,082)               | 0                | 227,009                  | 1,784,699         | 2,011,708       |              |
| 55922         | Piedmont Regional Jail Authority                            | 619,612      | 1,216,903 | 0               | (495,394)                      | 604,146   | (932,092)              | (109,890)        | 903,285                  | 18,549,189        | 19,452,474      |              |
| 55923         | Nelson County Service Authority                             | 76,824       | 246,572   | 0               | (26,405)                       | 58,840    | (84,866)               | 0                | 270,965                  | 3,695,348         | 3,966,313       |              |
| 55924         | Coeburn-Norton-Wise Regional Wastewater Treatment Authority | 46,230       | 169,900   | 0               | (43,879)                       | 33,416    | (32,845)               | 0                | 172,822                  | 2,533,459         | 2,706,281       |              |
| 55925         | Fauquier County Water & Sanitation Authority                | 276,191      | 615,354   | 0               | (211,091)                      | 122,509   | (218,506)              | (20,464)         | 563,993                  | 9,235,843         | 9,799,836       |              |
| 55926         | Scott County Soil & Water Conservation District             | 7,380        | 35,101    | 0               | 7,717                          | 13,116    | (7,004)                | (3,004)          | 53,306                   | 525,014           | 578,320         |              |
| 55927         | New River Resource Authority                                | 101,064      | 246,819   | 0               | 72,270                         | 121,988   | (63,725)               | (3,676)          | 474,740                  | 3,690,280         | 4,165,020       |              |
| 55928         | Scott County Public Service Authority                       | 101,587      | 192,870   | 0               | 489,346                        | 129,509   | (103,261)              | 0                | 810,051                  | 2,908,957         | 3,719,008       |              |
| 55929         | Greensville County Water & Sewer Authority                  | 98,681       | 366,836   | 0               | 239,888                        | 155,288   | (203,456)              | 0                | 657,237                  | 5,536,329         | 6,193,566       |              |
| 55930         | Petersburg Redevelopment & Housing Authority                | 110,241      | 388,061   | 0               | (1,843)                        | 211,869   | (260,785)              | (3,384)          | 444,159                  | 5,881,134         | 6,325,293       |              |
| 55931         | Central Rappahannock Regional Library                       | 382,859      | 1,447,205 | 0               | 741,373                        | 819,814   | (1,136,460)            | 0                | 2,254,791                | 22,008,306        | 24,263,097      |              |
| 55932         | Virginia Coalfield Economic Development Authority           | 30,520       | 122,363   | 0               | 12,530                         | 62,450    | (47,155)               | 0                | 180,708                  | 1,836,361         | 2,017,069       |              |
| 55933         | Central Virginia Regional Jail                              | 959,677      | 1,163,053 | 0               | (401,661)                      | 787,116   | (690,692)              | (68,218)         | 1,749,275                | 17,609,873        | 19,359,148      |              |
| 55934         | Thomas Jefferson Soil & Water Conservation District         | 23,649       | 69,035    | 0               | 10,672                         | 36,805    | (67,673)               | 0                | 72,488                   | 1,056,574         | 1,129,062       |              |
| 55936         | Commonwealth Regional Council                               | 10,095       | 107,455   | 0               | (15,539)                       | 98,498    | (59,860)               | (2,980)          | 137,669                  | 1,623,343         | 1,761,012       |              |

# 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 |           |                        |                  |                          |                   |                 |              |
| 55937         | Wythe-Grayson Regional Library                        | 29,805       | 83,775    | 0               | (65,417)                       | 49,872    | (22,488)               | 0                | 75,547                   | 1,252,361         | 1,327,908       |              |
| 55938         | Colonial Soil & Water Conservation District           | 17,454       | 55,686    | 0               | 9,584                          | 29,352    | (42,141)               | 0                | 69,935                   | 846,047           | 915,982         |              |
| 55939         | Rivanna Solid Waste Authority                         | 72,286       | 194,972   | 0               | (214,454)                      | 124,079   | (209,521)              | 0                | (32,638)                 | 2,993,230         | 2,960,592       |              |
| 55940         | Monacan Soil & Water Conservation District            | 19,793       | 61,608    | 0               | 178,886                        | 58,487    | (12,268)               | 0                | 306,506                  | 918,840           | 1,225,346       |              |
| 55941         | Robert E. Lee Soil & Water Conservation District      | 9,322        | 30,588    | 0               | 37,083                         | 20,246    | (35,368)               | 0                | 61,871                   | 470,846           | 532,717         |              |
| 55942         | Tri-County/City Soil & Water Conservation District    | 11,689       | 36,493    | 0               | (12,255)                       | 18,186    | (26,960)               | 0                | 27,153                   | 554,116           | 581,269         |              |
| 55944         | Central Virginia Waste Management Authority           | 53,510       | 148,537   | 0               | (34,505)                       | 101,018   | (80,477)               | 0                | 188,083                  | 2,240,793         | 2,428,876       |              |
| 55945         | Lonesome Pine Regional Library                        | 74,744       | 389,929   | 0               | (83,414)                       | 209,617   | (233,243)              | 0                | 357,633                  | 5,893,346         | 6,250,979       |              |
| 55946         | Virginia Peninsulas Public Service Authority          | 131,505      | 375,901   | 0               | (165,525)                      | 264,555   | (220,155)              | (27,252)         | 359,029                  | 5,692,610         | 6,051,639       |              |
| 55947         | Tidewater Youth Services Commission                   | 207,289      | 752,836   | 0               | 45,344                         | 439,469   | (586,752)              | (106,310)        | 751,876                  | 11,499,664        | 12,251,540      |              |
| 55948         | Virginia Highlands Airport Authority                  | 12,239       | 42,567    | 0               | 14,393                         | (8,802)   | (25,007)               | (1,660)          | 33,730                   | 643,962           | 677,692         |              |
| 55949         | Western Tidewater Regional Jail                       | 1,123,615    | 2,307,329 | 0               | (1,408,425)                    | 1,355,457 | (1,804,471)            | (176,165)        | 1,397,340                | 35,172,968        | 36,570,308      |              |
| 55950         | Scott County Redevelopment & Housing Authority        | 25,801       | 126,187   | 0               | (2,768)                        | 45,720    | (127,647)              | (1,459)          | 65,834                   | 1,933,996         | 1,999,830       |              |
| 55951         | Handley Regional Library                              | 78,741       | 205,894   | 0               | (126,396)                      | 69,070    | (90,151)               | 0                | 137,158                  | 3,095,355         | 3,232,513       |              |
| 55952         | Northern Neck Regional Jail                           | 502,795      | 980,160   | 0               | (1,003,527)                    | 489,885   | (662,880)              | (42,738)         | 263,695                  | 14,873,705        | 15,137,400      |              |
| 55953         | Montgomery Regional Solid Waste Authority             | 56,049       | 184,789   | 0               | (156,217)                      | 94,146    | (82,737)               | 0                | 96,030                   | 2,778,985         | 2,875,015       |              |
| 55954         | Potomac & Rappahannock Transportation Commission      | 718,141      | 1,481,325 | 0               | (221,363)                      | 803,822   | (749,258)              | (79,747)         | 1,952,920                | 22,360,057        | 24,312,977      |              |
| 55955         | Giles County Public Service Authority                 | 40,042       | 125,203   | 0               | 6,353                          | 73,347    | (76,461)               | 0                | 168,484                  | 1,893,097         | 2,061,581       |              |
| 55956         | South Central Wastewater Authority                    | 173,111      | 354,099   | 0               | (65,285)                       | 92,400    | (171,614)              | (2,474)          | 380,237                  | 5,332,962         | 5,713,199       |              |
| 55957         | Wise County Redevelopment & Housing Authority         | 49,753       | 388,529   | 0               | (92,480)                       | 141,594   | (390,259)              | 0                | 97,137                   | 5,951,110         | 6,048,247       |              |
| 55958         | Prince William Soil & Water Conservation District     | 14,496       | 26,300    | 0               | 2,352                          | (15,295)  | (14,548)               | 0                | 13,305                   | 396,902           | 410,207         |              |
| 55959         | Hampton Roads Regional Jail                           | 1,987,154    | 3,473,249 | 2,082,222       | (1,019,470)                    | 2,044,816 | (2,447,216)            | (228,406)        | 5,892,349                | 52,793,346        | 58,685,695      |              |
| 55960         | Castlewood Water & Sewage Authority                   | 0            | 48,594    | 0               | (76,268)                       | 42,460    | (42,981)               | 0                | (28,195)                 | 741,402           | 713,207         |              |
| 55961         | Pamunkey Regional Jail                                | 986,163      | 1,570,280 | 0               | (1,164,886)                    | 1,082,544 | (617,895)              | (43,519)         | 1,812,687                | 23,594,108        | 25,406,795      |              |
| 55962         | Charlottesville-Albemarle Airport Authority           | 246,036      | 460,016   | 0               | 316,170                        | 241,931   | (349,543)              | (8,168)          | 906,442                  | 6,993,345         | 7,900,345       |              |
| 55963         | Virginia Peninsula Regional Jail                      | 738,262      | 1,022,024 | 0               | (1,307,315)                    | 630,952   | (710,608)              | (89,913)         | 283,402                  | 15,541,353        | 15,824,755      |              |
| 55964         | Virginia Biotechnology Research Partnership Authority | 71,282       | 139,127   | 0               | (26,028)                       | 99,130    | (126,687)              | 0                | 156,824                  | 2,124,488         | 2,281,312       |              |
| 55966         | Blue Ridge Regional Jail Authority                    | 2,445,081    | 3,379,939 | 0               | (627,608)                      | 2,405,019 | (2,156,346)            | (236,582)        | 5,209,503                | 51,269,638        | 56,479,141      |              |
| 55967         | Massanutten Regional Library                          | 76,904       | 174,661   | 0               | 4,503                          | (22,211)  | (116,924)              | 0                | 116,933                  | 2,646,037         | 2,762,970       |              |
| 55968         | Albemarle-Charlottesville Regional Jail               | 1,115,335    | 2,031,252 | 0               | (1,081,008)                    | 1,428,445 | (1,179,213)            | (53,528)         | 2,261,283                | 30,708,992        | 32,970,275      |              |
| 55969         | Culpeper Soil & Water Conservation District           | 50,849       | 74,515    | 0               | (32,991)                       | (38,131)  | (3,227)                | 0                | 51,015                   | 1,105,534         | 1,156,549       |              |
| 55970         | New River Valley Regional Jail                        | 1,394,042    | 1,666,230 | 0               | (1,937,369)                    | 1,294,333 | (750,047)              | (125,744)        | 1,541,445                | 25,122,783        | 26,664,228      |              |
| 55971         | Sussex Service Authority                              | 98,528       | 168,628   | 0               | 70,729                         | 21,400    | (59,375)               | (2,095)          | 297,815                  | 2,528,927         | 2,826,742       |              |
| 55972         | Big Walker Soil & Water Conservation District         | 10,152       | 19,407    | 0               | 43,168                         | 10,532    | 0                      | 0                | 83,259                   | 287,515           | 370,774         |              |
| 55973         | Peter Francisco Soil & Water Conservation District    | 7,955        | 22,612    | 0               | 6,201                          | 10,256    | 0                      | 0                | 47,024                   | 334,986           | 382,010         |              |
| 55974         | Peaks of Otter Soil & Water Conservation District     | 1,845        | 3,272     | 0               | 522                            | 12,738    | 0                      | 0                | 18,377                   | 48,479            | 66,856          |              |
| 55975         | New River Soil & Water Conservation District          | 9,134        | 27,401    | 0               | 9,826                          | 13,292    | 0                      | 0                | 59,653                   | 405,948           | 465,601         |              |
| 55977         | Southside Regional Jail                               | 406,719      | 558,791   | 0               | (142,033)                      | 493,419   | (327,628)              | (15,281)         | 973,987                  | 8,449,839         | 9,423,826       |              |
| 55978         | Evergreen Soil & Water Conservation District          | 4,588        | 15,020    | 0               | (5,509)                        | 6,467     | 0                      | 0                | 20,566                   | 222,512           | 243,078         |              |
| 55979         | Roanoke Higher Education Authority                    | 85,686       | 155,154   | 0               | (251)                          | 34,100    | (69,390)               | 0                | 205,299                  | 2,333,276         | 2,538,575       |              |
| 55981         | John Marshall Soil & Water Conservation District      | 30,477       | 62,874    | 0               | 5,982                          | 47,123    | (20,346)               | 0                | 126,110                  | 941,633           | 1,067,743       |              |
| 55982         | Daniel Boone Soil & Water Conservation District       | 9,585        | 19,155    | 0               | 18,820                         | 18,747    | 0                      | 0                | 66,307                   | 283,784           | 350,091         |              |
| 55983         | Southside Behavioral Health                           | 668,836      | 1,362,369 | 0               | (24,325)                       | 641,757   | (881,243)              | (40,093)         | 1,727,301                | 20,643,907        | 22,371,208      |              |
| 55984         | Northern Shenandoah Valley Regional Commission        | 60,891       | 87,979    | 0               | 65,021                         | 40,805    | (61,043)               | 0                | 193,653                  | 1,333,912         | 1,527,565       |              |
| 55985         | Tazewell Soil & Water Conservation District           | 12,429       | 14,939    | 0               | (1,409)                        | 4,823     | (9,984)                | 0                | 20,798                   | 226,314           | 247,112         |              |
| 55987         | Richmond Regional Planning District Commission        | 135,602      | 298,823   | 0               | 24,866                         | 94,540    | (217,646)              | 0                | 336,185                  | 4,535,836         | 4,872,021       |              |
| 55988         | Henricopolis Soil & Water Conservation District       | 12,368       | 15,613    | 0               | 1,462                          | (3,111)   | (8,959)                | 0                | 17,373                   | 235,778           | 253,151         |              |
| 55989         | Piedmont Regional Juvenile Detention Center           | 67,974       | 92,458    | 0               | (79,824)                       | 52,938    | (8,354)                | 0                | 125,192                  | 1,373,924         | 1,499,116       |              |
| 55990         | Roanoke River Service Authority                       | 39,352       | 42,041    | 0               | 70,334                         | 28,037    | (17,746)               | (386)            | 161,632                  | 631,894           | 793,526         |              |
| 55991         | Lee County Public Service Authority                   | 60,738       | 58,003    | 0               | (18,706)                       | 16,028    | (10,949)               | (28,492)         | 76,622                   | 879,025           | 955,647         |              |
| 55992         | Blue Ridge Juvenile Detention Center                  | 171,717      | 265,811   | 0               | (111,700)                      | 116,516   | (127,040)              | (7,686)          | 307,618                  | 4,005,309         | 4,312,927       |              |
| 55993         | Ferrum Water & Sewage Authority                       | 15,537       | 23,982    | 0               | 11,449                         | 19,714    | 0                      | 0                | 70,682                   | 355,286           | 425,968         |              |
| 55994         | Wise County Public Service Authority                  | 95,381       | 128,031   | 0               | (74,540)                       | 45,390    | (21,994)               | 0                | 172,268                  | 1,907,755         | 2,080,023       |              |
| 55995         | Holston River Soil & Water Conservation District      | 15,483       | 28,129    | 0               | (6,352)                        | 3,561     | (4,169)                | 0                | 36,652                   | 418,805           | 455,457         |              |
| 55996         | New River Valley Community Services                   | 1,935,657    | 2,877,678 | 0               | (1,138,625)                    | 725,754   | (1,151,606)            | (229,097)        | 3,019,761                | 43,322,621        | 46,342,382      |              |
| 55997         | Institute For Advanced Learning and Research          | 230,632      | 196,691   | 0               | 54,583                         | 33,540    | (70,526)               | (4,105)          | 440,815                  | 2,951,259         | 3,392,074       |              |

**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   |
|---------------|--|--------------|---------------|-----------------|---|------------------------|------------------|--------------------------|-------------------|-----------------|----------------|
| 55998         | Southwest Virginia Regional Jail Authority       | 2,491,330    | 2,366,138     | 0               | (1,610,843)                                       | 2,160,126              | (1,035,756)      | (373,443)                | 3,997,552         | 35,758,502      | 39,756,054     |
| 55999         | Clinch Valley Soil & Water Conservation District | 6,303        | 11,238        | 0               | 4,376   | 11,848                 | 0                | 0                        | 33,765            | 166,494         | 200,259        |
|               | Total Political Subdivisions                     | 613,226,699  | 1,674,639,649 | 13,156,588      | (164,894,521)                                     | 1,003,381,832          | (1,237,073,517)  | (42,459,920)             | 1,859,976,810     | 25,449,316,227  | 27,309,293,037 |

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



Change in Fiduciary Net Position (FNP)

| Employer Code | Political Subdivision | Contributions |            | Net Investment Income | Benefit Payments | Refunds of    |                |          | Net Change in |                 |               | FNP - Ending | Net Pension Liability |
|---------------|-----------------------|---------------|------------|-----------------------|------------------|---------------|----------------|----------|---------------|-----------------|---------------|--------------|-----------------------|
|               |                       | Employer      | Member     |                       |                  | Contributions | Admin Expenses | Other    | FNP           | FNP - Beginning |               |              |                       |
| 55100         | Accomack County       | 989,919       | 608,921    | 16,327,201            | (3,578,744)      | (107,841)     | (41,555)       | 1,529    | 14,199,430    | 60,314,513      | 74,513,943    | (5,749,866)  |                       |
| 55101         | Albemarle County      | 6,578,091     | 2,382,334  | 46,928,269            | (9,657,750)      | (314,696)     | (114,399)      | 4,457    | 45,806,306    | 171,366,251     | 217,172,557   | 23,214,486   |                       |
| 55102         | Alleghany County      | 977,401       | 382,914    | 9,447,834             | (2,202,839)      | (29,784)      | (23,707)       | 890      | 8,552,709     | 34,808,646      | 43,361,355    | 1,936,427    |                       |
| 55103         | Amelia County         | 300,635       | 246,547    | 4,668,338             | (723,136)        | (10,866)      | (11,476)       | 441      | 4,470,483     | 17,021,952      | 21,492,435    | (2,262,005)  |                       |
| 55104         | Amherst County        | 1,054,036     | 485,388    | 11,482,722            | (2,525,416)      | (75,889)      | (28,833)       | 1,080    | 10,393,088    | 42,261,527      | 52,654,615    | (1,116,743)  |                       |
| 55105         | Appomattox County     | 608,406       | 201,276    | 5,692,045             | (1,588,478)      | (50,231)      | (14,573)       | 533      | 4,848,978     | 21,148,785      | 25,997,763    | 2,907,041    |                       |
| 55107         | Augusta County        | 2,420,992     | 1,128,832  | 24,628,786            | (4,836,987)      | (114,147)     | (60,915)       | 2,325    | 23,168,886    | 90,086,386      | 113,255,272   | (471,930)    |                       |
| 55108         | Bath County           | 407,891       | 141,692    | 3,514,419             | (750,312)        | (48,172)      | (8,752)        | 331      | 3,257,097     | 12,888,245      | 16,145,342    | 1,153,237    |                       |
| 55109         | Bedford County        | 1,779,084     | 1,014,907  | 19,686,177            | (4,111,044)      | (178,777)     | (49,035)       | 1,860    | 18,143,172    | 72,493,104      | 90,636,276    | (2,821,349)  |                       |
| 55110         | Bland County          | 268,315       | 133,223    | 2,402,670             | (446,098)        | (3,705)       | (5,857)        | 228      | 2,348,776     | 8,769,257       | 11,118,033    | 537,034      |                       |
| 55111         | Botetourt County      | 1,255,477     | 668,672    | 14,182,255            | (2,444,930)      | (113,510)     | (34,975)       | 1,338    | 13,514,327    | 51,675,313      | 65,189,640    | (3,855,559)  |                       |
| 55112         | Brunswick County      | 650,025       | 296,044    | 5,641,537             | (1,081,894)      | (8,117)       | (13,802)       | 534      | 5,484,327     | 20,531,248      | 26,015,575    | 2,592,557    |                       |
| 55113         | Buchanan County       | 1,544,710     | 523,238    | 12,429,597            | (3,546,034)      | (113,229)     | (31,622)       | 1,165    | 10,807,825    | 45,987,521      | 56,795,346    | 11,006,120   |                       |
| 55114         | Buckingham County     | 368,794       | 231,568    | 5,393,653             | (834,520)        | (34,957)      | (13,323)       | 509      | 5,111,724     | 19,700,398      | 24,812,122    | (1,336,731)  |                       |
| 55115         | Campbell County       | 1,665,636     | 723,484    | 18,363,460            | (3,822,579)      | (135,290)     | (45,997)       | 1,727    | 16,750,441    | 67,416,529      | 84,166,970    | (684,718)    |                       |
| 55116         | Caroline County       | 881,488       | 626,381    | 15,623,358            | (2,281,393)      | (165,636)     | (38,738)       | 1,208    | 14,646,668    | 57,175,723      | 71,822,391    | (10,125,539) |                       |
| 55117         | Carroll County        | 820,093       | 342,198    | 8,576,672             | (2,162,644)      | (26,671)      | (21,765)       | 804      | 7,528,687     | 31,661,948      | 39,190,635    | 3,255,740    |                       |
| 55118         | Charles City County   | 372,813       | 200,521    | 3,960,814             | (963,414)        | (47,823)      | (10,029)       | 372      | 3,513,254     | 14,606,393      | 18,119,647    | 390,357      |                       |
| 55119         | Charlotte County      | 466,018       | 218,842    | 6,710,668             | (1,235,974)      | (1,465)       | (16,785)       | 632      | 6,141,936     | 24,635,873      | 30,777,809    | (1,818,451)  |                       |
| 55120         | Chesterfield County   | 29,952,331    | 10,001,761 | 259,941,671           | (58,613,456)     | (941,351)     | (648,038)      | 21,064   | 239,713,982   | 956,330,211     | 1,196,044,193 | 91,127,622   |                       |
| 55121         | Clarke County         | 489,429       | 256,393    | 5,948,004             | (1,219,546)      | (48,354)      | (14,912)       | 560      | 5,411,574     | 21,871,830      | 27,283,404    | (396,192)    |                       |
| 55122         | Craig County          | 206,669       | 89,566     | 2,138,042             | (565,720)        | (5,983)       | (5,446)        | 200      | 1,857,328     | 7,898,708       | 9,756,036     | (540,187)    |                       |
| 55123         | Culpeper County       | 2,147,979     | 993,766    | 17,748,686            | (3,027,071)      | (138,697)     | (42,958)       | 1,687    | 17,683,392    | 64,498,225      | 82,181,617    | 1,141,735    |                       |
| 55124         | Cumberland County     | 320,646       | 168,545    | 3,911,937             | (640,363)        | 0             | (9,618)        | 370      | 3,751,517     | 14,285,071      | 18,036,588    | 227,178      |                       |
| 55125         | Dickenson County      | 902,612       | 381,280    | 8,173,064             | (1,855,487)      | (21,539)      | (20,351)       | (1,616)  | 7,557,963     | 29,967,697      | 37,525,660    | 2,879,890    |                       |
| 55126         | Dinwiddie County      | 1,033,891     | 562,475    | 10,464,266            | (1,745,055)      | (80,040)      | (25,568)       | 991      | 10,210,960    | 38,057,053      | 48,268,013    | (4,173,567)  |                       |
| 55128         | Essex County          | 294,839       | 213,742    | 4,629,487             | (867,781)        | (82,901)      | (11,642)       | 436      | 4,176,180     | 17,051,218      | 21,227,398    | (3,159,120)  |                       |
| 55130         | Fauquier County       | 4,137,390     | 2,029,973  | 36,494,625            | (5,573,252)      | (294,987)     | (88,127)       | 3,463    | 36,709,085    | 132,028,590     | 168,737,675   | (5,036,580)  |                       |
| 55131         | Floyd County          | 612,146       | 235,652    | 4,433,334             | (1,184,546)      | (2,442)       | (11,051)       | 417      | 4,083,510     | 16,226,423      | 20,309,933    | 1,883,695    |                       |
| 55132         | Fluvanna County       | 633,079       | 367,291    | 6,779,865             | (1,145,396)      | (36,103)      | (16,571)       | 642      | 6,582,807     | 24,688,997      | 31,271,804    | (1,653,958)  |                       |
| 55133         | Franklin County       | 1,538,973     | 766,212    | 17,534,422            | (3,622,994)      | (190,542)     | (43,899)       | 1,650    | 15,983,822    | 64,446,525      | 80,430,347    | (3,466,410)  |                       |
| 55134         | Frederick County      | 5,837,145     | 2,240,404  | 44,231,309            | (7,331,077)      | (383,287)     | (106,761)      | 4,201    | 44,491,934    | 160,202,395     | 204,694,329   | 5,248,008    |                       |
| 55135         | Giles County          | 731,268       | 308,254    | 6,484,976             | (1,402,913)      | (50,734)      | (16,080)       | 612      | 6,055,383     | 23,756,569      | 29,811,952    | 1,355,741    |                       |
| 55136         | Gloucester County     | 1,764,009     | 802,464    | 18,225,275            | (3,510,806)      | (121,645)     | (45,119)       | 1,720    | 17,115,898    | 66,722,391      | 83,838,289    | 1,197,427    |                       |
| 55137         | Goochland County      | 1,323,651     | 671,704    | 10,151,480            | (1,705,551)      | (109,675)     | (24,398)       | (1,264)  | 10,305,947    | 36,730,980      | 47,036,927    | (1,426,490)  |                       |
| 55138         | Grayson County        | 706,564       | 226,834    | 5,306,345             | (1,351,528)      | (7,500)       | (13,263)       | 500      | 4,867,952     | 19,476,127      | 24,344,079    | 3,083,258    |                       |
| 55139         | Greene County         | 514,772       | 282,812    | 5,866,737             | (1,260,130)      | (65,456)      | (14,714)       | 553      | 5,324,574     | 21,620,529      | 26,945,103    | (1,808,417)  |                       |
| 55140         | Greensville County    | 452,740       | 255,310    | 6,260,861             | (1,190,965)      | (77,563)      | (15,713)       | 588      | 5,685,258     | 22,988,002      | 28,673,260    | (1,296,099)  |                       |
| 55141         | Halifax County        | 649,539       | 419,049    | 10,679,139            | (2,137,903)      | (72,662)      | (26,952)       | 1,004    | 9,511,214     | 39,405,529      | 48,916,743    | (2,212,566)  |                       |
| 55142         | Hanover County        | 6,987,052     | 3,414,683  | 73,623,416            | (11,886,678)     | (321,324)     | (179,904)      | 6,967    | 71,644,212    | 268,030,876     | 339,675,088   | (6,026,351)  |                       |
| 55143         | Henrico County        | 37,246,686    | 13,113,954 | 345,860,480           | (81,046,427)     | (1,598,943)   | (867,713)      | (32,572) | 312,675,465   | 1,275,885,472   | 1,588,560,937 | 104,027,588  |                       |
| 55144         | Henry County          | 2,192,899     | 866,079    | 21,493,149            | (4,547,615)      | (458,542)     | (53,891)       | 2,023    | 19,494,102    | 79,096,513      | 98,590,615    | 3,721,675    |                       |
| 55145         | Highland County       | 155,812       | 80,692     | 1,829,952             | (321,573)        | (1,247)       | (4,511)        | 173      | 1,739,298     | 6,690,982       | 8,430,280     | (502,197)    |                       |
| 55146         | Isle of Wight County  | 1,428,117     | 702,117    | 13,064,315            | (2,514,544)      | (114,893)     | (32,089)       | 1,235    | 12,534,258    | 47,645,777      | 60,180,035    | (706,462)    |                       |
| 55147         | James City County     | 4,535,863     | 1,960,133  | 48,333,112            | (9,332,219)      | (394,252)     | (120,157)      | 4,559    | 44,987,039    | 177,169,371     | 222,156,410   | 7,716,325    |                       |
| 55148         | King George County    | 1,062,363     | 600,236    | 10,868,074            | (1,799,407)      | (151,337)     | (26,598)       | 1,029    | 10,554,360    | 39,585,567      | 50,139,927    | (1,180,391)  |                       |
| 55149         | King & Queen County   | 259,699       | 150,437    | 3,080,645             | (604,230)        | (22,414)      | (7,660)        | 290      | 2,856,767     | 11,291,706      | 14,148,473    | (1,161,779)  |                       |
| 55150         | King William County   | 383,927       | 241,599    | 4,749,847             | (1,201,685)      | (47,493)      | (12,098)       | 444      | 4,114,541     | 17,544,959      | 21,659,500    | (1,372,030)  |                       |
| 55151         | Lancaster County      | 697,698       | 251,379    | 5,787,528             | (1,232,029)      | (5,237)       | (14,297)       | 546      | 5,485,588     | 21,136,014      | 26,621,602    | 321,842      |                       |
| 55152         | Lee County            | 447,192       | 277,274    | 7,057,887             | (1,656,706)      | (98,601)      | (18,080)       | 660      | 6,009,626     | 26,157,096      | 32,166,722    | 172,413      |                       |
| 55153         | Loudoun County        | 31,656,956    | 13,921,539 | 215,231,954           | (31,363,517)     | (1,108,731)   | (507,754)      | 18,014   | 227,848,461   | 776,008,868     | 1,003,857,329 | 84,290,032   |                       |
| 55154         | Louisa County         | 1,151,400     | 697,955    | 11,586,960            | (1,715,823)      | (109,150)     | (28,007)       | 1,100    | 11,584,435    | 42,027,112      | 53,611,547    | (3,984,470)  |                       |
| 55155         | Lunenburg County      | 294,701       | 109,245    | 3,110,108             | (751,179)        | (37,065)      | (7,898)        | 292      | 2,718,204     | 11,497,999      | 14,216,203    | 520,885      |                       |
| 55156         | Madison County        | 561,114       | 265,127    | 5,011,306             | (950,655)        | (73,870)      | (12,328)       | 474      | 4,801,168     | 18,294,646      | 23,095,814    | (896,787)    |                       |
| 55157         | Mathews County        | 271,229       | 158,355    | 3,497,923             | (626,751)        | (15,966)      | (8,679)        | 330      | 3,276,441     | 12,794,630      | 16,071,071    | (1,424,276)  |                       |
| 55158         | Mecklenburg County    | 1,034,736     | 477,940    | 12,294,198            | (2,385,344)      | (36,254)      | (30,635)       | 1,160    | 11,355,801    | 45,153,736      | 56,509,537    | 374,803      |                       |

# 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       | 190,183                | 165,459              | 3,457,678             | (514,590)        | (14,103)                 | (8,541)        | 326       | 3,276,412         | 12,628,925      | 15,905,337    | (2,869,704)           |
| 55160         | Montgomery County      | 2,401,177              | 961,410              | 22,609,701            | (4,857,419)      | (90,232)                 | (56,277)       | 2,129     | 20,970,489        | 82,787,833      | 103,758,322   | 6,121,893             |
| 55162         | Nelson County          | 541,424                | 222,692              | 4,889,183             | (1,170,418)      | (5,038)                  | (12,240)       | 460       | 4,466,063         | 17,950,187      | 22,416,250    | 429,514               |
| 55163         | New Kent County        | 1,166,956              | 538,960              | 8,433,484             | (1,373,214)      | (36,589)                 | (20,126)       | 803       | 8,710,274         | 30,431,927      | 39,142,201    | (311,215)             |
| 55165         | Northampton County     | 829,668                | 491,862              | 9,738,103             | (1,902,829)      | (116,393)                | (24,262)       | 918       | 9,017,062         | 35,712,923      | 44,729,990    | (3,213,797)           |
| 55166         | Northumberland County  | 490,165                | 233,922              | 4,895,597             | (966,693)        | (42,007)                 | (12,128)       | 462       | 4,599,318         | 17,911,363      | 22,510,681    | (133,913)             |
| 55167         | Nottoway County        | 13,829                 | 171,007              | 4,756,066             | (1,268,598)      | (27,331)                 | (12,643)       | 438       | 3,632,768         | 17,711,831      | 21,344,599    | (4,285,279)           |
| 55168         | Orange County          | 1,057,737              | 573,664              | 10,475,359            | (1,587,858)      | (111,390)                | (25,394)       | 994       | 10,383,112        | 38,054,469      | 48,437,581    | (2,620,609)           |
| 55169         | Page County            | 906,539                | 387,948              | 8,220,294             | (1,557,842)      | (52,112)                 | (20,183)       | 779       | 7,885,423         | 30,073,530      | 37,958,953    | (1,417,613)           |
| 55170         | Patrick County         | 864,503                | 312,917              | 6,521,922             | (1,354,703)      | (38,114)                 | (15,981)       | 618       | 6,291,162         | 23,833,235      | 30,124,397    | 1,676,804             |
| 55171         | Pittsylvania County    | 1,878,591              | 785,970              | 17,965,858            | (4,244,703)      | (194,820)                | (45,191)       | 1,690     | 16,147,395        | 66,207,011      | 82,354,406    | 3,974,528             |
| 55172         | Powhatan County        | 1,007,475              | 433,964              | 6,585,873             | (1,107,835)      | (12,242)                 | (15,630)       | 629       | 6,892,234         | 23,730,424      | 30,622,658    | 1,203,796             |
| 55173         | Prince Edward County   | 445,232                | 259,911              | 6,308,002             | (1,297,008)      | (24,069)                 | (15,875)       | 593       | 5,676,786         | 23,202,011      | 28,878,797    | (1,121,396)           |
| 55174         | Prince George County   | 2,048,655              | 683,395              | 15,608,529            | (3,608,132)      | (152,380)                | (38,717)       | 1,473     | 14,542,823        | 57,199,825      | 71,742,648    | 4,819,198             |
| 55176         | Prince William County  | 44,968,333             | 15,374,556           | 330,608,917           | (68,053,093)     | (1,075,996)              | (809,764)      | 31,282    | 321,044,235       | 1,203,150,694   | 1,524,194,929 | 101,897,610           |
| 55177         | Pulaski County         | 1,132,374              | 657,604              | 14,529,954            | (2,880,233)      | (133,905)                | (36,366)       | 1,368     | 13,270,796        | 53,391,853      | 66,662,649    | (2,089,585)           |
| 55178         | Rappahannock County    | 434,773                | 157,434              | 3,940,885             | (783,723)        | (20,010)                 | (9,749)        | 372       | 3,719,982         | 14,405,332      | 18,125,314    | (11,301)              |
| 55179         | Richmond County        | 390,697                | 154,436              | 3,767,863             | (989,114)        | (310)                    | (9,553)        | 353       | 3,314,372         | 13,911,356      | 17,225,728    | (766,121)             |
| 55180         | Roanoke County         | 6,868,830              | 2,371,658            | 61,266,073            | (13,813,545)     | (496,492)                | (153,291)      | 5,536     | 56,048,769        | 225,090,527     | 281,139,296   | 22,107,336            |
| 55181         | Rockbridge County      | 1,162,552              | 377,661              | 9,019,039             | (2,162,480)      | (20,337)                 | (22,738)       | (339,334) | 8,014,363         | 33,276,373      | 41,290,736    | 1,466,788             |
| 55182         | Rockingham County      | 3,428,079              | 1,444,078            | 28,263,219            | (5,861,832)      | (132,987)                | (69,531)       | 2,671     | 27,073,697        | 103,097,155     | 130,170,852   | 6,249,146             |
| 55183         | Russell County         | 804,608                | 301,597              | 7,631,871             | (1,895,364)      | (74,055)                 | (19,285)       | 718       | 6,750,090         | 28,241,948      | 34,992,038    | 3,782,108             |
| 55184         | Scott County           | 798,069                | 298,424              | 6,966,791             | (1,783,122)      | (19,112)                 | (17,545)       | 655       | 6,244,160         | 25,691,267      | 31,935,427    | 3,597,437             |
| 55185         | Shenandoah County      | 1,464,689              | 703,186              | 13,888,840            | (2,488,233)      | (149,715)                | (34,082)       | 1,314     | 13,385,999        | 50,667,687      | 64,053,686    | (779,492)             |
| 55186         | Smyth County           | 698,592                | 408,424              | 11,191,719            | (2,520,443)      | (29,399)                 | (28,475)       | 1,050     | 9,721,468         | 41,441,883      | 51,163,351    | (350,849)             |
| 55187         | Southampton County     | 1,044,122              | 420,914              | 10,856,044            | (2,356,205)      | (69,174)                 | (27,184)       | 1,022     | 9,869,539         | 39,925,874      | 49,795,413    | 325,521               |
| 55188         | Spotsylvania County    | 6,466,288              | 3,028,273            | 51,289,634            | (7,532,346)      | (207,276)                | (122,425)      | 4,894     | 52,927,042        | 185,488,392     | 238,415,434   | 13,776,454            |
| 55189         | Stafford County        | 6,855,095              | 3,143,943            | 54,345,357            | (9,243,646)      | (304,922)                | (131,034)      | (1,866)   | 54,662,927        | 197,007,541     | 251,670,468   | 14,405,945            |
| 55190         | Surry County           | 500,868                | 227,268              | 4,805,959             | (1,252,516)      | (86,717)                 | (12,195)       | 453       | 4,183,120         | 17,871,039      | 22,054,159    | 533,003               |
| 55191         | Sussex County          | 385,736                | 247,548              | 7,498,706             | (1,160,861)      | (97,171)                 | (18,770)       | 705       | 6,855,893         | 27,518,647      | 34,374,540    | (6,413,677)           |
| 55192         | Tazewell County        | 1,404,770              | 605,999              | 14,070,627            | (3,160,123)      | (95,109)                 | (35,272)       | 1,324     | 12,792,216        | 51,740,704      | 64,532,920    | 3,254,586             |
| 55193         | Warren County          | 1,255,178              | 616,927              | 11,888,556            | (2,516,877)      | (37,193)                 | (29,417)       | 1,124     | 11,178,298        | 43,607,406      | 54,785,704    | (2,191,250)           |
| 55195         | Washington County      | 1,291,429              | 547,337              | 12,139,227            | (3,018,049)      | (131,180)                | (30,617)       | 1,140     | 10,799,287        | 44,734,962      | 55,534,249    | 1,186,504             |
| 55196         | Westmoreland County    | 724,095                | 348,574              | 6,943,397             | (1,526,659)      | (28,260)                 | (17,302)       | 653       | 6,444,498         | 25,389,574      | 31,834,072    | (1,112,062)           |
| 55197         | Wise County            | 1,479,080              | 553,619              | 13,445,264            | (3,293,939)      | (38,742)                 | (33,777)       | 1,267     | 12,112,772        | 49,619,905      | 61,732,677    | 6,577,660             |
| 55198         | Wythe County           | 739,109                | 389,716              | 9,198,608             | (2,107,980)      | (31,730)                 | (23,219)       | 866       | 8,165,370         | 34,022,700      | 42,188,070    | 278,812               |
| 55199         | York County            | 4,923,161              | 2,099,693            | 55,254,220            | (11,972,394)     | (205,471)                | (138,663)      | 5,011     | 49,965,557        | 203,710,274     | 253,675,831   | 6,799,530             |
| 55200         | City of Alexandria     | 13,003,347             | 6,746,952            | 147,643,324           | (33,804,538)     | (1,031,563)              | (371,929)      | (85,469)  | 132,100,124       | 544,875,580     | 676,975,704   | 46,665,973            |
| 55201         | City of Bristol        | 2,583,739              | 699,585              | 24,742,101            | (6,974,523)      | (220,789)                | (63,697)       | 2,312     | 20,768,728        | 91,905,551      | 112,674,279   | 11,565,425            |
| 55202         | City of Buena Vista    | 534,551                | 164,372              | 4,583,858             | (1,488,442)      | (5,114)                  | (11,860)       | 427       | 3,777,792         | 17,033,524      | 20,811,316    | 1,548,682             |
| 55203         | Town of St. Paul       | 110,853                | 39,794               | 730,259               | (146,115)        | 0                        | (1,766)        | 69        | 733,094           | 2,640,003       | 3,373,097     | 646,107               |
| 55204         | Town of Clifton Forge  | 137,616                | 56,057               | 2,421,256             | (667,351)        | (37,968)                 | (6,353)        | 225       | 1,903,482         | 9,079,347       | 10,982,829    | 465,550               |
| 55205         | City of Danville       | 613,067                | 263,134              | 6,991,184             | (1,510,621)      | (70,191)                 | (17,614)       | 657       | 6,269,616         | 25,752,314      | 32,021,930    | (1,471,062)           |
| 55206         | City of Fredericksburg | 3,607,144              | 1,268,751            | 30,602,585            | (8,679,753)      | (323,731)                | (77,971)       | 2,868     | 26,399,893        | 113,392,043     | 139,791,936   | 15,081,128            |
| 55207         | City of Hampton        | 17,029,942             | 4,431,468            | 130,259,557           | (35,470,084)     | (1,204,856)              | (329,770)      | 12,246    | 114,728,503       | 482,098,115     | 596,826,618   | 92,238,035            |
| 55208         | City of Harrisonburg   | 4,085,785              | 1,591,467            | 37,044,552            | (8,568,371)      | (149,148)                | (92,548)       | 3,321     | 33,915,058        | 136,167,033     | 170,082,091   | 16,245,712            |
| 55209         | City of Hopewell       | 2,679,076              | 922,315              | 25,871,551            | (7,096,466)      | (306,902)                | (66,256)       | 2,425     | 22,005,743        | 96,159,879      | 118,165,622   | 9,231,743             |
| 55210         | City of Lynchburg      | 10,801,810             | 2,717,344            | 74,989,208            | (22,859,268)     | (564,610)                | (190,993)      | 7,042     | 64,900,533        | 278,361,474     | 343,262,007   | 73,301,852            |
| 55211         | Town of Crewe          | 25,404                 | 55,792               | 971,174               | (104,516)        | (197)                    | (2,375)        | 92        | 945,374           | 3,533,763       | 4,479,137     | (742,256)             |
| 55212         | City of Norfolk        | 3,215,071              | 1,399,418            | 30,602,780            | (5,067,767)      | (312,744)                | (74,847)       | (58,742)  | 29,703,169        | 111,620,910     | 141,324,079   | (4,537,206)           |
| 55213         | City of Petersburg     | 2,778,162              | 1,253,770            | 41,866,122            | (11,425,827)     | (375,732)                | (108,818)      | 3,746     | 33,991,423        | 156,232,764     | 190,224,187   | 740,188               |
| 55214         | City of Portsmouth     | 9,355,328              | 3,557,452            | 91,870,741            | (17,458,429)     | (654,633)                | (227,302)      | 8,682     | 86,451,839        | 336,617,958     | 423,069,797   | (10,662,105)          |
| 55215         | City of Radford        | 1,376,084              | 571,114              | 13,620,869            | (2,849,029)      | (83,826)                 | (33,895)       | 1,286     | 12,602,603        | 50,063,557      | 62,666,160    | 2,591,602             |
| 55216         | City of Richmond       | 3,248,868              | 1,282,683            | 33,364,323            | (8,186,927)      | (422,840)                | (84,660)       | (9,898)   | 29,191,549        | 123,534,231     | 152,725,780   | (4,253,257)           |
| 55217         | City of Roanoke        | 1,639,152              | 466,590              | 16,484,646            | (3,867,456)      | (19,440)                 | (41,627)       | 1,548     | 14,663,413        | 60,798,992      | 75,462,405    | 1,693,162             |
| 55218         | Town of Craigsville    | 19,317                 | 9,761                | 131,933               | (16,912)         | (2,090)                  | (310)          | 13        | 141,712           | 472,392         | 614,104       | 151,394               |

# 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         | 2,203,260              | 712,807              | 17,277,784            | (4,755,376)      | (31,388)                 | (43,608)       | 1,623   | 15,365,102        | 63,802,070      | 79,167,172    | 12,760,018            |
| 55220         | City of Suffolk          | 8,393,781              | 3,350,831            | 76,007,281            | (14,571,205)     | (771,301)                | (187,378)      | 7,191   | 72,229,200        | 278,233,757     | 350,462,957   | 20,507,540            |
| 55221         | City of Williamsburg     | 1,801,653              | 578,702              | 16,460,541            | (4,711,426)      | (127,191)                | (42,205)       | 1,543   | 13,961,617        | 61,230,196      | 75,191,813    | 6,352,894             |
| 55222         | City of Winchester       | 2,650,916              | 1,294,196            | 28,426,012            | (5,277,357)      | (145,755)                | (70,272)       | 1,958   | 26,879,698        | 103,859,084     | 130,738,782   | 33,670                |
| 55223         | City of Martinsville     | 2,627,486              | 694,197              | 21,380,302            | (6,753,788)      | (200,379)                | (55,298)       | 1,995   | 17,694,515        | 79,527,092      | 97,221,607    | 17,817,451            |
| 55224         | City of Falls Church     | 34,950                 | 71,142               | 1,546,009             | (315,850)        | (4,521)                  | (3,951)        | 145     | 1,327,924         | 5,730,761       | 7,058,685     | (1,629,235)           |
| 55225         | City of Colonial Heights | 1,957,747              | 672,834              | 18,942,417            | (4,069,587)      | (71,639)                 | (47,278)       | 1,787   | 17,386,281        | 69,683,406      | 87,069,687    | 3,890,599             |
| 55226         | Town of Front Royal      | 980,847                | 418,237              | 9,160,040             | (2,286,173)      | (10,175)                 | (23,072)       | 861     | 8,240,565         | 33,697,781      | 41,938,346    | 3,425,147             |
| 55227         | Town of Boyce            | 0                      | 0                    | 22,416                | 0                | 0                        | (54)           | 2       | 22,364            | 81,198          | 103,562       | (85,014)              |
| 55228         | Town of Middletown       | 39,523                 | 35,043               | 243,522               | (26,198)         | 0                        | (541)          | 24      | 291,373           | 863,462         | 1,154,835     | (272,307)             |
| 55229         | Town of Chilhowie        | 111,909                | 48,766               | 974,587               | (171,737)        | (41,824)                 | (2,413)        | 92      | 919,380           | 3,555,912       | 4,475,292     | 107,351               |
| 55230         | City of Covington        | 538,960                | 179,784              | 5,475,140             | (1,436,532)      | (44,081)                 | (13,993)       | 513     | 4,699,791         | 20,308,745      | 25,008,536    | 2,182,515             |
| 55231         | Town of Floyd            | 12,154                 | 9,760                | 84,619                | (34,337)         | (9,805)                  | (226)          | 8       | 62,173            | 319,643         | 381,816       | 89,727                |
| 55232         | City of Franklin         | 804,421                | 335,079              | 9,499,871             | (2,705,024)      | (117,592)                | (24,618)       | 887     | 7,793,024         | 35,459,682      | 43,252,706    | 576,081               |
| 55233         | City of Chesapeake       | 25,873,056             | 8,224,927            | 231,870,014           | (55,212,920)     | (1,489,202)              | (582,574)      | 21,838  | 208,705,139       | 855,689,337     | 1,064,394,476 | 69,648,326            |
| 55234         | City of Virginia Beach   | 52,734,089             | 16,143,295           | 463,673,957           | (121,136,268)    | (2,349,247)              | (1,174,234)    | 17,203  | 407,908,795       | 1,715,205,678   | 2,123,114,473 | 260,062,702           |
| 55235         | City of Norton           | 250,084                | 177,724              | 4,894,887             | (857,538)        | (48,637)                 | (12,305)       | 461     | 4,404,676         | 18,045,176      | 22,449,852    | (1,816,092)           |
| 55236         | City of Manassas Park    | 970,559                | 493,342              | 10,526,781            | (1,848,331)      | (53,925)                 | (25,896)       | 996     | 10,063,526        | 38,486,103      | 48,549,629    | (1,754,829)           |
| 55237         | Town of Exmore           | 30,165                 | 35,057               | 525,620               | (26,282)         | (5,333)                  | (1,238)        | 50      | 558,039           | 1,892,864       | 2,450,903     | (1,120,012)           |
| 55238         | Town of Pound            | 27,631                 | 15,686               | 368,941               | (103,029)        | (1,012)                  | (951)          | 35      | 307,301           | 1,374,395       | 1,681,696     | 25,063                |
| 55239         | Town of Grottoes         | 57,569                 | 31,774               | 664,914               | (142,931)        | 0                        | (1,661)        | 63      | 609,728           | 2,442,620       | 3,052,348     | (28,922)              |
| 55240         | Town of Onley            | 23,042                 | 12,787               | 143,933               | (7,270)          | 0                        | (321)          | 14      | 172,185           | 506,469         | 678,654       | (155,675)             |
| 55241         | Town of West Point       | 137,459                | 96,566               | 1,423,377             | (211,847)        | (16,375)                 | (3,445)        | 135     | 1,425,870         | 5,152,861       | 6,578,731     | (328,042)             |
| 55242         | Town of South Hill       | 591,291                | 151,903              | 2,846,287             | (700,378)        | (46,445)                 | (6,906)        | (7,041) | 2,828,711         | 10,289,254      | 13,117,965    | 3,968,349             |
| 55243         | Town of Rural Retreat    | 23,041                 | 17,597               | 206,768               | (37,420)         | 0                        | (497)          | 20      | 209,509           | 751,450         | 960,959       | (29,187)              |
| 55244         | Town of Dillwyn          | 0                      | 0                    | 5,554                 | 0                | 0                        | (13)           | 1       | 5,542             | 20,122          | 25,664        | (10,841)              |
| 55245         | Town of Scottsville      | 18,074                 | 8,391                | 134,821               | (30,098)         | 0                        | (330)          | 13      | 130,871           | 492,895         | 623,766       | (67,272)              |
| 55246         | Town of Burkeville       | 4,563                  | 4,420                | 90,477                | (13,626)         | 0                        | (224)          | 9       | 85,619            | 331,033         | 416,652       | (127,650)             |
| 55247         | Town of Madison          | 2,952                  | 3,557                | 19,628                | 0                | 0                        | (41)           | 2       | 26,098            | 67,479          | 93,577        | (51,063)              |
| 55248         | Town of Pennington Gap   | 17,757                 | 34,164               | 353,713               | (71,610)         | (7,455)                  | (881)          | 33      | 325,721           | 1,300,022       | 1,625,743     | (148,434)             |
| 55249         | Town of La Crosse        | 647                    | 6,859                | 115,922               | (16,677)         | 0                        | (290)          | 11      | 106,472           | 425,189         | 531,661       | (171,106)             |
| 55250         | Town of Rich Creek       | 6,813                  | 10,570               | 138,411               | (10,288)         | 0                        | (328)          | 13      | 145,191           | 498,707         | 643,898       | (175,700)             |
| 55251         | Town of White Stone      | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0       | 0                 | 0               | 0             | 0                     |
| 55252         | Town of Windsor          | 32,077                 | 30,898               | 334,861               | (20,568)         | (6,906)                  | (774)          | 32      | 369,620           | 1,198,858       | 1,568,478     | (227,222)             |
| 55253         | Town of Haysi            | 15,071                 | 3,841                | 59,453                | (44,514)         | 0                        | (168)          | 5       | 33,688            | 231,585         | 265,273       | 355,650               |
| 55254         | Town of Stephens City    | 86,971                 | 18,649               | 381,892               | (125,764)        | 0                        | (942)          | 36      | 360,842           | 1,403,031       | 1,763,873     | 260,185               |
| 55255         | Town of Brodnax          | 967                    | 3,745                | 45,688                | (3,268)          | 0                        | (109)          | 4       | 47,027            | 165,064         | 212,091       | (86,684)              |
| 55256         | Town of Mineral          | 1,023                  | 7,351                | 61,968                | (8,066)          | (3,984)                  | (154)          | 6       | 58,144            | 228,288         | 286,432       | (71,122)              |
| 55257         | Town of Lebanon          | 337,389                | 102,897              | 1,409,131             | (546,902)        | 0                        | (3,504)        | 133     | 1,299,144         | 5,192,455       | 6,491,599     | 3,675,650             |
| 55258         | City of Newport News     | 4,688,418              | 3,957,331            | 17,151,124            | (264,152)        | (580,684)                | (33,981)       | 1,711   | 24,919,767        | 58,356,465      | 83,276,232    | (18,449,339)          |
| 55259         | Town of Richlands        | 676,426                | 145,667              | 1,838,404             | (884,587)        | (12,221)                 | (4,504)        | 175     | 1,759,360         | 6,747,526       | 8,506,886     | 7,160,223             |
| 55260         | Town of Haymarket        | 61,649                 | 29,142               | 236,005               | (9,564)          | (15,713)                 | (506)          | 23      | 301,036           | 829,480         | 1,130,516     | (172,687)             |
| 55261         | Town of Lovettsville     | 34,474                 | 23,804               | 162,986               | (860)            | 0                        | (339)          | 16      | 220,081           | 559,859         | 779,940       | (171,126)             |
| 55262         | Town of Troutville       | 6,615                  | 3,597                | 6,703                 | 0                | 0                        | (6)            | 1       | 16,910            | 19,263          | 36,173        | 23,086                |
| 55263         | Town of Buchanan         | 4,699                  | 10,243               | 6,763                 | 0                | 0                        | (2)            | 1       | 21,704            | 16,985          | 38,689        | (9,404)               |
| 55264         | Town of Eastville        | 39,359                 | 13,947               | 39,591                | 0                | 0                        | (43)           | 4       | 92,858            | 118,529         | 211,387       | 127,143               |
| 55265         | Town of Occoquan         | 24,078                 | 152,572              | 36,190                | 0                | 0                        | 75             | 4       | 212,919           | 3,539           | 216,458       | (172,786)             |
| 55300         | Town of Abingdon         | 445,205                | 224,647              | 5,403,553             | (1,120,122)      | (116,670)                | (13,628)       | 508     | 4,823,493         | 19,935,847      | 24,759,340    | 1,238,961             |
| 55301         | Town of Dumfries         | 180,446                | 74,935               | 1,313,597             | (368,518)        | (19,192)                 | (3,303)        | 124     | 1,178,089         | 4,860,519       | 6,038,608     | (443,697)             |
| 55302         | Town of Iron Gate        | 5,416                  | 2,372                | 68,069                | (26,958)         | 0                        | (183)          | 6       | 48,722            | 257,455         | 306,177       | 7,112                 |
| 55303         | Town of Montross         | 9,314                  | 4,617                | 117,514               | (30,171)         | 0                        | (301)          | 11      | 100,984           | 433,395         | 534,379       | (33,589)              |
| 55304         | Town of South Boston     | 562,485                | 169,142              | 5,508,513             | (1,333,851)      | (18,634)                 | (13,942)       | 517     | 4,874,230         | 20,323,768      | 25,197,998    | 1,808,341             |
| 55305         | Town of Gretna           | 49,099                 | 24,769               | 540,692               | (21,642)         | 0                        | (1,260)        | 52      | 591,710           | 1,928,175       | 2,519,885     | (181,624)             |
| 55306         | Town of Remington        | 16,763                 | 7,997                | 190,671               | (25,803)         | 0                        | (463)          | 18      | 189,183           | 690,241         | 879,424       | 8,123                 |
| 55307         | City of Lexington        | 597,541                | 235,017              | 6,539,349             | (1,522,598)      | (115,196)                | (16,593)       | 615     | 5,718,135         | 24,244,403      | 29,962,538    | 390,065               |
| 55308         | City of Waynesboro       | 1,540,699              | 678,542              | 18,230,268            | (5,112,540)      | (79,283)                 | (47,033)       | 1,703   | 15,212,356        | 67,793,154      | 83,005,510    | 6,001,749             |

# 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 |
|---------------|------------------------|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|--------------|-----------------------|
| 55309         | Town of Colonial Beach | 27,888                 | 99,260               | 2,024,215             | (300,497)        | (38,287)                 | (5,108)        | 190     | 1,807,661         | 7,455,285       | 9,262,946    | (2,230,805)           |
| 55310         | Town of Smithfield     | 284,911                | 153,761              | 3,128,848             | (363,621)        | (38,258)                 | (7,534)        | 298     | 3,158,405         | 11,351,168      | 14,509,573   | (1,629,882)           |
| 55311         | Town of Brookneal      | 41,227                 | 14,602               | 376,589               | (107,279)        | 0                        | (961)          | 35      | 324,213           | 1,396,643       | 1,720,856    | 345,244               |
| 55312         | Town of Hamilton       | 16,747                 | 6,174                | 199,968               | (52,797)         | 0                        | (513)          | 19      | 169,598           | 741,385         | 910,983      | (15,076)              |
| 55313         | City of Galax          | 541,082                | 326,544              | 7,661,283             | (1,564,470)      | (90,061)                 | (19,323)       | 719     | 6,855,774         | 28,188,673      | 35,044,447   | (1,030,931)           |
| 55314         | Town of Jonesville     | 11,173                 | 15,632               | 290,331               | (54,343)         | (531)                    | (730)          | 27      | 261,559           | 1,067,596       | 1,329,155    | (121,797)             |
| 55315         | Town of Wytheville     | 817,564                | 380,942              | 7,450,118             | (2,046,990)      | (41,026)                 | (18,861)       | 702     | 6,542,449         | 27,679,077      | 34,221,526   | 1,199,008             |
| 55316         | City of Fairfax        | 3,924,981              | 1,429,325            | 34,331,697            | (10,069,946)     | (228,801)                | (87,996)       | (8,118) | 29,291,142        | 127,278,168     | 156,569,310  | 32,070,143            |
| 55317         | Town of Vienna         | 1,530,449              | 616,291              | 15,848,794            | (3,976,229)      | (79,484)                 | (40,169)       | 1,489   | 13,901,141        | 58,658,147      | 72,559,288   | 5,350,000             |
| 55318         | Town of Vinton         | 348,537                | 137,919              | 4,687,089             | (1,215,154)      | (55,837)                 | (12,105)       | 438     | 3,890,887         | 17,444,789      | 21,335,676   | (812,013)             |
| 55319         | City of Emporia        | 595,482                | 244,301              | 7,052,088             | (1,424,460)      | (259,442)                | (17,904)       | 661     | 6,190,726         | 26,040,322      | 32,231,048   | (1,079,073)           |
| 55320         | Town of Culpeper       | 1,108,409              | 493,420              | 10,083,149            | (1,986,236)      | (52,328)                 | (24,834)       | 955     | 9,622,535         | 36,897,898      | 46,520,433   | 2,245,316             |
| 55321         | Town of Woodstock      | 447,705                | 142,587              | 2,997,544             | (694,646)        | 0                        | (7,356)        | 284     | 2,886,118         | 10,937,497      | 13,823,615   | 1,952,450             |
| 55322         | Town of Glasgow        | 0                      | 9,319                | 261,811               | (12,675)         | (434)                    | (638)          | 25      | 257,408           | 951,380         | 1,208,788    | (558,101)             |
| 55323         | Town of Marion         | 440,501                | 160,788              | 3,994,579             | (1,153,949)      | (43,773)                 | (10,222)       | 375     | 3,388,299         | 14,901,779      | 18,290,078   | 2,378,890             |
| 55324         | Town of Altavista      | 239,530                | 121,279              | 2,909,559             | (707,301)        | (28,510)                 | (7,400)        | 273     | 2,527,430         | 10,780,775      | 13,308,205   | (334,446)             |
| 55325         | Town of Herndon        | 1,376,014              | 937,873              | 22,278,449            | (4,015,798)      | (183,673)                | (55,765)       | 2,097   | 20,339,197        | 81,844,429      | 102,183,626  | (4,835,978)           |
| 55326         | Town of Pearisburg     | 184,811                | 67,620               | 1,863,039             | (332,711)        | 0                        | (4,584)        | 176     | 1,778,351         | 6,815,336       | 8,593,687    | 472,351               |
| 55327         | Town of Christiansburg | 1,519,956              | 586,672              | 11,129,839            | (2,137,028)      | (27,598)                 | (27,006)       | 1,057   | 11,045,892        | 40,454,686      | 51,500,578   | 4,719,516             |
| 55328         | Town of Wakefield      | 200,032                | 8,780                | 171,325               | (44,582)         | (533)                    | (251)          | 18      | 334,789           | 551,776         | 886,565      | (273,393)             |
| 55329         | Town of Leesburg       | 2,937,379              | 1,337,124            | 26,950,250            | (4,777,899)      | (32,660)                 | (65,767)       | 2,760   | 26,351,187        | 98,045,155      | 124,396,342  | 4,665,749             |
| 55330         | Town of Chatham        | 11,759                 | 19,416               | 570,900               | (212,788)        | (1,078)                  | (1,552)        | 53      | 386,710           | 2,193,573       | 2,580,283    | (626,257)             |
| 55331         | Town of Bowling Green  | 76,470                 | 42,408               | 260,241               | (107,196)        | (9,616)                  | (627)          | 25      | 261,705           | 947,802         | 1,209,507    | 381,329               |
| 55332         | City of Manassas       | 4,038,225              | 1,624,425            | 35,044,511            | (7,986,456)      | (209,367)                | (87,202)       | 3,306   | 32,427,442        | 128,673,606     | 161,101,048  | 16,361,619            |
| 55333         | Town of Alberta        | 0                      | 0                    | 82,733                | (8,838)          | 0                        | (209)          | 8       | 73,694            | 304,708         | 378,402      | (199,324)             |
| 55334         | Town of Boydton        | 0                      | 11,665               | 384,046               | (51,205)         | 0                        | (969)          | 36      | 343,573           | 1,411,596       | 1,755,169    | (452,010)             |
| 55335         | City of Salem          | 4,250,735              | 1,263,978            | 43,546,987            | (12,745,419)     | (172,859)                | (112,519)      | 3,387   | 36,034,290        | 162,336,156     | 198,370,446  | 26,497,745            |
| 55336         | Town of Mckenney       | 7,227                  | 1,825                | 80,450                | (36,244)         | 0                        | (221)          | 7       | 53,044            | 307,522         | 360,566      | 74,228                |
| 55337         | Town of Narrows        | 150,868                | 49,062               | 994,460               | (193,617)        | (208)                    | (2,399)        | 95      | 998,261           | 3,615,514       | 4,613,775    | 433,497               |
| 55338         | Town of Quantico       | 0                      | 4,100                | 193,660               | (31,311)         | 0                        | (495)          | 18      | 165,972           | 717,313         | 883,285      | (474,377)             |
| 55339         | Town of Halifax        | 22,384                 | 18,152               | 549,540               | (96,525)         | 0                        | (1,389)        | 51      | 492,213           | 2,009,445       | 2,501,658    | (388,682)             |
| 55340         | Town of Blacksburg     | 2,250,122              | 767,743              | 18,738,551            | (4,332,989)      | (181,799)                | (46,747)       | 1,769   | 17,196,650        | 68,996,595      | 86,193,245   | 12,559,306            |
| 55341         | Town of Chincoteague   | 249,769                | 109,227              | 2,318,320             | (416,318)        | 0                        | (5,679)        | 219     | 2,255,538         | 8,413,473       | 10,669,011   | (223,606)             |
| 55342         | Town of Lawrenceville  | 101,898                | 48,977               | 1,018,472             | (161,200)        | (1,898)                  | (2,478)        | 96      | 1,003,867         | 3,693,349       | 4,697,216    | 181,186               |
| 55343         | Town of Amherst        | 156,820                | 54,340               | 1,122,760             | (261,154)        | 0                        | (2,767)        | 106     | 1,070,105         | 4,106,635       | 5,176,740    | 79,594                |
| 55344         | Town of Stanley        | 65,072                 | 34,427               | 755,060               | (118,109)        | 0                        | (1,845)        | 72      | 734,677           | 2,753,360       | 3,488,037    | 1,075                 |
| 55345         | Town of Hillsville     | 218,901                | 76,823               | 1,745,824             | (390,859)        | (15,553)                 | (4,337)        | 165     | 1,630,964         | 6,384,918       | 8,015,882    | 629,834               |
| 55346         | Town of Elkton         | 96,152                 | 54,822               | 1,031,256             | (226,670)        | 0                        | (2,569)        | 97      | 953,088           | 3,787,164       | 4,740,252    | (251,370)             |
| 55347         | Town of Bridgewater    | 205,022                | 112,318              | 2,746,293             | (503,348)        | (35,289)                 | (6,861)        | 259     | 2,518,394         | 10,090,573      | 12,608,967   | (353,564)             |
| 55348         | Town of Purcellville   | 430,887                | 261,264              | 4,381,789             | (764,837)        | 0                        | (10,683)       | 415     | 4,298,835         | 15,918,956      | 20,217,791   | (1,630,449)           |
| 55349         | Town of Timberville    | 113,861                | 33,880               | 729,666               | (149,587)        | 0                        | (1,766)        | 69      | 726,123           | 2,656,790       | 3,382,913    | (70,871)              |
| 55350         | Town of Wise           | 196,204                | 95,365               | 3,098,783             | (548,926)        | (3,477)                  | (7,756)        | 292     | 2,830,485         | 11,375,075      | 14,205,560   | (280,566)             |
| 55351         | Town of New Market     | 156,265                | 45,064               | 912,983               | (207,908)        | 0                        | (2,217)        | 87      | 904,274           | 3,314,096       | 4,218,370    | 691,461               |
| 55352         | Town of Tappahannock   | 117,288                | 65,451               | 1,541,772             | (299,132)        | (6,925)                  | (3,851)        | 145     | 1,414,748         | 5,665,000       | 7,079,748    | (192,148)             |
| 55353         | Town of Rocky Mount    | 477,285                | 143,977              | 3,038,872             | (690,601)        | (7,359)                  | (7,439)        | 288     | 2,955,023         | 11,068,938      | 14,023,961   | 1,779,973             |
| 55354         | Town of Big Stone Gap  | 356,148                | 89,856               | 2,739,083             | (851,994)        | (5,532)                  | (7,023)        | 257     | 2,320,795         | 10,186,897      | 12,507,692   | 2,500,588             |
| 55355         | Town of Luray          | 306,405                | 101,654              | 2,954,606             | (660,008)        | (19,203)                 | (7,417)        | 278     | 2,676,315         | 10,861,754      | 13,538,069   | 588,148               |
| 55356         | Town of Stuart         | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0       | 0                 | (169,038)       | 169,038      | 0                     |
| 55357         | Town of Strasburg      | 239,304                | 149,448              | 3,131,501             | (491,780)        | (33,426)                 | (7,714)        | 296     | 2,987,629         | 11,426,180      | 14,413,809   | (269,975)             |
| 55358         | Town of Appomattox     | 41,739                 | 39,908               | 759,722               | (73,020)         | (5,679)                  | (1,835)        | 72      | 760,907           | 2,758,735       | 3,519,642    | (418,111)             |
| 55359         | Town of Clarksville    | 130,538                | 47,790               | 1,001,745             | (141,660)        | (3,600)                  | (2,391)        | 96      | 1,032,518         | 3,625,508       | 4,657,526    | 309,613               |
| 55360         | Town of Dublin         | 165,605                | 52,105               | 1,230,306             | (233,931)        | 0                        | (2,990)        | 117     | 1,211,212         | 4,486,981       | 5,698,193    | (285,595)             |
| 55361         | Town of Middleburg     | 163,533                | 51,518               | 870,217               | (195,392)        | (3,628)                  | (2,089)        | 83      | 884,242           | 3,157,606       | 4,041,848    | (180,521)             |
| 55362         | Town of Edinburg       | 13                     | 13,050               | 362,840               | (15,905)         | 0                        | (881)          | 34      | 359,151           | 1,316,917       | 1,676,068    | (492,118)             |
| 55363         | Town of Chase City     | 92,229                 | 55,109               | 1,533,214             | (413,181)        | (185)                    | (3,967)        | 143     | 1,263,362         | 5,719,044       | 6,982,406    | 607,639               |
| 55364         | Town of Bedford        | 822,314                | 204,280              | 6,004,269             | (1,936,484)      | (22,295)                 | (15,448)       | 561     | 5,057,197         | 22,268,853      | 27,326,050   | 5,453,529             |

# 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   | 872,454                | 321,366              | 8,775,477             | (1,744,980)      | (48,209)                 | (21,817)       | 828   | 8,155,119         | 32,199,052      | 40,354,171   | (898,965)             |
| 55366         | Town of Ashland  | 331,930                | 256,190              | 4,377,468             | (1,104,530)      | (3,667)                  | (11,072)       | 412   | 3,846,731         | 16,211,875      | 20,058,606   | (466,496)             |
| 55367         | Town of Broadway   | 134,466                | 54,535               | 929,400               | (224,782)        | 0                        | (2,280)        | 88    | 891,427           | 3,398,532       | 4,289,959    | 145,984               |
| 55368         | Town of Berryville                                       | 203,705                | 80,910               | 1,781,829             | (346,180)        | (388)                    | (4,376)        | 168   | 1,715,668         | 6,492,737       | 8,208,405    | 240,886               |
| 55369         | Town of Tazewell   | 174,818                | 121,402              | 1,979,398             | (319,428)        | (8,031)                  | (4,818)        | 188   | 1,943,529         | 7,211,725       | 9,155,254    | (568,656)             |
| 55370         | Town of Urbanna  | (163)                  | 3,869                | 288,923               | (50,537)         | 0                        | (745)          | 27    | 241,374           | 1,072,866       | 1,314,240    | (440,817)             |
| 55371         | Town of Bluefield  | 191,953                | 121,143              | 2,197,402             | (387,116)        | (8,901)                  | (5,402)        | 208   | 2,109,287         | 8,011,215       | 10,120,502   | (698,309)             |
| 55372         | Town of Weber City                                       | 15,598                 | 6,481                | 205,815               | (53,347)         | 0                        | (528)          | 19    | 174,038           | 765,318         | 939,356      | (60,435)              |
| 55373         | Town of Damascus   | 0                      | 0                    | 60,647                | (7,700)          | 0                        | (168)          | 5     | 52,784            | 212,324         | 265,108      | (101,051)             |
| 55374         | Town of Hurt   | 22,920                 | 5,019                | 185,588               | (64,132)         | (6,155)                  | (489)          | 17    | 142,768           | 700,249         | 843,017      | 173,872               |
| 55375         | Town of Waverly  | 4,953                  | 20,759               | 643,678               | (118,531)        | (31,529)                 | (1,678)        | 60    | 517,712           | 2,406,355       | 2,924,067    | (625,827)             |
| 55376         | Town of Coeburn  | 2                      | 33,046               | 859,268               | (193,677)        | (4,549)                  | (2,241)        | 80    | 691,929           | 3,206,869       | 3,898,798    | (538,575)             |
| 55377         | Town of Dayton   | 73,710                 | 36,504               | 830,257               | (201,891)        | 0                        | (2,097)        | 78    | 736,561           | 3,067,866       | 3,804,427    | (642,162)             |
| 55378         | Town of Courtland  | 0                      | 5,359                | 192,217               | (16,160)         | 0                        | (476)          | 18    | 180,958           | 702,857         | 883,815      | (271,334)             |
| 55379         | Town of Cape Charles                                     | 72,656                 | 96,800               | 1,020,240             | (106,026)        | (517)                    | (2,414)        | 97    | 1,080,836         | 3,651,905       | 4,732,741    | (749,683)             |
| 55380         | Town of Independence                                     | 48,062                 | 27,589               | 419,628               | (57,895)         | (16,879)                 | (1,015)        | 40    | 419,530           | 1,529,125       | 1,948,655    | 211,367               |
| 55381         | Town of Warsaw   | 62,562                 | 30,211               | 639,989               | (222,561)        | 0                        | (1,677)        | 59    | 508,583           | 2,381,328       | 2,889,911    | 46,696                |
| 55382         | Town of Grundy   | 21,916                 | 27,390               | 815,795               | (140,326)        | (19,829)                 | (2,082)        | 76    | 702,940           | 3,022,775       | 3,725,715    | (223,346)             |
| 55383         | Town of Warrenton  | 543,391                | 363,817              | 7,401,000             | (1,961,010)      | (46,457)                 | (18,952)       | 693   | 6,282,482         | 27,466,775      | 33,749,257   | (324,213)             |
| 55384         | Town of Louisa   | 25,670                 | 24,824               | 839,121               | (97,864)         | (60,304)                 | (2,132)        | 79    | 729,394           | 3,830,922       | 4,560,316    | (1,090,782)           |
| 55385         | Town of Kenbridge  | 33,244                 | 21,522               | 393,992               | (66,639)         | (34,595)                 | (990)          | 37    | 346,571           | 1,472,649       | 1,819,220    | (143,111)             |
| 55386         | Town of Mt Jackson                                       | 137,563                | 44,781               | 771,382               | (244,540)        | 0                        | (1,921)        | 72    | 707,337           | 2,815,578       | 3,522,915    | 4,746                 |
| 55387         | Town of Pulaski  | 461,201                | 203,503              | 6,256,022             | (1,374,539)      | (45,305)                 | (15,905)       | 585   | 5,485,562         | 23,040,079      | 28,525,641   | (1,736,591)           |
| 55388         | Town of Jarratt  | 1,576                  | 1,872                | 62,171                | (11,193)         | 0                        | (158)          | 6     | 54,274            | 229,895         | 284,169      | (21,058)              |
| 55389         | Town of Pembroke   | 55,985                 | 14,573               | 273,786               | (57,486)         | 0                        | (649)          | 26    | 286,235           | 989,169         | 1,275,404    | 31,130                |
| 55390         | Town of Parksley   | 0                      | 6,611                | 202,240               | (40,329)         | (7,848)                  | (530)          | 19    | 160,163           | 754,999         | 915,162      | (117,201)             |
| 55391         | Town of Onancock   | 84,808                 | 32,547               | 627,520               | (95,811)         | (3,059)                  | (1,503)        | 60    | 644,562           | 2,265,080       | 2,909,642    | (35,866)              |
| 55392         | Town of Victoria   | 30,566                 | 24,909               | 554,973               | (92,554)         | 0                        | (1,379)        | 52    | 516,567           | 2,034,388       | 2,550,955    | (337,345)             |
| 55393         | Town of Shenandoah                                       | 100,532                | 41,280               | 663,681               | (140,550)        | (3,449)                  | (1,610)        | 63    | 659,947           | 2,409,730       | 3,069,677    | 505,398               |
| 55394         | Town of Gate City  | 38,092                 | 27,981               | 530,713               | (49,449)         | 0                        | (1,269)        | 51    | 546,119           | 1,917,225       | 2,463,344    | (241,855)             |
| 55395         | Town of Round Hill                                       | 31,852                 | 44,850               | 602,058               | (66,778)         | 0                        | (1,448)        | 57    | 610,591           | 2,179,516       | 2,790,107    | (407,973)             |
| 55396         | Town of Kilmarnock                                       | 34,646                 | 41,523               | 919,550               | (108,013)        | (1,369)                  | (2,259)        | 87    | 884,165           | 3,350,842       | 4,235,007    | (912,193)             |
| 55397         | Town of Orange   | 399,012                | 118,164              | 2,308,021             | (347,920)        | (11,116)                 | (5,430)        | 221   | 2,460,952         | 8,299,022       | 10,759,974   | 1,349,594             |
| 55398         | Town of Saltville  | 66,442                 | 23,876               | 548,023               | (165,976)        | (24,655)                 | (1,422)        | 51    | 446,339           | 2,051,024       | 2,497,363    | 269,779               |
| 55399         | Town of Blackstone                                       | 132,304                | 114,421              | 2,434,684             | (452,081)        | (7,781)                  | (6,109)        | 230   | 2,215,668         | 8,975,527       | 11,191,195   | (1,075,159)           |
| 55400         | Bedford Recreation Commission                            | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0     | 0                 | 0               | 0            | 0                     |
| 55401         | Southeastern Public Service Authority                    | (14,979)               | 289,309              | 13,546,097            | (2,531,125)      | (37,735)                 | (35,027)       | 437   | 11,216,977        | 50,376,195      | 61,593,172   | (10,319,433)          |
| 55402         | Pittsylvania County Service Authority                    | 0                      | 0                    | 526,508               | (106,888)        | 0                        | (1,380)        | 49    | 418,289           | 1,964,233       | 2,382,522    | (371,005)             |
| 55403         | Rappahannock Area Youth Services & Group Home Commission | (1,000)                | 21,291               | 275,116               | (25,368)         | (12,070)                 | (684)          | 26    | 257,311           | 1,003,642       | 1,260,953    | (404,082)             |
| 55404         | Appomattox Regional Library                              | 30,433                 | 34,073               | 797,308               | (126,998)        | 0                        | (1,990)        | 75    | 732,901           | 2,929,022       | 3,661,923    | (517,623)             |
| 55405         | Staunton Redevelopment & Housing Authority               | 4,457                  | 22,311               | 482,510               | (26,443)         | 0                        | (1,168)        | 46    | 481,113           | 1,749,826       | 2,231,539    | (403,515)             |
| 55406         | Hampton Newport News Community Services Board            | 368,339                | 1,171,688            | 21,807,760            | (2,095,184)      | (492,716)                | (53,802)       | 2,061 | 20,708,146        | 79,741,150      | 100,449,296  | (21,749,067)          |
| 55408         | Alleghany Highlands Regional Library                     | 11,328                 | 4,682                | 107,037               | (27,800)         | 0                        | (271)          | 10    | 94,986            | 395,176         | 490,162      | 92,030                |
| 55409         | Southside Regional Juvenile Group Home                   | (29)                   | 6,198                | 246,502               | (43,755)         | (1,452)                  | (635)          | 23    | 206,852           | 915,429         | 1,122,281    | (351,267)             |
| 55411         | Hampton Roads Sanitation District                        | 3,452,979              | 2,568,831            | 58,456,404            | (11,376,839)     | (135,442)                | (146,804)      | 5,501 | 52,824,630        | 215,335,017     | 268,159,647  | 2,163,228             |
| 55412         | Peninsula Airport Commission                             | 106,315                | 101,911              | 2,127,188             | (399,461)        | (124,107)                | (5,463)        | 199   | 1,806,582         | 7,908,570       | 9,715,152    | (1,205,378)           |
| 55413         | Richmond Redevelopment & Housing Authority               | 702,126                | 412,325              | 15,627,972            | (4,404,807)      | (65,453)                 | (41,078)       | 1,453 | 12,232,538        | 58,577,914      | 70,810,452   | (557,673)             |
| 55415         | Chesapeake Redevelopment & Housing Authority             | 0                      | 105,441              | 2,970,377             | (505,723)        | (89,474)                 | (7,667)        | 277   | 2,473,231         | 11,043,383      | 13,516,614   | (2,540,999)           |
| 55416         | Alexandria Renew Enterprises                             | 440,276                | 391,153              | 11,968,102            | (3,345,097)      | (134,091)                | (31,556)       | 1,110 | 9,289,897         | 44,816,817      | 54,106,714   | 1,006,934             |
| 55417         | Norfolk Airport Authority                                | 1,568,710              | 593,589              | 12,931,550            | (2,838,514)      | (92,787)                 | (31,995)       | 1,222 | 12,131,775        | 47,403,728      | 59,535,503   | 1,323,578             |
| 55418         | Charlottesville Redevelopment & Housing Authority        | (1,367)                | 29,177               | 995,013               | (161,131)        | (4,764)                  | (2,544)        | 93    | 854,477           | 3,682,318       | 4,536,795    | (1,832,739)           |
| 55419         | Hampton Redevelopment & Housing Authority                | 221,854                | 136,265              | 4,073,239             | (992,965)        | (21,518)                 | (10,489)       | 381   | 3,406,767         | 15,167,882      | 18,574,649   | 116,887               |
| 55420         | Loudoun County Sanitation Authority                      | 1,343,555              | 1,159,638            | 15,938,755            | (2,473,662)      | (53,072)                 | (38,631)       | 1,512 | 15,878,095        | 57,775,040      | 73,653,135   | (8,906)               |
| 55421         | Danville Redevelopment & Housing Authority               | 0                      | 71,724               | 2,056,387             | (126,175)        | (7,973)                  | (5,044)        | 194   | 1,989,113         | 7,479,136       | 9,468,249    | (2,462,169)           |
| 55422         | NRV Regional Water Authority                             | 253,657                | 68,385               | 932,504               | (366,675)        | (5,050)                  | (2,299)        | 88    | 880,610           | 3,411,144       | 4,291,754    | 2,525,475             |
| 55423         | Northern Virginia Juvenile Detention Center              | 51,727                 | 145,082              | 4,285,922             | (901,327)        | (99,464)                 | (11,158)       | 399   | 3,471,181         | 15,981,361      | 19,452,542   | (2,241,984)           |

# 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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|-------|-------------------|-----------------|--------------|-----------------------|
| 55424         | Hopewell Redevelopment & Housing Authority       | 2,818                  | 38,769               | 1,300,183             | (326,812)        | (18,378)                 | (3,444)        | 120   | 993,256           | 4,877,078       | 5,870,334    | (858,449)             |
| 55425         | Colonial Behavioral Health                       | 367,795                | 431,633              | 8,382,979             | (1,541,503)      | (31,180)                 | (21,074)       | 787   | 7,589,437         | 30,768,621      | 38,358,058   | (4,956,435)           |
| 55426         | Blacksburg-VPI Sanitation Authority              | 0                      | 48,540               | 2,115,840             | (172,350)        | 0                        | (5,247)        | 199   | 1,986,982         | 7,732,187       | 9,719,169    | (1,440,688)           |
| 55427         | Potomac River Fisheries Commission               | 33,875                 | 14,378               | 387,887               | (125,149)        | 0                        | (1,014)        | 36    | 310,013           | 1,449,139       | 1,759,152    | 27,116                |
| 55428         | Chesapeake Bay Bridge Tunnel                     | 1,090,148              | 393,265              | 9,768,975             | (2,566,161)      | (71,428)                 | (24,750)       | 918   | 8,590,967         | 36,139,161      | 44,730,128   | 10,380,686            |
| 55429         | Alexandria Redevelopment & Housing Authority     | 182,397                | 207,738              | 4,240,113             | (862,000)        | (19,807)                 | (10,743)       | 398   | 3,738,096         | 15,661,596      | 19,399,692   | (1,748,484)           |
| 55430         | Albemarle County Service Authority               | 303,643                | 222,626              | 4,326,251             | (597,602)        | (3,528)                  | (10,552)       | 410   | 4,241,248         | 15,718,570      | 19,959,818   | 695,494               |
| 55431         | Franklin Redevelopment & Housing Authority       | 586                    | 3,849                | 343,660               | (32,188)         | (8,633)                  | (868)          | 32    | 306,438           | 1,264,589       | 1,571,027    | (637,381)             |
| 55432         | Bristol Redevelopment & Housing Authority        | 72,228                 | 50,961               | 870,253               | (206,788)        | (1,110)                  | (2,187)        | 82    | 783,439           | 3,211,657       | 3,995,096    | 44,187                |
| 55433         | Norfolk Redevelopment & Housing Authority        | 1,320,284              | 622,161              | 22,350,764            | (6,730,940)      | (110,794)                | (58,820)       | 2,077 | 17,394,732        | 83,826,671      | 101,221,403  | 5,532,553             |
| 55435         | Richmond Metropolitan Transportation Authority   | 26,833                 | 153,324              | 5,271,166             | (795,721)        | (70,446)                 | (13,428)       | 494   | 4,572,222         | 19,493,008      | 24,065,230   | (4,125,048)           |
| 55436         | Riverside Regional Jail                          | 918,935                | 560,242              | 15,272,866            | (1,751,526)      | (341,393)                | (37,567)       | 1,445 | 14,623,002        | 55,770,359      | 70,393,361   | (12,917,871)          |
| 55437         | Peninsula Ports Authority of Virginia            | 0                      | 0                    | 443,175               | (46,259)         | 0                        | (1,118)        | 42    | 395,840           | 1,631,620       | 2,027,460    | (1,530,826)           |
| 55439         | Rappahannock Rapidan Regional Commission         | (86)                   | 16,348               | 417,410               | (33,245)         | 0                        | (1,027)        | 39    | 399,439           | 1,522,094       | 1,921,533    | (577,098)             |
| 55440         | Shenandoah Valley Juvenile Center                | 97,792                 | 127,709              | 1,513,931             | (479,852)        | (47,246)                 | (3,950)        | 142   | 1,208,526         | 5,688,824       | 6,897,350    | (36,279)              |
| 55442         | Southside Regional Library Board                 | 0                      | 0                    | 361,748               | (82,587)         | 0                        | (956)          | 34    | 278,239           | 1,357,354       | 1,635,593    | (125,284)             |
| 55443         | Bedford Public Library                           | 25,993                 | 37,533               | 793,476               | (151,659)        | 0                        | (2,007)        | 75    | 703,411           | 2,928,702       | 3,632,113    | (553,380)             |
| 55444         | Eastern Shore Economic Development Commission    | 0                      | 0                    | 131,055               | 0                | 0                        | (318)          | 12    | 130,749           | 474,713         | 605,462      | (605,462)             |
| 55445         | Chesterfield County Health Center Commission     | 0                      | 285,178              | 5,256,434             | (794,605)        | (109,419)                | (13,320)       | 493   | 4,624,761         | 19,416,440      | 24,041,201   | (6,100,251)           |
| 55446         | Washington County Service Authority              | 127,670                | 177,268              | 3,944,669             | (495,346)        | (181,536)                | (9,925)        | 370   | 3,563,170         | 14,456,249      | 18,019,419   | (1,684,321)           |
| 55447         | Rappahannock Area Community Services Board       | 388,492                | 1,008,985            | 12,355,858            | (1,466,366)      | (199,154)                | (30,157)       | 1,171 | 12,058,829        | 45,016,115      | 57,074,944   | (10,368,292)          |
| 55449         | Hampton Roads Planning District Commission       | 274,749                | 159,882              | 3,997,545             | (1,104,491)      | (31,841)                 | (10,353)       | 374   | 3,285,865         | 14,919,311      | 18,205,176   | 803,007               |
| 55450         | Meherrin Regional Library                        | 8,538                  | 12,984               | 481,912               | (58,029)         | 0                        | (1,202)        | 45    | 444,248           | 1,767,076       | 2,211,324    | (256,134)             |
| 55451         | New River Valley Regional Commission             | 51,568                 | 60,144               | 738,539               | (128,630)        | 0                        | (1,804)        | 70    | 719,887           | 2,693,025       | 3,412,912    | (161,571)             |
| 55452         | Northern Virginia Health Care Center             | 234,884                | 499,562              | 7,614,975             | (985,680)        | (202,662)                | (18,877)       | 718   | 7,142,920         | 27,842,281      | 34,985,201   | (8,039,917)           |
| 55453         | Rockbridge Area Community Services Board         | 51,786                 | 166,612              | 4,153,796             | (585,699)        | (48,002)                 | (10,460)       | 390   | 3,728,423         | 15,302,043      | 19,030,466   | (2,755,864)           |
| 55454         | Greensville-Emporia Social Services              | 122,669                | 52,871               | 1,557,955             | (449,662)        | (1,376)                  | (4,041)        | 145   | 1,278,561         | 5,808,971       | 7,087,532    | 797,829               |
| 55455         | James City Service Authority                     | 271,540                | 219,619              | 4,896,608             | (722,027)        | (7,156)                  | (12,088)       | 463   | 4,646,959         | 17,890,909      | 22,537,868   | (1,142,756)           |
| 55456         | Accomack/Norhampton Planning District Commission | 11,321                 | 31,980               | 1,071,788             | (269,057)        | 0                        | (2,813)        | 100   | 843,319           | 4,011,201       | 4,854,520    | (404,734)             |
| 55457         | Harrisonburg-Rockingham Regional Sewer Authority | 84,391                 | 80,597               | 1,907,572             | (360,858)        | (14,675)                 | (4,820)        | 179   | 1,692,386         | 7,042,475       | 8,734,861    | (223,070)             |
| 55458         | Wytheville Redevelopment & Housing Authority     | 35,525                 | 24,618               | 556,221               | (83,489)         | 0                        | (1,369)        | 53    | 531,559           | 2,032,890       | 2,564,449    | 109,967               |
| 55459         | Waynesboro Redevelopment & Housing Authority     | 40,818                 | 33,486               | 1,144,808             | (365,638)        | (2,116)                  | (3,036)        | 106   | 848,428           | 4,342,014       | 5,190,442    | (333,951)             |
| 55460         | Region Ten Community Services Board              | 377,692                | 870,914              | 16,016,711            | (2,318,901)      | (279,727)                | (40,093)       | 1,508 | 14,628,104        | 58,825,846      | 73,453,950   | (14,954,303)          |
| 55462         | Lenowisco Planning District Commission           | 33,435                 | 13,037               | 1,005,013             | (287,869)        | 0                        | (2,667)        | 93    | 761,042           | 3,777,735       | 4,538,777    | 153,656               |
| 55465         | Rivanna Water & Sewer Authority                  | 419,778                | 262,120              | 5,611,187             | (1,215,100)      | (57,455)                 | (14,163)       | 527   | 5,006,894         | 20,660,552      | 25,667,446   | 1,409,421             |
| 55466         | Appomattox River Water Authority                 | 35,708                 | 66,965               | 1,639,148             | (299,685)        | (31,115)                 | (4,186)        | (758) | 1,406,077         | 6,078,006       | 7,484,083    | (1,687,965)           |
| 55467         | Campbell County Utilities and Service Authority  | 131,751                | 69,091               | 1,314,011             | (239,308)        | 0                        | (3,226)        | 124   | 1,272,443         | 4,768,827       | 6,041,270    | 652,292               |
| 55469         | Eastern Shore Community Services Board           | 297,818                | 221,039              | 5,040,077             | (980,592)        | (70,659)                 | (12,716)       | 474   | 4,495,441         | 18,592,142      | 23,087,583   | (770,354)             |
| 55470         | Anchor Commission                                | 0                      | 10,497               | 921,059               | (142,500)        | (2,288)                  | (2,360)        | 86    | 784,494           | 3,413,764       | 4,198,258    | (1,910,340)           |
| 55471         | Horizon Behavioral Health                        | 273,917                | 1,077,978            | 17,575,907            | (1,699,240)      | (508,714)                | (43,358)       | 1,661 | 16,678,151        | 64,247,308      | 80,925,459   | (19,674,516)          |
| 55472         | District 19 Community Services Board             | 236,359                | 422,740              | 10,167,322            | (1,643,416)      | (39,833)                 | (25,609)       | 956   | 9,118,519         | 37,446,841      | 46,565,360   | (7,265,123)           |
| 55473         | Hampton Roads Transit                            | 565,233                | 831,070              | 12,600,942            | (1,747,810)      | (180,521)                | (31,049)       | 1,190 | 12,039,055        | 45,924,086      | 57,963,141   | (9,278,830)           |
| 55474         | Upper Occoquan Sewage Authority                  | 1,135,025              | 689,802              | 16,055,794            | (3,007,011)      | (40,103)                 | (40,093)       | 1,510 | 14,794,924        | 58,789,789      | 73,584,713   | (292,010)             |
| 55475         | New River Valley Juvenile Detention Commission   | 0                      | 31,561               | 928,417               | (173,750)        | (13,457)                 | (2,398)        | 87    | 770,460           | 3,455,379       | 4,225,839    | (983,548)             |
| 55476         | Rockbridge Regional Library                      | 44,954                 | 27,672               | 562,388               | (136,457)        | (7,617)                  | (1,431)        | 53    | 489,562           | 2,082,294       | 2,571,856    | 70,606                |
| 55477         | Frederick County Sanitation Authority            | 209,822                | 200,548              | 2,970,330             | (495,121)        | (16,279)                 | (7,292)        | 281   | 2,862,289         | 10,823,699      | 13,685,988   | (625,061)             |
| 55478         | Western Tidewater Community Services Board       | 470,938                | 788,629              | 11,343,109            | (1,402,281)      | (234,591)                | (27,818)       | 1,074 | 10,939,060        | 41,375,672      | 52,314,732   | (7,411,543)           |
| 55479         | Cumberland Mountain Community Services Board     | 871,642                | 531,641              | 10,136,722            | (1,766,874)      | (72,509)                 | (24,968)       | 959   | 9,676,613         | 37,037,794      | 46,714,407   | 2,789,015             |
| 55480         | Fredericksburg-Stafford Park Authority           | 0                      | 0                    | 543,970               | (8,203)          | 0                        | (1,326)        | 52    | 534,493           | 1,975,065       | 2,509,558    | (2,350,798)           |
| 55482         | Middle Peninsula/Northern Neck Comm Svcs Bd      | 175,115                | 537,901              | 10,857,591            | (1,538,965)      | (299,724)                | (27,389)       | 1,020 | 9,705,549         | 39,990,588      | 49,696,137   | (10,973,889)          |
| 55483         | Rockbridge County Public Service Authority       | 18,253                 | 20,692               | 485,293               | (84,573)         | 0                        | (1,220)        | 46    | 438,491           | 1,781,900       | 2,220,391    | (159,089)             |
| 55484         | Danville-Pittsylvania Community Services Board   | 234,159                | 478,509              | 8,773,196             | (1,068,084)      | (196,145)                | (21,764)       | 828   | 8,200,699         | 32,161,728      | 40,362,427   | (6,874,129)           |
| 55485         | Crater Juvenile Detention Home Commission        | 74,077                 | 63,240               | 1,546,579             | (302,477)        | (6,927)                  | (3,909)        | 145   | 1,370,728         | 5,713,091       | 7,083,819    | (271,705)             |
| 55486         | Hampton Roads Workforce Council                  | 0                      | 99,961               | 2,291,561             | (204,111)        | (14,375)                 | (5,663)        | 217   | 2,167,590         | 8,381,238       | 10,548,828   | (3,987,735)           |
| 55487         | Capital Region Airport Commission                | 682,971                | 434,039              | 9,793,990             | (2,395,710)      | (114,876)                | (25,031)       | 921   | 8,376,304         | 36,512,005      | 44,888,309   | (1,251,038)           |
| 55488         | Northwestern Community Services Board            | 357,505                | 446,299              | 6,754,033             | (1,156,819)      | (110,881)                | (16,795)       | 637   | 6,273,979         | 24,747,668      | 31,021,647   | (3,139,472)           |

# 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    | 210,410                | 343,037              | 6,067,935             | (1,039,144)      | (67,627)                 | (15,222)       | 571       | 5,499,960         | 22,328,249      | 27,828,209   | (3,729,388)           |
| 55490         | Upper Valley Regional Park Authority             | 0                      | 0                    | 0                     | (4,110)          | 0                        | 0              | 0         | (9,432)           | (4,110)         | (13,542)     | 106,814               |
| 55491         | Middle Peninsula Regional Security Center        | 460,519                | 155,053              | 3,534,729             | (539,942)        | (8,904)                  | (8,490)        | 336       | 3,593,301         | 12,767,265      | 16,360,566   | (2,271,629)           |
| 55492         | Northern Neck Planning District Commission       | 8,079                  | 29,256               | 461,083               | (58,290)         | 0                        | (1,138)        | 43        | 439,033           | 1,678,109       | 2,117,142    | (446,852)             |
| 55493         | Planning District One Behavioral Health Services | (14)                   | 14,223               | 486,304               | (43,542)         | 0                        | (1,206)        | 46        | 455,811           | 1,778,099       | 2,233,910    | (1,045,107)           |
| 55494         | Rockbridge Area Department of Social Services    | 16,614                 | 47,976               | 1,282,218             | (298,799)        | (17,001)                 | (3,345)        | 119       | 1,027,782         | 4,795,177       | 5,822,959    | (1,037,744)           |
| 55495         | Dinwiddie County Water Authority                 | 18,635                 | 23,694               | 696,244               | (47,950)         | 0                        | (1,691)        | 66        | 688,998           | 2,529,909       | 3,218,907    | (657,573)             |
| 55496         | Rappahannock-Rapidan Community Services Board    | 0                      | 511,517              | 10,780,776            | (1,719,846)      | (209,626)                | (27,480)       | 1,010     | 9,336,351         | 39,873,877      | 49,210,228   | (13,245,724)          |
| 55497         | Virginia Education Loan Authority                | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0         | 0                 | 0               | 0            | 0                     |
| 55498         | Valley Community Services Board                  | 182,393                | 388,509              | 8,951,789             | (1,351,761)      | (198,712)                | (22,622)       | 841       | 7,950,437         | 33,010,327      | 40,960,764   | (7,364,972)           |
| 55499         | Eastern Shore Public Library                     | 14,154                 | 11,573               | 294,492               | (86,899)         | 0                        | (772)          | 27        | 232,575           | 1,103,064       | 1,335,639    | (30,776)              |
| 55500         | Alexandria City School Board                     | 58                     | 365,306              | 12,910,551            | (2,461,866)      | (177,633)                | (33,452)       | 1,205     | 10,604,169        | 48,105,973      | 58,710,142   | (13,101,129)          |
| 55501         | Albemarle County Schools                         | 324,181                | 436,863              | 8,317,902             | (1,615,167)      | (28,285)                 | (20,973)       | 782       | 7,415,303         | 30,716,567      | 38,131,870   | (4,081,244)           |
| 55502         | Alleghany County School Board                    | 72,723                 | 85,971               | 2,854,356             | (682,382)        | (5,754)                  | (7,425)        | 266       | 2,317,755         | 12,960,142      | 12,960,142   | (1,449,109)           |
| 55503         | Charlottesville Public Schools                   | 35,567                 | 96,805               | 2,912,633             | (717,907)        | (7,982)                  | (7,622)        | 271       | 2,311,765         | 10,906,950      | 13,218,715   | (2,773,011)           |
| 55504         | Amherst County School Board                      | 64,785                 | 129,348              | 2,728,555             | (406,349)        | (10,288)                 | (6,816)        | 257       | 2,499,492         | 10,032,742      | 12,532,234   | (2,513,851)           |
| 55505         | Appomattox County School Board                   | 22,185                 | 34,722               | 924,290               | (169,457)        | (5,757)                  | (2,353)        | 87        | 803,717           | 3,418,501       | 4,222,218    | (658,681)             |
| 55506         | Arlington Public Schools                         | 1,261,144              | 1,116,321            | 14,421,795            | (2,001,254)      | (94,717)                 | (34,612)       | (171)     | 14,668,506        | 52,252,409      | 66,920,915   | (2,677,266)           |
| 55507         | Augusta County School Board                      | 138,395                | 128,455              | 3,270,732             | (668,634)        | (20,966)                 | (8,329)        | 306       | 2,839,959         | 12,093,795      | 14,933,754   | (858,393)             |
| 55508         | Bath County School Board                         | 25,509                 | 28,495               | 1,093,320             | (236,045)        | (6,042)                  | (2,829)        | 102       | 902,510           | 4,071,763       | 4,974,273    | (506,450)             |
| 55509         | Bedford County School Board                      | 264,495                | 244,599              | 6,549,386             | (1,556,312)      | (68,173)                 | (16,923)       | 612       | 5,417,684         | 24,427,620      | 29,845,304   | (3,432,811)           |
| 55510         | Bland County School Board                        | 11,885                 | 10,616               | 499,834               | (122,717)        | (10,075)                 | (1,315)        | 46        | 388,274           | 1,875,263       | 2,263,537    | (195,679)             |
| 55511         | Botetourt County School Board                    | 236,879                | 127,662              | 3,098,400             | (843,631)        | (29,350)                 | (7,992)        | 290       | 2,582,258         | 11,524,420      | 14,106,678   | 256,798               |
| 55512         | Norfolk Public Schools                           | 1,077,199              | 794,589              | 22,627,071            | (6,003,165)      | (116,794)                | (58,816)       | 2,113     | 18,322,197        | 84,687,078      | 103,009,275  | (3,283,183)           |
| 55513         | Petersburg City Public Schools                   | 98,637                 | 118,284              | 3,484,867             | (712,704)        | (18,397)                 | (8,934)        | 326       | 2,962,079         | 12,927,385      | 15,889,464   | (2,107,665)           |
| 55514         | Buckingham County School Board                   | 39,199                 | 41,227               | 1,041,987             | (161,075)        | (1,152)                  | (2,604)        | 98        | 957,680           | 3,819,081       | 4,776,761    | (722,241)             |
| 55515         | Radford City School Board                        | 15,765                 | 16,143               | 489,931               | (142,539)        | 0                        | (1,293)        | 45        | 378,052           | 1,837,634       | 2,215,686    | (235,015)             |
| 55516         | Caroline County School Board                     | 61,269                 | 69,363               | 1,456,740             | (308,846)        | 0                        | (3,697)        | 137       | 1,274,966         | 5,391,704       | 6,666,670    | (859,524)             |
| 55517         | Carroll County School Board                      | 95,270                 | 93,362               | 2,800,948             | (649,971)        | (25,964)                 | (7,248)        | 261       | 2,306,658         | 10,432,548      | 12,739,206   | (1,111,320)           |
| 55518         | Charles City County School Board                 | 0                      | 14,200               | 512,923               | (87,615)         | 0                        | (1,313)        | 48        | 438,243           | 1,901,278       | 2,339,521    | (838,569)             |
| 55519         | Charlotte County School Board                    | 8,727                  | 26,428               | 959,220               | (228,420)        | (708)                    | (2,510)        | 89        | 762,826           | 3,587,749       | 4,350,575    | (899,658)             |
| 55520         | Chesterfield County School Board                 | 1,775,380              | 921,367              | 26,368,154            | (7,658,408)      | (297,864)                | (68,836)       | 2,249     | 21,042,042        | 98,678,058      | 119,720,100  | 4,167,372             |
| 55521         | Clarke County School Board                       | 30,410                 | 30,080               | 982,038               | (217,130)        | 0                        | (2,529)        | 92        | 822,961           | 3,651,564       | 4,474,525    | (632,190)             |
| 55522         | Winchester Public Schools                        | 144,042                | 116,047              | 2,291,593             | (408,116)        | (18,700)                 | (5,701)        | 216       | 2,119,381         | 8,418,206       | 10,537,587   | (1,386,621)           |
| 55523         | Culpeper County School Board                     | 69,996                 | 209,120              | 4,088,806             | (679,835)        | (30,068)                 | (10,303)       | 384       | 3,648,100         | 15,085,229      | 18,733,329   | (4,152,289)           |
| 55524         | Cumberland County School Board                   | 2,636                  | 30,725               | 937,875               | (113,386)        | 0                        | (2,349)        | 88        | 855,589           | 3,442,091       | 4,297,680    | (1,097,318)           |
| 55525         | Dickenson County School Board                    | 537,513                | 63,518               | 1,412,417             | (1,037,025)      | (3,504)                  | (3,827)        | 131       | 969,223           | 5,430,827       | 6,400,050    | 6,663,651             |
| 55526         | Dinwiddie County School Board                    | 118,166                | 91,164               | 2,085,004             | (468,845)        | (81,835)                 | (5,373)        | (965)     | 1,737,316         | 7,785,052       | 9,522,368    | (1,090,172)           |
| 55528         | Essex County Public Schools                      | 45,118                 | 26,526               | 1,126,148             | (315,678)        | (2,286)                  | (2,962)        | 105       | 876,971           | 4,229,391       | 5,106,362    | (178,631)             |
| 55530         | Covington City School Board                      | 60,341                 | 18,726               | 646,836               | (173,208)        | 0                        | (1,657)        | 61        | 551,099           | 2,400,495       | 2,951,594    | 411,075               |
| 55531         | Floyd County School Board                        | 200,898                | 76,043               | 1,656,697             | (539,034)        | (22,611)                 | (4,285)        | 155       | 1,367,863         | 6,182,494       | 7,550,357    | 1,222,055             |
| 55532         | Fluvanna County Public Schools                   | 68,453                 | 93,402               | 1,997,427             | (371,410)        | (40,576)                 | (5,068)        | 188       | 1,742,416         | 7,413,775       | 9,156,191    | (1,189,858)           |
| 55533         | Chesapeake Public Schools                        | 2,041,421              | 996,104              | 24,690,149            | (6,202,106)      | (148,044)                | (62,944)       | 2,319     | 21,316,899        | 91,667,064      | 112,983,963  | 6,861,855             |
| 55534         | Virginia Beach City School Board                 | 3,376,047              | 2,129,012            | 58,169,277            | (13,601,312)     | (390,607)                | (148,821)      | (312)     | 49,533,284        | 216,260,637     | 265,793,921  | (1,594,224)           |
| 55535         | Giles County Schools                             | 69,787                 | 1,218,563            | (304,579)             | (5,161)          | (3,154)                  | 114            | 1,003,050 | 4,545,118         | 5,548,168       | (212,058)    |                       |
| 55536         | Gloucester County School Board                   | 183,576                | 165,326              | 5,120,995             | (1,111,814)      | (26,068)                 | (13,158)       | 479       | 4,319,336         | 19,033,561      | 23,352,897   | (980,460)             |
| 55537         | Goochland County School Board                    | 49,087                 | 42,281               | 1,186,114             | (221,618)        | 0                        | (2,998)        | 111       | 1,052,977         | 4,373,204       | 5,426,181    | (246,216)             |
| 55538         | Grayson County School Board                      | 67,458                 | 42,394               | 1,490,769             | (414,543)        | 0                        | (3,904)        | 139       | 1,182,313         | 5,579,269       | 6,761,582    | (53,725)              |
| 55539         | Greene County Public Schools                     | 95,300                 | 81,925               | 2,378,582             | (696,383)        | (16,110)                 | (6,258)        | 222       | 1,837,278         | 8,996,092       | 10,833,370   | (201,850)             |
| 55540         | Greensville County Public Schools                | 63,933                 | 45,980               | 1,526,441             | (368,018)        | (245)                    | (3,946)        | 143       | 1,264,288         | 5,681,662       | 6,945,950    | (731,430)             |
| 55541         | Halifax County School Board                      | 57,031                 | 68,180               | 3,305,344             | (941,170)        | (28,673)                 | (8,816)        | 306       | 2,452,202         | 12,465,516      | 14,917,718   | (1,061,179)           |
| 55542         | Hanover County Public Schools                    | 48,374                 | 234,999              | 7,558,460             | (1,311,954)      | (33,363)                 | (19,326)       | 707       | 6,477,897         | 27,995,062      | 34,472,959   | (6,961,428)           |
| 55543         | Henrico County School Board                      | 193,314                | 25,221               | 1,230,914             | (718,523)        | (16,312)                 | (3,466)        | 113       | 711,261           | 4,788,670       | 5,499,931    | 3,223,067             |
| 55544         | Henry County Public Schools                      | 294,164                | 171,235              | 4,597,901             | (1,367,797)      | (36,134)                 | (12,018)       | 428       | 3,647,779         | 17,234,663      | 20,882,442   | (489,570)             |
| 55545         | Highland County School Board                     | 39,394                 | 11,209               | 235,005               | (168,512)        | 0                        | (676)          | 22        | 116,442           | 938,541         | 1,054,983    | 345,492               |
| 55546         | Isle of Wight County Schools                     | 100,854                | 70,312               | 1,684,755             | (372,296)        | (7,916)                  | (4,277)        | 158       | 1,471,590         | 6,237,524       | 7,709,114    | (653,865)             |

# 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    | 208,820                | 127,086              | 2,275,465             | (448,682)        | (19,062)                 | (5,623)        | 216   | 2,138,220         | 8,370,851       | 10,509,071   | (208,896)             |
| 55549         | King & Queen County School Board   | 2,643                  | 900,604              | 900,604               | (135,977)        | (3,883)                  | (2,283)        | 85    | 793,480           | 3,324,094       | 4,117,574    | (1,123,127)           |
| 55550         | King William County School Board   | 57,962                 | 58,907               | 1,033,515             | (135,293)        | (21,017)                 | (2,536)        | 98    | 991,636           | 3,782,035       | 4,773,671    | (918,114)             |
| 55551         | Lancaster County Public Schools    | 77,137                 | 38,323               | 938,645               | (191,172)        | (20,918)                 | (2,368)        | 88    | 839,735           | 3,454,181       | 4,293,916    | (168,706)             |
| 55552         | Lee County School Board            | 551,057                | 93,315               | 2,125,227             | (1,154,664)      | (58,566)                 | (5,681)        | 198   | 1,550,886         | 8,078,400       | 9,629,286    | 6,687,413             |
| 55553         | Loudoun County School Board        | 4,259,920              | 3,188,065            | 44,891,184            | (7,003,322)      | (309,202)                | (108,411)      | 4,272 | 44,922,506        | 163,205,037     | 208,127,543  | 2,116,543             |
| 55554         | Louisa County Public Schools       | 117,188                | 171,082              | 4,337,848             | (576,859)        | (3,670)                  | (10,780)       | 409   | 4,035,218         | 15,912,185      | 19,947,403   | (3,377,579)           |
| 55555         | Lunenburg County School Board      | 4,750                  | 30,669               | 781,309               | (133,151)        | 0                        | (1,988)        | 73    | 681,662           | 2,884,988       | 3,566,650    | (655,139)             |
| 55556         | Madison County School Board        | 0                      | 37,796               | 1,133,738             | (187,500)        | (8,939)                  | (2,899)        | 106   | 972,302           | 4,201,138       | 5,173,440    | (1,275,063)           |
| 55557         | Mathews County School Board        | 90,109                 | 40,251               | 918,083               | (286,817)        | (5,367)                  | (2,372)        | 86    | 753,973           | 3,450,841       | 4,204,814    | 533,478               |
| 55558         | Mecklenburg County School Board    | 105,671                | 57,961               | 1,398,972             | (458,719)        | (25,813)                 | (3,693)        | 130   | 1,074,509         | 5,271,997       | 6,346,506    | 153,929               |
| 55559         | Middlesex County School Board      | 56,779                 | 21,999               | 684,072               | (262,560)        | 0                        | (1,829)        | 64    | 498,525           | 2,602,979       | 3,101,504    | 220,471               |
| 55560         | Montgomery County School Board     | 472,050                | 227,896              | 5,851,591             | (1,368,581)      | (28,405)                 | (14,840)       | 549   | 5,140,260         | 21,609,932      | 26,750,192   | 1,335,865             |
| 55562         | Nelson County Public Schools       | 91,170                 | 67,070               | 1,996,068             | (481,694)        | (1,496)                  | (5,145)        | 187   | 1,666,160         | 7,426,572       | 9,092,732    | (493,107)             |
| 55563         | New Kent County School Board       | 92,105                 | 65,501               | 1,469,068             | (287,058)        | (854)                    | (3,679)        | 33    | 1,335,116         | 5,411,208       | 6,746,324    | (306,422)             |
| 55565         | Northampton County Schools         | 38,568                 | 42,341               | 993,446               | (284,292)        | (30,363)                 | (2,629)        | 92    | 757,163           | 3,740,508       | 4,497,671    | (675,885)             |
| 55566         | Northumberland County School Board | 54,934                 | 20,195               | 977,492               | (363,081)        | (9,075)                  | (2,651)        | 90    | 677,904           | 3,720,720       | 4,398,624    | 409,813               |
| 55567         | Nottoway County School Board       | 15,327                 | 41,990               | 1,660,877             | (331,675)        | (707)                    | (4,285)        | 155   | 1,381,682         | 6,188,119       | 7,569,801    | (987,495)             |
| 55568         | Orange County Public Schools       | 100,001                | 133,534              | 2,894,718             | (669,247)        | (31,155)                 | (7,463)        | 270   | 2,420,658         | 10,749,554      | 13,170,212   | (2,432,052)           |
| 55569         | Page County Public Schools         | 152,853                | 80,755               | 2,090,967             | (526,917)        | (12,914)                 | (5,359)        | 196   | 1,779,581         | 7,763,125       | 9,542,706    | (386,947)             |
| 55570         | Patrick County School Board        | 106,545                | 81,676               | 1,946,952             | (527,405)        | (31,079)                 | (5,069)        | 182   | 1,571,802         | 7,277,269       | 8,849,071    | (560,295)             |
| 55571         | Pittsylvania County School Board   | 185,571                | 126,486              | 3,695,414             | (964,515)        | (15,185)                 | (9,586)        | 345   | 3,018,530         | 13,805,980      | 16,824,510   | (819,970)             |
| 55572         | Powhatan County School Board       | 76,319                 | 83,764               | 2,375,399             | (440,288)        | (24,176)                 | (6,045)        | 223   | 2,065,196         | 8,789,402       | 10,854,598   | (1,286,351)           |
| 55573         | Prince Edward County School Board  | 23,808                 | 29,579               | 1,074,788             | (207,818)        | (45,505)                 | (2,796)        | 100   | 872,156           | 4,012,165       | 4,884,321    | (652,962)             |
| 55574         | Prince George County School Board  | 316,606                | 219,919              | 4,638,272             | (1,132,121)      | (60,300)                 | (11,841)       | 435   | 3,970,970         | 17,227,793      | 21,198,763   | (166,768)             |
| 55576         | Prince William County School Board | 3,237,408              | 2,789,740            | 57,078,058            | (10,462,384)     | (440,307)                | (142,756)      | 5,382 | 52,065,141        | 210,218,121     | 262,283,262  | (13,267,392)          |
| 55577         | Pulaski County School Board        | 97,556                 | 106,533              | 2,972,994             | (643,834)        | (29,395)                 | (7,647)        | 278   | 2,496,485         | 11,067,367      | 13,563,852   | (1,269,200)           |
| 55578         | Rappahannock County School Board   | 38,085                 | 33,266               | 704,311               | (144,773)        | 0                        | (1,774)        | 66    | 629,181           | 2,604,986       | 3,234,167    | (199,811)             |
| 55579         | Richmond County School Board       | 2,282                  | 4,274                | 222,097               | (43,077)         | 0                        | (573)          | 21    | 185,024           | 825,355         | 1,010,379    | (181,960)             |
| 55580         | Roanoke County School Board        | 45,833                 | 136,658              | 8,474,537             | (2,682,426)      | (36,895)                 | (22,930)       | 784   | 5,915,561         | 32,314,134      | 38,229,695   | (4,570,307)           |
| 55581         | Rockbridge County School Board     | 61,037                 | 57,350               | 1,978,027             | (516,899)        | (11,128)                 | (5,184)        | 184   | 1,563,387         | 7,414,686       | 8,978,073    | (1,129,192)           |
| 55582         | Rockingham County School Board     | 364,357                | 344,186              | 9,644,837             | (2,194,515)      | (49,493)                 | (24,812)       | 901   | 8,085,461         | 35,829,667      | 43,915,128   | (4,018,291)           |
| 55583         | Russell County School Board        | 518,030                | 116,995              | 3,038,825             | (1,516,183)      | (14,924)                 | (8,189)        | 282   | 2,134,836         | 11,631,160      | 13,765,996   | 5,466,380             |
| 55584         | Scott County School Board          | 89,819                 | 112,462              | 2,578,114             | (571,340)        | (3,790)                  | (6,595)        | 242   | 2,198,912         | 9,589,922       | 11,788,834   | (1,149,634)           |
| 55585         | Shenandoah County School Board     | 214,822                | 162,264              | 3,719,835             | (903,108)        | (32,072)                 | (9,549)        | 348   | 3,152,540         | 13,794,978      | 16,947,518   | (1,117,794)           |
| 55586         | Smyth County School Board          | 176,133                | 96,578               | 3,143,765             | (860,520)        | (59,723)                 | (8,234)        | 293   | 2,488,292         | 11,774,381      | 14,262,673   | 213,885               |
| 55587         | Southampton County School Board    | 0                      | 35,533               | 1,372,366             | (245,195)        | (12,990)                 | (3,538)        | 128   | 1,146,304         | 5,099,712       | 6,246,016    | (1,506,305)           |
| 55588         | Spotsylvania County School Board   | 588,732                | 450,828              | 8,627,137             | (1,617,473)      | (107,643)                | (21,578)       | 812   | 7,920,815         | 31,635,528      | 39,556,343   | (2,390,853)           |
| 55589         | Stafford County School Board       | 542,312                | 445,936              | 8,198,530             | (1,569,358)      | (63,699)                 | (20,485)       | 772   | 7,534,008         | 30,069,856      | 37,603,864   | (105,117)             |
| 55590         | Surry County Schools               | 101,745                | 44,284               | 1,404,626             | (386,795)        | (16,526)                 | (3,645)        | 131   | 1,143,820         | 5,251,562       | 6,395,382    | 334,583               |
| 55591         | Sussex County School Board         | 21,837                 | 42,196               | 1,074,222             | (181,731)        | (8,822)                  | (2,724)        | 101   | 945,079           | 3,961,927       | 4,907,006    | (846,936)             |
| 55592         | Tazewell County Schools            | 503,723                | 158,847              | 5,446,221             | (1,896,115)      | (25,817)                 | (14,390)       | 501   | 4,172,970         | 20,480,154      | 24,653,124   | 4,109,168             |
| 55593         | Warren County School Board         | 28,664                 | 67,482               | 2,617,982             | (619,091)        | (39,448)                 | (6,882)        | 243   | 2,048,950         | 9,810,028       | 11,858,978   | (1,488,451)           |
| 55595         | Washington County School Board     | 189,541                | 130,641              | 3,452,550             | (977,928)        | (59,637)                 | (9,042)        | 322   | 2,726,447         | 12,947,412      | 15,673,859   | (297,161)             |
| 55596         | Westmoreland County School Board   | 96,163                 | 34,465               | 1,066,469             | (292,585)        | (1,478)                  | (3,959)        | 100   | 900,393           | 3,959,255       | 4,859,648    | 323,948               |
| 55597         | Wise County School Board           | 314,844                | 78,080               | 2,313,277             | (902,281)        | 0                        | (6,085)        | 215   | 1,798,050         | 8,694,179       | 10,492,229   | 3,255,514             |
| 55598         | Wythe County School Board          | 105,519                | 64,965               | 1,565,108             | (440,672)        | (19,533)                 | (4,068)        | 146   | 1,271,465         | 5,842,423       | 7,113,888    | (57,458)              |
| 55599         | York County School Board           | 351,643                | 291,284              | 6,866,691             | (1,265,861)      | (43,327)                 | (17,255)       | 646   | 6,183,821         | 25,318,179      | 31,502,000   | (2,232,033)           |
| 55600         | Accomack County School Board       | 82,888                 | 125,010              | 3,627,411             | (711,498)        | (22,726)                 | (9,289)        | 340   | 3,092,136         | 13,459,505      | 16,551,641   | (2,592,654)           |
| 55601         | Bristol Virginia School Board      | 76,690                 | 50,417               | 620,120               | (241,364)        | (4,215)                  | (1,612)        | 58    | 500,094           | 2,329,944       | 2,830,038    | 312,733               |
| 55602         | Buena Vista City Public Schools    | 16,229                 | 7,560                | 456,779               | (125,011)        | (448)                    | (1,204)        | 42    | 353,947           | 1,714,788       | 2,068,735    | (440,497)             |
| 55603         | Amelia County School Board         | 23,372                 | 31,919               | 1,073,423             | (215,245)        | (2,222)                  | (2,756)        | 100   | 908,591           | 3,980,625       | 4,889,216    | (577,592)             |
| 55605         | Danville School Board              | 84,187                 | 111,767              | 2,327,931             | (424,756)        | (10,267)                 | (5,867)        | 219   | 2,083,214         | 8,580,288       | 10,663,502   | (1,292,647)           |
| 55606         | Franklin City Public Schools       | (8)                    | 23,508               | 539,798               | (65,322)         | 0                        | (1,347)        | 51    | 496,680           | 1,980,795       | 2,477,475    | (785,250)             |
| 55607         | Lexington City School Board        | 0                      | 0                    | 129,881               | (24,314)         | 0                        | (338)          | 12    | 105,241           | 484,577         | 589,818      | (298,567)             |
| 55608         | Harrisonburg City School Board     | 79,026                 | 111,349              | 2,311,772             | (437,774)        | (10,855)                 | (5,844)        | 217   | 2,047,891         | 8,536,800       | 10,584,691   | (1,608,217)           |

# 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 City School Board                                   | 216,560                | 106,747              | 1,900,784             | (583,346)        | (18,607)                 | (4,871)        | 178      | 1,617,445         | 7,056,750       | 8,674,195    | 983,807               |
| 55610         | Lynchburg City Schools                                       | 211,631                | 190,176              | 4,271,921             | (965,944)        | (41,405)                 | (10,929)       | 400      | 3,655,850         | 15,840,630      | 19,496,480   | (1,588,683)           |
| 55611         | Fauquier County School Board                                 | 330,783                | 349,451              | 7,594,348             | (1,525,562)      | (82,120)                 | (19,277)       | 713      | 6,648,336         | 28,104,947      | 34,753,283   | (4,619,167)           |
| 55612         | Brunswick County Public Schools                              | 17,367                 | 51,674               | 1,492,339             | (352,678)        | 0                        | (3,890)        | 139      | 1,204,951         | 5,561,960       | 6,766,911    | (858,856)             |
| 55613         | The College and Career Academy At Pruden                     | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0        | 0                 | 0               | 0            | 0                     |
| 55614         | Portsmouth School Board                                      | 762,490                | 320,410              | 8,411,421             | (2,823,251)      | (98,898)                 | (22,131)       | 782      | 6,550,823         | 31,577,381      | 38,128,204   | 4,240,819             |
| 55615         | Campbell County School Board                                 | 205,151                | 160,584              | 3,576,117             | (998,721)        | (15,323)                 | (9,279)        | 334      | 2,918,863         | 13,358,230      | 16,277,093   | (1,205,520)           |
| 55616         | Richmond Public Schools                                      | 581,708                | 510,132              | 14,574,865            | (3,193,019)      | (105,492)                | (37,466)       | (69,115) | 12,261,613        | 54,209,277      | 66,470,890   | (5,193,828)           |
| 55617         | Roanoke City School Board                                    | 96,613                 | 198,042              | 1,249,405             | (67,794)         | (19,413)                 | (2,826)        | 120      | 1,454,147         | 4,410,327       | 5,864,474    | (1,927,959)           |
| 55619         | Staunton City Schools  | 77,792                 | 53,818               | 1,090,247             | (344,476)        | (7,638)                  | (2,851)        | 102      | 866,994           | 4,084,551       | 4,951,545    | (66,243)              |
| 55620         | Suffolk City School Board                                    | 381,546                | 353,744              | 7,850,056             | (1,131,109)      | (56,585)                 | (19,450)       | 741      | 7,378,943         | 28,728,124      | 36,107,067   | (3,901,996)           |
| 55622         | Craig County School Board                                    | 26,853                 | 13,523               | 508,238               | (93,668)         | (37,499)                 | (1,321)        | 47       | 416,173           | 1,877,946       | 2,294,119    | (48,956)              |
| 55623         | Martinsville City Schools                                    | 105,041                | 17,563               | 627,500               | (428,854)        | (35,161)                 | (1,855)        | 56       | 284,290           | 2,449,699       | 2,733,989    | 1,383,557             |
| 55624         | Appomattox Regional Governor's School                        | 7,241                  | 5,099                | 72,130                | (6,735)          | 0                        | (169)          | 7        | 77,573            | 258,241         | 335,814      | (26,067)              |
| 55625         | Colonial Heights City Schools                                | 60,888                 | 62,577               | 1,388,900             | (269,785)        | (17,506)                 | (3,521)        | 130      | 1,221,683         | 5,128,981       | 6,350,664    | (802,786)             |
| 55632         | Manassas City Schools  | 155,561                | 179,852              | 4,861,701             | (860,025)        | (2,131)                  | (12,286)       | 456      | 4,323,128         | 17,914,930      | 22,238,058   | (1,721,592)           |
| 55633         | Franklin County Public Schools                               | 382,098                | 260,087              | 5,787,904             | (1,478,143)      | (89,683)                 | (14,888)       | 542      | 4,847,917         | 21,581,598      | 26,429,515   | (874,610)             |
| 55634         | Frederick County School Board                                | 486,499                | 442,279              | 7,538,991             | (1,361,881)      | (84,806)                 | (18,749)       | 711      | 7,003,044         | 27,634,355      | 34,637,399   | (3,986,456)           |
| 55635         | City of Salem Schools  | 19,987                 | 57,197               | 1,516,515             | (348,900)        | (29,825)                 | (3,965)        | 141      | 1,211,150         | 5,655,835       | 6,866,985    | (1,444,155)           |
| 55636         | Manassas Park City Schools                                   | 0                      | 61,072               | 1,155,675             | (228,559)        | 0                        | (2,958)        | 108      | 985,338           | 4,290,457       | 5,275,795    | (1,341,513)           |
| 55637         | Newport News Public Schools                                  | 305,524                | 494,216              | 2,013,543             | (42,074)         | (66,378)                 | (4,196)        | 198      | 2,700,833         | 6,939,039       | 9,639,872    | (2,795,000)           |
| 55638         | Town of West Point School Board                              | 15,485                 | 12,687               | 56,294                | (7,854)          | (2,048)                  | 76             | 10       | 74,650            | 250,704         | 325,354      | (27,574)              |
| 55708         | Waynesboro Public Schools                                    | 20,949                 | 41,411               | 1,074,932             | (210,499)        | (839)                    | (2,747)        | 101      | 923,308           | 3,980,961       | 4,904,269    | (656,992)             |
| 55710         | Valley Vocational-Technical Center                           | 0                      | 3,813                | 97,653                | (13,270)         | 0                        | (246)          | 9        | 87,959            | 359,309         | 447,268      | (150,999)             |
| 55711         | New Horizons Technical Center                                | 51,141                 | 16,490               | 226,490               | (70,899)         | (1,217)                  | (552)          | 21       | 221,474           | 825,194         | 1,046,668    | 273,406               |
| 55713         | Galax City Schools   | 24,062                 | 26,849               | 592,558               | (114,515)        | (15,502)                 | (1,510)        | 56       | 511,998           | 2,197,855       | 2,709,853    | (317,853)             |
| 55714         | Norton City Schools  | 0                      | 14,460               | 559,165               | (98,752)         | (1,824)                  | (1,437)        | 52       | 471,664           | 2,074,724       | 2,546,388    | (876,245)             |
| 55802         | Williamsburg-James City County Schools                       | 158,331                | 255,416              | 5,804,084             | (1,020,958)      | (35,140)                 | (14,667)       | 545      | 5,147,611         | 21,416,974      | 26,564,585   | (3,793,644)           |
| 55803         | Poquoson City Public Schools                                 | 43,124                 | 22,931               | 567,975               | (161,184)        | 0                        | (1,465)        | 53       | 471,434           | 2,121,518       | 2,592,952    | 90,422                |
| 55806         | Fredericksburg City Public Schools                           | 38,993                 | 69,057               | 1,494,736             | (209,487)        | (2,744)                  | (3,722)        | 141      | 1,386,974         | 5,472,531       | 6,859,505    | (1,092,335)           |
| 55807         | Hampton City Schools   | 255,272                | 187,439              | 6,895,847             | (1,994,586)      | (41,076)                 | (18,217)       | 641      | 5,285,320         | 25,963,997      | 31,249,317   | (400,410)             |
| 55813         | Buchanan County School Board                                 | 608,176                | 93,599               | 2,702,125             | (1,445,492)      | (45,032)                 | (7,283)        | 248      | 1,906,341         | 10,309,563      | 12,215,904   | 7,295,362             |
| 55814         | Jackson River Technical Center                               | 2,807                  | 2,479                | 82,272                | (24,874)         | (8,527)                  | (226)          | 8        | 53,939            | 317,122         | 371,061      | (18,847)              |
| 55815         | Northern Neck Regional Vocational Center                     | 2,088                  | 1,888                | 46,005                | 0                | 0                        | (108)          | 4        | 49,877            | 164,415         | 214,292      | (7,709)               |
| 55854         | Orange County Broadband Authority                            | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0        | 0                 | 0               | 0            | 0                     |
| 55856         | Blue Ridge Resource Authority                                | 13,016                 | 9,078                | 42,093                | 0                | 0                        | 229            | 340,190  | 404,606           | 0               | 404,606      | (76,666)              |
| 55857         | Peanut Soil and Water Conservation District                  | 8,025                  | 7,772                | 42,992                | 0                | 0                        | (88)           | 4        | 58,705            | 147,944         | 206,649      | 13,774                |
| 55858         | Peumansend Creek Regional Jail Authority                     | 821,854                | 216,160              | 444,738               | (21,783)         | (23,863)                 | (103)          | 52       | 1,437,055         | 1,110,678       | 2,547,733    | (580,739)             |
| 55859         | Williamsburg Area Transit Authority                          | 84,982                 | 91,024               | 433,595               | 0                | (2,519)                  | (881)          | 43       | 606,244           | 1,481,289       | 2,087,533    | (214,357)             |
| 55860         | Middle Peninsula Juvenile Detention Commission               | 111,812                | 105,979              | 803,698               | (3,127)          | (21,317)                 | (1,756)        | 78       | 995,367           | 2,818,016       | 3,813,383    | (99,376)              |
| 55861         | Breaks Interstate Park Commission                            | 12,494                 | 10,323               | 120,257               | (14,850)         | 0                        | (283)          | 12       | 127,953           | 432,045         | 559,998      | 42,426                |
| 55862         | Crater Criminal Justice Training Academy                     | 8,976                  | 13,123               | 29,650                | (526)            | 0                        | (51)           | 3        | 51,175            | 96,509          | 147,684      | (33,125)              |
| 55863         | Central Shenandoah Criminal Justice Training Academy         | 29,778                 | 20,527               | 63,212                | 0                | (2,643)                  | (107)          | 6        | 110,773           | 202,104         | 312,877      | (105,473)             |
| 55864         | New River Valley Emergency Communications Regional Authority | 41,514                 | 85,376               | 216,839               | (3,392)          | (436)                    | (406)          | 22       | 339,517           | 717,597         | 1,057,114    | (427,199)             |
| 55865         | Mauy Service Authority                                       | 50,720                 | 42,899               | 161,525               | (7,580)          | (17,535)                 | (325)          | 16       | 229,720           | 549,804         | 779,524      | (233,987)             |
| 55866         | Hampton Roads Transportation Accountability Commission       | 34,596                 | 16,602               | 78,504                | 0                | 0                        | (140)          | 8        | 129,570           | 259,637         | 389,207      | (107,845)             |
| 55867         | Pamunkey Regional Library                                    | 111,768                | 65,277               | 1,347,435             | (280,758)        | 0                        | (3,361)        | 127      | 1,240,488         | 4,946,301       | 6,186,789    | (644,203)             |
| 55868         | Northern Virginia Transportation Authority                   | 71,536                 | 59,017               | 220,571               | (3,918)          | (9,754)                  | (421)          | 22       | 337,053           | 740,976         | 1,078,029    | (63,208)              |
| 55869         | RSW Regional Jail Authority                                  | 497,074                | 230,624              | 1,576,003             | (41,312)         | (90,145)                 | (3,235)        | 155      | 2,169,164         | 5,390,730       | 7,559,894    | (2,312,356)           |
| 55870         | Bedford Regional Water Authority                             | 216,734                | 170,489              | 1,527,043             | (168,231)        | (28,303)                 | (3,512)        | 146      | 1,714,366         | 5,421,231       | 7,135,597    | (96,066)              |
| 55871         | Portsmouth Redevelopment & Housing Authority                 | 247,600                | 137,096              | 653,875               | (123,351)        | (40,704)                 | (1,368)        | 64       | 873,212           | 2,257,541       | 3,130,753    | 860,598               |
| 55872         | Southwest Regional Recreation Authority                      | 1,673                  | 25,249               | 61,852                | (4,570)          | (4,189)                  | (131)          | 6        | 79,890            | 218,313         | 298,203      | (156,741)             |
| 55873         | Roanoke Redevelopment & Housing Authority                    | 118,472                | 121,760              | 1,000,722             | (100,106)        | (23,104)                 | (2,312)        | 96       | 1,115,528         | 3,564,957       | 4,680,485    | (1,009,718)           |
| 55874         | Meherrin River Regional Jail Authority                       | 522,717                | 227,056              | 2,447,521             | (67,520)         | (180,032)                | (5,445)        | 237      | 2,944,534         | 8,588,469       | 11,533,003   | (3,453,205)           |
| 55875         | Woodway Water Authority                                      | 1,426                  | 9,705                | 46,369                | 0                | 0                        | (101)          | 5        | 57,404            | 162,644         | 220,048      | (68,596)              |
| 55876         | BVU Authority  | 93,038                 | 178,426              | 3,025,156             | (180,739)        | (87,049)                 | (7,327)        | 287      | 3,021,792         | 10,954,178      | 13,975,970   | (5,020,443)           |

# 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 |
|---------------|---|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|-------|-------------------|-----------------|--------------|-----------------------|
| 55877         | Washington Metropolitan Area Transit Commission             | 32,374                 | 20,476               | 228,572               | (23,665)         | (22,101)                 | (547)          | 22    | 235,131           | 823,722         | 1,058,853    | 182,392               |
| 55878         | Mount Rogers Community Services Board                       | 1,388,387              | 1,096,555            | 12,477,419            | (1,926,434)      | (243,020)                | (29,850)       | 1,188 | 12,764,245        | 45,146,358      | 57,910,603   | (2,505,109)           |
| 55879         | Lonesome Pine Soil & Water Conservation District            | 3,680                  | 2,527                | 17,775                | 0                | 0                        | (37)           | 2     | 23,947            | 60,917          | 84,864       | 15,496                |
| 55880         | Big Sandy Soil & Water Conservation District                | 2,539                  | 3,016                | 28,321                | 0                | 0                        | (63)           | 3     | 33,816            | 99,597          | 133,413      | (34,414)              |
| 55881         | Central Virginia Planning District Commission               | 60,348                 | 77,034               | 1,102,802             | (62,207)         | (14,544)                 | (2,615)        | 105   | 1,160,923         | 3,956,874       | 5,117,797    | (1,617,744)           |
| 55882         | Middle Peninsula Planning District Commission               | 8,903                  | 12,573               | 232,812               | (30,336)         | 0                        | (573)          | 22    | 223,401           | 848,446         | 1,071,847    | (14,365)              |
| 55883         | Western Virginia Regional Jail Authority                    | 779,941                | 420,480              | 5,757,282             | (214,087)        | (82,347)                 | (13,079)       | 554   | 6,648,744         | 20,332,209      | 26,980,953   | (7,933,743)           |
| 55884         | Halifax Service Authority                                   | 97,184                 | 59,507               | 738,928               | (96,444)         | 0                        | (1,730)        | 71    | 797,516           | 2,648,666       | 3,446,182    | (312,123)             |
| 55885         | Fort Monroe Area Development Authority                      | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0     | 0                 | 0               | 0            | 0                     |
| 55886         | Russell County PSA  | 41,878                 | 36,523               | 238,323               | (24,461)         | 0                        | (525)          | 23    | 291,761           | 837,801         | 1,129,562    | (112,777)             |
| 55887         | Piedmont Community Services                                 | 507,898                | 591,926              | 5,085,751             | (528,186)        | (113,720)                | (11,849)       | 487   | 5,532,307         | 18,198,327      | 23,730,634   | (4,057,529)           |
| 55888         | Blue Ridge Behavioral Healthcare                            | 169,115                | 638,957              | 7,462,545             | (628,796)        | (122,118)                | (18,015)       | 709   | 7,502,397         | 27,018,600      | 34,520,997   | (10,654,793)          |
| 55889         | Skyline Soil & Water Conservation District                  | 19,646                 | 9,297                | 135,953               | 0                | 0                        | (301)          | 13    | 164,608           | 476,294         | 640,902      | 157,255               |
| 55890         | Middle River Regional Jail Authority                        | 894,763                | 365,336              | 5,398,025             | (303,607)        | (102,617)                | (12,217)       | 520   | 6,240,203         | 19,100,166      | 25,340,369   | (7,843,522)           |
| 55891         | Tidewater Soil & Water Conservation District                | 3,573                  | 5,475                | 51,092                | 0                | (2,566)                  | (118)          | 5     | 57,461            | 181,066         | 238,527      | (10,372)              |
| 55892         | Big Stone Gap Redevelopment and Housing Authority           | 29,652                 | 14,471               | 175,097               | (31,628)         | 0                        | (411)          | 17    | 187,198           | 630,989         | 818,187      | 29,509                |
| 55893         | Eastern Shore Soil & Water Conservation District            | 5,160                  | 8,599                | 123,588               | (8,891)          | 0                        | (295)          | 12    | 128,173           | 445,358         | 573,531      | (105,398)             |
| 55894         | Town of Boykins   | 185                    | 2,464                | 37,504                | 0                | (19,694)                 | (106)          | 4     | 20,357            | 150,413         | 170,770      | (141,250)             |
| 55895         | Town of Gordonsville  | 95,912                 | 32,396               | 455,378               | (61,071)         | (40,634)                 | (1,081)        | 43    | 480,943           | 1,624,549       | 2,105,492    | (170,300)             |
| 55896         | Virginia Resources Authority                                | 86,424                 | 72,756               | 648,797               | (46,732)         | (4,804)                  | (1,464)        | 63    | 755,040           | 2,298,472       | 3,053,512    | (530,486)             |
| 55897         | Prince William County Service Authority                     | 1,375,238              | 1,179,892            | 13,864,083            | (1,801,048)      | (66,686)                 | (32,940)       | 1,320 | 14,519,859        | 49,788,203      | 64,308,062   | (6,265,900)           |
| 55898         | Western Virginia Water Authority                            | 448,739                | 517,244              | 4,976,182             | (583,620)        | (47,654)                 | (11,740)       | 475   | 5,299,626         | 17,860,841      | 23,160,467   | (2,563,973)           |
| 55899         | Shenandoah Valley Regional Airport Commission               | 47,305                 | 35,322               | 550,222               | (22,515)         | 0                        | (1,273)        | 53    | 609,114           | 1,965,312       | 2,574,426    | 143,555               |
| 55900         | Allegheny Highlands Community Services Board                | 110,573                | 138,927              | 2,493,012             | (470,001)        | (32,717)                 | (6,276)        | 235   | 2,233,753         | 9,200,059       | 11,433,812   | (1,029,169)           |
| 55901         | Brunswick Industrial Development Authority                  | 7,660                  | 6,888                | 117,680               | (25,481)         | 0                        | (295)          | 11    | 106,463           | 433,245         | 539,708      | (57,970)              |
| 55902         | Northern Neck-Essex County Group Home Commission            | 0                      | 0                    | 231,365               | (70,412)         | 0                        | (628)          | 21    | 160,346           | 876,968         | 1,037,314    | (182,660)             |
| 55903         | State Education Assistance Authority                        | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0     | 0                 | 0               | 0            | 0                     |
| 55904         | Appalachian Juvenile Commission                             | 152,236                | 89,271               | 1,551,093             | (284,958)        | (62,971)                 | (3,859)        | 146   | 1,440,958         | 5,678,827       | 7,119,785    | 652,383               |
| 55905         | Goochland Powhatan Community Services                       | 35,668                 | 116,591              | 2,542,373             | (454,605)        | (6,162)                  | (6,456)        | 238   | 2,227,647         | 9,390,216       | 11,617,863   | (2,116,729)           |
| 55906         | Suffolk Redevelopment & Housing Authority                   | 0                      | 48,816               | 1,391,296             | (149,533)        | (36,568)                 | (3,506)        | 131   | 1,250,636         | 5,109,742       | 6,360,378    | (1,929,801)           |
| 55907         | Virginia Small Business Financing Authority                 | 0                      | 0                    | 0                     | 0                | 0                        | 0              | 0     | 0                 | 0               | 0            | 0                     |
| 55908         | Lee County Redevelopment & Housing Authority                | 47,440                 | 25,539               | 455,750               | (82,042)         | 0                        | (1,110)        | 43    | 445,620           | 1,664,739       | 2,110,359    | 253,631               |
| 55909         | Henry County Public Service Authority                       | 196,606                | 117,517              | 3,294,547             | (594,340)        | (3,851)                  | (8,251)        | 310   | 3,002,538         | 12,109,178      | 15,111,716   | (40,230)              |
| 55910         | Southside Planning District Commission                      | 74,506                 | 24,015               | 718,109               | (175,661)        | 0                        | (1,811)        | 68    | 639,226           | 2,654,044       | 3,293,270    | 893,966               |
| 55911         | Economic Development Authority of Henrico County, VA        | 71,426                 | 41,500               | 678,183               | (157,726)        | 0                        | (1,684)        | 64    | 631,763           | 2,489,171       | 3,120,934    | (267,887)             |
| 55912         | Augusta County Service Authority                            | 338,961                | 269,379              | 4,861,595             | (1,109,716)      | (3,772)                  | (12,254)       | 457   | 4,344,650         | 17,927,877      | 22,272,527   | (813,285)             |
| 55914         | Rappahannock Juvenile Center                                | 153,093                | 168,911              | 2,684,354             | (703,628)        | (66,560)                 | (6,930)        | 251   | 2,229,491         | 9,991,637       | 12,221,128   | (732,887)             |
| 55915         | Cumberland Plateau Regional Housing Authority               | (14)                   | 35,564               | 704,700               | (121,158)        | (6,626)                  | (1,794)        | 66    | 610,738           | 2,610,126       | 3,220,864    | (538,319)             |
| 55918         | Amherst County Service Authority                            | 72,472                 | 52,669               | 1,490,554             | (228,410)        | 0                        | (3,708)        | 140   | 1,383,717         | 5,463,371       | 6,847,088    | (137,343)             |
| 55919         | Pepper's Ferry Regional Wastewater Treatment Authority      | 135,508                | 61,958               | 950,666               | (192,069)        | 0                        | (2,294)        | 91    | 953,860           | 3,457,358       | 4,411,218    | 614,638               |
| 55920         | Rappahannock Regional Jail                                  | 1,335,796              | 720,251              | 12,936,174            | (1,608,088)      | (307,746)                | (31,178)       | 1,229 | 13,046,438        | 46,853,610      | 59,900,048   | (6,220,506)           |
| 55921         | Thomas Jefferson Planning District Commission               | 0                      | 31,700               | 565,573               | (79,082)         | 0                        | (1,416)        | 53    | 516,828           | 2,075,445       | 2,592,273    | (580,565)             |
| 55922         | Piedmont Regional Jail Authority                            | 573,001                | 188,335              | 4,136,566             | (932,092)        | (109,890)                | (10,284)       | 390   | 3,846,026         | 15,170,539      | 19,016,565   | 435,909               |
| 55923         | Nelson County Service Authority                             | 11,585                 | 43,283               | 1,062,925             | (84,866)         | 0                        | (2,605)        | 100   | 1,030,422         | 3,864,749       | 4,895,171    | (928,858)             |
| 55924         | Coeburn-Norton-Wise Regional Wastewater Treatment Authority | 23,437                 | 26,751               | 637,424               | (32,845)         | 0                        | (1,527)        | 61    | 653,301           | 2,301,776       | 2,955,077    | (248,796)             |
| 55925         | Fauquier County Water & Sanitation Authority                | 172,263                | 165,886              | 2,267,294             | (218,506)        | (20,464)                 | (5,395)        | 216   | 2,361,294         | 8,158,694       | 10,519,988   | (720,152)             |
| 55926         | Scott County Soil & Water Conservation District             | 6,963                  | 5,689                | 113,447               | (7,004)          | (3,004)                  | (272)          | 11    | 115,830           | 410,254         | 526,084      | 52,236                |
| 55927         | New River Resource Authority                                | 78,194                 | 57,907               | 852,815               | (63,725)         | (3,676)                  | (1,999)        | 82    | 919,598           | 3,052,073       | 3,971,671    | 193,349               |
| 55928         | Scott County Public Service Authority                       | 79,068                 | 57,363               | 738,270               | (103,261)        | 0                        | (1,754)        | 70    | 769,756           | 2,659,713       | 3,429,469    | 289,539               |
| 55929         | Greensville County Water & Sewer Authority                  | 89,316                 | 60,697               | 1,296,182             | (203,456)        | 0                        | (3,191)        | 122   | 1,239,670         | 4,728,384       | 5,968,054    | 225,512               |
| 55930         | Petersburg Redevelopment & Housing Authority                | 77,658                 | 59,536               | 1,437,368             | (260,785)        | (3,384)                  | (3,602)        | 135   | 1,306,926         | 5,281,852       | 6,588,778    | (263,485)             |
| 55931         | Central Rappahannock Regional Library                       | 348,470                | 214,373              | 5,026,740             | (1,136,460)      | 0                        | (12,718)       | 472   | 4,440,877         | 18,577,770      | 23,018,647   | 1,244,450             |
| 55932         | Virginia Coalfield Economic Development Authority           | 29,742                 | 16,945               | 403,121               | (47,155)         | 0                        | (976)          | 38    | 401,715           | 1,464,381       | 1,866,096    | 150,973               |
| 55933         | Central Virginia Regional Jail                              | 754,178                | 330,140              | 4,499,105             | (690,692)        | (68,218)                 | (10,572)       | 430   | 4,814,371         | 16,126,115      | 20,940,486   | (1,581,338)           |
| 55934         | Thomas Jefferson Soil & Water Conservation District         | 19,613                 | 18,562               | 243,741               | (67,673)         | 0                        | (618)          | 23    | 213,648           | 900,009         | 1,113,657    | 15,405                |
| 55936         | Commonwealth Regional Council                               | 21,916                 | 7,300                | 343,070               | (59,860)         | (2,980)                  | (863)          | 32    | 308,615           | 1,264,665       | 1,573,280    | 187,732               |

# 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 |
|---------------|---|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|-------|-------------------|-----------------|--------------|-----------------------|
| 55937         | Wythe-Grayson Regional Library                        | 5,370                  | 13,319               | 371,717               | (22,488)         | 0                        | (904)          | 35    | 367,049           | 1,348,850       | 1,715,899    | (387,991)             |
| 55938         | Colonial Soil & Water Conservation District           | 13,744                 | 11,751               | 183,708               | (42,141)         | 0                        | (461)          | 17    | 166,618           | 675,159         | 841,777      | 74,205                |
| 55939         | Rivanna Solid Waste Authority                         | 74,212                 | 38,454               | 674,788               | (209,521)        | 0                        | (1,730)        | 63    | 576,266           | 2,496,860       | 3,073,126    | (112,534)             |
| 55940         | Monacan Soil & Water Conservation District            | 27,650                 | 10,103               | 195,327               | (12,268)         | 0                        | (450)          | 19    | 220,381           | 688,835         | 909,216      | 316,130               |
| 55941         | Robert E. Lee Soil & Water Conservation District      | 4,386                  | 5,443                | 129,570               | (35,368)         | 0                        | (339)          | 12    | 103,704           | 483,733         | 587,437      | (54,720)              |
| 55942         | Tri-County/City Soil & Water Conservation District    | 1,352                  | 7,640                | 155,424               | (26,960)         | 0                        | (395)          | 15    | 137,076           | 569,458         | 706,534      | (125,265)             |
| 55944         | Central Virginia Waste Management Authority           | 42,982                 | 27,534               | 531,060               | (80,477)         | 0                        | (1,298)        | 50    | 519,851           | 1,925,910       | 2,445,761    | (16,885)              |
| 55945         | Lonesome Pine Regional Library                        | 59,763                 | 35,814               | 1,379,085             | (233,243)        | 0                        | (3,474)        | 129   | 1,238,074         | 5,072,467       | 6,310,541    | (59,562)              |
| 55946         | Virginia Peninsulas Public Service Authority          | 51,182                 | 67,436               | 1,559,022             | (220,155)        | (27,252)                 | (3,902)        | 147   | 1,426,478         | 5,716,249       | 7,142,727    | (1,091,088)           |
| 55947         | Tidewater Youth Services Commission                   | 60,927                 | 103,542              | 3,111,293             | (586,752)        | (106,310)                | (8,038)        | 290   | 2,574,952         | 11,571,285      | 14,146,237   | (1,894,697)           |
| 55948         | Virginia Highlands Airport Authority                  | 3,481                  | 12,388               | 176,224               | (25,007)         | 0                        | (1,660)        | 17    | 165,006           | 645,458         | 810,464      | (132,772)             |
| 55949         | Western Tidewater Regional Jail                       | 1,093,304              | 355,085              | 8,371,316             | (1,804,471)      | (176,165)                | (20,770)       | 791   | 7,819,090         | 30,715,535      | 38,534,625   | (1,964,317)           |
| 55950         | Scott County Redevelopment & Housing Authority        | 73,691                 | 13,553               | 308,957               | (127,647)        | (1,459)                  | (788)          | 29    | 266,336           | 1,143,385       | 1,409,721    | 590,109               |
| 55951         | Handley Regional Library                              | 38,420                 | 35,797               | 829,219               | (90,151)         | 0                        | (2,023)        | 718   | 811,980           | 3,016,935       | 3,828,935    | (596,422)             |
| 55952         | Northern Neck Regional Jail                           | 317,726                | 192,779              | 3,988,716             | (662,880)        | (42,738)                 | (9,851)        | 376   | 3,784,128         | 14,558,592      | 18,342,720   | (3,205,320)           |
| 55953         | Montgomery Regional Solid Waste Authority             | 34,384                 | 28,000               | 677,595               | (82,737)         | 0                        | (1,661)        | 64    | 655,645           | 2,466,529       | 3,122,174    | (247,159)             |
| 55954         | Potomac & Rappahannock Transportation Commission      | 421,362                | 399,479              | 5,570,288             | (749,258)        | (79,747)                 | (13,494)       | 530   | 5,549,160         | 20,252,417      | 25,801,577   | (1,488,600)           |
| 55955         | Giles County Public Service Authority                 | 26,525                 | 24,059               | 455,378               | (76,461)         | 0                        | (1,126)        | 43    | 428,418           | 1,667,213       | 2,095,631    | (34,050)              |
| 55956         | South Central Wastewater Authority                    | 102,284                | 83,373               | 1,332,157             | (171,614)        | (2,474)                  | (3,217)        | 126   | 1,340,635         | 4,815,717       | 6,156,352    | (443,153)             |
| 55957         | Wise County Redevelopment & Housing Authority         | 68,635                 | 29,892               | 1,293,743             | (390,259)        | 0                        | (3,412)        | 120   | 998,719           | 4,861,443       | 5,860,162    | 188,085               |
| 55958         | Prince William Soil & Water Conservation District     | 0                      | 9,499                | 147,037               | (14,548)         | 0                        | (361)          | 14    | 141,641           | 536,203         | 677,844      | (267,637)             |
| 55959         | Hampton Roads Regional Jail                           | 1,642,177              | 496,142              | 12,647,488            | (2,447,216)      | (228,406)                | (31,153)       | 1,194 | 12,080,226        | 46,089,483      | 58,169,709   | 515,986               |
| 55960         | Castlewood Water & Sewage Authority                   | 0                      | 0                    | 187,998               | (42,981)         | 0                        | (497)          | 17    | 144,537           | 705,437         | 849,974      | (136,767)             |
| 55961         | Pamunkey Regional Jail                                | 714,114                | 284,015              | 5,950,470             | (617,895)        | (43,519)                 | (14,047)       | 568   | 6,300,706         | 21,359,283      | 27,659,989   | (2,253,194)           |
| 55962         | Charlottesville-Albemarle Airport Authority           | 200,442                | 114,033              | 1,480,593             | (349,543)        | 0                        | (8,168)        | 140   | 1,433,873         | 5,391,111       | 6,824,984    | 1,075,361             |
| 55963         | Virginia Peninsula Regional Jail                      | 372,453                | 207,308              | 4,960,282             | (710,608)        | (89,913)                 | (12,224)       | 469   | 4,727,767         | 18,107,018      | 22,834,785   | (7,010,030)           |
| 55964         | Virginia Biotechnology Research Partnership Authority | 15,304                 | 33,300               | 606,849               | (126,687)        | 0                        | (1,546)        | 57    | 527,277           | 2,240,240       | 2,767,517    | (486,205)             |
| 55966         | Blue Ridge Regional Jail Authority                    | 1,736,127              | 701,149              | 13,971,946            | (2,156,346)      | (236,582)                | (33,790)       | 1,325 | 13,983,829        | 50,574,969      | 64,558,798   | (8,079,657)           |
| 55967         | Massanutten Regional Library                          | 26,834                 | 37,202               | 734,016               | (116,924)        | 0                        | (1,828)        | 69    | 679,369           | 2,694,039       | 3,373,408    | (610,438)             |
| 55968         | Albemarle-Charlottesville Regional Jail               | 855,957                | 369,092              | 7,596,660             | (1,179,213)      | (53,528)                 | (18,386)       | 722   | 7,571,304         | 27,605,632      | 35,176,936   | (2,206,661)           |
| 55969         | Culpeper Soil & Water Conservation District           | 26,664                 | 27,011               | 298,998               | (3,227)          | 0                        | (675)          | 29    | 348,800           | 1,056,940       | 1,405,740    | (249,191)             |
| 55970         | New River Valley Regional Jail                        | 718,535                | 411,919              | 7,973,336             | (750,047)        | (125,744)                | (19,078)       | 906   | 8,209,827         | 28,678,996      | 36,888,823   | (10,224,595)          |
| 55971         | Sussex Service Authority                              | 20,811                 | 45,586               | 806,038               | (59,375)         | (2,095)                  | (1,947)        | 77    | 809,095           | 2,921,279       | 3,730,374    | (903,632)             |
| 55972         | Big Walker Soil & Water Conservation District         | 7,102                  | 6,579                | 67,790                | 0                | 0                        | (151)          | 7     | 81,327            | 238,837         | 320,164      | 50,610                |
| 55973         | Peter Francisco Soil & Water Conservation District    | 5,017                  | 5,130                | 76,625                | 0                | 0                        | (176)          | 7     | 86,603            | 272,015         | 358,618      | 23,392                |
| 55974         | Peaks of Otter Soil & Water Conservation District     | 0                      | 1,733                | 36,606                | 0                | 0                        | (87)           | 3     | 38,255            | 131,645         | 169,900      | (103,044)             |
| 55975         | New River Soil & Water Conservation District          | 9,059                  | 5,890                | 86,037                | 0                | 0                        | (194)          | 8     | 100,800           | 304,387         | 405,187      | 60,414                |
| 55977         | Southside Regional Jail                               | 324,002                | 98,726               | 2,201,276             | (327,628)        | (15,281)                 | (5,255)        | 210   | 2,276,050         | 7,930,408       | 10,206,458   | (782,632)             |
| 55978         | Evergreen Soil & Water Conservation District          | 4,012                  | 4,639                | 48,645                | 0                | 0                        | (109)          | 5     | 57,192            | 171,569         | 228,761      | 14,317                |
| 55979         | Roanoke Higher Education Authority                    | 27,209                 | 44,877               | 663,146               | (69,390)         | 0                        | (1,604)        | 63    | 664,301           | 2,401,347       | 3,065,648    | (527,073)             |
| 55981         | John Marshall Soil & Water Conservation District      | 19,504                 | 12,557               | 221,867               | (20,346)         | 0                        | (527)          | 21    | 233,076           | 795,847         | 1,028,923    | 38,820                |
| 55982         | Daniel Boone Soil & Water Conservation District       | 5,296                  | 5,798                | 70,526                | 0                | 0                        | (160)          | 7     | 81,467            | 249,257         | 330,724      | 19,367                |
| 55983         | Southside Behavioral Health                           | 276,432                | 322,445              | 5,477,844             | (881,243)        | (40,093)                 | (13,581)       | 517   | 5,142,321         | 20,036,218      | 25,178,539   | (2,807,331)           |
| 55984         | Northern Shenandoah Valley Regional Commission        | 21,583                 | 30,307               | 383,796               | (61,043)         | 0                        | (938)          | 36    | 373,741           | 1,396,756       | 1,770,497    | (242,932)             |
| 55985         | Tazewell Soil & Water Conservation District           | 9,129                  | 5,493                | 47,423                | (9,984)          | 0                        | (110)          | 5     | 51,956            | 170,421         | 222,377      | 24,735                |
| 55987         | Richmond Regional Planning District Commission        | 129,037                | 58,791               | 987,579               | (217,646)        | 0                        | (2,418)        | 94    | 955,437           | 3,602,941       | 4,558,378    | 313,643               |
| 55988         | Henricopolis Soil & Water Conservation District       | 3,264                  | 6,452                | 69,281                | (8,959)          | 0                        | (167)          | 7     | 69,878            | 251,336         | 321,214      | (68,063)              |
| 55989         | Piedmont Regional Juvenile Detention Center           | 17,662                 | 27,749               | 445,194               | (8,354)          | 0                        | (1,042)        | 43    | 481,252           | 1,594,553       | 2,075,805    | (576,689)             |
| 55990         | Roanoke River Service Authority                       | 9,932                  | 17,076               | 203,800               | (17,746)         | (386)                    | (486)          | 19    | 212,209           | 728,795         | 941,004      | (147,478)             |
| 55991         | Lee County Public Service Authority                   | 15,549                 | 33,459               | 283,119               | (10,949)         | (28,492)                 | (672)          | 27    | 292,041           | 1,026,053       | 1,318,094    | (362,447)             |
| 55992         | Blue Ridge Juvenile Detention Center                  | 102,842                | 87,283               | 949,153               | (127,040)        | (7,686)                  | (2,242)        | 91    | 1,002,401         | 3,419,485       | 4,421,886    | (108,959)             |
| 55993         | Ferrum Water & Sewage Authority                       | 4,189                  | 6,889                | 104,044               | 0                | 0                        | (241)          | 10    | 114,891           | 371,530         | 486,421      | (60,453)              |
| 55994         | Wise County Public Service Authority                  | 34,284                 | 47,357               | 589,447               | (21,994)         | 0                        | (1,370)        | 57    | 647,781           | 2,105,101       | 2,752,882    | (672,859)             |
| 55995         | Holston River Soil & Water Conservation District      | 3,785                  | 9,144                | 116,324               | (4,169)          | 0                        | (273)          | 11    | 124,822           | 416,435         | 541,257      | (85,800)              |
| 55996         | New River Valley Community Services                   | 365,392                | 1,202,720            | 13,424,443            | (1,151,606)      | (229,097)                | (32,309)       | 1,277 | 13,580,820        | 48,635,899      | 62,216,719   | (15,874,337)          |
| 55997         | Institute For Advanced Learning and Research          | 99,587                 | 111,845              | 954,282               | (70,526)         | (4,105)                  | (2,179)        | 92    | 1,088,996         | 3,382,890       | 4,471,886    | (1,079,812)           |

**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 |
|---------------|--|------------------------|----------------------|-----------------------|------------------|--------------------------|----------------|---------|-------------------|-----------------|----------------|-----------------------|
| 55998         | Southwest Virginia Regional Jail Authority       | 1,628,733              | 777,437              | 10,715,036            | (1,035,756)      | (373,443)                | (25,010)       | 1,026   | 11,688,023        | 38,280,318      | 49,968,341     | (10,212,287)          |
| 55999         | Clinch Valley Soil & Water Conservation District | 0                      | 8,876                | 64,726                | 0                | 0                        | (148)          | 6       | 73,460            | 228,620         | 302,080        | (101,821)             |
|               | Total Political Subdivisions                     | 579,989,263            | 258,561,680          | 5,779,326,711         | (1,237,073,517)  | (42,459,920)             | (14,411,894)   | 160,633 | 5,324,092,956     | 21,234,090,565  | 26,558,183,521 | 751,109,516           |



*Schedule F – Summary of Main Plan Provisions*

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**SCHEDULE F**

**SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS**

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

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

- Plan Year:** Twelve-month period ending June 30th.
- Administration:** All plans are administered by the Board of Trustees of the Virginia Retirement System.
- Plan 1:** Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
- Plan 2:** Members hired on or after July 1, 2010, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in the State Police and Virginia Law Officers Plans are in Plan 2.
- Hybrid:** Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
- Eligibility:** All full-time, salaried, permanent employees of the Commonwealth of Virginia or of any participating Virginia city, county, town or political subdivision or of any local Virginia school boards are eligible to become members of VRS. This summary covers the provisions relating to state employees.
- Employee Contributions:**
- Defined Benefit -** Active members in Plan 1 and Plan 2 contribute 5% of their creditable compensation per year. Active members in the Hybrid Plan contribute 4% of their creditable compensation per year. The employer may "pick-up" the member's assessments under the provisions of Internal Revenue Code Section 414(h).



***Schedule F – Summary of Main Plan Provisions***

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**Defined Contribution -** Active members in the Hybrid Plan are required to contribute 1% 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 employer matches the required 1% and will match 100% of the first 1% of voluntary contributions plus 50% of additional voluntary contributions up to the 4% maximum.

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

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

**100% Survivor Option:**

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

**50% Survivor Option:**

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

**Leveling Option:**

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

**Partial Lump Sum Option:**

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

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



Schedule F – State Employees’ Plan Provisions

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

**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 – State Employees’ 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 – State Employees’ Plan Provisions*

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**Early Retirement:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – State Employees’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

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

Annual Benefit:

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

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

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

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

Service Credit:

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



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Payment Form:

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

**Disability Retirement – VSDP:**

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

**Deferred Termination Benefit:**

Plan 1:

Eligibility:

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

Annual Benefit:

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



Schedule F – State Employees’ Plan Provisions

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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



Schedule F – State Employees’ Plan Provisions

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**Withdrawal (Refund) Benefit:** Eligibility:

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

Benefit:

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

**Death Benefit:** Eligibility:

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

Benefit:

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

Work-Related Death:

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



Schedule F – State Employees’ Plan Provisions

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

**Cost-of-Living Increase:**

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



Schedule F – Teachers’ Plan Provisions

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

**Effective Date:** March 1, 1952

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

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

**Average Final Compensation:**

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

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

**Normal Retirement:**

Plan 1: Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Teachers’ Plan Provisions

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

Plan 2:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Teachers’ Plan Provisions

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**Early Retirement:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

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

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

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

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

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

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

Service Credit:

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



## Schedule F – Teachers’ Plan Provisions

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### Payment Form:

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

### **Disability Retirement – 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*

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**Deferred Termination Benefit:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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

Benefit:

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

**Death Benefit:**

Eligibility:

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

Benefit:

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



## Schedule F – Teachers’ Plan Provisions

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

### Work-Related Death:

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

### Cost-of-Living Increase:

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



Schedule F – State Police Plan Provisions

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

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



Schedule F – State Police Plan Provisions

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Temporary Supplement:

A member hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or a member hired before July 1, 1974 who is vested under SPORS/VaLORS 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 SPORS/VaLORS 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



Schedule F – State Police Plan Provisions

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adjusted biennially based upon increases in Social Security benefits during the interim period.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

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

Annual Benefit:

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

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

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

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

Service Credit:

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



## Schedule F – State Police Plan Provisions

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### Payment Form:

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

### **Disability Retirement – VSDP:**

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

### **Deferred Termination Benefit:**

#### Eligibility:

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

#### Annual Benefit:

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



Schedule F – State Police Plan Provisions

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Payment Form:

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

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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

Benefit:

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

**Death Benefit**

Eligibility:

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

Benefit:

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



Schedule F – State Police Plan Provisions

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

**Work-Related Death:**

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

**Cost-of-Living Increase:**

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



Schedule F – Judicial Plan Provisions

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

**Effective Date:** July 1, 1970

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

**Service:**

Appointed or elected  
prior to 7/1/2010:

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

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

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



*Schedule F – Judicial Plan Provisions*

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**Average Final Compensation:**

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

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

**Normal Retirement**

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

**Early Retirement**

Eligibility:

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

Annual Benefit:

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



## Schedule F – Judicial Plan Provisions

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

### Payment Form:

Same as for Normal Retirement above.

## **Disability Retirement**

### Eligibility:

A member is eligible from the first day of employment.

### Annual Benefit:

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

### Minimum Guaranteed Benefit:

- **Workers Compensation Guarantee:**  

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

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



## Schedule F – Judicial Plan Provisions

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### Service Credit:

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

### Payment Form:

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

### **Deferred Termination Benefit**

#### Eligibility:

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

#### Annual Benefit:

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

#### Payment Form:

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



*Schedule F – Judicial Plan Provisions*

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Death Benefit:

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

**Withdrawal (Refund) Benefit**

Eligibility:

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

Benefit:

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

**Death Benefit**

Eligibility:

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

Benefit:

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



## Schedule F – Judicial Plan Provisions

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### Work-Related Death:

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

### Cost-of-Living Increase:

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



Schedule F – Virginia Law Officers’ Plan Provisions

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**VIRGINIA LAW OFFICERS  
Plan Specific Benefit Provisions**

|                                    |   |
|------------------------------------|---|
| <b>Effective Date:</b>             | October 1, 1999   |
| <b>Type of Plan:</b>               | VaLORS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.  |
| <b>Service:</b>                    | Employees receive credit of one month of service for each month a contribution is made on their behalf to 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.   |
| <b>Average Final Compensation:</b> |   |
| Plan 1:                            | The average of the member’s highest 36 consecutive months of salary.  |
| Plan 2:                            | The average of the member’s highest 60 consecutive months of salary.  |
| <b>Normal Retirement:</b>          | Eligibility:<br><br>A member may retire upon Normal Retirement on or after age 60 with credit for five years of service.<br><br>Annual Benefit:<br><br>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.<br><br>Employees hired before July 1, 2001, must make a one-time election to receive benefits under (i) or (ii) below:<br><br>(i) 1.70% of average final compensation (AFC) times years of service plus the temporary supplement described in 5(d). |



Schedule F – Virginia Law Officers’ Plan Provisions

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

Payment Form:

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

Temporary Supplement:

A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under SPORS/VaLORS 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

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

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under SPORS/VaLORS 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

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

**Deferred Termination Benefit:**

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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



Schedule F – Virginia Law Officers’ Plan Provisions

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Benefit:

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

**Death Benefit:**

Eligibility:

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

Benefit:

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

Work-Related Death:

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



*Schedule F – Virginia Law Officers’ Plan Provisions*

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**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%.
- Plans 1 & 2: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



## *Schedule F – Summary of Plan Changes*

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### **Summary of Plan Changes**

#### **1996 Valuation**

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

#### **1998 Valuation**

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



## *Schedule F – Summary of Plan Changes*

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### **1999 Valuation**

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

### **2000 Valuation**

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

### **2001 Valuation**

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

### **2003 Valuation**

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

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

### **2007 Valuation**

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



## *Schedule F – Summary of Plan Changes*

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### **2011 Valuation**

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

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

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

### **2012 Valuation**

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

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



## Schedule F – Summary of Plan Changes

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

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

### **2014 Valuation**

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

#### Defined benefit plan component

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

#### Defined contribution plan component

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

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

### **2015 Valuation**

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



Schedule G – Statement of Actuarial Assumptions and Methods

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**SCHEDULE G**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

The assumptions and methods used in the valuations are based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020 adopted by the Board of Trustees at its April 20, 2021 meeting 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*

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**Administrative Expenses:**

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement:

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



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

| State Mortality Base Rates |                |                 |                  |                        |                |                 |                  |                        |
|----------------------------|----------------|-----------------|------------------|------------------------|----------------|-----------------|------------------|------------------------|
| Age                        | Male           |                 |                  |                        | Female         |                 |                  |                        |
|                            | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor |
| 20                         | 0.00037        | 0.00037         | 0.00316          | 0.00041                | 0.00011        | 0.00014         | 0.00176          | 0.00014                |
| 25                         | 0.00028        | 0.00028         | 0.00321          | 0.00031                | 0.00011        | 0.00010         | 0.00215          | 0.00010                |
| 30                         | 0.00036        | 0.00036         | 0.00411          | 0.00040                | 0.00018        | 0.00017         | 0.00336          | 0.00017                |
| 35                         | 0.00047        | 0.00047         | 0.00555          | 0.00052                | 0.00028        | 0.00025         | 0.00524          | 0.00025                |
| 40                         | 0.00066        | 0.00066         | 0.00834          | 0.00073                | 0.00043        | 0.00040         | 0.00825          | 0.00040                |
| 45                         | 0.00098        | 0.00098         | 0.01342          | 0.00604                | 0.00066        | 0.00062         | 0.01267          | 0.00288                |
| 50                         | 0.00149        | 0.00298         | 0.01921          | 0.00771                | 0.00097        | 0.00244         | 0.01640          | 0.00352                |
| 55                         | 0.00219        | 0.00431         | 0.02355          | 0.00906                | 0.00144        | 0.00315         | 0.01874          | 0.00491                |
| 60                         | 0.00319        | 0.00615         | 0.02785          | 0.01113                | 0.00222        | 0.00422         | 0.02110          | 0.00684                |
| 65                         | 0.00468        | 0.00913         | 0.03524          | 0.01522                | 0.00362        | 0.00674         | 0.02569          | 0.00989                |
| 70                         | 0.00703        | 0.01526         | 0.04599          | 0.02342                | 0.00598        | 0.01169         | 0.03464          | 0.01488                |
| 75                         | 0.01096        | 0.02671         | 0.06347          | 0.03720                | 0.00986        | 0.02071         | 0.05075          | 0.02366                |
| 80                         | 0.01730        | 0.04774         | 0.09259          | 0.05896                | 0.04276        | 0.03696         | 0.07811          | 0.03930                |
| 85                         |                | 0.08591         | 0.13603          | 0.09617                |                | 0.06826         | 0.11878          | 0.06948                |
| 90                         |                | 0.14672         | 0.20588          | 0.15860                |                | 0.12636         | 0.16740          | 0.12462                |

25% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated as projected with a modified MP-2020 Improvement Scale.



**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 | 0.0800 | 0.0900 |
| 54  | 0.0000           | 0.0000 | 0.0000 | 0.0325 | 0.0300 | 0.0800 | 0.0900 |
| 55  | 0.0000           | 0.0450 | 0.0450 | 0.0450 | 0.0350 | 0.0800 | 0.0900 |
| 56  | 0.0000           | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.0800 | 0.0900 |
| 57  | 0.0000           | 0.0450 | 0.0400 | 0.0400 | 0.0400 | 0.0800 | 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 | 0.1700 | 0.1500 |
| 62  | 0.0000           | 0.1500 | 0.1000 | 0.1000 | 0.1000 | 0.1700 | 0.2000 |
| 63  | 0.0000           | 0.1500 | 0.1000 | 0.1000 | 0.1000 | 0.1700 | 0.1750 |
| 64  | 0.0000           | 0.1500 | 0.1350 | 0.1350 | 0.1350 | 0.1700 | 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           | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 76  | 0.0000           | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 77  | 0.0000           | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 78  | 0.0000           | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| 79  | 0.0000           | 0.2000 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| ≥80   | 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   | 0.0000           | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 50  | 0.0000           | 0.0000 | 0.0000 | 0.0400 | 0.0400 | 0.0750 | 0.0750 |
| 51  | 0.0000           | 0.0000 | 0.0000 | 0.0400 | 0.0300 | 0.0750 | 0.0600 |
| 52  | 0.0000           | 0.0000 | 0.0000 | 0.0400 | 0.0350 | 0.0750 | 0.0600 |
| 53  | 0.0000           | 0.0000 | 0.0000 | 0.0500 | 0.0350 | 0.0750 | 0.0800 |
| 54  | 0.0000           | 0.0000 | 0.0000 | 0.0500 | 0.0350 | 0.0750 | 0.0800 |
| 55  | 0.0000           | 0.0500 | 0.0500 | 0.0500 | 0.0400 | 0.0750 | 0.0800 |
| 56  | 0.0000           | 0.0500 | 0.0400 | 0.0400 | 0.0400 | 0.0750 | 0.0800 |
| 57  | 0.0000           | 0.0500 | 0.0400 | 0.0400 | 0.0400 | 0.1000 | 0.0900 |
| 58  | 0.0000           | 0.0500 | 0.0450 | 0.0450 | 0.0450 | 0.1000 | 0.0900 |
| 59  | 0.0000           | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.1200 | 0.0900 |
| 60  | 0.0000           | 0.0500 | 0.0550 | 0.0550 | 0.0550 | 0.1200 | 0.1250 |
| 61  | 0.0000           | 0.0750 | 0.0800 | 0.0800 | 0.0800 | 0.1200 | 0.1600 |
| 62  | 0.0000           | 0.1000 | 0.1200 | 0.1200 | 0.1200 | 0.2250 | 0.2000 |
| 63  | 0.0000           | 0.1750 | 0.1200 | 0.1200 | 0.1200 | 0.2250 | 0.1750 |
| 64  | 0.0000           | 0.1750 | 0.1500 | 0.1500 | 0.1500 | 0.2250 | 0.1750 |
| 65  | 0.0000           | 0.2750 | 0.2750 | 0.2750 | 0.2750 | 0.2750 | 0.3000 |
| 66  | 0.0000           | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| 67  | 0.0000           | 0.3000 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 68  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 69  | 0.0000           | 0.2500 | 0.2700 | 0.2700 | 0.2700 | 0.2700 | 0.2700 |
| 70  | 0.0000           | 0.2500 | 0.2700 | 0.2700 | 0.2700 | 0.2700 | 0.2700 |
| 71  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 72  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 73  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 74  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 75  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 76  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 77  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 78  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 79  | 0.0000           | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| ≥80   | 0.0000           | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |



**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     | 6-24  | 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 | 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 | 0.080 | 0.080 |
| 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 | 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 | 0.080 | 0.080 |
| 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 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 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 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 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 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 56   | 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 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 57   | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 58   | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 59   | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 60   | 0.000            | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 | 0.080 |
| 61   | 0.000            | 0.080 | 0.075 | 0.075 | 0.075 | 0.075 | 0.080 | 0.080 | 0.080 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 | 0.075 |
| 62   | 0.000            | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 63   | 0.000            | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 64   | 0.000            | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 65   | 0.000            | 0.200 | 0.200 | 0.200 | 0.200 | 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            | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| 67   | 0.000            | 0.230 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 68   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 69   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 70   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 71   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 72   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 73   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 74   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 75   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 76   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 77   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 78   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 79   | 0.000            | 0.250 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| ≥80  | 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 | 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 Termination Rates, Male |                  |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Age                           | Years of Service |         |         |         |         |         |         |         |         |         |         |
|                               | 0                | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | >=10    |
| 20                            | 0.27455          | 0.24436 | 0.21876 | 0.19618 | 0.17376 | 0.15141 | 0.13019 | 0.11442 | 0.10694 | 0.11166 | 0.13006 |
| 25                            | 0.23974          | 0.21579 | 0.19409 | 0.17424 | 0.15524 | 0.13693 | 0.11975 | 0.10595 | 0.09746 | 0.09732 | 0.10701 |
| 30                            | 0.19848          | 0.17836 | 0.15985 | 0.14343 | 0.12952 | 0.11720 | 0.10578 | 0.09487 | 0.08505 | 0.07808 | 0.07539 |
| 35                            | 0.17716          | 0.15218 | 0.13247 | 0.11805 | 0.10829 | 0.10087 | 0.09383 | 0.08541 | 0.07535 | 0.06447 | 0.05388 |
| 40                            | 0.16592          | 0.13267 | 0.10974 | 0.09619 | 0.08963 | 0.08644 | 0.08292 | 0.07677 | 0.06737 | 0.05473 | 0.03929 |
| 45                            | 0.15975          | 0.11918 | 0.09302 | 0.07949 | 0.07467 | 0.07461 | 0.07339 | 0.06905 | 0.06126 | 0.04945 | 0.03331 |
| 50                            | 0.15528          | 0.11158 | 0.08401 | 0.07030 | 0.06578 | 0.06661 | 0.06592 | 0.06272 | 0.05733 | 0.04934 | 0.03819 |
| 55                            | 0.15197          | 0.11087 | 0.08483 | 0.07159 | 0.06658 | 0.06381 | 0.06149 | 0.05872 | 0.05613 | 0.05509 | 0.05439 |
| 60                            | 0.15091          | 0.11838 | 0.09735 | 0.08612 | 0.08094 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                            | 0.15304          | 0.13450 | 0.12193 | 0.11472 | 0.11037 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                            | 0.16014          | 0.16414 | 0.16565 | 0.16590 | 0.16406 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

| State Termination Rates, Female |                  |         |         |         |         |         |         |         |         |         |         |
|---------------------------------|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Age                             | Years of Service |         |         |         |         |         |         |         |         |         |         |
|                                 | 0                | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | >=10    |
| 20                              | 0.31051          | 0.30337 | 0.28078 | 0.24487 | 0.20381 | 0.16715 | 0.14191 | 0.11957 | 0.10836 | 0.11872 | 0.15981 |
| 25                              | 0.27376          | 0.26249 | 0.24118 | 0.21199 | 0.18029 | 0.15160 | 0.13004 | 0.11112 | 0.09997 | 0.10375 | 0.12876 |
| 30                              | 0.23050          | 0.21033 | 0.18887 | 0.16746 | 0.14755 | 0.12956 | 0.11392 | 0.10015 | 0.08933 | 0.08403 | 0.08671 |
| 35                              | 0.20766          | 0.17777 | 0.15365 | 0.13514 | 0.12123 | 0.10996 | 0.09994 | 0.09070 | 0.08104 | 0.07066 | 0.05980 |
| 40                              | 0.19406          | 0.15556 | 0.12786 | 0.10975 | 0.09881 | 0.09213 | 0.08715 | 0.08194 | 0.07420 | 0.06178 | 0.04364 |
| 45                              | 0.18340          | 0.13974 | 0.10951 | 0.09110 | 0.08142 | 0.07776 | 0.07634 | 0.07404 | 0.06888 | 0.05803 | 0.04010 |
| 50                              | 0.17198          | 0.12790 | 0.09781 | 0.08001 | 0.07116 | 0.06882 | 0.06860 | 0.06763 | 0.06550 | 0.06030 | 0.05125 |
| 55                              | 0.16001          | 0.12044 | 0.09383 | 0.07856 | 0.07120 | 0.06731 | 0.06491 | 0.06383 | 0.06463 | 0.06942 | 0.07765 |
| 60                              | 0.14937          | 0.11902 | 0.09937 | 0.08896 | 0.08486 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                              | 0.14142          | 0.12453 | 0.11513 | 0.11187 | 0.11326 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                              | 0.13651          | 0.14019 | 0.14662 | 0.15441 | 0.16495 | 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

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected  
generationally

Mortality Improvement:

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



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

| Teachers Mortality Base Rates |                |                 |                  |                        |                |                 |                  |                        |
|-------------------------------|----------------|-----------------|------------------|------------------------|----------------|-----------------|------------------|------------------------|
| Age                           | Male           |                 |                  |                        | Female         |                 |                  |                        |
|                               | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor |
| 20                            | 0.00037        | 0.00030         | 0.00453          | 0.00034                | 0.00013        | 0.00014         | 0.00256          | 0.00013                |
| 25                            | 0.00018        | 0.00017         | 0.00306          | 0.00016                | 0.00009        | 0.00010         | 0.00180          | 0.00009                |
| 30                            | 0.00024        | 0.00024         | 0.00389          | 0.00022                | 0.00014        | 0.00015         | 0.00283          | 0.00014                |
| 35                            | 0.00033        | 0.00032         | 0.00504          | 0.00030                | 0.00020        | 0.00021         | 0.00441          | 0.00020                |
| 40                            | 0.00046        | 0.00046         | 0.00710          | 0.00042                | 0.00031        | 0.00033         | 0.00692          | 0.00031                |
| 45                            | 0.00074        | 0.00074         | 0.01108          | 0.00549                | 0.00048        | 0.00050         | 0.01084          | 0.00262                |
| 50                            | 0.00122        | 0.00122         | 0.01766          | 0.00701                | 0.00073        | 0.00077         | 0.01631          | 0.00320                |
| 55                            | 0.00189        | 0.00245         | 0.02325          | 0.00824                | 0.00107        | 0.00203         | 0.01916          | 0.00446                |
| 60                            | 0.00290        | 0.00393         | 0.02753          | 0.01012                | 0.00161        | 0.00301         | 0.02152          | 0.00622                |
| 65                            | 0.00479        | 0.00662         | 0.03348          | 0.01384                | 0.00270        | 0.00468         | 0.02482          | 0.00899                |
| 70                            | 0.00780        | 0.01214         | 0.04291          | 0.02129                | 0.00485        | 0.00809         | 0.03148          | 0.01353                |
| 75                            | 0.01185        | 0.02312         | 0.05711          | 0.03382                | 0.00921        | 0.01534         | 0.04403          | 0.02151                |
| 80                            | 0.02343        | 0.04363         | 0.08083          | 0.05360                | 0.01826        | 0.02959         | 0.06608          | 0.03573                |
| 85                            |                | 0.08198         | 0.11897          | 0.08743                |                | 0.05655         | 0.10264          | 0.06316                |
| 90                            |                | 0.14859         | 0.17878          | 0.14418                |                | 0.10594         | 0.15032          | 0.11329                |

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated as projected with a modified MP-2020 Improvement Scale.



**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 Employees Retirement Rates, Plan 1 Male |                  |       |       |       |       |       |       |
|--|------------------|-------|-------|-------|-------|-------|-------|
| Age  | Years of Service |       |       |       |       |       |       |
|  | 0-4              | 5     | 6-9   | 10    | 11-29 | 30    | ≥31   |
| ≤49  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 50   | 0.000            | 0.000 | 0.000 | 0.025 | 0.025 | 0.150 | 0.150 |
| 51   | 0.000            | 0.000 | 0.000 | 0.070 | 0.035 | 0.150 | 0.100 |
| 52   | 0.000            | 0.000 | 0.000 | 0.070 | 0.035 | 0.150 | 0.100 |
| 53   | 0.000            | 0.000 | 0.000 | 0.040 | 0.035 | 0.150 | 0.100 |
| 54   | 0.000            | 0.000 | 0.000 | 0.040 | 0.040 | 0.150 | 0.100 |
| 55   | 0.000            | 0.070 | 0.070 | 0.070 | 0.050 | 0.225 | 0.150 |
| 56   | 0.000            | 0.070 | 0.050 | 0.050 | 0.050 | 0.225 | 0.150 |
| 57   | 0.000            | 0.070 | 0.050 | 0.050 | 0.050 | 0.225 | 0.150 |
| 58   | 0.000            | 0.070 | 0.050 | 0.050 | 0.050 | 0.225 | 0.150 |
| 59   | 0.000            | 0.100 | 0.070 | 0.070 | 0.070 | 0.225 | 0.150 |
| 60   | 0.000            | 0.100 | 0.075 | 0.075 | 0.075 | 0.225 | 0.170 |
| 61   | 0.000            | 0.110 | 0.120 | 0.120 | 0.120 | 0.350 | 0.230 |
| 62   | 0.000            | 0.170 | 0.150 | 0.150 | 0.150 | 0.350 | 0.300 |
| 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 | 0.340 |
| 66   | 0.000            | 0.275 | 0.340 | 0.340 | 0.340 | 0.340 | 0.340 |
| 67   | 0.000            | 0.300 | 0.340 | 0.340 | 0.340 | 0.340 | 0.340 |
| 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 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 73   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 74   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 75   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 76   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 77   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 78   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 79   | 0.000            | 0.300 | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| ≥80  | 0.000            | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |



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

| Teachers 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 | 0.150 | 0.150 |
| 51   | 0.000            | 0.000 | 0.000 | 0.045 | 0.030 | 0.150 | 0.100 |
| 52   | 0.000            | 0.000 | 0.000 | 0.045 | 0.040 | 0.150 | 0.100 |
| 53   | 0.000            | 0.000 | 0.000 | 0.045 | 0.040 | 0.150 | 0.100 |
| 54   | 0.000            | 0.000 | 0.000 | 0.045 | 0.045 | 0.150 | 0.120 |
| 55   | 0.000            | 0.045 | 0.045 | 0.045 | 0.050 | 0.225 | 0.160 |
| 56   | 0.000            | 0.060 | 0.055 | 0.055 | 0.055 | 0.225 | 0.160 |
| 57   | 0.000            | 0.060 | 0.055 | 0.055 | 0.055 | 0.225 | 0.160 |
| 58   | 0.000            | 0.070 | 0.055 | 0.055 | 0.055 | 0.225 | 0.160 |
| 59   | 0.000            | 0.080 | 0.070 | 0.070 | 0.070 | 0.225 | 0.170 |
| 60   | 0.000            | 0.090 | 0.085 | 0.085 | 0.085 | 0.300 | 0.200 |
| 61   | 0.000            | 0.250 | 0.110 | 0.110 | 0.110 | 0.300 | 0.250 |
| 62   | 0.000            | 0.250 | 0.150 | 0.150 | 0.150 | 0.350 | 0.300 |
| 63   | 0.000            | 0.250 | 0.150 | 0.150 | 0.150 | 0.350 | 0.280 |
| 64   | 0.000            | 0.250 | 0.200 | 0.200 | 0.200 | 0.350 | 0.280 |
| 65   | 0.000            | 0.350 | 0.350 | 0.350 | 0.350 | 0.350 | 0.400 |
| 66   | 0.000            | 0.300 | 0.400 | 0.400 | 0.400 | 0.400 | 0.400 |
| 67   | 0.000            | 0.300 | 0.320 | 0.320 | 0.320 | 0.320 | 0.320 |
| 68   | 0.000            | 0.300 | 0.320 | 0.320 | 0.320 | 0.320 | 0.320 |
| 69   | 0.000            | 0.300 | 0.320 | 0.320 | 0.320 | 0.320 | 0.320 |
| 70   | 0.000            | 0.300 | 0.320 | 0.320 | 0.320 | 0.320 | 0.320 |
| 71   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 72   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 73   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 74   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 75   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 76   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 77   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 78   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| 79   | 0.000            | 0.300 | 0.275 | 0.275 | 0.275 | 0.275 | 0.275 |
| ≥80  | 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 Employees Retirement Rates, Plan 2 and Hybrid Male |                  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|---|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Age   | Years of Service |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|   | 0-4              | 5     | 6-24  | 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 | 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 | 0.090 | 0.090 |
| 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 | 0.090 | 0.090 | 0.090 |
| 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 | 0.090 | 0.090 | 0.090 | 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 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 54  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 55  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 56  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 57  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 58  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 59  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 60  | 0.000            | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 61  | 0.000            | 0.140 | 0.100 | 0.100 | 0.100 | 0.100 | 0.140 | 0.140 | 0.140 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 62  | 0.000            | 0.150 | 0.130 | 0.130 | 0.130 | 0.150 | 0.150 | 0.150 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 |
| 63  | 0.000            | 0.150 | 0.130 | 0.130 | 0.150 | 0.150 | 0.150 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 |
| 64  | 0.000            | 0.150 | 0.140 | 0.150 | 0.150 | 0.150 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 |
| 65  | 0.000            | 0.300 | 0.300 | 0.300 | 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 |
| 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 | 0.300 |
| 67  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 68  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 69  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 70  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 71  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 72  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 73  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 74  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 75  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 76  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 77  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 78  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 79  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| >=80  | 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 | 1.000 |



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

| Teachers Employees Retirement Rates, Plan 2 and Hybrid Female |                  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|---|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Age   | Years of Service |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|   | 0-4              | 5     | 6-24  | 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 | 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 | 0.090 | 0.090 |
| 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 | 0.090 | 0.090 | 0.090 |
| 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 | 0.090 | 0.090 | 0.090 | 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 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 54  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 55  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 56  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 57  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 58  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 59  | 0.000            | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 60  | 0.000            | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 61  | 0.000            | 0.140 | 0.100 | 0.100 | 0.100 | 0.100 | 0.140 | 0.140 | 0.140 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 62  | 0.000            | 0.150 | 0.130 | 0.130 | 0.130 | 0.150 | 0.150 | 0.150 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 |
| 63  | 0.000            | 0.150 | 0.130 | 0.130 | 0.150 | 0.150 | 0.150 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 | 0.130 |
| 64  | 0.000            | 0.150 | 0.140 | 0.150 | 0.150 | 0.150 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 |
| 65  | 0.000            | 0.300 | 0.300 | 0.300 | 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 |
| 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 | 0.300 |
| 67  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 68  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 69  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 70  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 71  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 72  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 73  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 74  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 75  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 76  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 77  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 78  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| 79  | 0.000            | 0.300 | 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 | 0.200 | 0.200 | 0.200 | 0.200 |
| ≥80   | 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 | 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                               | 0.21024          | 0.18133 | 0.15388 | 0.13077 | 0.11441 | 0.10289 | 0.09263 | 0.08171 | 0.07520 | 0.08410 | 0.10256 |
| 25                               | 0.19207          | 0.16728 | 0.14515 | 0.12651 | 0.11200 | 0.10027 | 0.08948 | 0.07865 | 0.07114 | 0.07386 | 0.08326 |
| 30                               | 0.17373          | 0.15296 | 0.13619 | 0.12212 | 0.10955 | 0.09763 | 0.08634 | 0.07569 | 0.06663 | 0.06067 | 0.05704 |
| 35                               | 0.16839          | 0.14734 | 0.13071 | 0.11712 | 0.10510 | 0.09374 | 0.08315 | 0.07322 | 0.06329 | 0.05217 | 0.04003 |
| 40                               | 0.17192          | 0.14706 | 0.12722 | 0.11176 | 0.09935 | 0.08902 | 0.07978 | 0.07098 | 0.06080 | 0.04704 | 0.02932 |
| 45                               | 0.18182          | 0.15046 | 0.12547 | 0.10682 | 0.09330 | 0.08397 | 0.07608 | 0.06863 | 0.05924 | 0.04581 | 0.02657 |
| 50                               | 0.19523          | 0.15641 | 0.12587 | 0.10367 | 0.08850 | 0.07924 | 0.07216 | 0.06603 | 0.05883 | 0.04925 | 0.02260 |
| 55                               | 0.21008          | 0.16464 | 0.12933 | 0.10382 | 0.08670 | 0.07536 | 0.06833 | 0.06318 | 0.05973 | 0.05790 | 0.02260 |
| 60                               | 0.22536          | 0.17534 | 0.13667 | 0.10856 | 0.08958 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                               | 0.24063          | 0.18847 | 0.14805 | 0.11831 | 0.09792 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                               | 0.25778          | 0.20650 | 0.16623 | 0.13612 | 0.11494 | 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                                 | 0.18402          | 0.15181 | 0.13307 | 0.12138 | 0.10696 | 0.09610 | 0.08820 | 0.08060 | 0.06604 | 0.06553 | 0.08772 |
| 25                                 | 0.18376          | 0.15481 | 0.13758 | 0.12581 | 0.11260 | 0.10133 | 0.09186 | 0.08253 | 0.06911 | 0.06524 | 0.07704 |
| 30                                 | 0.18401          | 0.15920 | 0.14307 | 0.13106 | 0.11916 | 0.10734 | 0.09622 | 0.08548 | 0.07393 | 0.06510 | 0.06148 |
| 35                                 | 0.17757          | 0.15500 | 0.13863 | 0.12610 | 0.11452 | 0.10307 | 0.09292 | 0.08399 | 0.07473 | 0.06273 | 0.04807 |
| 40                                 | 0.16719          | 0.14495 | 0.12771 | 0.11411 | 0.10233 | 0.09214 | 0.08464 | 0.07905 | 0.07207 | 0.05823 | 0.03499 |
| 45                                 | 0.15616          | 0.13289 | 0.11458 | 0.10011 | 0.08846 | 0.07999 | 0.07497 | 0.07203 | 0.06668 | 0.05362 | 0.02476 |
| 50                                 | 0.14917          | 0.12446 | 0.10550 | 0.09113 | 0.08036 | 0.07318 | 0.06863 | 0.06593 | 0.06167 | 0.05381 | 0.02476 |
| 55                                 | 0.15060          | 0.12499 | 0.10614 | 0.09285 | 0.08348 | 0.07597 | 0.06925 | 0.06342 | 0.06066 | 0.06295 | 0.02476 |
| 60                                 | 0.16342          | 0.13817 | 0.12008 | 0.10819 | 0.10045 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                                 | 0.18831          | 0.16489 | 0.14798 | 0.13739 | 0.13130 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                                 | 0.23251          | 0.21308 | 0.19795 | 0.18856 | 0.18426 | 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 (Next Year) |
| 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

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement:

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



**Schedule G – State Police Actuarial Assumptions and Methods**

| SPORS Mortality Base Rates |                |                 |                  |                        |                |                 |                  |                        |
|----------------------------|----------------|-----------------|------------------|------------------------|----------------|-----------------|------------------|------------------------|
| Age                        | Male           |                 |                  |                        | Female         |                 |                  |                        |
|                            | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor |
| 20                         | 0.00039        | 0.00045         | 0.00030          | 0.00044                | 0.00018        | 0.00019         | 0.00011          | 0.00019                |
| 25                         | 0.00035        | 0.00041         | 0.00334          | 0.00043                | 0.00023        | 0.00025         | 0.00175          | 0.00024                |
| 30                         | 0.00039        | 0.00045         | 0.00291          | 0.00047                | 0.00032        | 0.00034         | 0.00176          | 0.00033                |
| 35                         | 0.00045        | 0.00052         | 0.00372          | 0.00055                | 0.00043        | 0.00045         | 0.00276          | 0.00045                |
| 40                         | 0.00056        | 0.00065         | 0.00492          | 0.00074                | 0.00059        | 0.00062         | 0.00431          | 0.00062                |
| 45                         | 0.00078        | 0.00134         | 0.00725          | 0.00656                | 0.00080        | 0.00126         | 0.00679          | 0.00312                |
| 50                         | 0.00114        | 0.00211         | 0.01160          | 0.00822                | 0.00108        | 0.00217         | 0.01050          | 0.00403                |
| 55                         | 0.00166        | 0.00337         | 0.01727          | 0.00976                | 0.00147        | 0.00376         | 0.01428          | 0.00559                |
| 60                         | 0.00251        | 0.00559         | 0.02166          | 0.01243                | 0.00200        | 0.00649         | 0.01650          | 0.00789                |
| 65                         | 0.00390        | 0.00969         | 0.02543          | 0.01791                | 0.00315        | 0.01121         | 0.01846          | 0.01158                |
| 70                         | 0.00728        | 0.01725         | 0.03185          | 0.02818                | 0.00628        | 0.01936         | 0.02205          | 0.01781                |
| 75                         | 0.01360        | 0.03109         | 0.04127          | 0.04466                | 0.01249        | 0.03344         | 0.02915          | 0.02881                |
| 80                         | 0.02541        | 0.05613         | 0.05625          | 0.07148                | 0.05177        | 0.05774         | 0.04210          | 0.04901                |
| 85                         |                | 0.10049         | 0.08137          | 0.11732                |                | 0.09971         | 0.06435          | 0.08833                |
| 90                         |                | 0.17446         | 0.11975          | 0.19311                |                | 0.16715         | 0.09913          | 0.15347                |

85% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated as projected with a modified MP-2020 Improvement Scale.



*Schedule G – State Police Actuarial Assumptions and Methods*

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

| SPORS Retirement Rates |                  |       |       |       |
|------------------------|------------------|-------|-------|-------|
| Age                    | Years of Service |       |       |       |
|                        | 0-4              | 5-24  | 25    | >=26  |
| <=49                   | 0.000            | 0.000 | 0.000 | 0.000 |
| 50                     | 0.000            | 0.100 | 0.100 | 0.100 |
| 51                     | 0.000            | 0.030 | 0.100 | 0.100 |
| 52                     | 0.000            | 0.030 | 0.100 | 0.100 |
| 53                     | 0.000            | 0.030 | 0.100 | 0.100 |
| 54                     | 0.000            | 0.030 | 0.100 | 0.100 |
| 55                     | 0.000            | 0.060 | 0.100 | 0.200 |
| 56                     | 0.000            | 0.060 | 0.100 | 0.130 |
| 57                     | 0.000            | 0.060 | 0.100 | 0.130 |
| 58                     | 0.000            | 0.100 | 0.100 | 0.130 |
| 59                     | 0.000            | 0.100 | 0.100 | 0.130 |
| 60                     | 0.000            | 0.100 | 0.100 | 0.130 |
| 61                     | 0.000            | 0.100 | 0.100 | 0.130 |
| 62                     | 0.000            | 0.200 | 0.200 | 0.200 |
| 63                     | 0.000            | 0.200 | 0.200 | 0.300 |
| 64                     | 0.000            | 0.200 | 0.200 | 0.300 |
| 65                     | 0.000            | 0.200 | 0.200 | 0.500 |
| 66                     | 0.000            | 0.200 | 0.200 | 0.500 |
| 67                     | 0.000            | 0.200 | 0.200 | 0.500 |
| 68                     | 0.000            | 0.200 | 0.200 | 0.500 |
| 69                     | 0.000            | 0.200 | 0.200 | 0.500 |
| >=70                   | 0.000            | 1.000 | 1.000 | 1.000 |



*Schedule G – State Police Actuarial Assumptions and Methods*

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

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

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

| SPORS Termination Rates |         |
|-------------------------|---------|
| Service                 | Unisex  |
| 0                       | 0.08000 |
| 1                       | 0.06000 |
| 2                       | 0.06000 |
| 3                       | 0.06000 |
| 4                       | 0.06000 |
| 5                       | 0.06000 |
| 6                       | 0.06000 |
| 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*

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally

Beneficiaries and Survivors:

Pub-2010 Amount Weighted General Contingent Annuitant Rates projected  
generationally

Mortality Improvement:

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



**Schedule G – Judicial Actuarial Assumptions and Methods**

| JRS Mortality Base Rates |                |                 |                  |                        |                |                 |                  |                        |
|--------------------------|----------------|-----------------|------------------|------------------------|----------------|-----------------|------------------|------------------------|
| Age                      | Male           |                 |                  |                        | Female         |                 |                  |                        |
|                          | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor |
| 20                       | 0.00033        | 0.00034         | 0.00412          | 0.00037                | 0.00013        | 0.00012         | 0.00233          | 0.00013                |
| 25                       | 0.00031        | 0.00030         | 0.00278          | 0.00028                | 0.00009        | 0.00010         | 0.00164          | 0.00009                |
| 30                       | 0.00040        | 0.00031         | 0.00354          | 0.00036                | 0.00015        | 0.00011         | 0.00257          | 0.00015                |
| 35                       | 0.00053        | 0.00040         | 0.00458          | 0.00047                | 0.00023        | 0.00018         | 0.00401          | 0.00023                |
| 40                       | 0.00077        | 0.00054         | 0.00645          | 0.00066                | 0.00036        | 0.00029         | 0.00629          | 0.00036                |
| 45                       | 0.00116        | 0.00079         | 0.01007          | 0.00549                | 0.00056        | 0.00045         | 0.00985          | 0.00262                |
| 50                       | 0.00175        | 0.00121         | 0.01605          | 0.00701                | 0.00083        | 0.00068         | 0.01483          | 0.00320                |
| 55                       | 0.00255        | 0.00353         | 0.02114          | 0.00824                | 0.00123        | 0.00246         | 0.01742          | 0.00446                |
| 60                       | 0.00371        | 0.00506         | 0.02503          | 0.01012                | 0.00186        | 0.00319         | 0.01956          | 0.00622                |
| 65                       | 0.00548        | 0.00732         | 0.03044          | 0.01384                | 0.00296        | 0.00475         | 0.02256          | 0.00899                |
| 70                       | 0.00837        | 0.01168         | 0.03901          | 0.02129                | 0.00489        | 0.00807         | 0.02862          | 0.01353                |
| 75                       | 0.01315        | 0.02023         | 0.05192          | 0.03382                | 0.00808        | 0.01422         | 0.04003          | 0.02151                |
| 80                       | 0.06052        | 0.03586         | 0.07348          | 0.05360                | 0.01330        | 0.02525         | 0.06007          | 0.03573                |
| 85                       |                | 0.06471         | 0.10815          | 0.08743                |                | 0.04592         | 0.09331          | 0.06316                |
| 90                       |                | 0.11350         | 0.16253          | 0.14418                |                | 0.08594         | 0.13665          | 0.11329                |

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated as projected with a modified MP-2020 Improvement Scale.



*Schedule G – Judicial Actuarial Assumptions and Methods*

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

| Judicial Retirement Rates |        |
|---------------------------|--------|
| Age                       | Unisex |
| <=59                      | 0.000  |
| 60                        | 0.100  |
| 61                        | 0.100  |
| 62                        | 0.100  |
| 63                        | 0.100  |
| 64                        | 0.100  |
| 65                        | 0.100  |
| 66                        | 0.100  |
| 67                        | 0.150  |
| 68                        | 0.150  |
| 69                        | 0.150  |
| 70                        | 0.250  |
| 71                        | 0.250  |
| 72                        | 0.250  |
| >=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 4.0%.

**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

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement:

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



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

| VaLORS Mortality Base Rates |                |                 |                  |                        |                |                 |                  |                        |
|-----------------------------|----------------|-----------------|------------------|------------------------|----------------|-----------------|------------------|------------------------|
| Age                         | Male           |                 |                  |                        | Female         |                 |                  |                        |
|                             | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor | Pre Retirement | Post Retirement | Post Disablement | Beneficiary & Survivor |
| 20                          | 0.00039        | 0.00045         | 0.00030          | 0.00044                | 0.00018        | 0.00019         | 0.00011          | 0.00019                |
| 25                          | 0.00035        | 0.00041         | 0.00334          | 0.00043                | 0.00023        | 0.00025         | 0.00175          | 0.00024                |
| 30                          | 0.00039        | 0.00045         | 0.00291          | 0.00047                | 0.00032        | 0.00034         | 0.00176          | 0.00033                |
| 35                          | 0.00045        | 0.00052         | 0.00372          | 0.00055                | 0.00043        | 0.00045         | 0.00276          | 0.00045                |
| 40                          | 0.00056        | 0.00065         | 0.00492          | 0.00074                | 0.00059        | 0.00062         | 0.00431          | 0.00062                |
| 45                          | 0.00078        | 0.00134         | 0.00725          | 0.00656                | 0.00080        | 0.00126         | 0.00679          | 0.00312                |
| 50                          | 0.00114        | 0.00211         | 0.01160          | 0.00822                | 0.00108        | 0.00217         | 0.01050          | 0.00403                |
| 55                          | 0.00166        | 0.00337         | 0.01727          | 0.00976                | 0.00147        | 0.00376         | 0.01428          | 0.00559                |
| 60                          | 0.00251        | 0.00559         | 0.02166          | 0.01243                | 0.00200        | 0.00649         | 0.01650          | 0.00789                |
| 65                          | 0.00390        | 0.00969         | 0.02543          | 0.01791                | 0.00315        | 0.01121         | 0.01846          | 0.01158                |
| 70                          | 0.00728        | 0.01725         | 0.03185          | 0.02818                | 0.00628        | 0.01936         | 0.02205          | 0.01781                |
| 75                          | 0.01360        | 0.03109         | 0.04127          | 0.04466                | 0.01249        | 0.03344         | 0.02915          | 0.02881                |
| 80                          | 0.02541        | 0.05613         | 0.05625          | 0.07148                | 0.05177        | 0.05774         | 0.04210          | 0.04901                |
| 85                          |                | 0.10049         | 0.08137          | 0.11732                |                | 0.09971         | 0.06435          | 0.08833                |
| 90                          |                | 0.17446         | 0.11975          | 0.19311                |                | 0.16715         | 0.09913          | 0.15347                |

35% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated as projected with a modified MP-2020 Improvement Scale.



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            | 0.150 | 0.150 | 0.450 | 0.450 |
| 51                            | 0.000            | 0.100 | 0.080 | 0.300 | 0.300 |
| 52                            | 0.000            | 0.100 | 0.080 | 0.300 | 0.300 |
| 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 | 0.250 |
| 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 | 0.300 |
| 61                            | 0.000            | 0.180 | 0.200 | 0.200 | 0.200 |
| 62                            | 0.000            | 0.180 | 0.300 | 0.300 | 0.300 |
| 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            | 0.150 | 0.300 | 0.300 | 0.300 |
| 66                            | 0.000            | 0.150 | 0.300 | 0.300 | 0.300 |
| 67                            | 0.000            | 0.150 | 0.300 | 0.300 | 0.300 |
| 68                            | 0.000            | 0.150 | 0.300 | 0.300 | 0.300 |
| 69                            | 0.000            | 0.150 | 0.300 | 0.300 | 0.300 |
| >=70                          | 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            | 0.150 | 0.150 | 0.375 | 0.375 |
| 51                              | 0.000            | 0.100 | 0.100 | 0.250 | 0.200 |
| 52                              | 0.000            | 0.100 | 0.090 | 0.250 | 0.200 |
| 53                              | 0.000            | 0.100 | 0.090 | 0.250 | 0.225 |
| 54                              | 0.000            | 0.100 | 0.090 | 0.250 | 0.300 |
| 55                              | 0.000            | 0.100 | 0.090 | 0.250 | 0.300 |
| 56                              | 0.000            | 0.100 | 0.100 | 0.250 | 0.300 |
| 57                              | 0.000            | 0.100 | 0.130 | 0.250 | 0.180 |
| 58                              | 0.000            | 0.100 | 0.130 | 0.400 | 0.180 |
| 59                              | 0.000            | 0.100 | 0.130 | 0.300 | 0.200 |
| 60                              | 0.000            | 0.200 | 0.200 | 0.200 | 0.200 |
| 61                              | 0.000            | 0.200 | 0.200 | 0.200 | 0.200 |
| 62                              | 0.000            | 0.200 | 0.350 | 0.350 | 0.350 |
| 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            | 0.200 | 0.500 | 0.500 | 0.500 |
| 66                              | 0.000            | 0.200 | 0.300 | 0.300 | 0.300 |
| 67                              | 0.000            | 0.200 | 0.300 | 0.300 | 0.300 |
| 68                              | 0.000            | 0.200 | 0.300 | 0.300 | 0.300 |
| 69                              | 0.000            | 0.200 | 0.300 | 0.300 | 0.300 |
| ≥70                             | 0.000            | 1.000 | 1.000 | 1.000 | 1.000 |



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

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**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                             | 0.39130          | 0.29901 | 0.23922 | 0.21072 | 0.20801 | 0.21063 | 0.20749 | 0.19800 | 0.19643 | 0.19065 | 0.21396 |
| 25                             | 0.36285          | 0.28479 | 0.23294 | 0.20555 | 0.19714 | 0.19438 | 0.18892 | 0.17882 | 0.17232 | 0.16314 | 0.17288 |
| 30                             | 0.32624          | 0.26656 | 0.22474 | 0.19872 | 0.18316 | 0.17349 | 0.16486 | 0.15375 | 0.14058 | 0.12618 | 0.11671 |
| 35                             | 0.29590          | 0.24719 | 0.21139 | 0.18685 | 0.16890 | 0.15650 | 0.14654 | 0.13513 | 0.11884 | 0.10094 | 0.07962 |
| 40                             | 0.26990          | 0.22715 | 0.19453 | 0.17109 | 0.15383 | 0.14157 | 0.13160 | 0.12059 | 0.10400 | 0.08381 | 0.05579 |
| 45                             | 0.24947          | 0.20776 | 0.17527 | 0.15163 | 0.13800 | 0.12852 | 0.11960 | 0.10962 | 0.09617 | 0.07511 | 0.04653 |
| 50                             | 0.23564          | 0.19022 | 0.15449 | 0.12845 | 0.12136 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 55                             | 0.22917          | 0.17523 | 0.13271 | 0.10157 | 0.10390 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 60                             | 0.23045          | 0.16307 | 0.11015 | 0.07107 | 0.08562 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                             | 0.23923          | 0.15385 | 0.08724 | 0.03755 | 0.06679 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                             | 0.25880          | 0.14725 | 0.06100 | 0.00455 | 0.04490 | 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                               | 0.47177          | 0.35733 | 0.28556 | 0.25386 | 0.26029 | 0.28130 | 0.30657 | 0.32166 | 0.31215 | 0.30524 | 0.22840 |
| 25                               | 0.43786          | 0.33985 | 0.27627 | 0.24458 | 0.24051 | 0.24937 | 0.26238 | 0.26963 | 0.25996 | 0.24867 | 0.18991 |
| 30                               | 0.39363          | 0.31781 | 0.26502 | 0.23302 | 0.21502 | 0.20767 | 0.20420 | 0.20042 | 0.18976 | 0.17234 | 0.13686 |
| 35                               | 0.35591          | 0.29532 | 0.25008 | 0.21852 | 0.19421 | 0.17876 | 0.16674 | 0.15620 | 0.14391 | 0.12349 | 0.09981 |
| 40                               | 0.32307          | 0.27240 | 0.23204 | 0.20097 | 0.17622 | 0.15870 | 0.14410 | 0.12972 | 0.11499 | 0.09385 | 0.07347 |
| 45                               | 0.29713          | 0.25007 | 0.21104 | 0.17970 | 0.16112 | 0.14777 | 0.13695 | 0.12161 | 0.10324 | 0.08381 | 0.04500 |
| 50                               | 0.27965          | 0.22915 | 0.18712 | 0.15384 | 0.14876 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 55                               | 0.27168          | 0.21009 | 0.16023 | 0.12279 | 0.13911 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 60                               | 0.27367          | 0.19304 | 0.13033 | 0.08631 | 0.13217 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 65                               | 0.28529          | 0.17815 | 0.09796 | 0.04508 | 0.12790 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 70                               | 0.31084          | 0.16417 | 0.05830 | 0.00350 | 0.12656 | 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<br>Increase rates of disability retirement up to age 52, females<br>Decrease rates of disability retirement after age 52, all members<br>Decrease rates of service retirement |
| Teachers | Increase rates of withdrawals<br>Increase rates of disability retirement<br>Decrease rates of service retirement  |
| SPORS    | Decrease rates of withdrawals, males<br>Decrease rates of service retirement  |
| VaLORS   | Increase rates of withdrawals<br>Decrease rates of disability retirement<br>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<br>Decrease rates of service retirement<br>Decrease rates of withdrawals for less than 10 years of service<br>Decrease rates of male disability retirement<br>Reduce rates of salary increase by 0.25% per year  |
| Teachers     | Update mortality table<br>Adjustments to rates of service retirement<br>Decrease rates of withdrawals for three through nine years of service<br>Decrease rates of disability<br>Reduce rates of salary increase by 0.25% per year      |
| SPORS        | Update mortality table<br>Increase rate of service retirement at age 54   |
| VaLORS       | Update mortality table<br>Adjustments to rates of service retirement<br>Decrease rates of withdrawals for females under 10 years of service<br>Increase rates of disability<br>Decrease service related disability rate from 60% to 50% |
| Judicial     | Update mortality table  |

**2015 Valuation**

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



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

**2017 Valuation**

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

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

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



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

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### **2018 Valuation**

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

### **2019 Valuation**

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

### **2021 Valuation**

Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2020 are summarized below. These changes were reflected in the results for GASB 67 and GASB 68 for the Measurement Date of June 30, 2021.



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

| System   | Assumption  | Description   |
|----------|---|---|
| State    | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.  |
|          | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all  |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| Teachers | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.  |
|          | 2. Retirement Rates   | Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all  |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| SPORS    | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                |
|          | 2. Retirement Rates   | Increased rates for ages 55 to 61, 63, and 64 with 26 or more years of service; changed final retirement age from 65 to 70  |
|          | 3. Withdrawal Rates   | Decreased rate for 0 years of service and increased rates for 1 to 6 years of service   |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| VaLORS   | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.                                |
|          | 2. Retirement Rates   | Increased rates at some younger ages, decreased at age 62, and changed final retirement age from 65 to 70   |
|          | 3. Withdrawal Rates   | Adjusted rates to better fit experience at each age and service decrement through 9 years of service  |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | No change   |
|          | 6. Line of Duty Disability  | No change   |
| JRS      | 1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled) | Review separately from State employees because exhibit fewer deaths. Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020. |
|          | 2. Retirement Rates   | Decreased rates for ages 60-66 and 70-72  |
|          | 3. Withdrawal Rates   | No change   |
|          | 4. Disability Rates   | No change   |
|          | 5. Salary Increases   | Reduce increases across all ages by 0.50%   |

In addition to these assumption changes, decrement timing was also changed from beginning of the year to mid-year for all plans except Teachers.