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**Virginia
Retirement
System**

GASB STATEMENT NO. 68 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2017





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

July 18, 2018

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, 2018 (Reporting Date). This report has been prepared as of June 30, 2017 (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, 2016. 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.

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



Board of Trustees
July 18, 2018
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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A stylized, handwritten signature in blue ink, consisting of two large, sweeping loops.

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

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

John J. Garrett ASA, FCA, MAAA
Principal and Consulting Actuary

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

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

Matthew Yonz, ASA, FCA, MAAA
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, 2017**

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, 2017 (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 November 10, 2017. 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, 2016. We have prepared and provided separately, actuarial valuation reports as of June 30, 2016 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.

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Virginia Retirement System prepared as of June 30, 2017 and submitted November 10, 2017 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, 2017 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
(\$ thousands)

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Valuation Date (VD)	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016
Measurement Date (MD)	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017
Reporting Date (RD)	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018
Single Equivalent Interest Rate (SEIR):						
Long-Term Expected Rate of Return	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Municipal Bond Index Rate	N/A	N/A	N/A	N/A	N/A	3.56%
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*	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Net Pension Liability:						
Total Pension Liability (TPL)	\$23,617,412	\$45,417,520	\$1,047,402	\$646,275	\$2,002,184	\$21,564,004
Fiduciary Net Position (FNP)	<u>17,789,888</u>	<u>33,119,545</u>	<u>796,073</u>	<u>512,749</u>	<u>1,345,887</u>	<u>19,250,247</u>
Net Pension Liability (NPL = TPL - FNP)	\$5,827,524	\$12,297,975	\$251,329	\$133,526	\$656,297	\$2,313,757
FNP as a percentage of TPL	75.33%	72.92%	76.00%	79.34%	67.22%	89.27%
Pension Expense (PE)	\$397,520	\$906,386	\$16,529	\$16,804	\$49,632	\$242,296
Deferred Outflows of Resources	\$207,796	\$435,367	\$0	\$11,907	\$24,944	\$71,266
Deferred Inflows of Resources	\$564,219	\$1,573,505	\$84,773	\$25,297	\$85,488	\$616,190

* The Single Equivalent Interest Rate for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—was the municipal bond index rate of 3.56%.



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, 2016, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5 percent
Salary increases, including inflation	State Employees: 3.5 percent - 5.35 percent Teachers: 3.5 percent – 5.95 percent State Police: 3.5 percent – 4.75 percent Judicial: 4.5 percent VaLORS: 3.5 percent – 4.75 percent Political Subdivisions: General Employees: 3.5 percent – 5.35 percent Public Safety: 3.5 percent – 4.75 percent
Investment rate of return	7.0 percent, net of pension plan investment expenses, including inflation

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



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

The actuarial assumptions used to determine the TPL as of the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016.

Paragraph 78:

- (a) **Discount rate.** The discount rate used to measure the total pension liability was 7 percent, except for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—with a discount rate of 3.56% equal to the municipal bond index rate.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the Employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans that do have a lower discount rate have negative assets as of the measurement date. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer will be subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.
- (c) **Long term rate of return:** The following analysis relies on the 10-year forward returns outlook provided by VRS as of January 23, 2017.



Time Span In Years	Mean Return	Standard Deviation	Returns by Percentile				
			5 th	25 th	50 th	75 th	95 th
1	7.30%	10.16%	-8.55%	0.23%	6.83%	13.86%	24.79%
5	6.92%	4.52%	-0.35%	3.82%	6.83%	9.92%	14.52%
10	6.87%	3.19%	1.70%	4.69%	6.83%	9.00%	12.21%
20	6.85%	2.26%	3.18%	5.31%	6.83%	8.36%	10.60%
30	6.84%	1.84%	3.84%	5.59%	6.83%	8.08%	9.90%
50	6.84%	1.43%	4.50%	5.87%	6.83%	7.79%	9.20%

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

Asset Class	Policy Allocation
Public Equity	40.00%
Fixed Income	15.00%
Credit Strategies	15.00%
Real Assets	15.00%
Private Equity	15.00%

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 1.70% 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 5.87% and a 25% chance they will be above 7.79%. There is a 50% chance the returns will be 6.83% or above and a 50% chance the return will be below 6.83%.

Many investment firms and investment consulting firms produce estimates of future asset returns. While it might seem desirable to directly compare these estimates, asset class expectations are dependent on the construction of the portfolio. Other investment consultants may have in mind a different blend of large versus small stocks or growth versus value equities. There are also comparison challenges in certain asset classes such as international stock (emerging or developed markets), bonds (duration and credit quality), and alternatives (a very broadly interpreted category). For this reason, we believe trying to compare the expected return developed by VRS with the assumptions of another group of investment professionals may lead to an invalid comparison. Since VRS has



qualified professionals on its staff and is in the best position to understand its own portfolio and the reasonable expectations given their investment style, we prefer to rely heavily on their analysis.

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

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

- (d) Municipal bond rate:** The discount rate determination does not use a municipal bond rate, except for the Town of Stuart (55356) and the Upper Valley Regional Park Authority (55490) Political Subdivision plans. To measure the total pension liability for these two plans, the Single Equivalent Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 3.56%, based on the Bond Buyer General Obligation 20-year Municipal Bond Index published monthly by the Board of Governors of the Federal Reserve System as of the measurement date of June 30, 2017.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2123.



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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	40.00%	4.54%
Fixed Income	15.00%	0.69%
Credit Strategies	15.00%	3.96%
Real Assets	15.00%	5.76%
Private Equity	15.00%	9.53%
Total	100.00%	



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 7 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 (6 percent) or 1-percentage-point higher (8 percent) than the current rate (\$ thousands). The sensitivity analysis for two Political Subdivision plans is included at the municipal bond index rate of 3.56% and at 2.56% and 4.56%. For the Political Subdivision plans and for the cost-sharing employers, we show each employer's share in Schedule D.

State Employees

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 8,608,043	\$ 5,827,524	\$ 3,492,489

Teachers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 18,364,993	\$ 12,297,975	\$ 7,279,318

State Police

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 376,219	\$ 251,329	\$ 146,086



Judicial

		1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$	192,949	\$ 133,526	\$ 81,927

Virginia Law Officers

		1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$	915,578	\$ 656,297	\$ 441,935

Political Subdivisions

		1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$	5,104,178	\$ 2,313,757	\$ (6,847)

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, 2016 is the actuarial valuation date upon which the TPL is based. The following tables show the TPL as well as the NPL.

State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$22,958,593	\$16,367,842	\$6,590,751
Changes for the year:			
Service cost	370,235		370,235
Interest	1,562,819		1,562,819
Benefit changes	0		0
Difference between expected and actual experience	(85,975)		(85,975)
Changes in assumptions	76,965		76,965
Contributions - employer		535,424	(535,424)
Contributions - employee		201,391	(201,391)
Net investment income		1,963,811	(1,963,811)
Benefit payments, including refunds of employee contributions	(1,265,225)	(1,265,225)	0
Administrative expense		(11,612)	11,612
Other changes	0	(1,743)	1,743
Net changes	658,819	1,422,046	(763,227)
Balances at June 30, 2017	<u>\$23,617,412</u>	<u>\$17,789,888</u>	<u>\$5,827,524</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$22,941,465	\$22,878,243	\$22,958,593
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$354,722	\$346,014	\$346,014
(c) Actual Benefit Payments	\$1,265,225	\$1,265,225	\$1,265,225
(d) TPL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$23,617,412	\$23,540,447	\$23,626,422
(e) Changes in Assumptions		\$76,965	
(f) Difference Between Expected and Actual Experience			(\$85,975)



Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$44,182,326	\$30,168,211	\$14,014,115
Changes for the year:			
Service cost	830,475		830,475
Interest	3,016,207		3,016,207
Benefit changes	0		0
Difference between expected and actual experience	(642,745)		(642,745)
Changes in assumptions	218,559		218,559
Contributions - employer		1,137,976	(1,137,976)
Contributions - employee		392,730	(392,730)
Net investment income		3,632,291	(3,632,291)
Benefit payments, including refunds of employee contributions	(2,187,302)	(2,187,302)	0
Administrative expense		(21,123)	21,123
Other changes	0	(3,238)	3,238
Net changes	<u>1,235,194</u>	<u>2,951,334</u>	<u>(1,716,140)</u>
Balances at June 30, 2017	<u>\$45,417,520</u>	<u>\$33,119,545</u>	<u>\$12,297,975</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$43,742,668	\$43,581,629	\$44,182,326
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$819,367	\$776,145	\$776,145
(c) Actual Benefit Payments	\$2,187,302	\$2,187,302	\$2,187,302
(d) TPL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$45,417,520	\$45,198,961	\$45,841,706
(e) Changes in Assumptions		\$218,559	
(f) Difference Between Expected and Actual Experience			(\$642,745)



State Police

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$1,086,958	\$730,688	\$356,270
Changes for the year:			
Service cost	18,880		18,880
Interest	74,042		74,042
Benefit changes	0		0
Difference between expected and actual experience	(5,327)		(5,327)
Changes in assumptions	(68,707)		(68,707)
Contributions - employer		31,888	(31,888)
Contributions - employee		5,701	(5,701)
Net investment income		87,265	(87,265)
Benefit payments, including refunds of employee contributions	(58,444)	(58,444)	0
Administrative expense		(926)	926
Other changes	0	(99)	99
Net changes	(39,556)	65,385	(104,941)
Balances at June 30, 2017	<u>\$1,047,402</u>	<u>\$796,073</u>	<u>\$251,329</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$1,017,775	\$1,081,980	\$1,086,958
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$17,638	\$17,645	\$17,645
(c) Actual Benefit Payments	\$58,444	\$58,444	\$58,444
(d) TPL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$1,047,402	\$1,116,109	\$1,121,436
(e) Changes in Assumptions		(\$68,707)	
(f) Difference Between Expected and Actual Experience			(\$5,327)



Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$621,605	\$467,389	\$154,216
Changes for the year:			
Service cost	22,144		22,144
Interest	42,081		42,081
Benefit changes	0		0
Difference between expected and actual experience	(14,774)		(14,774)
Changes in assumptions	16,114		16,114
Contributions - employer		27,612	(27,612)
Contributions - employee		3,272	(3,272)
Net investment income		56,029	(56,029)
Benefit payments, including refunds of employee contributions	(40,895)	(40,895)	0
Administrative expense		(594)	594
Other changes	0	(64)	64
Net changes	24,670	45,360	(20,690)
Balances at June 30, 2017	<u>\$646,275</u>	<u>\$512,749</u>	<u>\$133,526</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$625,300	\$607,798	\$621,605
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$18,253	\$20,695	\$20,695
(c) Actual Benefit Payments	\$40,895	\$40,895	\$40,895
(d) TPL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$646,275	\$630,161	\$644,935
(e) Changes in Assumptions		\$16,114	
(f) Difference Between Expected and Actual Experience			(\$14,774)



Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$1,985,618	\$1,211,446	\$774,172
Changes for the year:			
Service cost	47,189		47,189
Interest	135,453		135,453
Benefit changes	0		0
Difference between expected and actual experience	(1,457)		(1,457)
Changes in assumptions	(63,457)		(63,457)
Contributions - employer		73,816	(73,816)
Contributions - employee		17,598	(17,598)
Net investment income		146,039	(146,039)
Benefit payments, including refunds of employee contributions	(101,162)	(101,162)	0
Administrative expense		(1,540)	1,540
Other changes	0	(310)	310
Net changes	16,566	134,441	(117,875)
Balances at June 30, 2017	<u>\$2,002,184</u>	<u>\$1,345,887</u>	<u>\$656,297</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$1,925,901	\$1,984,257	\$1,985,618
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$43,152	\$44,102	\$44,102
(c) Actual Benefit Payments	\$101,162	\$101,162	\$101,162
(d) TPL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$2,002,184	\$2,065,641	\$2,067,098
(e) Changes in Assumptions		(\$63,457)	
(f) Difference Between Expected and Actual Experience			(\$1,457)



Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2016	\$20,817,088	\$17,418,112	\$3,398,976
Changes for the year:			
Service cost	541,594		541,594
Interest	1,422,753		1,422,753
Benefit changes	36,652		36,652
Difference between expected and actual experience	(205,649)		(205,649)
Changes in assumptions	(64,510)		(64,510)
Contributions - employer		477,563	(477,563)
Contributions - employee		238,636	(238,636)
Net investment income		2,113,968	(2,113,968)
Benefit payments, including refunds of employee contributions	(983,924)	(983,924)	0
Administrative expense		(12,221)	12,221
Other changes	0	(1,887)	1,887
Net changes	746,916	1,832,135	(1,085,219)
Balances at June 30, 2017	<u>\$21,564,004</u>	<u>\$19,250,247</u>	<u>\$2,313,757</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2016	\$20,567,777	\$20,622,494	\$20,817,088
(b) Entry Age Normal Cost for June 30, 2016-June 30, 2017	\$500,589	\$506,162	\$506,162
(c) Actual Benefit Payments	\$983,924	\$983,924	\$983,924
(d) Benefit Changes	\$36,652	\$36,652	\$36,652
(e) TPL as of June 30, 2017 = [(a+b) * (1+i)]-[c * (1+i/2) + d	\$21,564,004	\$21,628,514	\$21,834,163
(f) Changes in Assumptions		(\$64,510)	
(g) Difference Between Expected and Actual Experience			(\$205,649)

The interest rate (i) is 7% for all the Political Subdivision plans except for the actual projection for the two plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—using the municipal bond rate of 3.56%.



Paragraphs 80(d)-(e): VRS adopted updated assumptions based on the experience study for the period June 30, 2012 to June 30, 2016. Please refer to Section IV, Paragraph 82 for a summary of the changes. In addition, the interest rate changed for the two Political Subdivision plans using the municipal bond index rate (3.01% as of June 30, 2016 and 3.56% as of June 30, 2017). Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

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

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

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

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



State Employees

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	Thereafter
2013-2014	Experience	\$0	3.88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	3.88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$1,249,058)	5.00	(\$249,812)	(\$249,810)	\$0	\$0	\$0	\$0	\$0
2014-2015	Experience	\$59,923	3.78	\$15,853	\$12,364	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282	5.00	\$77,256	\$77,256	\$77,258	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$245,642)	3.71	(\$66,211)	(\$66,211)	(\$47,009)	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958	5.00	\$171,992	\$171,992	\$171,992	\$171,990	\$0	\$0	\$0
2016-2017	Experience	(\$85,975)	3.78	(\$22,745)	(\$22,745)	(\$22,745)	(\$17,740)	\$0	\$0	\$0
2016-2017	Assumptions	\$76,965	3.78	\$20,361	\$20,361	\$20,361	\$15,882	\$0	\$0	\$0
2016-2017	Investment	(\$837,024)	5.00	(\$167,405)	(\$167,405)	(\$167,405)	(\$167,405)	(\$167,404)	\$0	\$0
				(\$220,711)	(\$224,198)	\$32,452	\$2,727	(\$167,404)	\$0	\$0

Amounts Recognized in Pension Expense						
Year		Losses (a)	(Gains) (b)	Through Reporting Date June 30, 2018 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$1,249,058)	(\$999,248)	\$0	(\$249,810)
2014-2015	Experience	\$59,923	\$0	\$47,559	\$12,364	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282	\$0	\$231,768	\$154,514	\$0
2015-2016	Experience	\$0	(\$245,642)	(\$132,422)	\$0	(\$113,220)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958	\$0	\$343,984	\$515,974	\$0
2016-2017	Experience	\$0	(\$85,975)	(\$22,745)	\$0	(\$63,230)
2016-2017	Assumptions	\$76,965	\$0	\$20,361	\$56,604	\$0
2016-2017	Investment	\$0	(\$837,024)	(\$167,405)	\$0	(\$669,619)
				(\$678,148)	\$739,456	(\$1,095,879)



Teachers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	Thereafter
2013-2014	Experience	\$0	5.53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	5.53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$2,241,860)	5.00	(\$448,372)	(\$448,372)	\$0	\$0	\$0	\$0	\$0
2014-2015	Experience	(\$212,089)	5.47	(\$38,773)	(\$38,773)	(\$38,773)	(\$18,224)	\$0	\$0	\$0
2014-2015	Assumptions	\$0	5.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940	5.00	\$143,588	\$143,588	\$143,588	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$391,881)	5.42	(\$72,303)	(\$72,303)	(\$72,303)	(\$72,303)	(\$30,366)	\$0	\$0
2015-2016	Assumptions	\$0	5.42	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141	5.00	\$316,628	\$316,628	\$316,628	\$316,629	\$0	\$0	\$0
2016-2017	Experience	(\$642,745)	5.59	(\$114,981)	(\$114,981)	(\$114,981)	(\$114,981)	(\$114,981)	(\$67,840)	\$0
2016-2017	Assumptions	\$218,559	5.59	\$39,098	\$39,098	\$39,098	\$39,098	\$39,098	\$23,069	\$0
2016-2017	Investment	(\$1,544,349)	5.00	(\$308,870)	(\$308,870)	(\$308,870)	(\$308,870)	(\$308,869)	\$0	\$0
				(\$483,985)	(\$483,985)	(\$35,613)	(\$158,651)	(\$415,118)	(\$44,771)	\$0

Amounts Recognized in Pension Expense Through Reporting Date June 30, 2018						
Year		Losses (a)	(Gains) (b)	(c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$2,241,860)	(\$1,793,488)	\$0	(\$448,372)
2014-2015	Experience	\$0	(\$212,089)	(\$116,319)	\$0	(\$95,770)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940	\$0	\$430,764	\$287,176	\$0
2015-2016	Experience	\$0	(\$391,881)	(\$144,606)	\$0	(\$247,275)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141	\$0	\$633,256	\$949,885	\$0
2016-2017	Experience	\$0	(\$642,745)	(\$114,981)	\$0	(\$527,764)
2016-2017	Assumptions	\$218,559	\$0	\$39,098	\$179,461	\$0
2016-2017	Investment	\$0	(\$1,544,349)	(\$308,870)	\$0	(\$1,235,479)
				(\$1,375,146)	\$1,416,522	(\$2,554,660)



State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	Thereafter
2013-2014	Experience	\$0	6.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	6.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$55,007)	5.00	(\$11,001)	(\$11,003)	\$0	\$0	\$0	\$0	\$0
2014-2015	Experience	(\$2,890)	5.96	(\$485)	(\$485)	(\$485)	(\$465)	\$0	\$0	\$0
2014-2015	Assumptions	\$0	5.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299	5.00	\$3,460	\$3,460	\$3,459	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$14,711)	5.81	(\$2,532)	(\$2,532)	(\$2,532)	(\$2,532)	(\$2,051)	\$0	\$0
2015-2016	Assumptions	\$0	5.81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166	5.00	\$7,633	\$7,633	\$7,633	\$7,634	\$0	\$0	\$0
2016-2017	Experience	(\$5,327)	6.71	(\$794)	(\$794)	(\$794)	(\$794)	(\$794)	(\$794)	(\$563)
2016-2017	Assumptions	(\$68,707)	6.71	(\$10,239)	(\$10,239)	(\$10,239)	(\$10,239)	(\$10,239)	(\$10,239)	(\$7,273)
2016-2017	Investment	(\$36,883)	5.00	(\$7,377)	(\$7,377)	(\$7,377)	(\$7,377)	(\$7,375)	\$0	\$0
				(\$21,335)	(\$21,337)	(\$10,335)	(\$13,773)	(\$20,459)	(\$11,033)	(\$7,836)

Amounts Recognized in Pension Expense Through Reporting Date June 30, 2018						
Year		Losses (a)	(Gains) (b)	(c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$55,007)	(\$44,004)	\$0	(\$11,003)
2014-2015	Experience	\$0	(\$2,890)	(\$1,455)	\$0	(\$1,435)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299	\$0	\$10,380	\$6,919	\$0
2015-2016	Experience	\$0	(\$14,711)	(\$5,064)	\$0	(\$9,647)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166	\$0	\$15,266	\$22,900	\$0
2016-2017	Experience	\$0	(\$5,327)	(\$794)	\$0	(\$4,533)
2016-2017	Assumptions	\$0	(\$68,707)	(\$10,239)	\$0	(\$58,468)
2016-2017	Investment	\$0	(\$36,883)	(\$7,377)	\$0	(\$29,506)
				(\$43,287)	\$29,819	(\$114,592)



Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	Thereafter
2013-2014	Experience	\$0	2.72	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	2.72	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$33,877)	5.00	(\$6,775)	(\$6,777)	\$0	\$0	\$0	\$0	\$0
2014-2015	Experience	(\$9,107)	2.77	(\$2,531)	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	2.77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693	5.00	\$2,139	\$2,139	\$2,137	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$18,681)	3.28	(\$5,695)	(\$5,695)	(\$1,596)	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932	5.00	\$4,786	\$4,786	\$4,786	\$4,788	\$0	\$0	\$0
2016-2017	Experience	(\$14,774)	3.83	(\$3,857)	(\$3,857)	(\$3,857)	(\$3,203)	\$0	\$0	\$0
2016-2017	Assumptions	\$16,114	3.83	\$4,207	\$4,207	\$4,207	\$3,493	\$0	\$0	\$0
2016-2017	Investment	(\$23,685)	5.00	(\$4,737)	(\$4,737)	(\$4,737)	(\$4,737)	(\$4,737)	\$0	\$0
				(\$12,463)	(\$9,934)	\$940	\$341	(\$4,737)	\$0	\$0

Amounts Recognized in Pension Expense Through Reporting Date June 30, 2018						
Year		Losses (a)	(Gains) (b)	(c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$33,877)	(\$27,100)	\$0	(\$6,777)
2014-2015	Experience	\$0	(\$9,107)	(\$9,107)	\$0	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693	\$0	\$6,417	\$4,276	\$0
2015-2016	Experience	\$0	(\$18,681)	(\$11,390)	\$0	(\$7,291)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932	\$0	\$9,572	\$14,360	\$0
2016-2017	Experience	\$0	(\$14,774)	(\$3,857)	\$0	(\$10,917)
2016-2017	Assumptions	\$16,114	\$0	\$4,207	\$11,907	\$0
2016-2017	Investment	\$0	(\$23,685)	(\$4,737)	\$0	(\$18,948)
				(\$35,995)	\$30,543	(\$43,933)



Virginia Law Officers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	Thereafter
2013-2014	Experience	\$0	3.61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	3.61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$87,287)	5.00	(\$17,457)	(\$17,459)	\$0	\$0	\$0	\$0	\$0
2014-2015	Experience	(\$4,849)	3.48	(\$1,393)	(\$670)	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821	5.00	\$5,564	\$5,564	\$5,565	\$0	\$0	\$0	\$0
2015-2016	Experience	\$4,997	3.25	\$1,538	\$1,538	\$383	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468	5.00	\$12,494	\$12,494	\$12,494	\$12,492	\$0	\$0	\$0
2016-2017	Experience	(\$1,457)	3.05	(\$478)	(\$478)	(\$478)	(\$23)	\$0	\$0	\$0
2016-2017	Assumptions	(\$63,457)	3.05	(\$20,806)	(\$20,806)	(\$20,806)	(\$1,039)	\$0	\$0	\$0
2016-2017	Investment	(\$61,644)	5.00	(\$12,329)	(\$12,329)	(\$12,329)	(\$12,329)	(\$12,328)	\$0	\$0
				(\$32,867)	(\$32,146)	(\$15,171)	(\$899)	(\$12,328)	\$0	\$0

Amounts Recognized in Pension Expense Through Reporting Date June 30, 2018						
Year		Losses (a)	(Gains) (b)	(c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$87,287)	(\$69,828)	\$0	(\$17,459)
2014-2015	Experience	\$0	(\$4,849)	(\$4,179)	\$0	(\$670)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821	\$0	\$16,692	\$11,129	\$0
2015-2016	Experience	\$4,997	\$0	\$3,076	\$1,921	\$0
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468	\$0	\$24,988	\$37,480	\$0
2016-2017	Experience	\$0	(\$1,457)	(\$478)	\$0	(\$979)
2016-2017	Assumptions	\$0	(\$63,457)	(\$20,806)	\$0	(\$42,651)
2016-2017	Investment	\$0	(\$61,644)	(\$12,329)	\$0	(\$49,315)
				(\$62,864)	\$50,530	(\$111,074)



The table below provides a summary of the deferred inflows and outflows as of the Measurement Date (\$ thousands). 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	\$12,364	\$176,450	\$0	\$870,809	\$0	\$15,615	\$0	\$18,208	\$1,921	\$1,649	\$50,685	\$273,871
Changes of assumptions	56,604	0	179,461	0	0	58,468	11,907	0	0	42,651	20,581	66,884
Net difference between projected and actual earnings on plan investments	0	248,941	0	446,790	0	10,690	0	7,089	0	18,165	0	275,435
Changes in proportion and difference between employer contributions and proportionate share of contributions	138,828	138,828	255,906	255,906	0	0	0	0	23,023	23,023	0	0
Employer contributions subsequent to the Measurement Date *												
Total	<u>\$207,796</u>	<u>\$564,219</u>	<u>\$435,367</u>	<u>\$1,573,505</u>	<u>\$0</u>	<u>\$84,773</u>	<u>\$11,907</u>	<u>\$25,297</u>	<u>\$24,944</u>	<u>\$85,488</u>	<u>\$71,266</u>	<u>\$616,190</u>

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



Paragraph 80(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (\$ thousands). 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
2019	\$ (224,198)	\$ (483,985)	\$ (21,337)	\$ (9,934)	\$ (32,146)	\$ (306,810)
2020	32,452	(35,613)	(10,335)	940	(15,171)	(11,999)
2021	2,727	(158,651)	(13,773)	341	(899)	(37,674)
2022	(167,404)	(415,118)	(20,459)	(4,737)	(12,328)	(187,442)
2023	0	(44,771)	(11,033)	0	0	(818)
Thereafter	0	0	(7,836)	0	0	(181)

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: VRS adopted updated assumptions based on the experience study for the period June 30, 2012 to June 30, 2016. The changes are summarized in the tables 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 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
	6. Line of Duty Disability	Increase rate from 60% to 85%
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



Summary of Assumption Changes for Political Subdivisions

System	Assumption	Description
Locals Largest 10 (Non-Hazardous Duty)	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	Lowered rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 14% to 20%
Locals Largest 10 (Hazardous Duty)	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	Lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better match experience
	4. Disability Rates	Increased rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 60% to 70%
Locals Non10 Largest (Non-Hazardous Duty)	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	Lowered rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 14% to 15%
Locals Non10 Largest (Hazardous Duty)	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 60% to 45%



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, 2015 payable for the fiscal years 2017 and 2018. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. The deferred contribution, as defined under the 2011 Appropriation Act, Item 469(l)(6), has been paid off except for Teachers which is to be amortized using a level-dollar, closed, 10 year period beginning June 30, 2011. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. Additionally, for the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans that do have a lower discount rate have negative assets as of the measurement date. The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2016 actuarial valuations of the VRS pension plans:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years, 20 years, 19 years, 18 years and 6 years
Asset valuation method	5-year smoothed market
Inflation	2.5 percent
Payroll growth	3.0 percent
Salary increases, including inflation	State Employees: 3.5 percent - 5.35 percent Teachers: 3.5 percent – 5.95 percent State Police: 3.5 percent – 4.75 percent Judicial: 4.5 percent VaLORS: 3.5 percent – 4.75 percent Political Subdivisions: General Employees: 3.5 percent – 5.35 percent Public Safety: 3.5 percent – 4.75 percent
Investment rate of return	7.0 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, 2017 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, 2017, this number is 8.92 for State Employees, 10.91 for Teachers, 12.92 for State Police, 8.81 for Judicial, and 6.52 for VaLORS. 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 3.78 for State Employees, 5.59 for Teachers, 6.71 for State Police, 3.83 for Judicial, and 3.05 for VaLORS. The calculations are shown in the following tables. For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 68 reports for each plan, if applicable.

State Employees

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	74,968	8.92
b. Inactive Members	102,161	0.00
c. Total	177,129	
Weighted Average Years of Working Lifetime		3.78
[(a1 * a2) + (b1 * b2)]/c1		



Teachers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	149,018	10.91
b. Inactive Members	141,791	0.00
c. Total	290,809	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.59

State Police

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	1,940	12.92
b. Inactive Members	1,793	0.00
c. Total	3,733	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.71

Judicial

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	416	8.81
b. Inactive Members	541	0.00
c. Total	957	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.83

Virginia Law Officers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	9,106	6.52
b. Inactive Members	10,334	0.00
c. Total	19,440	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.05



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 (\$ thousands).

	Investment Earnings (Gain) Loss as of June 30, 2017					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Expected asset return rate	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
2. Beginning of year market value of assets (BOY)	16,367,842	30,168,211	730,688	467,389	1,211,446	17,418,112
3. End of year market value of assets	17,789,888	33,119,545	796,073	512,749	1,345,887	19,250,247
4. Expected return on BOY for plan year (1. x 2.)	1,145,749	2,111,775	51,148	32,717	84,801	1,219,268
5. External cash flow						
Contributions - employer	535,424	1,137,976	31,888	27,612	73,816	477,563
Contributions - member	201,391	392,730	5,701	3,272	17,598	238,636
Refunds of contributions	(30,837)	(39,521)	(630)	0	(4,938)	(42,068)
Benefit payments	(1,234,388)	(2,147,781)	(57,814)	(40,895)	(96,224)	(941,856)
Administrative expense	(11,612)	(21,123)	(926)	(594)	(1,540)	(12,221)
Other	(1,743)	(3,238)	(99)	(64)	(310)	(1,887)
Total external cash flow	(541,765)	(680,957)	(21,880)	(10,669)	(11,598)	(281,833)
6. Expected return on external cash flow (1. x 0.5 x 5.)	(18,962)	(23,833)	(766)	(373)	(406)	(9,864)
7. Projected earnings for plan year (4. + 6.)	1,126,787	2,087,942	50,382	32,344	84,395	1,209,404
8. Net investment income (3. - 2. - 5.)	1,963,811	3,632,291	87,265	56,029	146,039	2,113,968
9. Investment earnings (gain) loss (7. - 8.)	<u>(\$837,024)</u>	<u>(\$1,544,349)</u>	<u>(\$36,883)</u>	<u>(\$23,685)</u>	<u>(\$61,644)</u>	<u>(\$904,564)</u>



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

The calculation of the collective Pension Expense for the year ended June 30, 2017 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
(\$ thousands)

	Collective Pension Expense Determined as of Measurement Date					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Service Cost	\$370,235	\$830,475	\$18,880	\$22,144	\$47,189	\$541,594
Interest on the total pension liability and cash flow	1,562,819	3,016,207	74,042	42,081	135,453	1,422,753
Current-period benefit changes	0	0	0	0	0	36,652
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(22,745)	(114,981)	(794)	(3,857)	(478)	(62,313)
Expensed portion of current-period changes of assumptions	20,361	39,098	(10,239)	4,207	(20,806)	(18,207)
Member contributions	(201,391)	(392,730)	(5,701)	(3,272)	(17,598)	(238,636)
Projected earnings on plan investments	(1,126,787)	(2,087,942)	(50,382)	(32,344)	(84,395)	(1,209,404)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(167,405)	(308,870)	(7,377)	(4,737)	(12,329)	(180,913)
Administrative expense	11,612	21,123	926	594	1,540	12,221
Other	1,743	3,238	99	64	310	1,887
Recognition of beginning deferred outflows of resources as pension expense	265,101	460,216	11,093	6,925	19,596	281,832
Recognition of beginning deferred inflows of resources as pension expense	(316,023)	(559,448)	(14,018)	(15,001)	(18,850)	(345,170)
Pension Expense	<u>\$397,520</u>	<u>\$906,386</u>	<u>\$16,529</u>	<u>\$16,804</u>	<u>\$49,632</u>	<u>\$242,296</u>

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS



		State Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30100	Senate	\$ 848,896	0.15236%	\$ 814,504	0.15446%
30101	House of Delegates	1,415,485	0.25405%	1,374,769	0.26071%
30103	Magistrate System	2,564,973	0.46037%	2,420,444	0.45901%
30107	Division of Legislative Services	793,315	0.14239%	748,455	0.14194%
30109	Division of Legislative Automated Systems	216,923	0.03893%	198,934	0.03773%
30110	Joint Legislative Audit and Review Commission	328,238	0.05891%	302,721	0.05741%
30111	Supreme Court	2,480,498	0.44520%	2,374,845	0.45037%
30112	Judicial Inquiry and Review Commission	52,823	0.00948%	48,209	0.00914%
30114	General District Courts	4,255,522	0.76379%	3,946,646	0.74845%
30115	Juvenile and Domestic Relations District Courts	2,506,797	0.44992%	2,346,443	0.44498%
30116	Combined District Courts	885,636	0.15896%	836,243	0.15859%
30117	Virginia State Bar	909,281	0.16320%	858,049	0.16272%
30119	Office of the Lieutenant Governor	5,113	0.00092%	4,900	0.00093%
30121	Office of the Governor	130,616	0.02344%	110,596	0.02097%
30122	Department of Planning and Budget	546,735	0.09813%	499,753	0.09477%
30123	Department of Military Affairs	1,795,937	0.32234%	1,685,422	0.31962%
30125	Virginia Court of Appeals	512,351	0.09196%	477,648	0.09058%
30127	Department of Emergency Management	805,163	0.14451%	944,960	0.17920%
30128	Virginia Veterans Care Center	1,096,507	0.19680%	1,029,423	0.19522%
30129	Department of Human Resource Management	960,380	0.17237%	935,430	0.17740%
30132	State Board of Elections	191,337	0.03434%	267,014	0.05064%
30133	Auditor of Public Accounts	1,107,346	0.19875%	1,056,706	0.20039%
30136	Virginia Information Technologies Agency (VITA)	2,543,580	0.45653%	2,522,237	0.47832%
30140	Department of Criminal Justice Services	868,040	0.15580%	838,529	0.15902%
30141	Office of the Attorney General and Department of Law	3,871,559	0.69487%	3,563,706	0.67582%
30143	Office of the Attorney General - Division of Debt Collection	190,244	0.03415%	170,988	0.03243%
30146	Science Museum of Virginia	459,142	0.08241%	444,087	0.08422%
30147	Office of the State Inspector General	379,911	0.06819%	346,325	0.06568%
30148	Virginia Commission for the Arts	27,331	0.00491%	21,837	0.00414%
30151	Department of Accounts	1,443,316	0.25905%	1,422,209	0.26971%
30152	Department of the Treasury	948,356	0.17021%	884,131	0.16767%
30154	Department of Motor Vehicles	12,233,803	2.19574%	11,457,390	2.17279%
30156	Department of State Police	4,603,056	0.82616%	4,330,517	0.82124%
30157	Compensation Board	138,382	0.02484%	118,866	0.02254%
30160	Virginia Criminal Sentencing Commission	87,568	0.01572%	80,213	0.01521%
30161	Department of Taxation	6,214,600	1.11541%	5,961,457	1.13054%
30162	Department of Accounts - Transfer Payments (CHRF)	13,374	0.00240%	13,200	0.00250%
30165	Department of Housing and Community Development	806,417	0.14474%	758,321	0.14381%
30166	Secretary of the Commonwealth	54,766	0.00983%	69,588	0.01320%
30170	Council on Human Rights	0	0.00000%	0	0.00000%
30171	State Corporation Commission	6,107,368	1.09616%	6,016,652	1.14100%
30172	State Lottery Department	2,589,964	0.46485%	2,433,538	0.46150%
30174	Virginia College Savings Plan	988,504	0.17742%	952,418	0.18062%
30175	VA Office of Protection and Advocacy	0	0.00000%	0	0.00000%
30180	Secretary of Administration	89,195	0.01601%	79,855	0.01514%
30181	Department of Labor and Industry	1,050,477	0.18854%	1,017,167	0.19290%
30182	Virginia Employment Commission	4,668,883	0.83798%	4,273,711	0.81047%
30183	Secretary of Natural Resources	39,194	0.00703%	37,693	0.00715%
30185	Secretary of Education	46,844	0.00841%	43,788	0.00830%
30186	Secretary of Transportation	42,228	0.00758%	40,995	0.00777%
30187	Secretary of Public Safety	53,780	0.00965%	57,064	0.01082%
30188	Secretary of Health and Human Resources	17,273	0.00310%	16,617	0.00315%

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS



		State Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30190	Secretary of Finance	39,387	0.00707%	43,022	0.00816%
30191	Virginia Workers' Compensation Commission	2,366,876	0.42481%	2,271,256	0.43072%
30192	Secretary of Commerce and Trade	0	0.00000%	0	0.00000%
30193	Secretary of Agriculture and Forestry	0	0.00000%	7,195	0.00136%
30194	Department of General Services	4,636,343	0.83214%	4,358,136	0.82648%
30199	Department of Conservation and Recreation	2,994,848	0.53752%	2,903,489	0.55062%
30200	Office of Children's Services	104,881	0.01882%	120,572	0.02287%
30201	Department of Education - Central Office Operations	2,723,004	0.48873%	2,665,114	0.50541%
30202	The Library of Virginia	881,508	0.15821%	824,707	0.15640%
30203	Woodrow Wilson Rehabilitation Center	1,692,707	0.30381%	1,632,207	0.30953%
30204	The College of William and Mary	8,311,340	1.49173%	7,823,215	1.48360%
30206	VCU - Medical College of Virginia Hospitals Authority	4,406,120	0.79082%	3,924,152	0.74418%
30207	University of Virginia - Academic Division	38,795,413	6.96305%	38,397,662	7.28177%
30208	Virginia Polytechnic Institute and State University	36,636,129	6.57550%	34,544,679	6.55109%
30209	University of Virginia Medical Center	6,118,372	1.09814%	5,769,050	1.09405%
30211	Virginia Military Institute	2,246,505	0.40321%	2,093,837	0.39708%
30212	Virginia State University	4,608,274	0.82710%	4,339,669	0.82298%
30213	Norfolk State University	4,812,282	0.86372%	4,471,651	0.84801%
30214	Longwood University	3,440,579	0.61752%	3,263,336	0.61886%
30215	University of Mary Washington	3,291,702	0.59080%	3,005,685	0.57000%
30216	James Madison University	13,854,635	2.48665%	13,453,054	2.55125%
30217	Radford University	6,119,010	1.09825%	5,957,441	1.12977%
30218	Virginia School for Deaf and Blind	816,730	0.14659%	743,085	0.14092%
30221	Old Dominion University	11,536,704	2.07063%	11,012,065	2.08834%
30222	Department of Professional and Occupational Regulation	1,399,862	0.25125%	1,287,850	0.24423%
30223	Department of Health Professions	1,819,221	0.32652%	1,724,752	0.32708%
30226	Board of Accountancy	98,019	0.01759%	96,633	0.01833%
30232	Minority Business Enterprise	0	0.00000%	0	0.00000%
30233	Board of Bar Examiners	81,451	0.01462%	76,526	0.01451%
30234	Cooperative Extension and Agricultural Research Service	463,167	0.08313%	440,912	0.08361%
30236	Virginia Commonwealth University	28,504,112	5.11595%	26,912,021	5.10362%
30238	Virginia Museum of Fine Arts	1,371,581	0.24617%	1,328,517	0.25194%
30239	Frontier Culture Museum of Virginia	170,517	0.03060%	162,573	0.03083%
30241	Richard Bland College	628,195	0.11275%	664,662	0.12605%
30242	Christopher Newport University	3,766,970	0.67610%	3,607,072	0.68405%
30245	State Council of Higher Education for Virginia	443,389	0.07958%	445,388	0.08446%
30246	University of Virginia's College at Wise	1,205,521	0.21637%	1,140,350	0.21626%
30247	George Mason University	18,132,925	3.25453%	16,624,153	3.15262%
30261	Virginia Community College System - Central Office Operations	2,041,643	0.36644%	2,134,175	0.40473%
30262	Department of Rehabilitative Services	6,811,926	1.22262%	6,447,138	1.22264%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	137,496	0.02468%	148,887	0.02824%
30268	Virginia Institute of Marine Science	1,822,238	0.32706%	1,722,137	0.32659%
30275	New River Community College	973,145	0.17466%	908,578	0.17230%
30276	Southside Virginia Community College	1,318,598	0.23666%	1,112,363	0.21095%
30277	Paul D. Camp Community College	402,515	0.07224%	378,140	0.07171%
30278	Rappahannock Community College	743,820	0.13350%	690,426	0.13093%
30279	Danville Community College	1,047,750	0.18805%	923,977	0.17522%
30280	Northern Virginia Community College	12,989,331	2.33135%	11,318,876	2.14652%
30282	Piedmont Virginia Community College	1,112,822	0.19973%	1,041,542	0.19752%
30283	J. Sargeant Reynolds Community College	3,226,916	0.57917%	2,882,242	0.54659%
30284	Eastern Shore Community College	362,634	0.06509%	359,034	0.06809%
30285	Patrick Henry Community College	1,115,751	0.20026%	1,139,500	0.21610%

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS



		State Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30286	Virginia Western Community College	1,657,969	0.29757%	1,475,119	0.27974%
30287	Dabney S. Lancaster Community College	462,204	0.08296%	429,061	0.08137%
30288	Wytheville Community College	712,734	0.12792%	680,016	0.12896%
30290	John Tyler Community College	2,026,574	0.36373%	1,823,545	0.34582%
30291	Blue Ridge Community College	1,146,885	0.20584%	1,027,497	0.19486%
30292	Central Virginia Community College	959,962	0.17230%	857,492	0.16262%
30293	Thomas Nelson Community College	2,660,611	0.47753%	2,500,369	0.47417%
30294	Southwest Virginia Community College	745,255	0.13376%	748,888	0.14202%
30295	Tidewater Community College	6,969,295	1.25086%	6,421,472	1.21777%
30296	Virginia Highlands Community College	707,221	0.12693%	699,547	0.13266%
30297	Germanna Community College	1,520,601	0.27292%	1,412,526	0.26787%
30298	Lord Fairfax Community College	1,557,911	0.27962%	1,457,490	0.27640%
30299	Mountain Empire Community College	806,349	0.14472%	749,561	0.14215%
30301	Department of Agriculture and Consumer Services	3,243,962	0.58223%	3,095,304	0.58700%
30310	Virginia Economic Development Partnership	1,082,513	0.19429%	1,030,148	0.19536%
30320	Virginia Tourism Authority	615,362	0.11045%	598,680	0.11353%
30325	Department of Business Assistance	0	0.00000%	0	0.00000%
30330	Virginia - Israel Advisory Board	13,551	0.00243%	13,043	0.00247%
30350	Department of Small Business and Supplier Diversity	260,560	0.04677%	277,155	0.05256%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	53,486	0.01014%
30402	Marine Resources Commission	497,090	0.08922%	493,309	0.09355%
30403	Department of Game and Inland Fisheries	2,032,379	0.36477%	2,078,426	0.39415%
30405	Virginia Racing Commission	28,099	0.00504%	24,795	0.00470%
30407	Virginia Port Authority	58,458	0.01049%	47,436	0.00900%
30409	Department of Mines, Minerals and Energy	1,764,058	0.31662%	1,658,229	0.31447%
30411	Department of Forestry	1,565,996	0.28107%	1,517,323	0.28775%
30413	Commission on Virginia Alcohol Safety Action Program	75,007	0.01346%	76,806	0.01457%
30417	Gunston Hall	20,586	0.00369%	14,214	0.00270%
30423	Department of Historic Resources	338,541	0.06076%	312,623	0.05929%
30425	Jamestown - Yorktown Foundation	874,902	0.15703%	838,785	0.15907%
30440	Department of Environmental Quality	6,926,457	1.24317%	6,469,336	1.22685%
30454	Office of Commonwealth Preparedness	7,158	0.00128%	6,880	0.00130%
30505	Department of Rail and Public Transportation	554,861	0.09959%	578,159	0.10964%
30506	Motor Vehicle Dealer Board	174,551	0.03133%	173,002	0.03281%
30507	Towing and Recovery Operations Board	0	0.00000%	0	0.00000%
30510	Virginia Department of Transportation	13,986,055	2.51024%	13,613,967	2.58176%
30511	Virginia Department of Transportation	3,945,086	0.70807%	3,977,557	0.75431%
30512	Virginia Department of Transportation	5,429,671	0.97453%	5,155,893	0.97777%
30513	Virginia Department of Transportation	3,543,523	0.63600%	3,579,926	0.67890%
30514	Virginia Department of Transportation	5,896,535	1.05832%	5,769,584	1.09415%
30515	Virginia Department of Transportation	5,768,188	1.03528%	5,766,847	1.09363%
30516	Virginia Department of Transportation	3,239,154	0.58137%	3,369,801	0.63905%
30517	Virginia Department of Transportation	3,087,784	0.55420%	3,224,974	0.61159%
30518	Virginia Department of Transportation	4,364,436	0.78334%	4,245,282	0.80508%
30519	Virginia Department of Transportation	7,350,720	1.31932%	7,095,051	1.34551%
30601	Department of Health	23,260,305	4.17480%	21,648,412	4.10542%
30602	Department of Medical Assistance Services	3,866,880	0.69403%	3,757,755	0.71262%
30606	Virginia Board for People With Disabilities	76,768	0.01378%	70,028	0.01328%
30701	Department of Corrections - Central Administration	2,677,147	0.48050%	2,584,754	0.49017%
30702	Department for the Blind and Vision Impaired	991,526	0.17796%	988,444	0.18745%
30703	Central State Hospital	4,658,544	0.83612%	4,236,369	0.80339%
30704	Eastern State Hospital	4,616,050	0.82850%	3,955,140	0.75006%

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS



		State Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30705	Southwestern Virginia Mental Health Institute	2,762,721	0.49586%	2,664,098	0.50522%
30706	Western State Hospital	3,905,950	0.70105%	3,821,049	0.72463%
30707	Central Virginia Training Center	4,347,392	0.78028%	3,302,514	0.62629%
30708	Commonwealth Center for Children and Adolescents	780,292	0.14005%	670,231	0.12710%
30709	Powhatan Correctional Center	0	0.00000%	0	0.00000%
30711	Virginia Correctional Enterprises	1,162,713	0.20869%	1,167,282	0.22136%
30716	Virginia Correctional Center for Women	738,102	0.13248%	686,803	0.13025%
30718	Bland Correctional Center	490,751	0.08808%	427,553	0.08108%
30720	Department of Behavioral Health & Developmental Services	3,309,278	0.59395%	3,538,716	0.67108%
30721	Powhatan Reception and Classification Center	0	0.00000%	0	0.00000%
30723	Southeastern Virginia Training Center	1,518,582	0.27256%	1,341,463	0.25440%
30724	Catawba Hospital	1,574,831	0.28265%	1,474,122	0.27955%
30725	Northern Virginia Training Center	1,130,542	0.20291%	48,148	0.00913%
30726	Southside Virginia Training Center	1,639	0.00029%	0	0.00000%
30728	Northern Virginia Mental Health Institute	2,216,545	0.39783%	2,016,121	0.38234%
30729	Piedmont Geriatric Hospital	1,924,368	0.34539%	1,742,730	0.33049%
30733	Sussex I State Prison	405,565	0.07279%	386,421	0.07328%
30734	Sussex II State Prison	432,935	0.07770%	369,469	0.07007%
30735	Wallen's Ridge State Prison	599,781	0.10765%	560,965	0.10638%
30737	St. Brides Correctional Center	534,413	0.09592%	519,767	0.09857%
30738	Southwestern Virginia Training Center	1,580,934	0.28375%	1,317,435	0.24984%
30739	Southern Virginia Mental Health Institute	1,067,295	0.19156%	1,005,503	0.19068%
30741	Red Onion State Prison	585,768	0.10513%	539,017	0.10222%
30742	Department of Corrections - Employee Relations and Training	788,260	0.14148%	714,758	0.13555%
30743	Fluvanna Women's Correctional Center	589,853	0.10587%	498,844	0.09460%
30745	Nottoway Correctional Center	682,807	0.12255%	679,809	0.12892%
30747	Marion Correctional Treatment Center	485,672	0.08717%	437,491	0.08297%
30748	Hiram W. Davis Medical Center	1,048,716	0.18823%	978,279	0.18552%
30749	Buckingham Correctional Center	552,100	0.09909%	527,995	0.10013%
30751	Department for the Deaf and Hard-of-Hearing	80,089	0.01437%	70,363	0.01334%
30752	Deep Meadow Correctional Center	840,292	0.15082%	776,972	0.14735%
30753	Deerfield Correctional Center	727,357	0.13055%	745,263	0.14133%
30754	Augusta Correctional Center	446,018	0.08005%	410,715	0.07789%
30756	Department of Corrections - Division of Institutions	3,429,695	0.61557%	3,258,200	0.61789%
30757	Western Region Correctional Field Units	160,548	0.02882%	142,605	0.02704%
30760	Central Reg Corr Field Units	0	0.00000%	0	0.00000%
30761	Baskerville Correctional Center	269,643	0.04840%	252,651	0.04791%
30765	Department of Social Services	13,125,293	2.35575%	12,383,832	2.34848%
30766	Virginia Parole Board	110,476	0.01983%	100,710	0.01910%
30767	Division of Community Corrections	1,383,410	0.24830%	1,286,575	0.24399%
30768	Keen Mountain Correctional Center	492,224	0.08835%	473,970	0.08988%
30769	Greensville Correctional Center	1,312,104	0.23550%	1,258,072	0.23858%
30770	Dillwyn Correctional Center	624,990	0.11217%	591,232	0.11212%
30771	Indian Creek Correctional Center	417,480	0.07493%	398,093	0.07549%
30772	Haynesville Correctional Center	701,847	0.12597%	666,784	0.12645%
30773	Coffeewood Correctional Center	525,645	0.09434%	472,157	0.08954%
30774	Lunenburg Correctional Center	457,492	0.08211%	442,375	0.08389%
30775	Poahontas State Correctional Center	509,475	0.09144%	439,861	0.08342%
30776	Green Rock Correctional Center	537,736	0.09651%	532,575	0.10100%
30777	Department of Juvenile Justice	8,598,230	1.54322%	8,109,772	1.53794%
30778	Department of Forensic Science	2,793,185	0.50133%	2,703,140	0.51263%
30785	River North Correctional Center	524,724	0.09418%	501,741	0.09515%

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



		State Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
30794	Virginia Center for Behavioral Rehabilitation	2,214,619	0.39748%	1,932,443	0.36647%
30841	Department of Aviation	318,745	0.05721%	302,593	0.05738%
30848	Indigent Defense Commission	4,229,249	0.75907%	3,935,182	0.74627%
30851	Tobacco Indemnification & Revitalization Commission	108,491	0.01947%	114,644	0.02174%
30852	Virginia Tobacco Settlement Foundation	154,927	0.02781%	151,097	0.02865%
30912	Department of Veterans Services	920,697	0.16525%	987,197	0.18721%
30922	Sitter-Barfoot Veterans Care Center	1,517,784	0.27241%	1,585,977	0.30077%
30937	Southern Virginia Higher Education Center	264,875	0.04754%	254,435	0.04825%
30938	New College Institute	90,516	0.01625%	82,838	0.01571%
30942	Virginia Museum of Natural History	224,885	0.04036%	206,524	0.03917%
30948	Southwest Virginia Higher Education Center	156,008	0.02800%	156,195	0.02962%
30957	Commonwealth's Attorneys' Services Council	60,526	0.01086%	49,792	0.00944%
30960	Department of Fire Programs	515,333	0.09249%	466,390	0.08845%
30961	Division of Capitol Police	68,059	0.01222%	64,062	0.01215%
30999	Department of Alcoholic Beverage Control	5,852,232	1.05037%	5,675,418	1.07629%
35106	Arlington County Health Department	8,416	0.00151%	8,287	0.00157%
35129	Fairfax County Health Department	549,536	0.09863%	442,381	0.08389%
35885	Fort Monroe Federal Area Development Authority	181,572	0.03259%	165,541	0.03139%
Total for State Employers		\$ 557,160,153	100.00000%	\$ 527,312,659	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
STATE EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30100	Senate	19	0	87	97	203	272	385	0	98	755	614	117	731
30101	House of Delegates	32	0	148	544	724	460	649	0	0	1,109	1,036	420	1,456
30103	Magistrate System	57	0	260	19	336	810	1,143	0	399	2,352	1,825	4	1,829
30107	Division of Legislative Services	18	0	80	163	261	250	353	0	21	624	564	130	694
30109	Division of Legislative Automated Systems	5	0	21	30	56	66	94	0	75	235	150	10	160
30110	Joint Legislative Audit and Review Commission	7	0	32	3	42	100	143	0	73	316	228	1	229
30111	Supreme Court	56	0	255	320	631	796	1,121	0	179	2,096	1,790	(98)	1,692
30112	Judicial Inquiry and Review Commission	1	0	5	8	14	15	23	0	15	53	36	4	40
30114	General District Courts	93	0	424	176	693	1,322	1,863	0	860	4,045	2,975	(392)	2,583
30115	Juvenile and Domestic Relations District Courts	55	0	252	0	307	785	1,108	0	325	2,218	1,769	(234)	1,535
30116	Combined District Courts	20	0	90	0	110	280	395	0	191	866	630	(164)	466
30117	Virginia State Bar	20	0	92	0	112	287	405	0	115	807	647	(95)	552
30119	Office of the Lieutenant Governor	0	0	1	0	1	2	2	0	23	27	4	(39)	(35)
30121	Office of the Governor	3	0	12	166	181	38	52	0	168	258	83	(136)	(53)
30122	Department of Planning and Budget	12	0	54	13	79	168	236	0	156	560	377	59	436
30123	Department of Military Affairs	40	0	181	542	763	565	796	0	126	1,487	1,271	177	1,448
30125	Virginia Court of Appeals	11	0	51	68	130	160	225	0	121	506	360	(63)	297
30127	Department of Emergency Management	22	0	101	1,613	1,736	316	446	0	837	1,599	712	5	717
30128	Virginia Veterans Care Center	24	0	111	59	194	344	486	0	74	904	776	0	776
30129	Department of Human Resource Management	22	0	100	459	581	312	442	0	0	754	705	189	894
30132	State Board of Elections	6	0	29	758	793	90	126	0	92	308	201	183	384
30133	Auditor of Public Accounts	25	0	113	195	333	353	499	0	0	852	797	337	1,134
30136	Virginia Information Technologies Agency (VITA)	59	0	271	1,013	1,343	844	1,191	0	3,703	5,738	1,901	(1,917)	(16)
30140	Department of Criminal Justice Services	20	0	90	149	259	281	396	0	99	776	632	97	729
30141	Office of the Attorney General and Department of Law	84	0	383	1,573	2,040	1,194	1,682	0	885	3,761	2,687	1,182	3,869
30143	Office of the Attorney General - Division of Debt Collection	4	0	18	75	97	56	81	0	80	217	129	33	162
30146	Science Museum of Virginia	10	0	48	157	215	148	210	0	0	358	335	121	456
30147	Office of the State Inspector General	8	0	37	265	310	115	164	0	116	395	261	50	311
30148	Virginia Commission for the Arts	1	0	2	12	15	7	10	0	36	53	16	(4)	12
30151	Department of Accounts	33	0	153	1,619	1,805	477	671	0	0	1,148	1,072	1,296	2,368
30152	Department of the Treasury	21	0	95	165	281	296	417	0	118	831	667	216	883
30154	Department of Motor Vehicles	269	0	1,230	1,277	2,776	3,834	5,409	0	1,067	10,310	8,637	404	9,041
30156	Department of State Police	102	0	465	642	1,209	1,450	2,044	0	296	3,790	3,265	181	3,446
30157	Compensation Board	3	0	13	22	38	40	56	0	111	207	90	(44)	46
30160	Virginia Criminal Sentencing Commission	2	0	9	35	46	28	38	0	24	90	60	24	84
30161	Department of Taxation	140	0	640	1,070	1,850	1,995	2,814	0	0	4,809	4,494	376	4,870
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	1	5	6	4	6	0	0	10	10	2	12
30165	Department of Housing and Community Development	18	0	81	54	153	254	358	0	175	787	572	(125)	447
30166	Secretary of the Commonwealth	2	0	7	180	189	23	33	0	20	76	52	88	140
30170	Council on Human Rights	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
30171	State Corporation Commission	141	0	646	2,161	2,948	2,014	2,840	0	71	4,925	4,536	490	5,026
30172	State Lottery Department	57	0	261	520	838	813	1,149	0	156	2,118	1,835	694	2,529
30174	Virginia College Savings Plan	22	0	102	483	607	317	450	0	0	767	718	449	1,167
30175	VA Office of Protection and Advocacy	0	0	0	0	0	0	0	0	109	109	0	(539)	(539)
30180	Secretary of Administration	2	0	9	28	39	27	38	0	112	177	60	(9)	51
30181	Department of Labor and Industry	24	0	109	307	440	341	480	0	123	944	767	272	1,039
30182	Virginia Employment Commission	100	0	459	0	559	1,430	2,018	0	3,134	6,582	3,222	(2,577)	645
30183	Secretary of Natural Resources	1	0	4	68	73	12	18	0	1	31	28	68	96

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
STATE EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30185	Secretary of Education	1	0	5	19	25	15	21	0	6	42	33	17	50
30186	Secretary of Transportation	1	0	4	37	42	14	19	0	24	57	31	(40)	(9)
30187	Secretary of Public Safety	1	0	6	149	156	19	27	0	0	46	43	48	91
30188	Secretary of Health and Human Resources	0	0	2	2	4	6	8	0	0	14	13	0	13
30190	Secretary of Finance	1	0	5	112	118	15	20	0	0	35	32	63	95
30191	Virginia Workers' Compensation Commission	53	0	244	891	1,188	760	1,072	0	35	1,867	1,712	741	2,453
30192	Secretary of Commerce and Trade	0	0	0	0	0	0	0	0	34	34	0	(71)	(71)
30193	Secretary of Agriculture and Forestry	0	0	1	77	78	3	3	0	43	49	5	6	11
30194	Department of General Services	102	0	468	0	570	1,459	2,057	0	1,034	4,550	3,285	(674)	2,611
30199	Department of Conservation and Recreation	68	0	312	1,854	2,234	971	1,371	0	0	2,342	2,189	166	2,355
30200	Office of Children's Services	3	0	13	493	509	41	57	0	112	210	91	394	485
30201	Department of Education - Central Office Operations	62	0	286	1,774	2,122	892	1,258	0	149	2,299	2,009	547	2,556
30202	The Library of Virginia	19	0	89	0	108	276	389	0	300	965	622	(263)	359
30203	Woodrow Wilson Rehabilitation Center	38	0	175	318	531	545	771	0	125	1,441	1,230	189	1,419
30204	The College of William and Mary	183	0	840	2,850	3,873	2,617	3,693	0	378	6,688	5,898	3,206	9,104
30206	VCU - Medical College of Virginia Hospitals Authority	92	0	421	0	513	1,312	1,853	0	5,612	8,777	2,958	(4,957)	(1,999)
30207	University of Virginia - Academic Division	902	0	4,126	18,473	23,501	12,864	18,126	0	0	30,990	28,945	7,405	36,350
30208	Virginia Polytechnic Institute and State University	810	0	3,708	4,097	8,615	11,560	16,308	0	1,136	29,004	26,042	4,738	30,780
30209	University of Virginia Medical Center	135	0	619	0	754	1,929	2,724	0	960	5,613	4,349	(1,994)	2,355
30211	Virginia Military Institute	49	0	225	0	274	702	988	0	694	2,384	1,578	(427)	1,151
30212	Virginia State University	102	0	466	0	568	1,452	2,049	0	2,206	5,707	3,272	(1,241)	2,031
30213	Norfolk State University	105	0	480	0	585	1,496	2,111	0	3,471	7,078	3,371	(2,419)	952
30214	Longwood University	77	0	350	161	588	1,092	1,541	0	0	2,633	2,460	285	2,745
30215	University of Mary Washington	70	0	323	0	393	1,006	1,419	0	1,788	4,213	2,266	(1,017)	1,249
30216	James Madison University	315	0	1,444	7,898	9,657	4,502	6,351	0	0	10,853	10,142	5,564	15,706
30217	Radford University	140	0	639	3,248	4,027	1,994	2,812	0	0	4,806	4,491	2,509	7,000
30218	Virginia School for Deaf and Blind	17	0	80	0	97	248	351	0	401	1,000	560	(362)	198
30221	Old Dominion University	258	0	1,182	3,164	4,604	3,685	5,199	0	0	8,884	8,302	3,175	11,477
30222	Department of Professional and Occupational Regulation	30	0	138	0	168	430	608	0	523	1,561	971	(364)	607
30223	Department of Health Professions	40	0	185	26	251	576	814	0	131	1,521	1,300	(137)	1,163
30226	Board of Accountancy	2	0	10	84	96	31	46	0	0	77	73	85	158
30232	Minority Business Enterprise	0	0	0	0	0	0	0	0	0	0	0	(351)	(351)
30233	Board of Bar Examiners	2	0	8	9	19	26	36	0	5	67	58	16	74
30234	Cooperative Extension and Agricultural Research Service	10	0	47	89	146	147	208	0	0	355	332	84	416
30236	Virginia Commonwealth University	631	0	2,889	1,838	5,358	9,005	12,705	0	574	22,284	20,288	3,085	23,373
30238	Virginia Museum of Fine Arts	31	0	143	735	909	445	627	0	0	1,072	1,002	374	1,376
30239	Frontier Culture Museum of Virginia	4	0	17	91	112	54	77	0	0	131	123	76	199
30241	Richard Bland College	16	0	71	682	769	222	314	0	53	589	501	320	821
30242	Christopher Newport University	85	0	387	1,202	1,674	1,207	1,703	0	0	2,910	2,719	1,273	3,992
30245	State Council of Higher Education for Virginia	10	0	48	485	543	149	210	0	0	359	336	199	535
30246	University of Virginia's College at Wise	27	0	122	3	152	382	538	0	64	984	860	5	865
30247	George Mason University	390	0	1,785	0	2,175	5,564	7,848	0	5,560	18,972	12,532	(1,235)	11,297
30261	Virginia Community College System - Central Office Operations	50	0	229	2,111	2,390	713	1,008	0	350	2,071	1,609	451	2,060
30262	Department of Rehabilitative Services	151	0	692	826	1,669	2,157	3,044	0	933	6,134	4,860	581	5,441
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	3	0	16	165	184	49	70	0	82	201	112	9	121
30268	Virginia Institute of Marine Science	40	0	185	111	336	576	813	0	108	1,497	1,298	24	1,322
30275	New River Community College	21	0	98	0	119	304	429	0	240	973	685	(195)	490
30276	Southside Virginia Community College	26	0	119	0	145	372	525	0	2,024	2,921	839	(1,054)	(215)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
STATE EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30277	Paul D. Camp Community College	9	0	41	0	50	127	179	0	481	787	285	(476)	(191)
30278	Rappahannock Community College	16	0	74	2	92	231	326	0	167	724	520	(39)	481
30279	Danville Community College	22	0	99	5	126	309	436	0	675	1,420	697	(212)	485
30280	Northern Virginia Community College	265	0	1,215	699	2,179	3,786	5,344	0	8,676	17,806	8,533	(402)	8,131
30282	Piedmont Virginia Community College	24	0	112	325	461	348	492	0	103	943	785	226	1,011
30283	J. Sargeant Reynolds Community College	68	0	309	8	385	964	1,361	0	1,636	3,961	2,173	(89)	2,084
30284	Eastern Shore Community College	8	0	39	289	336	120	170	0	64	354	271	(77)	194
30285	Patrick Henry Community College	27	0	122	854	1,003	381	538	0	456	1,375	859	(244)	615
30286	Virginia Western Community College	35	0	158	72	265	494	696	0	1,341	2,531	1,112	(292)	820
30287	Dabney S. Lancaster Community College	10	0	46	0	56	143	203	0	154	500	323	(54)	269
30288	Wytheville Community College	16	0	73	49	138	227	321	0	569	1,117	513	(366)	147
30290	John Tyler Community College	43	0	196	174	413	611	861	0	878	2,350	1,375	(109)	1,266
30291	Blue Ridge Community College	24	0	110	175	309	343	485	0	552	1,380	775	(116)	659
30292	Central Virginia Community College	20	0	92	0	112	286	405	0	688	1,379	646	(419)	227
30293	Thomas Nelson Community College	59	0	268	1,136	1,463	837	1,180	0	156	2,173	1,885	861	2,746
30294	Southwest Virginia Community College	18	0	80	402	500	250	354	0	289	893	565	(135)	430
30295	Tidewater Community College	151	0	689	785	1,625	2,148	3,032	0	1,539	6,719	4,841	129	4,970
30296	Virginia Highlands Community College	16	0	75	267	358	234	330	0	232	796	527	(465)	62
30297	Germanna Community College	33	0	152	347	532	473	667	0	235	1,375	1,065	386	1,451
30298	Lord Fairfax Community College	34	0	156	594	784	487	688	0	149	1,324	1,099	435	1,534
30299	Mountain Empire Community College	18	0	80	0	98	251	354	0	241	846	565	(266)	299
30301	Department of Agriculture and Consumer Services	73	0	332	323	728	1,036	1,461	0	326	2,823	2,333	148	2,481
30310	Virginia Economic Development Partnership	24	0	111	182	317	345	486	0	205	1,036	777	(91)	686
30320	Virginia Tourism Authority	14	0	64	197	275	199	283	0	81	563	451	103	554
30325	Department of Business Assistance	0	0	0	0	0	0	0	0	0	0	0	(679)	(679)
30330	Virginia - Israel Advisory Board	0	0	1	2	3	4	6	0	0	10	10	1	11
30350	Department of Small Business and Supplier Diversity	6	0	30	269	305	92	131	0	203	426	209	757	966
30400	Jamestown-Yorktown Commemoration	1	0	6	471	478	18	25	0	0	43	40	170	210
30402	Marine Resources Commission	12	0	53	204	269	165	233	0	39	437	372	45	417
30403	Department of Game and Inland Fisheries	49	0	223	1,529	1,801	695	981	0	368	2,044	1,567	678	2,245
30405	Virginia Racing Commission	1	0	3	0	4	9	12	0	56	77	19	(55)	(36)
30407	Virginia Port Authority	1	0	5	0	6	16	22	0	87	125	36	(100)	(64)
30409	Department of Mines, Minerals and Energy	39	0	178	0	217	555	783	0	532	1,870	1,250	(496)	754
30411	Department of Forestry	36	0	163	310	509	508	716	0	149	1,373	1,144	(15)	1,129
30413	Commission on Virginia Alcohol Safety Action Program	2	0	8	82	92	26	36	0	0	62	58	42	100
30417	Gunston Hall	0	0	2	14	16	5	7	0	52	64	11	(14)	(3)
30423	Department of Historic Resources	7	0	34	123	164	105	148	0	68	321	236	88	324
30425	Jamestown - Yorktown Foundation	20	0	90	95	205	281	396	0	70	747	632	(69)	563
30440	Department of Environmental Quality	152	0	694	267	1,113	2,165	3,054	0	759	5,978	4,877	1,185	6,062
30454	Office of Commonwealth Preparedness	0	0	1	0	1	2	3	0	96	101	5	(214)	(209)
30505	Department of Rail and Public Transportation	14	0	62	570	646	194	273	0	0	467	436	270	706
30506	Motor Vehicle Dealer Board	4	0	19	200	223	58	82	0	0	140	130	106	236
30507	Towing and Recovery Operations Board	0	0	0	0	0	0	0	0	0	0	0	(17)	(17)
30510	Virginia Department of Transportation	319	0	1,461	3,533	5,313	4,555	6,427	0	149	11,131	10,263	2,929	13,192
30511	Virginia Department of Transportation	93	0	427	2,420	2,940	1,330	1,878	0	0	3,208	2,999	1,182	4,181
30512	Virginia Department of Transportation	121	0	553	952	1,626	1,725	2,434	0	0	4,159	3,887	1,153	5,040
30513	Virginia Department of Transportation	84	0	384	2,551	3,019	1,198	1,690	0	68	2,956	2,699	987	3,686
30514	Virginia Department of Transportation	135	0	619	1,665	2,419	1,930	2,724	0	159	4,813	4,349	577	4,926

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
STATE EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30515	Virginia Department of Transportation	135	0	619	3,412	4,166	1,930	2,722	0	0	4,652	4,347	2,013	6,360
30516	Virginia Department of Transportation	79	0	362	2,819	3,260	1,128	1,591	0	113	2,832	2,540	1,217	3,757
30517	Virginia Department of Transportation	76	0	346	2,881	3,303	1,080	1,522	0	0	2,602	2,431	1,355	3,786
30518	Virginia Department of Transportation	100	0	456	1,582	2,138	1,422	2,004	0	0	3,426	3,200	1,049	4,249
30519	Virginia Department of Transportation	166	0	762	2,126	3,054	2,374	3,350	0	0	5,724	5,349	1,227	6,576
30601	Department of Health	508	0	2,324	0	2,832	7,244	10,220	0	5,023	22,487	16,320	(4,957)	11,363
30602	Department of Medical Assistance Services	88	0	403	2,449	2,940	1,256	1,774	0	0	3,030	2,833	1,611	4,444
30606	Virginia Board for People With Disabilities	2	0	8	28	38	25	33	0	61	119	53	(40)	13
30701	Department of Corrections - Central Administration	61	0	277	685	1,023	865	1,220	0	81	2,166	1,949	585	2,534
30702	Department for the Blind and Vision Impaired	23	0	106	797	926	330	467	0	0	797	745	406	1,151
30703	Central State Hospital	99	0	455	2,025	2,579	1,417	2,000	0	3,135	6,552	3,194	942	4,136
30704	Eastern State Hospital	93	0	425	215	733	1,325	1,867	0	4,511	7,703	2,982	(2,311)	671
30705	Southwestern Virginia Mental Health Institute	62	0	286	732	1,080	891	1,258	0	0	2,149	2,008	664	2,672
30706	Western State Hospital	90	0	410	1,096	1,596	1,279	1,804	0	677	3,760	2,881	(185)	2,696
30707	Central Virginia Training Center	77	0	355	0	432	1,105	1,559	0	12,697	15,361	2,490	(6,909)	(4,419)
30708	Commonwealth Center for Children and Adolescents	16	0	72	135	223	225	316	0	602	1,143	505	(173)	332
30709	Powhatan Correctional Center	0	0	0	0	0	0	0	0	2,551	2,551	0	(1,974)	(1,974)
30711	Virginia Correctional Enterprises	27	0	125	768	920	390	551	0	69	1,010	880	115	995
30716	Virginia Correctional Center for Women	16	0	74	421	511	230	324	0	104	658	518	455	973
30718	Bland Correctional Center	10	0	46	56	112	143	202	0	326	671	322	(79)	243
30720	Department of Behavioral Health & Developmental Services	83	0	380	5,625	6,088	1,184	1,671	0	0	2,855	2,668	3,912	6,580
30721	Powhatan Reception and Classification Center	0	0	0	0	0	0	0	0	905	905	0	(584)	(584)
30723	Southeastern Virginia Training Center	31	0	144	55	230	449	633	0	980	2,062	1,011	(791)	220
30724	Catawba Hospital	35	0	158	231	424	494	696	0	144	1,334	1,111	24	1,135
30725	Northern Virginia Training Center	1	0	5	0	6	15	23	0	15,793	15,831	36	(8,496)	(8,460)
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	7,207	7,207	0	(13,179)	(13,179)
30728	Northern Virginia Mental Health Institute	47	0	216	397	660	674	952	0	720	2,346	1,520	(183)	1,337
30729	Piedmont Geriatric Hospital	41	0	187	33	261	583	823	0	699	2,105	1,314	(287)	1,027
30733	Sussex I State Prison	9	0	41	22	72	129	182	0	80	391	291	(85)	206
30734	Sussex II State Prison	9	0	40	38	87	125	174	0	397	696	279	(128)	151
30735	Wallen's Ridge State Prison	13	0	60	45	118	187	265	0	107	559	423	37	460
30737	St. Brides Correctional Center	12	0	56	124	192	174	245	0	110	529	392	(6)	386
30738	Southwestern Virginia Training Center	31	0	141	0	172	441	622	0	2,941	4,004	993	(1,749)	(756)
30739	Southern Virginia Mental Health Institute	24	0	108	302	434	337	475	0	41	853	758	278	1,036
30741	Red Onion State Prison	13	0	58	0	71	181	254	0	221	656	406	(170)	236
30742	Department of Corrections - Employee Relations and Training	17	0	77	192	286	240	337	0	312	889	539	(25)	514
30743	Fluvanna Women's Correctional Center	12	0	54	0	66	168	235	0	596	999	376	(215)	161
30745	Nottoway Correctional Center	16	0	73	318	407	228	321	0	3	552	512	101	613
30747	Marion Correctional Treatment Center	10	0	47	0	57	145	207	0	285	637	330	(141)	189
30748	Hiram W. Davis Medical Center	23	0	105	1	129	327	462	0	158	947	737	(100)	637
30749	Buckingham Correctional Center	12	0	57	49	118	177	249	0	117	543	398	(159)	239
30751	Department for the Deaf and Hard-of-Hearing	2	0	8	18	28	24	33	0	50	107	53	(8)	45
30752	Deep Meadow Correctional Center	18	0	83	1,300	1,401	259	367	0	162	788	586	633	1,219
30753	Deerfield Correctional Center	17	0	80	501	598	249	352	0	170	771	562	(845)	(283)
30754	Augusta Correctional Center	10	0	44	37	91	138	194	0	101	433	310	(204)	106
30756	Department of Corrections - Division of Institutions	76	0	350	503	929	1,090	1,538	0	142	2,770	2,456	165	2,621
30757	Western Region Correctional Field Units	3	0	15	0	18	47	67	0	194	308	107	(125)	(18)
30760	Central Reg Corr Field Units	0	0	0	0	0	0	0	0	440	440	0	(533)	(533)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
STATE EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30761	Baskerville Correctional Center	6	0	27	57	90	85	119	0	54	258	190	(16)	174
30765	Department of Social Services	290	0	1,329	2,770	4,389	4,143	5,846	0	338	10,327	9,336	1,790	11,126
30766	Virginia Parole Board	2	0	11	0	13	33	48	0	91	172	76	(44)	32
30767	Division of Community Corrections	30	0	138	0	168	431	607	0	542	1,580	970	(428)	542
30768	Keen Mountain Correctional Center	11	0	51	347	409	158	224	0	59	441	357	135	492
30769	Greensville Correctional Center	29	0	135	145	309	421	594	0	31	1,046	948	68	1,016
30770	Dillwyn Correctional Center	14	0	63	16	93	198	279	0	4	481	446	23	469
30771	Indian Creek Correctional Center	9	0	43	61	113	133	188	0	22	343	300	(38)	262
30772	Haynesville Correctional Center	16	0	72	30	118	224	315	0	29	568	503	17	520
30773	Coffeewood Correctional Center	11	0	51	92	154	158	223	0	232	613	356	(71)	285
30774	Lunenburg Correctional Center	10	0	47	82	139	147	209	0	146	502	333	(62)	271
30775	Pocahontas State Correctional Center	10	0	47	35	92	146	208	0	470	824	332	(144)	188
30776	Green Rock Correctional Center	12	0	57	360	429	178	251	0	98	527	401	30	431
30777	Department of Juvenile Justice	190	0	871	0	1,061	2,714	3,829	0	2,575	9,118	6,114	(4,721)	1,393
30778	Department of Forensic Science	63	0	290	608	961	904	1,276	0	0	2,180	2,038	236	2,274
30785	River North Correctional Center	12	0	54	219	285	168	237	0	3	408	378	1,352	1,730
30786	Culpeper Correctional Center for Women	0	0	0	287	287	0	0	0	636	636	0	(5)	(5)
30794	Virginia Center for Behavioral Rehabilitation	45	0	207	1,219	1,471	646	912	0	1,442	3,000	1,457	657	2,114
30841	Department of Aviation	7	0	32	84	123	101	143	0	57	301	228	51	279
30848	Indigent Defense Commission	92	0	422	0	514	1,316	1,858	0	810	3,984	2,967	(434)	2,533
30851	Tobacco Indemnification & Revitalization Commission	3	0	12	105	120	38	54	0	26	118	86	35	121
30852	Virginia Tobacco Settlement Foundation	4	0	16	54	74	51	71	0	0	122	114	27	141
30912	Department of Veterans Services	23	0	106	2,079	2,208	331	466	0	0	797	744	1,047	1,791
30922	Sitter-Barfoot Veterans Care Center	37	0	170	2,530	2,737	530	749	0	0	1,279	1,196	1,186	2,382
30937	Southern Virginia Higher Education Center	6	0	27	212	245	85	120	0	0	205	192	154	346
30938	New College Institute	2	0	9	31	42	28	39	0	164	231	62	(43)	19
30942	Virginia Museum of Natural History	5	0	22	11	38	68	98	0	88	254	156	(58)	98
30948	Southwest Virginia Higher Education Center	4	0	17	76	97	53	74	0	93	220	118	(34)	84
30957	Commonwealth's Attorneys' Services Council	1	0	5	20	26	15	24	0	67	106	38	(22)	16
30960	Department of Fire Programs	11	0	50	0	61	156	220	0	311	687	352	(211)	141
30961	Division of Capitol Police	2	0	7	0	9	22	30	0	52	104	48	(26)	22
30999	Department of Alcoholic Beverage Control	133	0	609	1,921	2,663	1,899	2,679	0	0	4,578	4,278	1,177	5,455
35106	Arlington County Health Department	0	0	1	3	4	2	4	0	0	6	6	(33)	(27)
35129	Fairfax County Health Department	10	0	47	0	57	147	209	0	944	1,300	333	(756)	(423)
35885	Fort Monroe Federal Area Development Authority	4	0	18	27	49	56	78	0	132	266	125	(9)	116
Total for State Employers		12,364	0	56,604	138,828	207,796	176,450	248,941	0	138,828	564,219	397,520	0	397,520

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30100	Senate	(386)	62	31	(259)	0
30101	House of Delegates	(313)	269	95	(436)	0
30103	Magistrate System	(1,229)	(14)	(4)	(769)	0
30107	Division of Legislative Services	(194)	69	(1)	(237)	0
30109	Division of Legislative Automated Systems	(87)	(15)	(15)	(62)	0
30110	Joint Legislative Audit and Review Commission	(155)	(5)	(18)	(96)	0
30111	Supreme Court	(1,055)	266	78	(754)	0
30112	Judicial Inquiry and Review Commission	(18)	(3)	(3)	(15)	0
30114	General District Courts	(1,980)	60	(179)	(1,253)	0
30115	Juvenile and Domestic Relations District Courts	(1,175)	60	(52)	(744)	0
30116	Combined District Courts	(502)	11	(1)	(264)	0
30117	Virginia State Bar	(451)	30	(2)	(272)	0
30119	Office of the Lieutenant Governor	(25)	0	0	(1)	0
30121	Office of the Governor	(45)	34	(30)	(36)	0
30122	Department of Planning and Budget	(259)	(21)	(41)	(160)	0
30123	Department of Military Affairs	(400)	239	(27)	(536)	0
30125	Virginia Court of Appeals	(243)	34	(16)	(151)	0
30127	Department of Emergency Management	(384)	363	458	(300)	0
30128	Virginia Veterans Care Center	(427)	59	(17)	(325)	0
30129	Department of Human Resource Management	(155)	208	71	(297)	0
30132	State Board of Elections	82	272	215	(84)	0
30133	Auditor of Public Accounts	(332)	121	27	(335)	0
30136	Virginia Information Technologies Agency (VITA)	(2,946)	(946)	298	(801)	0
30140	Department of Criminal Justice Services	(371)	75	45	(266)	0
30141	Office of the Attorney General and Department of Law	(821)	460	(229)	(1,131)	0
30143	Office of the Attorney General - Division of Debt Collection	(43)	(2)	(21)	(54)	0
30146	Science Museum of Virginia	(103)	74	26	(140)	0
30147	Office of the State Inspector General	17	38	(30)	(110)	0
30148	Virginia Commission for the Arts	(14)	(8)	(10)	(6)	0
30151	Department of Accounts	351	611	147	(452)	0
30152	Department of the Treasury	(308)	67	(29)	(280)	0
30154	Department of Motor Vehicles	(4,467)	810	(240)	(3,637)	0
30156	Department of State Police	(1,615)	451	(42)	(1,375)	0
30157	Compensation Board	(81)	(23)	(28)	(37)	0
30160	Virginia Criminal Sentencing Commission	(18)	8	(8)	(26)	0
30161	Department of Taxation	(2,053)	757	229	(1,892)	0
30162	Department of Accounts - Transfer Payments (CHRF)	(4)	3	1	(4)	0
30165	Department of Housing and Community Development	(360)	(23)	(9)	(242)	0
30166	Secretary of the Commonwealth	37	52	45	(21)	0
30170	Council on Human Rights	0	0	0	0	0
30171	State Corporation Commission	(1,834)	1,152	615	(1,910)	0
30172	State Lottery Department	(633)	156	(31)	(772)	0
30174	Virginia College Savings Plan	(84)	180	46	(302)	0
30175	VA Office of Protection and Advocacy	(109)	0	0	0	0
30180	Secretary of Administration	(64)	(39)	(10)	(25)	0
30181	Department of Labor and Industry	(328)	86	62	(324)	0
30182	Virginia Employment Commission	(3,676)	(653)	(337)	(1,357)	0
30183	Secretary of Natural Resources	47	4	2	(11)	0
30185	Secretary of Education	(3)	1	(1)	(14)	0
30186	Secretary of Transportation	(21)	17	3	(14)	0
30187	Secretary of Public Safety	63	52	14	(19)	0
30188	Secretary of Health and Human Resources	(6)	2	0	(6)	0
30190	Secretary of Finance	41	41	15	(14)	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
STATE EMPLOYERS
(\$ thousands)



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
30191	Virginia Workers' Compensation Commission	(541)	494	89	(721)	0
30192	Secretary of Commerce and Trade	(34)	0	0	0	0
30193	Secretary of Agriculture and Forestry	8	6	17	(2)	0
30194	Department of General Services	(2,480)	(64)	(52)	(1,384)	0
30199	Department of Conservation and Recreation	(163)	791	186	(922)	0
30200	Office of Children's Services	256	28	54	(39)	0
30201	Department of Education - Central Office Operations	(419)	858	231	(847)	0
30202	The Library of Virginia	(548)	(28)	(20)	(261)	0
30203	Woodrow Wilson Rehabilitation Center	(619)	144	82	(517)	0
30204	The College of William and Mary	(1,372)	1,105	(66)	(2,482)	0
30206	VCU - Medical College of Virginia Hospitals Authority	(4,862)	(1,567)	(589)	(1,246)	0
30207	University of Virginia - Academic Division	(8,658)	9,006	4,369	(12,206)	0
30208	Virginia Polytechnic Institute and State University	(11,732)	2,452	(141)	(10,968)	0
30209	University of Virginia Medical Center	(3,048)	42	(22)	(1,831)	0
30211	Virginia Military Institute	(1,268)	(108)	(68)	(666)	0
30212	Virginia State University	(3,204)	(526)	(32)	(1,377)	0
30213	Norfolk State University	(4,075)	(818)	(181)	(1,419)	0
30214	Longwood University	(1,273)	230	35	(1,037)	0
30215	University of Mary Washington	(2,183)	(427)	(255)	(955)	0
30216	James Madison University	(1,061)	3,225	912	(4,272)	0
30217	Radford University	(684)	1,355	442	(1,892)	0
30218	Virginia School for Deaf and Blind	(543)	(54)	(70)	(236)	0
30221	Old Dominion University	(2,781)	1,710	288	(3,497)	0
30222	Department of Professional and Occupational Regulation	(780)	(119)	(86)	(408)	0
30223	Department of Health Professions	(850)	112	15	(547)	0
30226	Board of Accountancy	9	29	11	(30)	0
30232	Minority Business Enterprise	0	0	0	0	0
30233	Board of Bar Examiners	(26)	3	(1)	(24)	0
30234	Cooperative Extension and Agricultural Research Service	(117)	40	8	(140)	0
30236	Virginia Commonwealth University	(9,988)	1,628	(23)	(8,543)	0
30238	Virginia Museum of Fine Arts	(180)	356	83	(422)	0
30239	Frontier Culture Museum of Virginia	(12)	41	4	(52)	0
30241	Richard Bland College	(30)	242	178	(210)	0
30242	Christopher Newport University	(709)	495	123	(1,145)	0
30245	State Council of Higher Education for Virginia	102	158	65	(141)	0
30246	University of Virginia's College at Wise	(543)	68	5	(362)	0
30247	George Mason University	(9,311)	(963)	(1,245)	(5,278)	0
30261	Virginia Community College System - Central Office Operations	(424)	908	512	(677)	0
30262	Department of Rehabilitative Services	(2,461)	10	33	(2,047)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(65)	49	46	(47)	0
30268	Virginia Institute of Marine Science	(680)	63	3	(547)	0
30275	New River Community College	(506)	(34)	(25)	(289)	0
30276	Southside Virginia Community College	(1,484)	(610)	(329)	(353)	0
30277	Paul D. Camp Community College	(509)	(103)	(5)	(120)	0
30278	Rappahannock Community College	(384)	0	(29)	(219)	0
30279	Danville Community College	(649)	(191)	(161)	(293)	0
30280	Northern Virginia Community College	(7,251)	(2,429)	(2,353)	(3,594)	0
30282	Piedmont Virginia Community College	(265)	137	(24)	(330)	0
30283	J. Sargeant Reynolds Community College	(1,834)	(418)	(409)	(915)	0
30284	Eastern Shore Community College	(80)	134	42	(114)	0
30285	Patrick Henry Community College	(607)	384	213	(362)	0
30286	Virginia Western Community College	(1,153)	(419)	(225)	(469)	0
30287	Dabney S. Lancaster Community College	(270)	(20)	(18)	(136)	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
STATE EMPLOYERS
(\$ thousands)



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
30288	Wytheville Community College	(607)	(175)	19	(216)	0
30290	John Tyler Community College	(926)	(206)	(226)	(579)	0
30291	Blue Ridge Community College	(560)	(48)	(138)	(325)	0
30292	Central Virginia Community College	(705)	(169)	(122)	(271)	0
30293	Thomas Nelson Community College	(336)	451	(31)	(794)	0
30294	Southwest Virginia Community College	(330)	63	112	(238)	0
30295	Tidewater Community College	(2,808)	152	(400)	(2,038)	0
30296	Virginia Highlands Community College	(368)	74	79	(223)	0
30297	Germanna Community College	(444)	109	(60)	(448)	0
30298	Lord Fairfax Community College	(290)	246	(33)	(463)	0
30299	Mountain Empire Community College	(444)	(37)	(29)	(238)	0
30301	Department of Agriculture and Consumer Services	(1,324)	134	77	(982)	0
30310	Virginia Economic Development Partnership	(408)	(4)	19	(326)	0
30320	Virginia Tourism Authority	(196)	55	42	(189)	0
30325	Department of Business Assistance	0	0	0	0	0
30330	Virginia - Israel Advisory Board	(5)	2	0	(4)	0
30350	Department of Small Business and Supplier Diversity	(201)	91	76	(87)	0
30400	Jamestown-Yorktown Commemoration	147	173	131	(16)	0
30402	Marine Resources Commission	(174)	102	60	(156)	0
30403	Department of Game and Inland Fisheries	(446)	467	395	(659)	0
30405	Virginia Racing Commission	(42)	(20)	(3)	(8)	0
30407	Virginia Port Authority	(63)	(22)	(19)	(15)	0
30409	Department of Mines, Minerals and Energy	(1,045)	(61)	(20)	(527)	0
30411	Department of Forestry	(647)	170	94	(481)	0
30413	Commission on Virginia Alcohol Safety Action Program	8	33	13	(24)	0
30417	Gunston Hall	(20)	(11)	(12)	(5)	0
30423	Department of Historic Resources	(60)	19	(16)	(100)	0
30425	Jamestown - Yorktown Foundation	(372)	65	31	(266)	0
30440	Department of Environmental Quality	(2,759)	127	(180)	(2,053)	0
30454	Office of Commonwealth Preparedness	(99)	0	0	(1)	0
30505	Department of Rail and Public Transportation	16	213	134	(184)	0
30506	Motor Vehicle Dealer Board	35	83	20	(55)	0
30507	Towing and Recovery Operations Board	0	0	0	0	0
30510	Virginia Department of Transportation	(4,621)	2,121	1,004	(4,322)	0
30511	Virginia Department of Transportation	(748)	1,120	623	(1,263)	0
30512	Virginia Department of Transportation	(1,598)	632	70	(1,637)	0
30513	Virginia Department of Transportation	(548)	1,169	579	(1,137)	0
30514	Virginia Department of Transportation	(1,981)	922	497	(1,832)	0
30515	Virginia Department of Transportation	(967)	1,521	791	(1,831)	0
30516	Virginia Department of Transportation	(398)	1,126	769	(1,069)	0
30517	Virginia Department of Transportation	(257)	1,217	765	(1,024)	0
30518	Virginia Department of Transportation	(1,063)	818	305	(1,348)	0
30519	Virginia Department of Transportation	(1,946)	1,150	379	(2,253)	0
30601	Department of Health	(11,699)	(290)	(794)	(6,872)	0
30602	Department of Medical Assistance Services	(112)	952	261	(1,191)	0
30606	Virginia Board for People With Disabilities	(59)	7	(7)	(22)	0
30701	Department of Corrections - Central Administration	(880)	419	138	(820)	0
30702	Department for the Blind and Vision Impaired	(24)	337	130	(314)	0
30703	Central State Hospital	(1,266)	(956)	(406)	(1,345)	0
30704	Eastern State Hospital	(3,284)	(1,428)	(1,003)	(1,255)	0
30705	Southwestern Virginia Mental Health Institute	(772)	414	135	(846)	0
30706	Western State Hospital	(1,768)	489	328	(1,213)	0
30707	Central Virginia Training Center	(7,524)	(4,364)	(1,993)	(1,048)	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
STATE EMPLOYERS
(\$ thousands)



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
30708	Commonwealth Center for Children and Adolescents	(390)	(153)	(165)	(212)	0
30709	Powhatan Correctional Center	(1,755)	(796)	0	0	0
30711	Virginia Correctional Enterprises	(248)	358	171	(371)	0
30716	Virginia Correctional Center for Women	79	18	(26)	(218)	0
30718	Bland Correctional Center	(261)	(73)	(90)	(135)	0
30720	Department of Behavioral Health & Developmental Services	1,385	1,947	1,024	(1,123)	0
30721	Powhatan Reception and Classification Center	(550)	(355)	0	0	0
30723	Southeastern Virginia Training Center	(978)	(198)	(229)	(427)	0
30724	Catawba Hospital	(504)	95	(32)	(469)	0
30725	Northern Virginia Training Center	(7,591)	(5,691)	(2,528)	(15)	0
30726	Southside Virginia Training Center	(7,179)	(25)	(3)	0	0
30728	Northern Virginia Mental Health Institute	(861)	7	(192)	(640)	0
30729	Piedmont Geriatric Hospital	(960)	(145)	(186)	(553)	0
30733	Sussex I State Prison	(208)	4	8	(123)	0
30734	Sussex II State Prison	(305)	(89)	(97)	(118)	0
30735	Wallen's Ridge State Prison	(243)	(5)	(15)	(178)	0
30737	St. Brides Correctional Center	(273)	62	39	(165)	0
30738	Southwestern Virginia Training Center	(2,047)	(930)	(436)	(419)	0
30739	Southern Virginia Mental Health Institute	(202)	108	(6)	(319)	0
30741	Red Onion State Prison	(335)	(45)	(34)	(171)	0
30742	Department of Corrections - Employee Relations and Training	(327)	25	(74)	(227)	0
30743	Fluvanna Women's Correctional Center	(445)	(186)	(143)	(159)	0
30745	Nottoway Correctional Center	(173)	159	86	(217)	0
30747	Marion Correctional Treatment Center	(334)	(54)	(54)	(138)	0
30748	Hiram W. Davis Medical Center	(492)	15	(31)	(310)	0
30749	Buckingham Correctional Center	(304)	29	18	(168)	0
30751	Department for the Deaf and Hard-of-Hearing	(39)	(5)	(14)	(21)	0
30752	Deep Meadow Correctional Center	373	529	(42)	(247)	0
30753	Deerfield Correctional Center	(262)	181	145	(237)	0
30754	Augusta Correctional Center	(186)	1	(27)	(130)	0
30756	Department of Corrections - Division of Institutions	(1,258)	405	47	(1,035)	0
30757	Western Region Correctional Field Units	(175)	(49)	(21)	(45)	0
30760	Central Reg Corr Field Units	(440)	0	0	0	0
30761	Baskerville Correctional Center	(113)	31	(5)	(81)	0
30765	Department of Social Services	(3,495)	1,520	(32)	(3,931)	0
30766	Virginia Parole Board	(91)	(27)	(9)	(32)	0
30767	Division of Community Corrections	(879)	(75)	(49)	(409)	0
30768	Keen Mountain Correctional Center	(74)	168	23	(149)	0
30769	Greensville Correctional Center	(500)	117	46	(400)	0
30770	Dillwyn Correctional Center	(244)	41	3	(188)	0
30771	Indian Creek Correctional Center	(160)	48	8	(126)	0
30772	Haynesville Correctional Center	(284)	37	9	(212)	0
30773	Coffeewood Correctional Center	(237)	(12)	(61)	(149)	0
30774	Lunenburg Correctional Center	(261)	14	24	(140)	0
30775	Pocahontas State Correctional Center	(343)	(147)	(103)	(139)	0
30776	Green Rock Correctional Center	(160)	171	61	(170)	0
30777	Department of Juvenile Justice	(5,710)	256	(28)	(2,575)	0
30778	Department of Forensic Science	(906)	383	162	(858)	0
30785	River North Correctional Center	(27)	47	17	(160)	0
30786	Culpeper Correctional Center for Women	(85)	(264)	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	(579)	57	(394)	(613)	0
30841	Department of Aviation	(138)	54	3	(97)	0
30848	Indigent Defense Commission	(2,034)	(39)	(148)	(1,249)	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
STATE EMPLOYERS
(\$ thousands)



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
30851	Tobacco Indemnification & Revitalization Commission	(26)	34	30	(36)	0
30852	Virginia Tobacco Settlement Foundation	(39)	27	12	(48)	0
30912	Department of Veterans Services	585	848	292	(314)	0
30922	Sitter-Barfoot Veterans Care Center	523	1,060	379	(504)	0
30937	Southern Virginia Higher Education Center	28	83	10	(81)	0
30938	New College Institute	(94)	(61)	(8)	(26)	0
30942	Virginia Museum of Natural History	(135)	(2)	(14)	(65)	0
30948	Southwest Virginia Higher Education Center	(102)	7	23	(51)	0
30957	Commonwealth's Attorneys' Services Council	(27)	(19)	(19)	(15)	0
30960	Department of Fire Programs	(365)	(61)	(52)	(148)	0
30961	Division of Capitol Police	(61)	(13)	(1)	(20)	0
30999	Department of Alcoholic Beverage Control	(1,493)	1,011	368	(1,801)	0
35106	Arlington County Health Department	(2)	2	0	(2)	0
35129	Fairfax County Health Department	(606)	(306)	(191)	(140)	0
35885	Fort Monroe Federal Area Development Authority	(108)	(41)	(15)	(53)	0
	Total for State Employers	(224,198)	32,452	2,727	(167,404)	0

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
30100	Senate	10,042	9,001	13,296	5,395
30101	House of Delegates	16,743	15,193	22,442	9,105
30103	Magistrate System	30,341	26,749	39,512	16,031
30107	Division of Legislative Services	9,385	8,272	12,218	4,957
30109	Division of Legislative Automated Systems	2,566	2,199	3,248	1,318
30110	Joint Legislative Audit and Review Commission	3,883	3,346	4,942	2,005
30111	Supreme Court	29,342	26,246	38,768	15,729
30112	Judicial Inquiry and Review Commission	624	533	787	319
30114	General District Courts	50,339	43,617	64,427	26,140
30115	Juvenile and Domestic Relations District Courts	29,653	25,932	38,305	15,541
30116	Combined District Courts	10,477	9,242	13,651	5,539
30117	Virginia State Bar	10,756	9,482	14,007	5,683
30119	Office of the Lieutenant Governor	60	55	81	33
30121	Office of the Governor	1,544	1,222	1,805	732
30122	Department of Planning and Budget	6,467	5,523	8,158	3,310
30123	Department of Military Affairs	21,245	18,626	27,513	11,163
30125	Virginia Court of Appeals	6,061	5,279	7,797	3,164
30127	Department of Emergency Management	9,524	10,443	15,426	6,259
30128	Virginia Veterans Care Center	12,971	11,377	16,805	6,818
30129	Department of Human Resource Management	11,361	10,338	15,271	6,196
30132	State Board of Elections	2,263	2,951	4,359	1,768
30133	Auditor of Public Accounts	13,099	11,678	17,250	6,999
30136	Virginia Information Technologies Agency (VITA)	30,089	27,874	41,174	16,705
30140	Department of Criminal Justice Services	10,268	9,267	13,689	5,554
30141	Office of the Attorney General and Department of Law	45,797	39,383	58,174	23,603
30143	Office of the Attorney General - Division of Debt Collection	2,250	1,890	2,792	1,133
30146	Science Museum of Virginia	5,431	4,908	7,249	2,941
30147	Office of the State Inspector General	4,494	3,828	5,654	2,294
30148	Virginia Commission for the Arts	323	241	356	144
30151	Department of Accounts	17,073	15,718	23,217	9,420
30152	Department of the Treasury	11,218	9,771	14,433	5,856
30154	Department of Motor Vehicles	144,716	126,620	187,035	75,884
30156	Department of State Police	54,450	47,858	70,692	28,681
30157	Compensation Board	1,637	1,313	1,940	787
30160	Virginia Criminal Sentencing Commission	1,036	886	1,309	531
30161	Department of Taxation	73,513	65,882	97,317	39,484
30162	Department of Accounts - Transfer Payments (CHRF)	158	145	215	87
30165	Department of Housing and Community Development	9,539	8,380	12,379	5,022
30166	Secretary of the Commonwealth	648	769	1,137	461
30170	Council on Human Rights	0	0	0	0
30171	State Corporation Commission	72,245	66,492	98,217	39,849
30172	State Lottery Department	30,637	26,894	39,726	16,118
30174	Virginia College Savings Plan	11,693	10,526	15,548	6,308
30175	VA Office of Protection and Advocacy	0	0	0	0
30180	Secretary of Administration	1,056	883	1,304	529

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
30181	Department of Labor and Industry	12,426	11,241	16,605	6,737
30182	Virginia Employment Commission	55,229	47,230	69,765	28,305
30183	Secretary of Natural Resources	463	417	615	250
30185	Secretary of Education	554	483	714	289
30186	Secretary of Transportation	499	453	669	272
30187	Secretary of Public Safety	637	630	931	378
30188	Secretary of Health and Human Resources	205	184	272	110
30190	Secretary of Finance	466	475	702	285
30191	Virginia Workers' Compensation Commission	27,998	25,100	37,076	15,042
30192	Secretary of Commerce and Trade	0	0	0	0
30193	Secretary of Agriculture and Forestry	0	79	117	47
30194	Department of General Services	54,845	48,163	71,144	28,865
30199	Department of Conservation and Recreation	35,427	32,087	47,397	19,230
30200	Office of Children's Services	1,241	1,332	1,968	798
30201	Department of Education - Central Office Operations	32,211	29,453	43,506	17,651
30202	The Library of Virginia	10,427	9,115	13,463	5,463
30203	Woodrow Wilson Rehabilitation Center	20,024	18,038	26,645	10,810
30204	The College of William and Mary	98,316	86,457	127,709	51,814
30206	VCU - Medical College of Virginia Hospitals Authority	52,121	43,367	64,059	25,990
30207	University of Virginia - Academic Division	458,932	424,338	626,824	254,316
30208	Virginia Polytechnic Institute and State University	433,375	381,766	563,920	228,796
30209	University of Virginia Medical Center	72,375	63,756	94,177	38,210
30211	Virginia Military Institute	26,574	23,140	34,181	13,868
30212	Virginia State University	54,513	47,960	70,843	28,743
30213	Norfolk State University	56,926	49,418	72,997	29,617
30214	Longwood University	40,699	36,064	53,271	21,613
30215	University of Mary Washington	38,938	33,217	49,066	19,908
30216	James Madison University	163,889	148,674	219,612	89,102
30217	Radford University	72,383	65,837	97,251	39,457
30218	Virginia School for Deaf and Blind	9,661	8,212	12,130	4,921
30221	Old Dominion University	136,471	121,699	179,766	72,935
30222	Department of Professional and Occupational Regulation	16,559	14,233	21,024	8,530
30223	Department of Health Professions	21,520	19,061	28,155	11,423
30226	Board of Accountancy	1,159	1,068	1,578	640
30232	Minority Business Enterprise	0	0	0	0
30233	Board of Bar Examiners	964	846	1,249	507
30234	Cooperative Extension and Agricultural Research Service	5,478	4,873	7,197	2,920
30236	Virginia Commonwealth University	337,179	297,415	439,322	178,244
30238	Virginia Museum of Fine Arts	16,224	14,682	21,687	8,799
30239	Frontier Culture Museum of Virginia	2,016	1,796	2,653	1,076
30241	Richard Bland College	7,431	7,346	10,851	4,402
30242	Christopher Newport University	44,560	39,863	58,883	23,890
30245	State Council of Higher Education for Virginia	5,244	4,922	7,271	2,950
30246	University of Virginia's College at Wise	14,261	12,603	18,616	7,553
30247	George Mason University	214,498	183,719	271,378	110,104

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
30261	Virginia Community College System - Central Office Operations	24,151	23,586	34,839	14,135
30262	Department of Rehabilitative Services	80,579	71,250	105,246	42,701
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,626	1,646	2,431	986
30268	Virginia Institute of Marine Science	21,555	19,032	28,113	11,406
30275	New River Community College	11,511	10,041	14,832	6,018
30276	Southside Virginia Community College	15,598	12,293	18,158	7,367
30277	Paul D. Camp Community College	4,761	4,179	6,173	2,505
30278	Rappahannock Community College	8,799	7,630	11,271	4,573
30279	Danville Community College	12,394	10,211	15,083	6,120
30280	Northern Virginia Community College	153,653	125,088	184,773	74,966
30282	Piedmont Virginia Community College	13,164	11,510	17,002	6,898
30283	J. Sargeant Reynolds Community College	38,171	31,852	47,050	19,089
30284	Eastern Shore Community College	4,290	3,968	5,861	2,378
30285	Patrick Henry Community College	13,199	12,593	18,602	7,547
30286	Virginia Western Community College	19,612	16,302	24,081	9,770
30287	Dabney S. Lancaster Community College	5,467	4,741	7,004	2,841
30288	Wytheville Community College	8,431	7,515	11,101	4,504
30290	John Tyler Community College	23,972	20,153	29,768	12,078
30291	Blue Ridge Community College	13,566	11,356	16,774	6,806
30292	Central Virginia Community College	11,356	9,477	13,998	5,679
30293	Thomas Nelson Community College	31,473	27,633	40,817	16,561
30294	Southwest Virginia Community College	8,815	8,276	12,225	4,960
30295	Tidewater Community College	82,441	70,966	104,826	42,530
30296	Virginia Highlands Community College	8,365	7,731	11,419	4,633
30297	Germanna Community College	17,988	15,610	23,058	9,355
30298	Lord Fairfax Community College	18,429	16,108	23,793	9,653
30299	Mountain Empire Community College	9,538	8,284	12,237	4,965
30301	Department of Agriculture and Consumer Services	38,374	34,207	50,529	20,501
30310	Virginia Economic Development Partnership	12,805	11,385	16,817	6,823
30320	Virginia Tourism Authority	7,280	6,616	9,773	3,965
30325	Department of Business Assistance	0	0	0	0
30330	Virginia - Israel Advisory Board	160	144	213	87
30350	Department of Small Business and Supplier Diversity	3,083	3,063	4,525	1,836
30400	Jamestown-Yorktown Commemoration	0	591	873	354
30402	Marine Resources Commission	5,881	5,452	8,053	3,268
30403	Department of Game and Inland Fisheries	24,041	22,969	33,928	13,765
30405	Virginia Racing Commission	332	274	405	164
30407	Virginia Port Authority	691	525	775	314
30409	Department of Mines, Minerals and Energy	20,867	18,326	27,070	10,983
30411	Department of Forestry	18,525	16,769	24,770	10,050
30413	Commission on Virginia Alcohol Safety Action Program	887	849	1,254	509
30417	Gunston Hall	243	158	233	95
30423	Department of Historic Resources	4,005	3,455	5,103	2,070
30425	Jamestown - Yorktown Foundation	10,350	9,270	13,693	5,556
30440	Department of Environmental Quality	81,934	71,495	105,608	42,848

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
30454	Office of Commonwealth Preparedness	84	76	112	46
30505	Department of Rail and Public Transportation	6,563	6,389	9,438	3,829
30506	Motor Vehicle Dealer Board	2,065	1,912	2,824	1,146
30507	Towing and Recovery Operations Board	0	0	0	0
30510	Virginia Department of Transportation	165,444	150,453	222,239	90,168
30511	Virginia Department of Transportation	46,667	43,958	64,931	26,344
30512	Virginia Department of Transportation	64,228	56,980	84,167	34,149
30513	Virginia Department of Transportation	41,918	39,563	58,440	23,710
30514	Virginia Department of Transportation	69,751	63,762	94,185	38,213
30515	Virginia Department of Transportation	68,233	63,731	94,140	38,194
30516	Virginia Department of Transportation	38,316	37,241	55,010	22,319
30517	Virginia Department of Transportation	36,526	35,641	52,646	21,360
30518	Virginia Department of Transportation	51,628	46,916	69,301	28,117
30519	Virginia Department of Transportation	86,953	78,410	115,822	46,992
30601	Department of Health	275,150	239,244	353,396	143,381
30602	Department of Medical Assistance Services	45,742	41,528	61,343	24,888
30606	Virginia Board for People With Disabilities	909	774	1,144	464
30701	Department of Corrections - Central Administration	31,669	28,564	42,194	17,119
30702	Department for the Blind and Vision Impaired	11,729	10,924	16,136	6,547
30703	Central State Hospital	55,106	46,818	69,156	28,058
30704	Eastern State Hospital	54,604	43,710	64,565	26,196
30705	Southwestern Virginia Mental Health Institute	32,680	29,442	43,490	17,645
30706	Western State Hospital	46,204	42,228	62,376	25,307
30707	Central Virginia Training Center	51,426	36,497	53,912	21,873
30708	Commonwealth Center for Children and Adolescents	9,231	7,407	10,941	4,439
30709	Powhatan Correctional Center	0	0	0	0
30711	Virginia Correctional Enterprises	13,754	12,900	19,054	7,731
30716	Virginia Correctional Center for Women	8,732	7,591	11,212	4,549
30718	Bland Correctional Center	5,805	4,725	6,979	2,832
30720	Department of Behavioral Health & Developmental Services	39,146	39,108	57,767	23,438
30721	Powhatan Reception and Classification Center	0	0	0	0
30723	Southeastern Virginia Training Center	17,964	14,826	21,899	8,885
30724	Catawba Hospital	18,628	16,290	24,063	9,763
30725	Northern Virginia Training Center	13,373	532	786	319
30726	Southside Virginia Training Center	20	0	0	0
30728	Northern Virginia Mental Health Institute	26,220	22,281	32,912	13,353
30729	Piedmont Geriatric Hospital	22,764	19,259	28,449	11,542
30733	Sussex I State Prison	4,798	4,271	6,308	2,560
30734	Sussex II State Prison	5,121	4,084	6,032	2,448
30735	Wallen's Ridge State Prison	7,095	6,199	9,157	3,715
30737	St. Brides Correctional Center	6,322	5,745	8,485	3,443
30738	Southwestern Virginia Training Center	18,701	14,560	21,507	8,726
30739	Southern Virginia Mental Health Institute	12,625	11,112	16,414	6,659
30741	Red Onion State Prison	6,928	5,957	8,799	3,570
30742	Department of Corrections - Employee Relations and Training	9,325	7,899	11,668	4,734

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
30743	Fluvanna Women's Correctional Center	6,977	5,513	8,143	3,304
30745	Nottoway Correctional Center	8,077	7,513	11,097	4,502
30747	Marion Correctional Treatment Center	5,745	4,835	7,142	2,898
30748	Hiram W. Davis Medical Center	12,406	10,811	15,969	6,479
30749	Buckingham Correctional Center	6,531	5,835	8,619	3,497
30751	Department for the Deaf and Hard-of-Hearing	947	778	1,148	466
30752	Deep Meadow Correctional Center	9,940	8,587	12,684	5,147
30753	Deerfield Correctional Center	8,604	8,236	12,166	4,936
30754	Augusta Correctional Center	5,276	4,539	6,704	2,720
30756	Department of Corrections - Division of Institutions	40,570	36,008	53,188	21,580
30757	Western Region Correctional Field Units	1,900	1,576	2,328	945
30760	Central Reg Corr Field Units	0	0	0	0
30761	Baskerville Correctional Center	3,190	2,792	4,124	1,673
30765	Department of Social Services	155,262	136,858	202,158	82,020
30766	Virginia Parole Board	1,307	1,113	1,644	667
30767	Division of Community Corrections	16,365	14,218	21,002	8,521
30768	Keen Mountain Correctional Center	5,823	5,237	7,736	3,139
30769	Greensville Correctional Center	15,521	13,903	20,537	8,332
30770	Dillwyn Correctional Center	7,393	6,534	9,651	3,916
30771	Indian Creek Correctional Center	4,939	4,399	6,498	2,636
30772	Haynesville Correctional Center	8,302	7,369	10,885	4,417
30773	Coffeewood Correctional Center	6,218	5,218	7,708	3,127
30774	Lunenburg Correctional Center	5,411	4,889	7,221	2,930
30775	Pocahontas State Correctional Center	6,026	4,862	7,181	2,914
30776	Green Rock Correctional Center	6,360	5,886	8,694	3,527
30777	Department of Juvenile Justice	101,710	89,624	132,386	53,712
30778	Department of Forensic Science	33,041	29,874	44,128	17,904
30785	River North Correctional Center	6,207	5,545	8,191	3,323
30786	Culpeper Correctional Center for Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	26,197	21,356	31,545	12,799
30841	Department of Aviation	3,771	3,344	4,939	2,004
30848	Indigent Defense Commission	50,029	43,489	64,239	26,063
30851	Tobacco Indemnification & Revitalization Commission	1,283	1,266	1,871	759
30852	Virginia Tobacco Settlement Foundation	1,833	1,669	2,466	1,000
30912	Department of Veterans Services	10,891	10,910	16,116	6,539
30922	Sitter-Barfoot Veterans Care Center	17,954	17,527	25,890	10,504
30937	Southern Virginia Higher Education Center	3,134	2,811	4,153	1,685
30938	New College Institute	1,071	915	1,352	548
30942	Virginia Museum of Natural History	2,660	2,283	3,372	1,368
30948	Southwest Virginia Higher Education Center	1,845	1,726	2,550	1,035
30957	Commonwealth's Attorneys' Services Council	715	550	813	330
30960	Department of Fire Programs	6,095	5,155	7,614	3,089
30961	Division of Capitol Police	806	709	1,046	425
30999	Department of Alcoholic Beverage Control	69,227	62,721	92,647	37,589
35106	Arlington County Health Department	100	92	135	55

SCHEDULE D - NET PENSION LIABILITY
STATE EMPLOYERS
(\$ thousands)



Employer		6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
Code	Employer	Net Pension Liability	Net Pension Liability	(6%)	(8%)
35129	Fairfax County Health Department	6,500	4,889	7,221	2,930
35885	Fort Monroe Federal Area Development Authority	2,148	1,830	2,702	1,097
Total for State Employers		6,590,751	5,827,524	8,608,043	3,492,489

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS TEACHER EMPLOYERS



		Teacher Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 3,656,970	0.34113%	\$ 3,910,649	0.34367%
40101	Albemarle County Schools	12,057,308	1.12473%	12,777,409	1.12289%
40102	Alleghany County School Board	1,661,155	0.15496%	1,695,928	0.14904%
40103	Amelia County School Board	1,159,745	0.10818%	1,239,255	0.10891%
40104	Amherst County School Board	3,316,888	0.30941%	3,357,315	0.29504%
40105	Appomattox County School Board	1,448,349	0.13510%	1,581,020	0.13894%
40106	Arlington Public Schools	38,030,415	3.54755%	41,229,265	3.62326%
40107	Augusta County School Board	7,779,214	0.72566%	8,350,365	0.73384%
40108	Bath County School Board	642,494	0.05993%	668,530	0.05875%
40109	Bedford County School Board	6,752,285	0.62987%	6,961,826	0.61181%
40110	Bland County School Board	520,472	0.04855%	562,122	0.04940%
40111	Botetourt County Schools	3,693,544	0.34454%	3,907,913	0.34343%
40112	Brunswick County Public Schools	1,334,520	0.12449%	1,390,937	0.12224%
40113	Buchanan County School Board	2,057,107	0.19189%	2,045,073	0.17972%
40114	Buckingham County School Board	1,504,400	0.14033%	1,545,783	0.13584%
40115	Campbell County School Board	5,269,123	0.49151%	5,418,663	0.47620%
40116	Caroline County School Board	2,757,902	0.25726%	2,956,420	0.25981%
40117	Carroll County School Board	2,854,289	0.26625%	3,120,833	0.27426%
40118	Charles City County School Board	632,109	0.05896%	671,742	0.05903%
40119	Charlotte County School Board	1,552,358	0.14481%	1,612,141	0.14168%
40120	Chesterfield County School Board	39,073,891	3.64488%	41,893,508	3.68164%
40121	Clarke County School Board	1,639,777	0.15296%	1,721,269	0.15127%
40122	Craig County School Board	493,856	0.04607%	498,593	0.04382%
40123	Culpeper County School Board	5,924,663	0.55266%	6,220,035	0.54662%
40124	Cumberland County School Board	1,094,533	0.10210%	1,161,193	0.10205%
40125	Dickenson County School Board	1,494,028	0.13937%	1,401,558	0.12317%
40126	Dinwiddie County School Board	3,115,958	0.29066%	3,369,230	0.29609%
40128	Essex County Public Schools	1,148,228	0.10711%	1,170,020	0.10282%
40129	Fairfax County School Board	192,421,257	17.94936%	206,588,999	18.15522%
40130	Fauquier County School Board	10,108,697	0.94296%	10,507,620	0.92342%
40131	Floyd County School Board	1,429,378	0.13333%	1,457,091	0.12805%
40132	Fluvanna County Public Schools	3,285,341	0.30646%	3,426,522	0.30113%
40133	Franklin County Public Schools	5,501,523	0.51319%	5,928,741	0.52102%
40134	Frederick County School Board	11,825,982	1.10315%	12,336,949	1.08418%
40135	Giles County Schools	1,675,004	0.15625%	1,751,588	0.15393%
40136	Gloucester County School Board	3,973,956	0.37070%	4,335,827	0.38104%
40137	Goochland County School Board	2,016,616	0.18811%	2,111,572	0.18557%
40138	Grayson County School Board	1,179,216	0.11000%	1,289,686	0.11334%
40139	Greene County Public Schools	2,339,053	0.21819%	2,466,470	0.21676%
40140	Greensville County School Board	1,717,176	0.16018%	1,774,972	0.15599%
40141	Halifax County School Board	3,963,667	0.36974%	4,073,400	0.35797%
40142	Hanover County School Board	13,567,678	1.26562%	14,428,450	1.26798%
40143	Henrico County School Board	35,423,318	3.30435%	37,325,862	3.28023%
40144	Henry County Public Schools	4,936,601	0.46050%	5,250,139	0.46139%
40145	Highland County Public Schools	251,238	0.02344%	277,134	0.02435%
40146	Isle of Wight County Schools	3,977,579	0.37104%	4,194,927	0.36865%
40148	King George County School Board	2,848,950	0.26576%	3,250,530	0.28566%
40149	King & Queen County School Board	599,585	0.05593%	640,689	0.05630%
40150	King William County School Board	1,637,009	0.15270%	1,706,234	0.14995%
40151	Lancaster County Public Schools	1,043,017	0.09729%	1,097,411	0.09644%

SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS TEACHER EMPLOYERS



		Teacher Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40152	Lee County School Board	2,493,705	0.23262%	2,656,179	0.23343%
40153	Loudoun County School Board	70,938,164	6.61724%	78,008,862	6.85549%
40154	Louisa County Public Schools	3,712,539	0.34631%	3,903,095	0.34301%
40155	Lunenburg County School Board	1,157,313	0.10796%	1,105,072	0.09711%
40156	Madison County School Board	1,339,148	0.12492%	1,435,916	0.12619%
40157	Mathews County School Board	899,205	0.08388%	952,823	0.08373%
40158	Mecklenburg County School Board	3,117,659	0.29082%	3,197,361	0.28099%
40159	Middlesex County School Board	1,010,379	0.09425%	1,056,672	0.09286%
40160	Montgomery County School Board	6,655,284	0.62082%	7,165,556	0.62972%
40162	Nelson County Public Schools	1,586,636	0.14800%	1,641,569	0.14426%
40163	New Kent County School Board	2,106,422	0.19649%	2,263,303	0.19890%
40165	Northampton County Schools	1,270,364	0.11850%	1,311,996	0.11530%
40166	Northumberland County School Board	1,055,322	0.09844%	1,137,373	0.09995%
40167	Nottoway County School Board	1,545,500	0.14417%	1,639,552	0.14409%
40168	Orange County Public Schools	3,659,568	0.34137%	3,794,387	0.33345%
40169	Page County Public Schools	2,566,395	0.23940%	2,653,156	0.23316%
40170	Patrick County School Board	1,823,692	0.17012%	1,933,278	0.16990%
40171	Pittsylvania County School Board	5,644,590	0.52654%	5,969,403	0.52460%
40172	Powhatan County School Board	3,246,178	0.30281%	3,462,670	0.30430%
40173	Prince Edward County School Board	1,657,572	0.15462%	1,661,567	0.14602%
40174	Prince George County School Board	4,515,745	0.42124%	4,667,619	0.41019%
40176	Prince William County School Board	69,742,125	6.50567%	74,811,537	6.57450%
40177	Pulaski County School Board	3,012,960	0.28105%	3,142,158	0.27614%
40178	Rappahannock County School Board	791,584	0.07384%	828,847	0.07284%
40179	Richmond County School Board	886,567	0.08270%	950,449	0.08353%
40180	Roanoke County School Board	10,159,703	0.94772%	11,120,197	0.97725%
40181	Rockbridge County School Board	2,202,339	0.20544%	2,327,351	0.20453%
40182	Rockingham County School Board	8,853,455	0.82587%	9,314,905	0.81860%
40183	Russell County School Board	2,518,321	0.23491%	2,606,249	0.22904%
40184	Scott County School Board	2,686,745	0.25062%	2,881,327	0.25321%
40185	Shenandoah County School Board	4,750,581	0.44314%	4,935,266	0.43372%
40186	Smyth County School Board	3,178,456	0.29649%	3,268,124	0.28721%
40187	Southampton County School Board	1,763,520	0.16450%	1,853,926	0.16292%
40188	Spotsylvania County School Board	17,436,246	1.62648%	18,178,350	1.59753%
40189	Stafford County School Board	20,203,796	1.88465%	21,806,528	1.91638%
40190	Surry County Schools	1,080,256	0.10077%	1,147,011	0.10080%
40191	Sussex County School Board	1,088,074	0.10150%	1,108,719	0.09744%
40192	Tazewell County Schools	3,716,257	0.34666%	3,831,673	0.33673%
40193	Warren County School Board	3,932,880	0.36687%	4,174,597	0.36687%
40195	Washington County School Board	4,881,644	0.45537%	5,122,939	0.45021%
40196	Westmoreland County School Board	1,228,437	0.11459%	1,395,922	0.12267%
40197	Wise County School Board	3,954,441	0.36888%	3,993,223	0.35093%
40198	Wythe County School Board	2,870,989	0.26781%	3,017,268	0.26516%
40199	York County School Board	9,329,138	0.87024%	9,689,007	0.85148%
40200	Alexandria City School Board	19,860,570	1.85263%	21,023,667	1.84758%
40201	Bristol City School Board	1,719,657	0.16041%	1,789,628	0.15727%
40202	Buena Vista City Schools	736,862	0.06874%	752,811	0.06616%
40203	Charlottesville Public Schools	5,166,168	0.48191%	5,466,667	0.48042%
40205	Danville City Schools	4,440,646	0.41423%	4,510,278	0.39637%
40206	Fredericksburg City Schools	3,102,362	0.28939%	3,284,717	0.28866%

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



		Teacher Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40207	Hampton City Schools	14,943,178	1.39393%	15,806,468	1.38909%
40208	Harrisonburg City School Board	4,900,590	0.45714%	5,374,619	0.47233%
40209	Hopewell City School Board	3,250,885	0.30325%	3,552,876	0.31223%
40210	Lynchburg Public Schools	7,810,384	0.72857%	8,073,021	0.70946%
40211	Newport News Public Schools	21,885,759	2.04154%	23,034,462	2.02429%
40212	Norfolk Public Schools	30,151,467	2.81258%	30,730,034	2.70058%
40213	Petersburg City Schools	3,322,136	0.30989%	3,245,040	0.28518%
40214	Portsmouth School Board	11,194,761	1.04427%	11,424,563	1.00400%
40215	Radford City School Board	1,155,087	0.10775%	1,260,728	0.11079%
40216	Richmond Public Schools	22,024,113	2.05445%	22,693,062	1.99429%
40217	Roanoke City School Board	10,810,731	1.00844%	11,471,964	1.00817%
40219	Staunton City Schools	2,363,564	0.22048%	2,451,620	0.21545%
40220	Suffolk City School Board	10,139,578	0.94584%	10,645,526	0.93554%
40222	Winchester Public Schools	4,055,293	0.37829%	4,205,358	0.36957%
40223	Martinsville City Schools	1,631,486	0.15219%	1,676,401	0.14732%
40224	Falls Church Public Schools	3,479,223	0.32455%	3,654,087	0.32112%
40225	Colonial Heights City Schools	2,575,948	0.24029%	2,696,034	0.23693%
40230	Covington City School Board	730,756	0.06817%	817,457	0.07184%
40231	Fairfax City School Board	12,573	0.00117%	13,674	0.00120%
40232	Franklin City Public Schools	1,075,621	0.10034%	1,093,471	0.09610%
40233	Chesapeake Public Schools	30,668,126	2.86078%	32,755,761	2.87861%
40234	Virginia Beach City School Board	54,918,080	5.12286%	57,883,454	5.08685%
40236	Manassas Park City Schools	2,986,098	0.27855%	2,966,471	0.26070%
40306	Town of West Point School Board	677,508	0.06320%	781,596	0.06869%
40307	Lexington City School Board	368,597	0.03438%	400,197	0.03517%
40308	Waynesboro Public Schools	2,445,927	0.22816%	2,598,444	0.22835%
40309	Town of Colonial Beach Schools	480,415	0.04481%	516,211	0.04537%
40313	Galax City Schools	985,087	0.09189%	1,029,916	0.09051%
40314	Norton City Schools	535,798	0.04998%	545,299	0.04792%
40332	Manassas City Schools	7,709,750	0.71918%	7,962,614	0.69976%
40335	City of Salem Schools	3,004,414	0.28026%	3,172,295	0.27878%
40402	Williamsburg-James City County School Board	9,337,700	0.87104%	9,826,488	0.86356%
40403	Poquoson City Public Schools	1,559,524	0.14548%	1,664,914	0.14631%
40410	Valley Vocational Technical Center	271,925	0.02537%	285,538	0.02509%
40412	Charlottesville/Albemarle Vo-Tech Center	148,330	0.01384%	166,936	0.01467%
40413	The Pruden Center for Industry and Technology	205,814	0.01920%	192,728	0.01694%
40414	Jackson River Technical Center	115,331	0.01076%	78,683	0.00691%
40415	New Horizons Technical Center	1,101,176	0.10272%	1,183,565	0.10401%
40416	Northern Neck Regional Vocational Center	161,677	0.01508%	160,914	0.01414%
40417	Rowanty Vocational Technical Center	102,267	0.00954%	108,792	0.00956%
40418	Amelia-Nottoway Vocational Center	29,105	0.00271%	30,262	0.00266%
40421	Northern Neck Regional Special Education Program	103,416	0.00965%	113,937	0.01001%
40423	Maggie Walker Governor's School for Govt & Intl Studies	595,269	0.05553%	634,800	0.05579%
40424	Appomattox Region Governor's School	248,310	0.02316%	248,262	0.02182%
40425	Bridging Communities Regional Career and Tech Center	64,037	0.00597%	65,254	0.00573%
Total for Teacher Employers		\$ 1,072,020,395	100.00000%	\$ 1,137,903,954	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYER
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from	
													Changes in Proportionate Share	Total Employer Pension Expense
40100	Accomack County School Board	0	0	617	451	1,068	2,994	1,535	0	960	5,489	3,115	(169)	2,946
40101	Albemarle County Schools	0	0	2,015	2,004	4,019	9,778	5,017	0	519	15,314	10,178	627	10,805
40102	Alleghany County School Board	0	0	267	0	267	1,297	666	0	2,192	4,155	1,351	(847)	504
40103	Amelia County School Board	0	0	195	361	556	947	487	0	198	1,632	987	69	1,056
40104	Amherst County School Board	0	0	529	33	562	2,569	1,318	0	2,136	6,023	2,674	(527)	2,147
40105	Appomattox County School Board	0	0	249	487	736	1,209	621	0	499	2,329	1,259	(94)	1,165
40106	Arlington Public Schools	0	0	6,502	18,487	24,989	31,552	16,188	0	0	47,740	32,841	5,690	38,531
40107	Augusta County School Board	0	0	1,317	1,559	2,876	6,390	3,279	0	1,922	11,591	6,651	(103)	6,548
40108	Bath County School Board	0	0	105	202	307	512	262	0	243	1,017	533	26	559
40109	Bedford County School Board	0	0	1,098	1,512	2,610	5,328	2,734	0	4,703	12,765	5,545	(726)	4,819
40110	Bland County School Board	0	0	89	95	184	430	221	0	598	1,249	448	(183)	265
40111	Botetourt County Schools	0	0	616	483	1,099	2,990	1,534	0	1,517	6,041	3,113	(208)	2,905
40112	Brunswick County Public Schools	0	0	219	0	219	1,064	546	0	1,243	2,853	1,108	(546)	562
40113	Buchanan County School Board	0	0	323	0	323	1,565	803	0	3,155	5,523	1,629	(1,093)	536
40114	Buckingham County School Board	0	0	244	520	764	1,183	607	0	789	2,579	1,231	34	1,265
40115	Campbell County School Board	0	0	855	373	1,228	4,147	2,128	0	3,811	10,086	4,316	(791)	3,525
40116	Caroline County School Board	0	0	466	584	1,050	2,262	1,161	0	272	3,695	2,355	(7)	2,348
40117	Carroll County School Board	0	0	492	940	1,432	2,388	1,225	0	656	4,269	2,486	13	2,499
40118	Charles City County School Board	0	0	106	188	294	514	264	0	331	1,109	535	(76)	459
40119	Charlotte County School Board	0	0	254	0	254	1,233	633	0	1,124	2,990	1,284	(510)	774
40120	Chesterfield County School Board	0	0	6,607	7,300	13,907	32,060	16,449	0	3,073	51,582	33,370	1,717	35,087
40121	Clarke County School Board	0	0	271	0	271	1,316	676	0	333	2,325	1,371	(106)	1,265
40122	Craig County School Board	0	0	79	11	90	381	196	0	557	1,134	397	(149)	248
40123	Culpeper County School Board	0	0	981	1,060	2,041	4,760	2,442	0	1,617	8,819	4,954	(39)	4,915
40124	Cumberland County School Board	0	0	183	449	632	888	456	0	211	1,555	925	108	1,033
40125	Dickenson County School Board	0	0	221	106	327	1,073	550	0	1,933	3,556	1,116	(428)	688
40126	Dinwiddie County School Board	0	0	531	1,214	1,745	2,578	1,323	0	0	3,901	2,684	361	3,045
40128	Essex County Public Schools	0	0	185	16	201	897	459	0	690	2,046	932	(206)	726
40129	Fairfax County School Board	0	0	32,589	41,792	74,381	158,113	81,117	0	16,322	255,552	164,552	8,858	173,410
40130	Fauquier County School Board	0	0	1,657	0	1,657	8,041	4,126	0	3,700	15,867	8,370	(1,158)	7,212
40131	Floyd County School Board	0	0	230	452	682	1,115	572	0	885	2,572	1,161	(16)	1,145
40132	Fluvanna County Public Schools	0	0	540	499	1,039	2,622	1,345	0	1,759	5,726	2,729	(523)	2,206
40133	Franklin County Public Schools	0	0	935	1,077	2,012	4,537	2,328	0	0	6,865	4,722	277	4,999
40134	Frederick County School Board	0	0	1,946	5,073	7,019	9,441	4,844	0	2,128	16,413	9,827	1,370	11,197
40135	Giles County Schools	0	0	276	184	460	1,340	688	0	321	2,349	1,395	42	1,437
40136	Gloucester County School Board	0	0	684	1,161	1,845	3,318	1,702	0	1,324	6,344	3,454	(288)	3,166
40137	Goochland County School Board	0	0	333	500	833	1,616	829	0	332	2,777	1,682	222	1,904
40138	Grayson County School Board	0	0	203	382	585	987	506	0	1,538	3,031	1,027	(368)	659
40139	Greene County Public Schools	0	0	389	970	1,359	1,888	968	0	378	3,234	1,965	180	2,145
40140	Greensville County School Board	0	0	280	274	554	1,358	697	0	1,225	3,280	1,414	(298)	1,116
40141	Halifax County School Board	0	0	642	367	1,009	3,117	1,599	0	2,320	7,036	3,245	(677)	2,568
40142	Hanover County School Board	0	0	2,276	549	2,825	11,043	5,665	0	2,571	19,279	11,493	(1,312)	10,181
40143	Henrico County School Board	0	0	5,887	1,891	7,778	28,565	14,656	0	5,724	48,945	29,732	(1,758)	27,974
40144	Henry County Public Schools	0	0	828	100	928	4,018	2,061	0	1,232	7,311	4,182	(459)	3,723
40145	Highland County Public Schools	0	0	44	188	232	212	109	0	108	429	221	3	224

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYER
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40146	Isle of Wight County Schools	0	0	662	71	733	3,211	1,647	0	2,468	7,326	3,341	(1,264)	2,077
40148	King George County School Board	0	0	513	2,916	3,429	2,489	1,276	0	0	3,765	2,589	707	3,296
40149	King & Queen County School Board	0	0	101	42	143	489	252	0	643	1,384	510	(240)	270
40150	King William County School Board	0	0	269	593	862	1,306	670	0	740	2,716	1,359	134	1,493
40151	Lancaster County Public Schools	0	0	173	0	173	840	431	0	255	1,526	874	(75)	799
40152	Lee County School Board	0	0	419	497	916	2,032	1,043	0	1,316	4,391	2,116	(429)	1,687
40153	Loudoun County School Board	0	0	12,303	68,435	80,738	59,697	30,630	0	0	90,327	62,137	22,169	84,306
40154	Louisa County Public Schools	0	0	616	548	1,164	2,987	1,533	0	370	4,890	3,109	177	3,286
40155	Lunenburg County School Board	0	0	174	263	437	845	434	0	1,396	2,675	880	(296)	584
40156	Madison County School Board	0	0	226	142	368	1,098	564	0	615	2,277	1,144	(203)	941
40157	Mathews County School Board	0	0	150	56	206	729	374	0	215	1,318	759	(31)	728
40158	Mecklenburg County School Board	0	0	504	430	934	2,447	1,255	0	2,607	6,309	2,547	(914)	1,633
40159	Middlesex County School Board	0	0	167	0	167	809	415	0	366	1,590	842	(138)	704
40160	Montgomery County School Board	0	0	1,130	1,540	2,670	5,483	2,814	0	401	8,698	5,708	415	6,123
40162	Nelson County Public Schools	0	0	259	193	452	1,256	645	0	790	2,691	1,308	(102)	1,206
40163	New Kent County School Board	0	0	357	466	823	1,732	889	0	168	2,789	1,803	96	1,899
40165	Northampton County Schools	0	0	207	0	207	1,005	515	0	869	2,389	1,045	(278)	767
40166	Northumberland County School Board	0	0	179	449	628	869	447	0	242	1,558	906	149	1,055
40167	Nottoway County School Board	0	0	259	0	259	1,255	644	0	419	2,318	1,306	(183)	1,123
40168	Orange County Public Schools	0	0	598	708	1,306	2,904	1,490	0	1,398	5,792	3,022	(113)	2,909
40169	Page County Public Schools	0	0	418	183	601	2,029	1,042	0	1,250	4,321	2,113	(287)	1,826
40170	Patrick County School Board	0	0	305	0	305	1,479	759	0	166	2,404	1,540	(62)	1,478
40171	Pittsylvania County School Board	0	0	941	973	1,914	4,568	2,344	0	859	7,771	4,755	222	4,977
40172	Powhatan County School Board	0	0	546	231	777	2,650	1,360	0	464	4,474	2,758	(83)	2,675
40173	Prince Edward County School Board	0	0	262	0	262	1,272	652	0	2,442	4,366	1,324	(778)	546
40174	Prince George County School Board	0	0	736	1,000	1,736	3,572	1,833	0	2,027	7,432	3,718	(137)	3,581
40176	Prince William County School Board	0	0	11,799	19,507	31,306	57,252	29,374	0	0	86,626	59,590	6,006	65,596
40177	Pulaski County School Board	0	0	496	0	496	2,404	1,234	0	2,148	5,786	2,503	(767)	1,736
40178	Rappahannock County School Board	0	0	131	0	131	635	325	0	342	1,302	660	(126)	534
40179	Richmond County School Board	0	0	150	101	251	728	373	0	178	1,279	757	(47)	710
40180	Roanoke County School Board	0	0	1,754	3,314	5,068	8,510	4,366	0	2,945	15,821	8,858	(747)	8,111
40181	Rockbridge County School Board	0	0	367	8	375	1,781	914	0	703	3,398	1,854	(283)	1,571
40182	Rockingham County School Board	0	0	1,469	1,045	2,514	7,128	3,657	0	1,068	11,853	7,420	132	7,552
40183	Russell County School Board	0	0	411	132	543	1,995	1,023	0	1,049	4,067	2,076	(358)	1,718
40184	Scott County School Board	0	0	454	377	831	2,205	1,131	0	689	4,025	2,295	(151)	2,144
40185	Shenandoah County School Board	0	0	778	932	1,710	3,776	1,938	0	1,348	7,062	3,931	(88)	3,843
40186	Smyth County School Board	0	0	515	0	515	2,501	1,283	0	3,280	7,064	2,603	(1,072)	1,531
40187	Southampton County School Board	0	0	292	302	594	1,418	728	0	1,063	3,209	1,477	(236)	1,241
40188	Spotsylvania County School Board	0	0	2,867	558	3,425	13,911	7,138	0	5,728	26,777	14,480	(2,014)	12,466
40189	Stafford County School Board	0	0	3,439	4,654	8,093	16,688	8,562	0	5,218	30,468	17,370	(856)	16,514
40190	Surry County Schools	0	0	181	2	183	878	450	0	772	2,100	914	(294)	620
40191	Sussex County School Board	0	0	175	203	378	849	435	0	943	2,227	883	(269)	614
40192	Tazewell County Schools	0	0	604	0	604	2,932	1,504	0	2,708	7,144	3,052	(884)	2,168
40193	Warren County School Board	0	0	658	146	804	3,194	1,639	0	1,259	6,092	3,325	(350)	2,975
40195	Washington County School Board	0	0	808	0	808	3,921	2,011	0	2,936	8,868	4,081	(1,128)	2,953

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYER
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40196	Westmoreland County School Board	0	0	220	959	1,179	1,068	548	0	389	2,005	1,112	52	1,164
40197	Wise County School Board	0	0	630	374	1,004	3,056	1,568	0	4,545	9,169	3,181	(1,068)	2,113
40198	Wythe County School Board	0	0	476	0	476	2,309	1,185	0	1,352	4,846	2,403	(456)	1,947
40199	York County School Board	0	0	1,528	3,019	4,547	7,415	3,804	0	2,105	13,324	7,718	674	8,392
40200	Alexandria City School Board	0	0	3,316	6,295	9,611	16,089	8,255	0	2,529	26,873	16,746	652	17,398
40201	Bristol City School Board	0	0	282	15	297	1,369	703	0	1,086	3,158	1,425	(339)	1,086
40202	Buena Vista City Schools	0	0	119	51	170	576	296	0	323	1,195	600	(52)	548
40203	Charlottesville Public Schools	0	0	862	1,112	1,974	4,184	2,146	0	768	7,098	4,354	(12)	4,342
40205	Danville City Schools	0	0	711	0	711	3,451	1,771	0	5,652	10,874	3,593	(2,098)	1,495
40206	Fredericksburg City Schools	0	0	518	1,226	1,744	2,513	1,290	0	82	3,885	2,616	513	3,129
40207	Hampton City Schools	0	0	2,493	857	3,350	12,097	6,206	0	8,326	26,629	12,591	(2,355)	10,236
40208	Harrisonburg City School Board	0	0	848	2,720	3,568	4,113	2,110	0	94	6,317	4,281	641	4,922
40209	Hopewell City School Board	0	0	560	1,008	1,568	2,718	1,395	0	1,118	5,231	2,830	(216)	2,614
40210	Lynchburg Public Schools	0	0	1,273	2,830	4,103	6,177	3,170	0	2,145	11,492	6,430	607	7,037
40211	Newport News Public Schools	0	0	3,633	33	3,666	17,628	9,044	0	5,772	32,444	18,348	(2,040)	16,308
40212	Norfolk Public Schools	0	0	4,846	0	4,846	23,517	12,066	0	17,117	52,700	24,478	(4,752)	19,726
40213	Petersburg City Schools	0	0	512	630	1,142	2,483	1,274	0	3,305	7,062	2,585	(584)	2,001
40214	Portsmouth School Board	0	0	1,802	0	1,802	8,743	4,486	0	7,653	20,882	9,100	(2,413)	6,687
40215	Radford City School Board	0	0	199	361	560	965	495	0	300	1,760	1,004	(69)	935
40216	Richmond Public Schools	0	0	3,579	6,401	9,980	17,366	8,910	0	11,790	38,066	18,076	(1,083)	16,993
40217	Roanoke City School Board	0	0	1,809	2,256	4,065	8,779	4,504	0	30	13,313	9,138	931	10,069
40219	Staunton City Schools	0	0	387	273	660	1,876	963	0	917	3,756	1,953	(269)	1,684
40220	Suffolk City School Board	0	0	1,679	2,364	4,043	8,147	4,180	0	3,533	15,860	8,480	(926)	7,554
40222	Winchester Public Schools	0	0	663	814	1,477	3,218	1,651	0	979	5,848	3,350	147	3,497
40223	Martinsville City Schools	0	0	264	438	702	1,283	658	0	1,787	3,728	1,335	(228)	1,107
40224	Falls Church Public Schools	0	0	576	2,896	3,472	2,796	1,435	0	385	4,616	2,911	1,231	4,142
40225	Colonial Heights City Schools	0	0	425	0	425	2,063	1,059	0	1,604	4,726	2,148	(569)	1,579
40230	Covington City School Board	0	0	129	608	737	625	321	0	294	1,240	651	22	673
40231	Fairfax City School Board	0	0	2	3	5	11	5	0	0	16	11	2	13
40232	Franklin City Public Schools	0	0	172	165	337	837	429	0	978	2,244	871	(193)	678
40233	Chesapeake Public Schools	0	0	5,166	2,693	7,859	25,068	12,861	0	8,248	46,177	26,091	(1,615)	24,476
40234	Virginia Beach City School Board	0	0	9,129	1,917	11,046	44,297	22,728	0	14,696	81,721	46,106	(4,886)	41,220
40236	Manassas Park City Schools	0	0	468	2,891	3,359	2,270	1,165	0	2,004	5,439	2,363	704	3,067
40306	Town of West Point School Board	0	0	123	820	943	598	307	0	150	1,055	623	128	751
40307	Lexington City School Board	0	0	63	90	153	306	157	0	77	540	319	(13)	306
40308	Waynesboro Public Schools	0	0	410	252	662	1,989	1,020	0	769	3,778	2,070	(217)	1,853
40309	Town of Colonial Beach Schools	0	0	81	153	234	394	203	0	46	643	411	21	432
40313	Galax City Schools	0	0	162	43	205	788	404	0	180	1,372	820	(14)	806
40314	Norton City Schools	0	0	86	199	285	417	214	0	419	1,050	434	(72)	362
40332	Manassas City Schools	0	0	1,256	1,784	3,040	6,094	3,126	0	2,797	12,017	6,343	362	6,705
40335	City of Salem Schools	0	0	500	0	500	2,427	1,246	0	1,572	5,245	2,527	(695)	1,832
40402	Williamsburg-James City County School Board	0	0	1,550	1,197	2,747	7,520	3,858	0	1,725	13,103	7,827	(34)	7,793
40403	Poquoson City Public Schools	0	0	263	93	356	1,274	654	0	182	2,110	1,326	(44)	1,282
40410	Valley Vocational Technical Center	0	0	45	42	87	219	112	0	95	426	227	(8)	219
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	26	212	238	127	66	0	271	464	133	(65)	68

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYER
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportionate Share	Total Deferred Outflows of Resources	Net Difference Between Expected 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
			Investments	Change of Assumptions			Investments	Change of Assumptions				Expense	Proportionate Share	
40413	The Pruden Center for Industry and Technology	0	0	30	86	116	147	76	0	283	506	154	(48)	106
40414	Jackson River Technical Center	0	0	12	5	17	60	31	0	541	632	63	(140)	(77)
40415	New Horizons Technical Center	0	0	187	236	423	906	465	0	127	1,498	943	(10)	933
40416	Northern Neck Regional Vocational Center	0	0	25	137	162	123	63	0	153	339	128	37	165
40417	Rowanty Vocational Technical Center	0	0	17	34	51	83	43	0	22	148	87	0	87
40418	Amelia-Nottoway Vocational Center	0	0	5	0	5	23	12	0	18	53	24	(8)	16
40421	Northern Neck Regional Special Education Program	0	0	18	40	58	87	45	0	281	413	91	(92)	(1)
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	100	108	208	486	249	0	85	820	506	10	516
40424	Appomattox Region Governor's School	0	0	39	69	108	190	97	0	168	455	198	5	203
40425	Bridging Communities Regional Career and Tech Center	0	0	10	186	196	49	26	0	27	102	52	88	140
Total for Teacher Employers		0	0	179,461	255,906	435,367	870,809	446,790	0	255,906	1,573,505	906,386	0	906,386

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS TEACHER EMPLOYERS

(\$ thousands)



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	(1,832)	(343)	(708)	(1,420)	(118)
40101	Albemarle County Schools	(4,808)	46	(1,472)	(4,531)	(530)
40102	Alleghany County School Board	(1,568)	(728)	(616)	(824)	(152)
40103	Amelia County School Board	(458)	35	(157)	(458)	(38)
40104	Amherst County School Board	(1,955)	(641)	(930)	(1,594)	(341)
40105	Appomattox County School Board	(766)	(88)	(209)	(522)	(8)
40106	Arlington Public Schools	(11,846)	4,204	(1,789)	(12,790)	(530)
40107	Augusta County School Board	(3,655)	(365)	(1,403)	(3,081)	(211)
40108	Bath County School Board	(258)	(3)	(121)	(285)	(43)
40109	Bedford County School Board	(3,687)	(1,246)	(1,770)	(2,920)	(532)
40110	Bland County School Board	(422)	(201)	(204)	(227)	(11)
40111	Botetourt County Schools	(1,870)	(481)	(897)	(1,524)	(170)
40112	Brunswick County Public Schools	(1,138)	(467)	(369)	(574)	(86)
40113	Buchanan County School Board	(1,963)	(949)	(882)	(1,148)	(258)
40114	Buckingham County School Board	(623)	(106)	(316)	(645)	(125)
40115	Campbell County School Board	(3,096)	(1,074)	(1,698)	(2,554)	(436)
40116	Caroline County School Board	(1,264)	(14)	(284)	(1,005)	(78)
40117	Carroll County School Board	(1,314)	(96)	(417)	(1,003)	(7)
40118	Charles City County School Board	(362)	(100)	(106)	(221)	(26)
40119	Charlotte County School Board	(1,196)	(396)	(359)	(679)	(106)
40120	Chesterfield County School Board	(16,102)	(127)	(5,565)	(14,763)	(1,118)
40121	Clarke County School Board	(838)	(146)	(301)	(676)	(93)
40122	Craig County School Board	(361)	(168)	(203)	(262)	(50)
40123	Culpeper County School Board	(2,685)	(195)	(1,053)	(2,516)	(329)
40124	Cumberland County School Board	(386)	80	(127)	(445)	(45)
40125	Dickenson County School Board	(1,024)	(451)	(570)	(894)	(290)
40126	Dinwiddie County School Board	(1,072)	213	(199)	(1,042)	(56)
40128	Essex County Public Schools	(704)	(217)	(286)	(531)	(107)
40129	Fairfax County School Board	(79,010)	(1,842)	(25,435)	(69,706)	(5,178)
40130	Fauquier County School Board	(5,627)	(1,362)	(2,181)	(4,346)	(694)
40131	Floyd County School Board	(636)	(145)	(339)	(638)	(132)
40132	Fluvanna County Public Schools	(1,980)	(414)	(644)	(1,435)	(214)
40133	Franklin County Public Schools	(2,245)	73	(601)	(1,963)	(117)
40134	Frederick County School Board	(3,877)	872	(1,007)	(4,625)	(757)
40135	Giles County Schools	(703)	(71)	(316)	(698)	(101)
40136	Gloucester County School Board	(2,132)	(343)	(608)	(1,396)	(20)
40137	Goochland County School Board	(676)	39	(346)	(840)	(121)
40138	Grayson County School Board	(917)	(405)	(545)	(574)	(5)
40139	Greene County Public Schools	(869)	167	(161)	(895)	(117)
40140	Greensville County School Board	(1,053)	(281)	(449)	(816)	(127)
40141	Halifax County School Board	(2,410)	(693)	(868)	(1,728)	(328)
40142	Hanover County School Board	(7,449)	(1,138)	(2,059)	(5,274)	(534)
40143	Henrico County School Board	(17,634)	(2,309)	(5,433)	(13,975)	(1,816)
40144	Henry County Public Schools	(2,692)	(591)	(966)	(1,939)	(195)
40145	Highland County Public Schools	(115)	14	(15)	(86)	5
40146	Isle of Wight County Schools	(3,048)	(889)	(795)	(1,659)	(202)
40148	King George County School Board	(676)	597	214	(628)	157
40149	King & Queen County School Board	(512)	(230)	(218)	(262)	(19)
40150	King William County School Board	(592)	(27)	(384)	(743)	(108)
40151	Lancaster County Public Schools	(542)	(102)	(217)	(437)	(55)
40152	Lee County School Board	(1,559)	(319)	(473)	(1,031)	(93)

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS TEACHER EMPLOYERS

(\$ thousands)



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	(11,011)	17,507	3,633	(20,087)	369
40154	Louisa County Public Schools	(1,483)	(1)	(547)	(1,495)	(200)
40155	Lunenburg County School Board	(766)	(287)	(347)	(636)	(202)
40156	Madison County School Board	(814)	(216)	(301)	(540)	(38)
40157	Mathews County School Board	(436)	(81)	(188)	(370)	(37)
40158	Mecklenburg County School Board	(2,274)	(776)	(701)	(1,354)	(270)
40159	Middlesex County School Board	(587)	(139)	(209)	(425)	(63)
40160	Montgomery County School Board	(2,633)	21	(862)	(2,398)	(156)
40162	Nelson County Public Schools	(800)	(216)	(403)	(703)	(117)
40163	New Kent County School Board	(867)	(18)	(270)	(758)	(53)
40165	Northampton County Schools	(836)	(292)	(367)	(588)	(99)
40166	Northumberland County School Board	(335)	29	(194)	(408)	(22)
40167	Nottoway County School Board	(880)	(187)	(299)	(627)	(66)
40168	Orange County Public Schools	(1,727)	(184)	(689)	(1,623)	(263)
40169	Page County Public Schools	(1,415)	(397)	(602)	(1,110)	(196)
40170	Patrick County School Board	(884)	(116)	(303)	(716)	(80)
40171	Pittsylvania County School Board	(2,317)	(41)	(929)	(2,305)	(265)
40172	Powhatan County School Board	(1,556)	(186)	(563)	(1,279)	(113)
40173	Prince Edward County School Board	(1,485)	(784)	(756)	(889)	(190)
40174	Prince George County School Board	(2,122)	(421)	(905)	(1,904)	(344)
40176	Prince William County School Board	(25,814)	3,565	(6,088)	(25,033)	(1,950)
40177	Pulaski County School Board	(2,103)	(785)	(873)	(1,334)	(195)
40178	Rappahannock County School Board	(479)	(135)	(177)	(336)	(44)
40179	Richmond County School Board	(451)	(62)	(147)	(344)	(24)
40180	Roanoke County School Board	(5,477)	(730)	(1,178)	(3,357)	(11)
40181	Rockbridge County School Board	(1,273)	(278)	(449)	(916)	(107)
40182	Rockingham County School Board	(3,830)	(127)	(1,321)	(3,592)	(469)
40183	Russell County School Board	(1,467)	(322)	(470)	(1,076)	(189)
40184	Scott County School Board	(1,376)	(202)	(483)	(1,058)	(75)
40185	Shenandoah County School Board	(2,187)	(151)	(701)	(1,981)	(332)
40186	Smyth County School Board	(2,462)	(1,092)	(1,173)	(1,560)	(262)
40187	Southampton County School Board	(1,025)	(239)	(449)	(804)	(98)
40188	Spotsylvania County School Board	(9,746)	(1,894)	(3,208)	(7,372)	(1,132)
40189	Stafford County School Board	(10,131)	(1,676)	(3,068)	(7,098)	(402)
40190	Surry County Schools	(782)	(286)	(329)	(475)	(45)
40191	Sussex County School Board	(741)	(263)	(262)	(480)	(103)
40192	Tazewell County Schools	(2,514)	(881)	(1,097)	(1,756)	(292)
40193	Warren County School Board	(2,126)	(527)	(880)	(1,592)	(163)
40195	Washington County School Board	(3,307)	(1,159)	(1,263)	(2,054)	(277)
40196	Westmoreland County School Board	(542)	53	(59)	(343)	65
40197	Wise County School Board	(2,766)	(1,309)	(1,615)	(2,060)	(415)
40198	Wythe County School Board	(1,739)	(519)	(722)	(1,234)	(156)
40199	York County School Board	(3,447)	301	(1,144)	(3,837)	(650)
40200	Alexandria City School Board	(8,290)	596	(1,410)	(7,256)	(902)
40201	Bristol City School Board	(1,100)	(402)	(491)	(754)	(114)
40202	Buena Vista City Schools	(372)	(82)	(167)	(337)	(67)
40203	Charlottesville Public Schools	(2,337)	1	(554)	(1,994)	(240)
40205	Danville City Schools	(4,016)	(1,869)	(1,634)	(2,210)	(434)
40206	Fredericksburg City Schools	(884)	353	(266)	(1,205)	(139)
40207	Hampton City Schools	(9,078)	(3,115)	(4,124)	(6,269)	(693)
40208	Harrisonburg City School Board	(1,645)	465	(108)	(1,471)	10

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS

TEACHER EMPLOYERS

(\$ thousands)



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	(1,727)	(247)	(513)	(1,168)	(8)
40210	Lynchburg Public Schools	(2,827)	186	(972)	(3,183)	(593)
40211	Newport News Public Schools	(11,837)	(2,327)	(4,340)	(9,121)	(1,153)
40212	Norfolk Public Schools	(17,822)	(5,363)	(7,772)	(14,069)	(2,828)
40213	Petersburg City Schools	(1,964)	(619)	(1,028)	(1,824)	(485)
40214	Portsmouth School Board	(7,272)	(2,507)	(3,063)	(5,210)	(1,028)
40215	Radford City School Board	(605)	(55)	(136)	(399)	(5)
40216	Richmond Public Schools	(10,735)	(1,172)	(4,297)	(10,122)	(1,760)
40217	Roanoke City School Board	(3,948)	443	(1,185)	(4,104)	(454)
40219	Staunton City Schools	(1,312)	(238)	(389)	(988)	(169)
40220	Suffolk City School Board	(5,454)	(761)	(1,188)	(3,848)	(566)
40222	Winchester Public Schools	(1,642)	(27)	(667)	(1,743)	(292)
40223	Martinsville City Schools	(941)	(373)	(693)	(883)	(136)
40224	Falls Church Public Schools	(323)	904	(147)	(1,384)	(194)
40225	Colonial Heights City Schools	(1,716)	(597)	(708)	(1,125)	(155)
40230	Covington City School Board	(326)	3	(18)	(183)	21
40231	Fairfax City School Board	(4)	1	(2)	(5)	(1)
40232	Franklin City Public Schools	(658)	(280)	(358)	(508)	(103)
40233	Chesapeake Public Schools	(15,547)	(2,850)	(6,459)	(12,430)	(1,032)
40234	Virginia Beach City School Board	(29,506)	(5,278)	(10,354)	(22,738)	(2,799)
40236	Manassas Park City Schools	(558)	491	(259)	(1,378)	(376)
40306	Town of West Point School Board	(204)	110	58	(124)	48
40307	Lexington City School Board	(183)	(22)	(51)	(130)	(1)
40308	Waynesboro Public Schools	(1,322)	(317)	(453)	(923)	(101)
40309	Town of Colonial Beach Schools	(199)	7	(39)	(164)	(14)
40313	Galax City Schools	(452)	(57)	(185)	(414)	(59)
40314	Norton City Schools	(304)	(85)	(99)	(224)	(53)
40332	Manassas City Schools	(3,025)	(251)	(1,651)	(3,458)	(592)
40335	City of Salem Schools	(2,044)	(621)	(683)	(1,249)	(148)
40402	Williamsburg-James City County School Board	(4,214)	(278)	(1,522)	(3,850)	(492)
40403	Poquoson City Public Schools	(752)	(92)	(254)	(603)	(53)
40410	Valley Vocational Technical Center	(129)	(17)	(57)	(121)	(15)
40412	Charlottesville/Albemarle Vo-Tech Center	(136)	(56)	(13)	(27)	6
40413	The Pruden Center for Industry and Technology	(130)	(46)	(57)	(114)	(43)
40414	Jackson River Technical Center	(173)	(129)	(123)	(129)	(61)
40415	New Horizons Technical Center	(513)	(30)	(118)	(388)	(26)
40416	Northern Neck Regional Vocational Center	(31)	10	(45)	(90)	(21)
40417	Rowanty Vocational Technical Center	(46)	(2)	(9)	(35)	(5)
40418	Amelia-Nottoway Vocational Center	(21)	(8)	(7)	(11)	(1)
40421	Northern Neck Regional Special Education Program	(140)	(90)	(72)	(53)	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(260)	(23)	(89)	(222)	(18)
40424	Appomattox Region Governor's School	(101)	(24)	(72)	(124)	(26)
40425	Bridging Communities Regional Career and Tech Center	60	53	7	(21)	(5)
Total for Teacher Employers		(483,985)	(35,613)	(158,651)	(415,118)	(44,771)

SCHEDULE D - NET PENSION LIABILITY
TEACHERS EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
40100	Accomack County School Board	47,806	42,264	63,115	25,017
40101	Albemarle County Schools	157,621	138,093	206,219	81,739
40102	Alleghany County School Board	21,716	18,329	27,372	10,849
40103	Amelia County School Board	15,160	13,394	20,002	7,928
40104	Amherst County School Board	43,362	36,284	54,184	21,477
40105	Appomattox County School Board	18,933	17,087	25,517	10,114
40106	Arlington Public Schools	497,158	445,588	665,412	263,749
40107	Augusta County School Board	101,694	90,248	134,770	53,419
40108	Bath County School Board	8,398	7,225	10,789	4,276
40109	Bedford County School Board	88,270	75,240	112,359	44,535
40110	Bland County School Board	6,804	6,075	9,072	3,596
40111	Botetourt County Schools	48,284	42,235	63,071	25,000
40112	Brunswick County Public Schools	17,447	15,033	22,450	8,899
40113	Buchanan County School Board	26,891	22,102	33,006	13,083
40114	Buckingham County School Board	19,666	16,705	24,947	9,888
40115	Campbell County School Board	68,881	58,563	87,454	34,664
40116	Caroline County School Board	36,052	31,951	47,714	18,912
40117	Carroll County School Board	37,312	33,728	50,367	19,964
40118	Charles City County School Board	8,263	7,260	10,841	4,297
40119	Charlotte County School Board	20,293	17,424	26,019	10,313
40120	Chesterfield County School Board	510,798	452,768	676,133	267,999
40121	Clarke County School Board	21,436	18,603	27,781	11,011
40122	Craig County School Board	6,457	5,389	8,048	3,190
40123	Culpeper County School Board	77,450	67,223	100,387	39,790
40124	Cumberland County School Board	14,308	12,551	18,742	7,429
40125	Dickenson County School Board	19,532	15,148	22,621	8,966
40126	Dinwiddie County School Board	40,733	36,413	54,377	21,553
40128	Essex County Public Schools	15,011	12,644	18,882	7,484
40129	Fairfax County School Board	2,515,447	2,232,727	3,334,202	1,321,573
40130	Fauquier County School Board	132,148	113,561	169,586	67,218
40131	Floyd County School Board	18,685	15,747	23,516	9,321
40132	Fluvanna County Public Schools	42,948	37,033	55,302	21,920
40133	Franklin County Public Schools	71,919	64,075	95,686	37,927
40134	Frederick County School Board	154,596	133,333	199,110	78,921
40135	Giles County Schools	21,897	18,930	28,269	11,205
40136	Gloucester County School Board	51,950	46,860	69,978	27,737
40137	Goochland County School Board	26,362	22,821	34,080	13,508
40138	Grayson County School Board	15,416	13,938	20,815	8,250
40139	Greene County Public Schools	30,577	26,657	39,808	15,779
40140	Greensville County School Board	22,448	19,184	28,648	11,355
40141	Halifax County School Board	51,816	44,023	65,741	26,058
40142	Hanover County School Board	177,365	155,936	232,865	92,301
40143	Henrico County School Board	463,076	403,402	602,414	238,779
40144	Henry County Public Schools	64,535	56,742	84,735	33,586
40145	Highland County Public Schools	3,285	2,994	4,471	1,772
40146	Isle of Wight County Schools	51,998	45,337	67,703	26,835
40148	King George County School Board	37,244	35,131	52,462	20,794
40149	King & Queen County School Board	7,838	6,924	10,340	4,099
40150	King William County School Board	21,399	18,441	27,538	10,915
40151	Lancaster County Public Schools	13,634	11,861	17,712	7,021
40152	Lee County School Board	32,600	28,707	42,869	16,992
40153	Loudoun County School Board	927,348	843,087	1,259,010	499,033
40154	Louisa County Public Schools	48,532	42,184	62,994	24,969

SCHEDULE D - NET PENSION LIABILITY
TEACHERS EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
40155	Lunenburg County School Board	15,129	11,943	17,835	7,069
40156	Madison County School Board	17,507	15,518	23,174	9,185
40157	Mathews County School Board	11,755	10,297	15,377	6,095
40158	Mecklenburg County School Board	40,756	34,556	51,603	20,454
40159	Middlesex County School Board	13,208	11,420	17,054	6,759
40160	Montgomery County School Board	87,003	77,443	115,648	45,840
40162	Nelson County Public Schools	20,741	17,741	26,494	10,501
40163	New Kent County School Board	27,536	24,460	36,528	14,478
40165	Northampton County Schools	16,607	14,179	21,175	8,393
40166	Northumberland County School Board	13,795	12,292	18,356	7,276
40167	Nottoway County School Board	20,204	17,720	26,462	10,489
40168	Orange County Public Schools	47,840	41,008	61,238	24,273
40169	Page County Public Schools	33,549	28,673	42,819	16,972
40170	Patrick County School Board	23,841	20,894	31,202	12,368
40171	Pittsylvania County School Board	73,790	64,515	96,343	38,187
40172	Powhatan County School Board	42,437	37,423	55,884	22,151
40173	Prince Edward County School Board	21,669	17,958	26,817	10,629
40174	Prince George County School Board	59,033	50,445	75,331	29,859
40176	Prince William County School Board	911,712	808,531	1,207,407	478,579
40177	Pulaski County School Board	39,386	33,960	50,713	20,101
40178	Rappahannock County School Board	10,348	8,958	13,377	5,303
40179	Richmond County School Board	11,590	10,272	15,340	6,080
40180	Roanoke County School Board	132,815	120,182	179,472	71,137
40181	Rockbridge County School Board	28,790	25,153	37,562	14,889
40182	Rockingham County School Board	115,739	100,671	150,335	59,588
40183	Russell County School Board	32,921	28,167	42,063	16,673
40184	Scott County School Board	35,122	31,140	46,502	18,432
40185	Shenandoah County School Board	62,103	53,339	79,653	31,572
40186	Smyth County School Board	41,550	35,321	52,746	20,907
40187	Southampton County School Board	23,053	20,036	29,921	11,860
40188	Spotsylvania County School Board	227,937	196,464	293,386	116,289
40189	Stafford County School Board	264,117	235,676	351,943	139,500
40190	Surry County Schools	14,122	12,396	18,511	7,337
40191	Sussex County School Board	14,224	11,983	17,895	7,093
40192	Tazewell County Schools	48,581	41,411	61,841	24,512
40193	Warren County School Board	51,414	45,117	67,375	26,705
40195	Washington County School Board	63,816	55,366	82,681	32,772
40196	Westmoreland County School Board	16,059	15,086	22,528	8,929
40197	Wise County School Board	51,696	43,158	64,449	25,546
40198	Wythe County School Board	37,532	32,609	48,696	19,302
40199	York County School Board	121,956	104,715	156,375	61,982
40200	Alexandria City School Board	259,630	227,215	339,308	134,491
40201	Bristol City School Board	22,480	19,341	28,883	11,448
40202	Buena Vista City Schools	9,633	8,136	12,150	4,816
40203	Charlottesville Public Schools	67,535	59,082	88,229	34,971
40205	Danville City Schools	58,050	48,745	72,793	28,853
40206	Fredericksburg City Schools	40,555	35,499	53,012	21,012
40207	Hampton City Schools	195,347	170,830	255,107	101,117
40208	Harrisonburg City School Board	64,064	58,087	86,743	34,382
40209	Hopewell City School Board	42,498	38,398	57,341	22,728
40210	Lynchburg Public Schools	102,102	87,249	130,292	51,644
40211	Newport News Public Schools	286,104	248,946	371,760	147,354
40212	Norfolk Public Schools	394,158	332,116	495,961	196,584

SCHEDULE D - NET PENSION LIABILITY
TEACHERS EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
		Net Pension Liability	Net Pension Liability	(6%)	(8%)
40213	Petersburg City Schools	43,429	35,072	52,374	20,759
40214	Portsmouth School Board	146,345	123,472	184,385	73,085
40215	Radford City School Board	15,100	13,625	20,347	8,065
40216	Richmond Public Schools	287,913	245,257	366,251	145,170
40217	Roanoke City School Board	141,324	123,985	185,151	73,388
40219	Staunton City Schools	30,898	26,496	39,567	15,683
40220	Suffolk City School Board	132,551	115,052	171,811	68,101
40222	Winchester Public Schools	53,014	45,450	67,871	26,902
40223	Martinsville City Schools	21,328	18,117	27,055	10,724
40224	Falls Church Public Schools	45,483	39,492	58,974	23,376
40225	Colonial Heights City Schools	33,675	29,138	43,512	17,247
40230	Covington City School Board	9,553	8,835	13,193	5,230
40231	Fairfax City School Board	164	148	221	88
40232	Franklin City Public Schools	14,062	11,818	17,649	6,995
40233	Chesapeake Public Schools	400,913	354,010	528,656	209,543
40234	Virginia Beach City School Board	717,924	625,579	934,199	370,288
40236	Manassas Park City Schools	39,036	32,060	47,877	18,977
40306	Town of West Point School Board	8,857	8,447	12,615	5,000
40307	Lexington City School Board	4,818	4,325	6,459	2,560
40308	Waynesboro Public Schools	31,974	28,083	41,937	16,623
40309	Town of Colonial Beach Schools	6,280	5,580	8,333	3,303
40313	Galax City Schools	12,877	11,130	16,622	6,588
40314	Norton City Schools	7,004	5,893	8,800	3,488
40332	Manassas City Schools	100,786	86,057	128,511	50,938
40335	City of Salem Schools	39,276	34,284	51,198	20,293
40402	Williamsburg-James City County School Board	122,069	106,201	158,593	62,861
40403	Poquoson City Public Schools	20,387	17,993	26,870	10,651
40410	Valley Vocational Technical Center	3,555	3,085	4,607	1,826
40412	Charlottesville/Albemarle Vo-Tech Center	1,940	1,804	2,694	1,068
40413	The Pruden Center for Industry and Technology	2,691	2,084	3,111	1,234
40414	Jackson River Technical Center	1,508	849	1,269	503
40415	New Horizons Technical Center	14,395	12,791	19,101	7,571
40416	Northern Neck Regional Vocational Center	2,114	1,739	2,597	1,029
40417	Rowanty Vocational Technical Center	1,337	1,176	1,756	696
40418	Amelia-Nottoway Vocational Center	379	327	488	194
40421	Northern Neck Regional Special Education Program	1,353	1,231	1,839	729
40423	Maggie Walker Governor's School for Govt & Intl Studies	7,782	6,861	10,246	4,062
40424	Appomattox Region Governor's School	3,246	2,683	4,007	1,588
40425	Bridging Communities Regional Career and Tech Center	837	704	1,052	417
Total Teacher Employers		14,014,115	12,297,975	18,364,993	7,279,318

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



		Valors Cost Sharing Plan			
Employer Code	Employer	2016		2017	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70156	Department of State Police	\$ 125,283	0.19245%	\$ 136,618	0.18841%
70203	Woodrow Wilson Rehabilitation Center	58,319	0.08958%	68,998	0.09516%
70204	The College of William and Mary	163,611	0.25132%	208,358	0.28735%
70207	University of Virginia - Academic Division	456,366	0.70102%	549,808	0.75824%
70208	Virginia Polytechnic Institute and State University	437,341	0.67179%	485,791	0.66996%
70211	Virginia Military Institute	77,936	0.11972%	97,605	0.13461%
70212	Virginia State University	128,981	0.19813%	157,038	0.21657%
70213	Norfolk State University	171,435	0.26334%	244,731	0.33751%
70214	Longwood University	118,784	0.18246%	146,103	0.20149%
70215	University of Mary Washington	129,937	0.19959%	168,829	0.23283%
70216	James Madison University	260,015	0.39940%	306,000	0.42201%
70217	Radford University	188,891	0.29015%	220,551	0.30416%
70221	Old Dominion University	376,658	0.57858%	448,037	0.61789%
70236	Virginia Commonwealth University	749,633	1.15150%	866,619	1.19516%
70241	Richard Bland College	19,772	0.03037%	33,832	0.04666%
70242	Christopher Newport University	190,579	0.29275%	190,101	0.26217%
70246	University of Virginia's College at Wise	66,428	0.10204%	78,852	0.10875%
70247	George Mason University	485,408	0.74563%	530,082	0.73104%
70280	Northern Virginia Community College	534,572	0.82115%	596,908	0.82320%
70282	Piedmont Virginia Community College	20,290	0.03117%	30,619	0.04223%
70283	J. Sargeant Reynolds Community College	119,694	0.18386%	121,166	0.16710%
70286	Virginia Western Community College	77,423	0.11893%	85,067	0.11732%
70288	Wytheville Community College	0	0.00000%	0	0.00000%
70291	Blue Ridge Community College	13,329	0.02047%	14,955	0.02062%
70292	Central Virginia Community College	38,780	0.05957%	47,856	0.06600%
70293	Thomas Nelson Community College	63,417	0.09741%	91,832	0.12665%
70294	Southwest Virginia Community College	31,434	0.04829%	35,485	0.04894%
70296	Virginia Highlands Community College	11,720	0.01800%	13,140	0.01812%
70297	Germanna Community College	30,667	0.04711%	36,126	0.04982%
70298	Lord Fairfax Community College	28,589	0.04392%	39,967	0.05512%
70299	Mountain Empire Community College	7,282	0.01119%	12,981	0.01790%
70402	Marine Resources Commission	630,097	0.96788%	673,000	0.92814%
70403	Department of Game and Inland Fisheries	1,398,705	2.14853%	1,689,742	2.33034%
70701	Department of Corrections-Central Administration	0	0.00000%	8,954	0.01235%
70709	Powhatan Correctional Center	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	1,167,860	1.79393%	1,280,744	1.76629%
70718	Bland Correctional Center	1,249,341	1.91909%	1,397,862	1.92780%
70721	Powhatan Reception and Classification Center	0	0.00000%	0	0.00000%
70733	Sussex I State Prison	2,016,064	3.09684%	2,303,728	3.17709%
70734	Sussex II State Prison	1,855,581	2.85033%	1,981,103	2.73216%
70735	Wallen's Ridge State Prison	2,297,744	3.52953%	2,573,221	3.54875%

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



		Valors Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70737	St. Brides Correctional Center	1,211,078	1.86032%	1,389,568	1.91637%
70741	Red Onion State Prison	2,305,214	3.54100%	2,607,156	3.59555%
70743	Fluvanna Women's Correctional Center	1,660,395	2.55050%	1,767,480	2.43755%
70744	Mecklenburg Correctional Center	0	0.00000%	0	0.00000%
70745	Nottoway Correctional Center	1,990,904	3.05819%	2,203,515	3.03889%
70747	Marion Correctional Treatment Center	1,050,884	1.61424%	1,187,543	1.63775%
70749	Buckingham Correctional Center	1,952,989	2.99995%	2,133,786	2.94272%
70752	Deep Meadow Correctional Center	3,013,979	4.62972%	3,638,534	5.01793%
70753	Deerfield Correctional Center	2,202,906	3.38385%	2,510,274	3.46194%
70754	Augusta Correctional Center	1,510,906	2.32088%	1,730,299	2.38627%
70756	Department of Corrections - Division of Institutions	100,956	0.15508%	111,338	0.15355%
70757	Western Region Correctional Field Units	772,342	1.18638%	869,436	1.19905%
70760	Central Region Correctional Field Units	0	0.00000%	0	0.00000%
70761	Baskerville Correctional Center	730,883	1.12270%	813,894	1.12245%
70767	Division of Community Corrections	8,381,075	12.87400%	9,184,797	12.66681%
70768	Keen Mountain Correctional Center	1,501,024	2.30570%	1,675,648	2.31090%
70769	Greensville Correctional Center	4,324,822	6.64328%	4,690,886	6.46924%
70770	Dillwyn Correctional Center	1,707,508	2.62287%	1,885,520	2.60034%
70771	Indian Creek Correctional Center	1,161,521	1.78419%	1,287,156	1.77513%
70772	Haynesville Correctional Center	1,823,855	2.80159%	1,991,925	2.74708%
70773	Coffeewood Correctional Center	1,371,217	2.10630%	1,540,239	2.12416%
70774	Lunenburg Correctional Center	1,321,362	2.02972%	1,532,161	2.11302%
70775	Pocahontas State Correctional Center	1,240,024	1.90478%	1,471,467	2.02931%
70776	Green Rock Correctional Center	1,249,357	1.91912%	1,439,372	1.98505%
70777	Department of Juvenile Justice	3,430,764	5.26994%	3,290,222	4.53757%
70785	River North Correctional Center	1,436,627	2.20678%	1,666,417	2.29817%
70786	Culpeper Correctional Center for Women	569	0.00087%	0	0.00000%
70961	Division of Capitol Police	689,216	1.05869%	696,854	0.96104%
70999	Department of Alcoholic Beverage Control	1,160,314	1.78234%	1,222,708	1.68625%
Total for VaLors Employers		\$ 65,100,657	100.00000%	\$ 72,510,604	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
VALORS EMPLOYERS
(\$ thousands)



		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 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 Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense	
70156	Department of State Police	4	0	0	9	13	4	34	80	19	137	94	(35)	59	
70203	Woodrow Wilson Rehabilitation Center	2	0	0	44	46	2	17	41	0	60	47	43	90	
70204	The College of William and Mary	6	0	0	216	222	5	52	123	20	200	143	78	221	
70207	University of Virginia - Academic Division	15	0	0	356	371	13	138	323	179	653	376	150	526	
70208	Virginia Polytechnic Institute and State University	13	0	0	24	37	10	122	286	44	462	333	(83)	250	
70211	Virginia Military Institute	3	0	0	75	78	4	24	57	9	94	67	26	93	
70212	Virginia State University	4	0	0	95	99	5	39	92	30	166	107	(83)	24	
70213	Norfolk State University	6	0	0	387	393	5	61	144	62	272	168	158	326	
70214	Longwood University	4	0	0	127	131	3	37	86	0	126	100	76	176	
70215	University of Mary Washington	4	0	0	208	212	4	42	99	3	148	116	103	219	
70216	James Madison University	8	0	0	135	143	7	77	180	31	295	209	92	301	
70217	Radford University	6	0	0	100	106	5	55	130	8	198	151	100	251	
70221	Old Dominion University	12	0	0	477	489	10	112	264	29	415	307	229	536	
70236	Virginia Commonwealth University	23	0	0	315	338	20	217	510	0	747	593	318	911	
70241	Richard Bland College	1	0	0	81	82	1	8	20	28	57	23	(3)	20	
70242	Christopher Newport University	5	0	0	98	103	4	48	112	153	317	130	97	227	
70246	University of Virginia's College at Wise	2	0	0	47	49	2	20	46	0	68	54	29	83	
70247	George Mason University	14	0	0	59	73	12	133	312	134	591	363	(183)	180	
70280	Northern Virginia Community College	16	0	0	285	301	13	150	351	0	514	409	275	684	
70282	Piedmont Virginia Community College	1	0	0	91	92	1	8	18	0	27	21	94	115	
70283	J. Sargeant Reynolds Community College	3	0	0	54	57	4	30	71	83	188	83	(1)	82	
70286	Virginia Western Community College	2	0	0	28	30	2	21	50	8	81	58	46	104	
70288	Wytheville Community College	0	0	0	1	1	0	0	0	44	44	0	(35)	(35)	
70291	Blue Ridge Community College	0	0	0	1	1	0	4	9	0	13	10	27	37	
70292	Central Virginia Community College	1	0	0	70	71	1	12	28	0	41	33	88	121	
70293	Thomas Nelson Community College	2	0	0	172	174	2	23	54	16	95	63	60	123	
70294	Southwest Virginia Community College	1	0	0	10	11	0	9	21	0	30	24	11	35	
70296	Virginia Highlands Community College	0	0	0	0	0	0	3	8	0	11	9	3	12	
70297	Germanna Community College	1	0	0	31	32	1	9	21	0	31	25	49	74	
70298	Lord Fairfax Community College	1	0	0	108	109	0	10	24	0	34	27	70	97	
70299	Mountain Empire Community College	0	0	0	38	38	0	3	8	5	16	9	31	40	
70402	Marine Resources Commission	18	0	0	126	144	15	169	396	202	782	461	164	625	
70403	Department of Game and Inland Fisheries	45	0	0	906	951	38	423	994	391	1,846	1,157	(64)	1,093	
70701	Department of Corrections-Central Administration	0	0	0	62	62	1	2	5	0	8	6	22	28	
70709	Powhatan Correctional Center	0	0	0	0	0	0	0	0	5,696	5,696	0	(6,040)	(6,040)	
70716	Virginia Correctional Center for Women	34	0	0	601	635	29	321	753	138	1,241	877	1,099	1,976	
70718	Bland Correctional Center	37	0	0	73	110	32	350	822	0	1,204	957	27	984	
70721	Powhatan Reception and Classification Center	0	0	0	0	0	0	0	0	2,128	2,128	0	(2,030)	(2,030)	
70733	Sussex I State Prison	61	0	0	481	542	53	577	1,355	144	2,129	1,577	256	1,833	
70734	Sussex II State Prison	52	0	0	171	223	45	496	1,165	646	2,352	1,356	(5)	1,351	
70735	Wallen's Ridge State Prison	68	0	0	664	732	58	645	1,514	0	2,217	1,761	560	2,321	
70737	St. Brides Correctional Center	37	0	0	466	503	33	348	817	0	1,198	951	212	1,163	
70741	Red Onion State Prison	69	0	0	680	749	59	653	1,534	0	2,246	1,785	566	2,351	
70743	Fluvanna Women's Correctional Center	47	0	0	737	784	39	443	1,040	572	2,094	1,210	243	1,453	
70744	Mecklenburg Correctional Center	0	0	0	0	0	0	0	0	0	0	0	0	0	
70745	Nottoway Correctional Center	58	0	0	41	99	49	552	1,296	170	2,067	1,508	(329)	1,179	
70747	Marion Correctional Treatment Center	31	0	0	369	400	26	297	699	0	1,022	813	308	1,121	
70749	Buckingham Correctional Center	57	0	0	221	278	49	535	1,255	303	2,142	1,461	(81)	1,380	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
VALORS EMPLOYERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
70752	Deep Meadow Correctional Center	96	0	0	6,052	6,148	82	912	2,140	0	3,134	2,490	4,336	6,826
70753	Deerfield Correctional Center	67	0	0	589	656	57	629	1,477	0	2,163	1,718	399	2,117
70754	Augusta Correctional Center	46	0	0	325	371	40	433	1,018	177	1,668	1,184	(196)	988
70756	Department of Corrections - Division of Institutions	3	0	0	3	6	3	28	65	112	208	76	(49)	27
70757	Western Region Correctional Field Units	23	0	0	63	86	20	218	511	757	1,506	595	(888)	(293)
70760	Central Region Correctional Field Units	0	0	0	0	0	0	0	0	499	499	0	(1,019)	(1,019)
70761	Baskerville Correctional Center	22	0	0	137	159	19	204	479	1	703	557	108	665
70767	Division of Community Corrections	245	0	0	164	409	209	2,302	5,401	1,104	9,016	6,285	(17)	6,268
70768	Keen Mountain Correctional Center	44	0	0	655	699	37	420	986	0	1,443	1,147	641	1,788
70769	Greensville Correctional Center	124	0	0	958	1,082	107	1,175	2,759	866	4,907	3,211	412	3,623
70770	Dillwyn Correctional Center	50	0	0	64	114	43	472	1,109	112	1,736	1,291	45	1,336
70771	Indian Creek Correctional Center	34	0	0	199	233	30	322	757	45	1,154	881	148	1,029
70772	Haynesville Correctional Center	53	0	0	224	277	45	499	1,172	272	1,988	1,363	36	1,399
70773	Coffeewood Correctional Center	41	0	0	557	598	35	386	906	0	1,327	1,054	423	1,477
70774	Lunenburg Correctional Center	41	0	0	557	598	35	384	901	1	1,321	1,049	297	1,346
70775	Pocahontas State Correctional Center	39	0	0	897	936	33	369	866	0	1,268	1,007	517	1,524
70776	Green Rock Correctional Center	38	0	0	497	535	32	361	847	0	1,240	985	290	1,275
70777	Department of Juvenile Justice	87	0	0	0	87	75	824	1,935	5,087	7,921	2,252	(4,966)	(2,714)
70785	River North Correctional Center	44	0	0	1,253	1,297	39	417	980	0	1,436	1,141	3,435	4,576
70786	Culpeper Correctional Center for Women	0	0	0	404	404	0	0	0	1,128	1,128	0	(60)	(60)
70961	Division of Capitol Police	18	0	0	85	103	14	175	410	487	1,086	477	(28)	449
70999	Department of Alcoholic Beverage Control	32	0	0	0	32	28	306	719	1,080	2,133	837	(602)	235
Total for VaLors Employers		1,921	0	0	23,023	24,944	1,649	18,165	42,651	23,023	85,488	49,632	0	49,632

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS VALORS EMPLOYERS

(\$ thousands)



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	(63)	(37)	(2)	(22)	0
70203	Woodrow Wilson Rehabilitation Center	(4)	1	1	(12)	0
70204	The College of William and Mary	5	52	0	(35)	0
70207	University of Virginia - Academic Division	(177)	(12)	0	(93)	0
70208	Virginia Polytechnic Institute and State University	(236)	(101)	(6)	(82)	0
70211	Virginia Military Institute	(14)	14	2	(18)	0
70212	Virginia State University	(52)	12	0	(27)	0
70213	Norfolk State University	40	117	6	(42)	0
70214	Longwood University	9	19	1	(24)	0
70215	University of Mary Washington	37	55	1	(29)	0
70216	James Madison University	(84)	(14)	(2)	(52)	0
70217	Radford University	(39)	(14)	(2)	(37)	0
70221	Old Dominion University	91	58	0	(75)	0
70236	Virginia Commonwealth University	(180)	(75)	(6)	(148)	0
70241	Richard Bland College	1	29	1	(6)	0
70242	Christopher Newport University	(75)	(99)	(7)	(33)	0
70246	University of Virginia's College at Wise	(7)	2	0	(14)	0
70247	George Mason University	(260)	(158)	(10)	(90)	0
70280	Northern Virginia Community College	(30)	(76)	(6)	(101)	0
70282	Piedmont Virginia Community College	48	22	1	(6)	0
70283	J. Sargeant Reynolds Community College	(49)	(58)	(3)	(21)	0
70286	Virginia Western Community College	(17)	(19)	(1)	(14)	0
70288	Wytheville Community College	(35)	(8)	0	0	0
70291	Blue Ridge Community College	(6)	(3)	0	(3)	0
70292	Central Virginia Community College	26	11	1	(8)	0
70293	Thomas Nelson Community College	36	57	2	(16)	0
70294	Southwest Virginia Community College	(7)	(6)	0	(6)	0
70296	Virginia Highlands Community College	(6)	(3)	0	(2)	0
70297	Germanna Community College	8	(1)	0	(6)	0
70298	Lord Fairfax Community College	51	29	2	(7)	0
70299	Mountain Empire Community College	12	11	1	(2)	0
70402	Marine Resources Commission	(272)	(239)	(12)	(115)	0
70403	Department of Game and Inland Fisheries	(630)	20	1	(286)	0
70701	Department of Corrections-Central Administration	26	28	2	(2)	0
70709	Powhatan Correctional Center	(4,763)	(933)	0	0	0
70716	Virginia Correctional Center for Women	(52)	(317)	(20)	(217)	0
70718	Bland Correctional Center	(570)	(270)	(16)	(238)	0
70721	Powhatan Reception and Classification Center	(1,748)	(380)	0	0	0
70733	Sussex I State Prison	(861)	(315)	(19)	(392)	0
70734	Sussex II State Prison	(1,040)	(712)	(40)	(337)	0
70735	Wallen's Ridge State Prison	(624)	(393)	(30)	(438)	0
70737	St. Brides Correctional Center	(327)	(122)	(9)	(237)	0
70741	Red Onion State Prison	(679)	(350)	(24)	(444)	0
70743	Fluvanna Women's Correctional Center	(477)	(497)	(37)	(299)	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VALORS EMPLOYERS

(\$ thousands)



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
70744	Mecklenburg Correctional Center	0	0	0	0	0
70745	Nottoway Correctional Center	(1,065)	(501)	(28)	(374)	0
70747	Marion Correctional Treatment Center	(253)	(156)	(11)	(202)	0
70749	Buckingham Correctional Center	(925)	(542)	(33)	(364)	0
70752	Deep Meadow Correctional Center	2,647	983	3	(619)	0
70753	Deerfield Correctional Center	(746)	(312)	(22)	(427)	0
70754	Augusta Correctional Center	(750)	(238)	(14)	(295)	0
70756	Department of Corrections - Division of Institutions	(132)	(49)	(1)	(20)	0
70757	Western Region Correctional Field Units	(1,007)	(255)	(10)	(148)	0
70760	Central Region Correctional Field Units	(499)	0	0	0	0
70761	Baskerville Correctional Center	(250)	(145)	(10)	(139)	0
70767	Division of Community Corrections	(4,464)	(2,443)	(141)	(1,559)	0
70768	Keen Mountain Correctional Center	(205)	(236)	(19)	(284)	0
70769	Greensville Correctional Center	(1,714)	(1,235)	(78)	(798)	0
70770	Dillwyn Correctional Center	(827)	(447)	(27)	(321)	0
70771	Indian Creek Correctional Center	(433)	(252)	(17)	(219)	0
70772	Haynesville Correctional Center	(833)	(507)	(33)	(338)	0
70773	Coffeewood Correctional Center	(258)	(193)	(16)	(262)	0
70774	Lunenburg Correctional Center	(364)	(89)	(10)	(260)	0
70775	Pocahontas State Correctional Center	(120)	43	(4)	(251)	0
70776	Green Rock Correctional Center	(335)	(115)	(10)	(245)	0
70777	Department of Juvenile Justice	(4,602)	(2,542)	(131)	(559)	0
70785	River North Correctional Center	203	(50)	(9)	(283)	0
70786	Culpeper Correctional Center for Women	(497)	(227)	0	0	0
70961	Division of Capitol Police	(464)	(380)	(22)	(117)	0
70999	Department of Alcoholic Beverage Control	(1,259)	(608)	(26)	(208)	0
	Total for VaLors Employers	(32,146)	(15,171)	(899)	(12,328)	0

SCHEDULE D - NET PENSION LIABILITY
VALORS EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
70156	Department of State Police	1,490	1,236	1,725	832
70203	Woodrow Wilson Rehabilitation Center	694	624	871	420
70204	The College of William and Mary	1,945	1,886	2,631	1,270
70207	University of Virginia - Academic Division	5,428	4,976	6,942	3,351
70208	Virginia Polytechnic Institute and State University	5,201	4,397	6,134	2,961
70211	Virginia Military Institute	927	883	1,232	595
70212	Virginia State University	1,534	1,421	1,983	957
70213	Norfolk State University	2,039	2,215	3,090	1,491
70214	Longwood University	1,413	1,322	1,845	890
70215	University of Mary Washington	1,545	1,528	2,131	1,029
70216	James Madison University	3,092	2,769	3,864	1,865
70217	Radford University	2,246	1,996	2,784	1,344
70221	Old Dominion University	4,479	4,055	5,657	2,731
70236	Virginia Commonwealth University	8,914	7,843	10,942	5,281
70241	Richard Bland College	235	306	427	206
70242	Christopher Newport University	2,266	1,720	2,400	1,158
70246	University of Virginia's College at Wise	790	713	995	480
70247	George Mason University	5,772	4,798	6,693	3,231
70280	Northern Virginia Community College	6,357	5,403	7,537	3,638
70282	Piedmont Virginia Community College	241	278	387	187
70283	J. Sargeant Reynolds Community College	1,424	1,097	1,530	738
70286	Virginia Western Community College	920	770	1,074	518
70288	Wytheville Community College	0	0	0	0
70291	Blue Ridge Community College	158	135	188	91
70292	Central Virginia Community College	461	433	605	292
70293	Thomas Nelson Community College	754	831	1,159	559
70294	Southwest Virginia Community College	374	321	448	216
70296	Virginia Highlands Community College	139	119	166	80
70297	Germanna Community College	364	326	456	220
70298	Lord Fairfax Community College	340	362	505	243
70299	Mountain Empire Community College	86	117	164	79
70402	Marine Resources Commission	7,493	6,091	8,498	4,101
70403	Department of Game and Inland Fisheries	16,634	15,294	21,336	10,298
70701	Department of Corrections-Central Administration	0	81	113	55
70709	Powhatan Correctional Center	0	0	0	0
70716	Virginia Correctional Center for Women	13,889	11,592	16,172	7,806
70718	Bland Correctional Center	14,857	12,652	17,651	8,520
70721	Powhatan Reception and Classification Center	0	0	0	0
70733	Sussex I State Prison	23,974	20,851	29,089	14,041
70734	Sussex II State Prison	22,067	17,931	25,015	12,074
70735	Wallen's Ridge State Prison	27,325	23,291	32,492	15,683
70737	St. Brides Correctional Center	14,402	12,577	17,546	8,469
70741	Red Onion State Prison	27,414	23,598	32,920	15,890
70743	Fluvanna Women's Correctional Center	19,745	15,997	22,317	10,772

SCHEDULE D - NET PENSION LIABILITY
VALORS EMPLOYERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
70744	Mecklenburg Correctional Center	0	0	0	0
70745	Nottoway Correctional Center	23,676	19,944	27,823	13,430
70747	Marion Correctional Treatment Center	12,497	10,749	14,995	7,238
70749	Buckingham Correctional Center	23,225	19,313	26,943	13,005
70752	Deep Meadow Correctional Center	35,842	32,932	45,943	22,176
70753	Deerfield Correctional Center	26,196	22,720	31,697	15,299
70754	Augusta Correctional Center	17,968	15,662	21,849	10,546
70756	Department of Corrections - Division of Institutions	1,200	1,007	1,405	678
70757	Western Region Correctional Field Units	9,185	7,869	10,978	5,299
70760	Central Region Correctional Field Units	0	0	0	0
70761	Baskerville Correctional Center	8,692	7,367	10,277	4,960
70767	Division of Community Corrections	99,669	83,139	115,981	55,991
70768	Keen Mountain Correctional Center	17,850	15,166	21,158	10,213
70769	Greensville Correctional Center	51,430	42,457	59,231	28,589
70770	Dillwyn Correctional Center	20,305	17,066	23,808	11,491
70771	Indian Creek Correctional Center	13,813	11,650	16,253	7,845
70772	Haynesville Correctional Center	21,689	18,029	25,151	12,140
70773	Coffeewood Correctional Center	16,306	13,941	19,448	9,387
70774	Lunenburg Correctional Center	15,713	13,868	19,346	9,338
70775	Pocahontas State Correctional Center	14,747	13,319	18,580	8,968
70776	Green Rock Correctional Center	14,857	13,027	18,174	8,772
70777	Department of Juvenile Justice	40,799	29,780	41,545	20,053
70785	River North Correctional Center	17,084	15,083	21,041	10,156
70786	Culpeper Correctional Center for Women	6	0	0	0
70961	Division of Capitol Police	8,197	6,307	8,799	4,247
70999	Department of Alcoholic Beverage Control	13,798	11,067	15,439	7,452
Total for VaLors Employers		774,172	656,297	915,578	441,935

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55100	Accomack County	66	0	2,077	0	2,143	909	288	2,904	0	4,100	16
55101	Albemarle County	27	0	5,364	0	5,390	1,554	644	7,497	0	9,695	3,042
55102	Alleghany County	0	0	1,152	0	1,152	1,080	143	1,602	0	2,826	39
55103	Amelia County	0	0	539	0	539	728	80	756	0	1,565	(245)
55104	Amherst County	39	0	1,439	0	1,478	182	51	1,979	0	2,212	154
55105	Appomattox County	39	0	772	0	811	371	61	1,051	0	1,483	332
55107	Augusta County	0	0	3,028	0	3,028	1,868	210	4,173	0	6,252	506
55108	Bath County	87	0	449	0	536	39	65	611	0	715	291
55109	Bedford County	0	0	2,359	0	2,359	1,373	325	3,288	0	4,986	223
55110	Bland County	72	8	275	0	355	375	0	383	0	758	154
55111	Botetourt County	0	0	1,643	0	1,643	1,022	186	2,324	0	3,532	352
55112	Brunswick County	104	0	650	0	755	287	23	905	0	1,214	269
55113	Buchanan County	658	0	1,549	0	2,207	559	187	2,154	0	2,900	1,182
55114	Buckingham County	11	0	610	0	621	363	353	867	0	1,584	(38)
55115	Campbell County	170	0	2,243	0	2,413	1,078	235	3,117	0	4,430	626
55116	Caroline County	0	0	1,248	0	1,248	634	163	1,774	0	2,572	268
55117	Carroll County	355	0	1,077	0	1,432	305	128	1,504	0	1,937	745
55118	Charles City County	0	0	524	0	524	193	12	720	0	925	120
55119	Charlotte County	0	0	788	0	788	335	125	1,117	0	1,578	20
55120	Chesterfield County	0	1,540	31,939	0	33,479	15,009	0	44,343	0	59,352	12,957
55121	Clarke County	0	0	694	0	694	160	42	976	0	1,178	119
55122	Craig County	0	4	274	0	279	101	0	373	0	474	(5)
55123	Culpeper County	159	0	1,938	0	2,097	429	220	2,739	0	3,389	944
55124	Cumberland County	82	12	451	0	545	313	0	633	0	945	175
55125	Dickenson County	296	0	1,020	0	1,316	45	142	1,418	0	1,605	550
55126	Dinwiddie County	0	21	1,221	0	1,242	923	0	1,715	0	2,638	(30)
55128	Essex County	25	0	563	0	589	242	50	796	0	1,088	175
55130	Fauquier County	358	0	3,899	0	4,257	804	476	5,545	0	6,825	1,470
55131	Floyd County	878	0	536	0	1,414	337	19	743	0	1,099	368
55132	Fluvanna County	10	0	773	0	783	432	42	1,084	0	1,558	(82)
55133	Franklin County	0	0	2,174	0	2,174	1,404	184	3,001	0	4,589	67
55134	Frederick County	1,411	0	4,728	0	6,139	1,086	1,019	6,742	0	8,847	3,074
55135	Giles County	190	0	792	0	982	0	69	1,108	0	1,177	751
55136	Gloucester County	94	11	2,119	0	2,224	940	0	2,989	0	3,929	655
55137	Goochland County	66	0	1,084	0	1,150	352	172	1,545	0	2,070	483
55138	Grayson County	60	0	659	0	719	161	4	917	0	1,082	531
55139	Greene County	239	0	690	0	929	583	239	974	0	1,796	165
55140	Greensville County	117	0	774	0	891	0	142	1,085	0	1,226	206
55141	Halifax County	32	0	1,379	0	1,411	324	133	1,912	0	2,369	125
55142	Hanover County	0	0	7,975	0	7,975	4,753	865	11,458	0	17,077	1,895
55143	Henrico County	0	3,252	42,917	0	46,169	19,952	0	59,393	0	79,345	16,433
55144	Henry County	440	0	2,679	0	3,119	131	85	3,700	0	3,916	1,143
55145	Highland County	107	2	222	0	332	24	0	305	0	329	116
55146	Isle of Wight County	671	0	1,481	0	2,152	349	89	2,087	0	2,526	917
55147	James City County	82	0	5,877	0	5,959	1,875	945	8,172	0	10,993	1,425

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55148	King George County	463	0	1,175	0	1,639	233	312	1,684	0	2,228	401
55149	King & Queen County	0	0	379	0	379	240	35	523	0	798	(95)
55150	King William County	0	0	548	0	548	297	11	772	0	1,080	(109)
55151	Lancaster County	31	0	705	0	736	655	16	982	0	1,653	80
55152	Lee County	151	82	933	0	1,166	283	0	1,292	0	1,575	168
55153	Loudoun County	1,064	0	22,382	0	23,446	4,154	574	31,951	0	36,679	25,725
55154	Louisa County	49	0	1,285	0	1,334	660	194	1,824	0	2,679	124
55155	Lunenburg County	0	0	413	0	413	59	28	567	0	654	175
55156	Madison County	103	0	602	0	704	175	32	845	0	1,053	185
55157	Mathews County	0	17	414	0	432	262	0	581	0	843	(27)
55158	Mecklenburg County	0	0	1,517	0	1,517	1,078	244	2,093	0	3,415	(251)
55159	Middlesex County	0	0	413	0	413	125	7	576	0	708	(133)
55160	Montgomery County	0	0	2,715	0	2,715	935	358	3,820	0	5,113	786
55162	Nelson County	158	0	660	0	818	256	51	875	0	1,182	167
55163	New Kent County	418	0	886	0	1,304	5	99	1,263	0	1,366	722
55165	Northampton County	12	0	1,149	0	1,161	832	199	1,596	0	2,628	692
55166	Northumberland County	230	0	604	0	834	93	88	835	0	1,016	192
55167	Nottoway County	0	0	628	0	628	521	93	860	0	1,474	(594)
55168	Orange County	0	0	1,158	0	1,158	204	38	1,641	0	1,883	382
55169	Page County	376	0	982	0	1,358	413	31	1,359	0	1,804	425
55170	Patrick County	172	0	766	0	938	128	86	1,073	0	1,288	422
55171	Pittsylvania County	0	0	2,288	0	2,288	384	123	3,162	0	3,669	640
55172	Powhatan County	932	0	630	0	1,561	315	166	922	0	1,403	776
55173	Prince Edward County	0	5	772	0	777	585	0	1,081	0	1,667	(176)
55174	Prince George County	77	0	1,818	0	1,894	1,358	0	2,546	0	3,904	1,185
55176	Prince William County	659	1,950	37,944	0	40,553	7,211	0	53,512	0	60,723	42,552
55177	Pulaski County	0	0	1,827	0	1,827	370	99	2,530	0	2,999	498
55178	Rappahannock County	97	0	477	0	574	55	147	672	0	875	172
55179	Richmond County	22	0	480	0	502	20	72	656	0	748	369
55180	Roanoke County	296	0	7,634	0	7,930	810	384	10,589	0	11,783	3,623
55181	Rockbridge County	18	0	1,108	0	1,126	453	137	1,552	0	2,141	418
55182	Rockingham County	447	0	3,277	0	3,724	450	823	4,629	0	5,902	1,676
55183	Russell County	0	132	1,008	0	1,139	787	0	1,365	0	2,152	96
55184	Scott County	0	0	888	0	888	688	17	1,229	0	1,934	296
55185	Shenandoah County	0	0	1,602	0	1,602	881	167	2,249	0	3,297	457
55186	Smyth County	0	0	1,448	0	1,448	1,754	200	1,993	0	3,948	(478)
55187	Southampton County	8	0	1,317	0	1,325	335	46	1,834	0	2,216	477
55188	Spotsylvania County	1,689	0	5,451	0	7,139	323	1,075	7,757	0	9,155	3,364
55189	Stafford County	0	0	5,974	0	5,974	2,535	769	8,481	0	11,784	2,522
55190	Surry County	92	22	650	0	763	177	0	880	0	1,057	71
55191	Sussex County	25	0	896	0	921	566	307	1,272	0	2,145	(79)
55192	Tazewell County	411	0	1,782	0	2,193	6	126	2,460	0	2,592	1,189
55193	Warren County	189	0	1,418	0	1,607	322	113	1,976	0	2,411	385
55195	Washington County	8	0	1,537	0	1,545	1,066	80	2,118	0	3,264	414
55196	Westmoreland County	0	4	834	0	838	850	0	1,168	0	2,018	(237)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
		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
55197	Wise County	232	0	1,791	0	2,023	1,478	95	2,444	0	4,017	232
55198	Wythe County	0	0	1,196	0	1,196	269	64	1,650	0	1,983	(27)
55199	York County	0	0	6,690	0	6,690	1,745	799	9,353	0	11,897	1,115
55200	City of Alexandria	0	0	18,758	0	18,758	6,594	403	25,913	0	32,910	3,702
55201	City of Bristol	0	224	3,554	0	3,778	364	0	4,781	0	5,145	1,637
55202	City of Buena Vista	478	0	597	0	1,076	102	61	819	0	981	522
55203	Town of St Paul	11	0	80	0	92	5	34	112	0	152	77
55204	City of Clifton Forge	55	2	320	0	377	41	0	446	0	488	(137)
55205	City of Danville	44	0	882	0	926	292	179	1,218	0	1,690	281
55206	City of Fredericksburg	595	0	3,962	0	4,557	2,301	113	5,451	0	7,865	881
55207	City of Hampton	0	2,095	16,978	0	19,073	6,886	0	23,304	0	30,190	8,838
55208	City of Harrisonburg	1,041	0	4,481	0	5,521	2,253	812	6,268	0	9,333	2,199
55209	City of Hopewell	195	0	3,488	0	3,684	1,996	1	4,749	0	6,746	1,169
55210	City of Lynchburg	0	1,592	9,936	0	11,529	6,294	0	13,513	0	19,807	6,805
55211	Town of Crewe	60	0	109	0	169	16	68	154	0	238	(3)
55212	City of Norfolk	0	0	3,468	0	3,468	1,329	658	4,878	0	6,865	1,033
55213	City of Petersburg	0	675	5,918	0	6,593	3,797	0	8,032	0	11,830	(1,006)
55214	City of Portsmouth	145	331	10,983	0	11,458	5,953	0	15,334	0	21,286	2,526
55215	City of Radford	0	0	1,682	0	1,682	926	188	2,343	0	3,458	293
55216	City of Richmond	14	0	4,213	0	4,227	2,167	744	5,809	0	8,719	1,040
55217	City of Roanoke	34	0	2,062	0	2,096	458	120	2,856	0	3,433	915
55218	Town of Craigsville	7	0	11	0	18	42	2	17	0	61	4
55219	City of Staunton	0	0	2,193	0	2,193	1,531	96	3,055	0	4,682	531
55220	City of Suffolk	710	0	8,783	0	9,493	4,092	521	12,327	0	16,940	3,170
55221	City of Williamsburg	0	0	2,180	0	2,180	482	182	3,001	0	3,665	476
55222	City of Winchester	0	0	3,306	0	3,306	1,458	571	4,663	0	6,692	649
55223	City of Martinsville	11	121	2,970	0	3,102	591	0	4,057	0	4,648	1,592
55224	City of Falls Church	70	0	199	0	268	20	60	276	0	357	31
55225	City of Colonial Heights	108	0	2,268	0	2,376	1,727	74	3,169	0	4,970	1,001
55226	Town of Front Royal	76	0	1,183	0	1,258	206	216	1,624	0	2,046	747
55227	Town of Boyce	0	0	2	0	2	0	0	4	0	4	(3)
55228	Town of Middletown	25	0	25	0	49	44	13	36	0	93	0
55229	Town of Chilhowie	0	0	108	0	108	160	15	151	0	326	34
55230	City of Covington	0	0	755	0	755	353	104	1,043	0	1,499	150
55231	Town of Floyd	24	0	12	0	36	4	3	17	0	24	9
55232	City of Franklin	22	0	1,236	0	1,258	147	71	1,696	0	1,914	637
55233	City of Chesapeake	6,093	1,915	28,908	0	36,915	10,827	0	40,032	0	50,859	14,924
55234	City of Virginia Beach	3,180	5,767	59,363	0	68,309	8,704	0	81,840	0	90,544	31,474
55235	City of Norton	108	0	608	0	716	436	26	842	0	1,304	66
55236	City of Manassas Park	64	0	1,211	0	1,275	407	192	1,707	0	2,306	(5)
55237	Town of Exmore	13	0	52	0	66	44	2	77	0	123	5
55238	Town of Pound	3	15	49	0	66	9	0	66	0	74	(8)
55239	Town of Grottoes	8	0	66	0	74	20	19	97	0	135	54
55240	Town of Onley	7	0	9	0	16	3	5	13	0	22	4
55241	Town of West Point	77	0	147	0	224	134	36	214	0	384	(52)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55242	Town of South Hill	0	0	314	0	314	503	233	444	0	1,181	(98)
55243	Town of Rural Retreat	30	1	25	0	56	42	0	32	0	74	25
55244	Town of Dillwyn	0	0	1	0	1	0	0	1	0	1	(0)
55245	Town of Scottsville	40	0	14	0	54	1	10	20	0	31	34
55246	Town of Burkeville	0	0	9	0	9	3	5	13	0	21	(4)
55247	Town of Madison	0	0	2	0	2	3	0	3	0	6	(1)
55248	Town of Pennington Gap	7	0	35	0	41	23	17	52	0	93	(9)
55249	Town of La Crosse	0	0	13	0	13	7	4	19	0	30	(13)
55250	Town of Rich Creek	52	0	13	0	65	20	4	18	0	42	17
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	(0)
55252	Town of Windsor	42	0	29	0	71	39	23	44	0	106	8
55253	Town of Haysi	8	5	7	0	19	4	0	9	0	14	25
55254	Town of Stephens City	0	2	44	0	45	35	0	60	0	95	71
55255	Town of Brodnax	27	0	5	0	31	8	2	8	0	18	18
55256	Town of Mineral	1	0	7	0	8	8	3	10	0	20	(3)
55257	Town of Lebanon	86	0	149	0	236	0	109	215	0	324	256
55258	City of Newport News	0	0	761	0	761	631	1,043	1,321	0	2,995	1,867
55259	Town of Richlands	243	0	195	0	438	348	128	283	0	759	508
55260	Town of Haymarket	26	0	12	0	38	39	14	21	0	74	172
55261	Town of Lovettsville	43	0	8	0	51	9	6	13	0	29	26
55300	Town of Abingdon	0	0	652	0	652	717	219	914	0	1,850	(125)
55301	Town of Dumfries	24	17	171	0	212	31	0	232	0	263	80
55302	Town of Iron Gate	8	2	10	0	20	30	0	14	0	44	(11)
55303	Town of Montross	3	3	15	0	20	0	0	21	0	21	8
55304	Town of South Boston	0	0	696	0	696	335	21	964	0	1,321	199
55305	Town of Gretna	7	0	55	0	62	81	18	78	0	177	(6)
55306	Town of Remington	12	2	21	0	35	1	0	29	0	31	30
55307	City of Lexington	0	0	838	0	838	553	110	1,159	0	1,821	202
55308	City of Waynesboro	45	0	2,432	0	2,476	59	53	3,339	0	3,452	(228)
55309	Town of Colonial Beach	0	0	246	0	246	90	11	344	0	445	(273)
55310	Town of Smithfield	83	0	338	0	421	22	30	485	0	537	81
55311	Town of Brookneal	0	0	51	0	51	4	2	69	0	75	18
55312	Town of Hamilton	10	2	25	0	37	1	0	34	0	35	38
55313	City of Galax	0	0	944	0	944	732	226	1,322	0	2,280	(20)
55314	Town of Jonesville	7	0	36	0	43	48	3	50	0	101	(16)
55315	Town of Wytheville	0	0	890	0	890	990	450	1,261	0	2,701	(342)
55316	City of Fairfax	683	0	4,473	0	5,155	1,737	1,666	6,143	0	9,545	1,587
55317	Town of Vienna	226	0	2,049	0	2,275	194	188	2,827	0	3,208	897
55318	Town of Vinton	2	6	619	0	627	316	0	851	0	1,167	148
55319	City of Emporia	127	0	883	0	1,010	473	65	1,231	0	1,769	93
55320	Town of Culpeper	64	0	1,191	0	1,254	59	302	1,668	0	2,028	669
55321	Town of Woodstock	27	0	348	0	376	936	64	491	0	1,491	42
55322	Town of Glasgow	21	0	30	0	51	0	2	42	0	44	(47)
55323	Town of Marion	0	0	492	0	492	366	110	685	0	1,161	145
55324	Town of Altavista	43	0	386	0	429	165	7	530	0	701	107

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55325	Town of Herndon	0	0	2,677	0	2,677	1,677	392	3,779	0	5,848	(37)
55326	Town of Pearisburg	80	0	223	0	303	80	20	310	0	410	147
55327	Town of Christiansburg	0	0	1,275	0	1,275	1,420	185	1,788	0	3,393	394
55328	Town of Wakefield	0	0	16	0	17	1	0	23	0	24	12
55329	Town of Leesburg	711	0	3,079	0	3,790	762	667	4,315	0	5,745	1,629
55330	Town of Chatham	0	0	72	0	72	26	33	102	0	160	1
55331	Town of Bowling Green	0	0	32	0	33	0	0	44	0	44	(40)
55332	City of Manassas	0	0	4,301	0	4,301	4,017	686	5,937	0	10,640	699
55333	Town of Alberta	0	0	11	0	11	0	0	15	0	15	(9)
55334	Town of Boydton	0	0	46	0	46	5	9	64	0	78	(32)
55335	City of Salem	256	180	6,172	0	6,609	1,009	0	8,336	0	9,345	2,195
55336	Town of Mckenney	16	0	13	0	29	0	2	17	0	19	15
55337	Town of Narrows	43	0	118	0	161	2	15	166	0	183	71
55338	Town of Quantico	33	0	27	0	59	0	2	36	0	37	42
55339	Town of Halifax	0	0	67	0	67	16	9	93	0	118	(35)
55340	Town of Blacksburg	825	0	2,224	0	3,049	707	263	3,110	0	4,080	1,772
55341	Town of Chincoteague	43	0	239	0	283	132	69	345	0	546	119
55342	Town of Lawrenceville	8	0	128	0	136	61	68	174	0	302	29
55343	Town of Amherst	96	0	139	0	235	50	21	191	0	262	136
55344	Town of Stanley	2	0	85	0	87	83	37	122	0	242	(18)
55345	Town of Hillsville	28	0	214	0	242	66	37	301	0	404	57
55346	Town of Elkton	18	0	132	0	150	11	5	178	0	194	(6)
55347	Town of Bridgewater	125	0	321	0	446	138	119	453	0	710	17
55348	Town of Purcellville	149	0	469	0	618	165	154	669	0	988	277
55349	Town of Timberville	221	0	78	0	299	124	22	113	0	258	62
55350	Town of Wise	0	0	380	0	380	342	29	512	0	884	(36)
55351	Town of New Market	63	0	114	0	177	15	27	161	0	203	74
55352	Town of Tappahannock	0	0	193	0	193	106	67	264	0	438	309
55353	Town of Rocky Mount	142	0	349	0	491	52	51	489	0	592	385
55354	Town of Big Stone Gap	93	16	392	0	501	0	0	535	0	535	629
55355	Town of Luray	72	0	377	0	448	146	88	518	0	752	(42)
55356	Town of Stuart	0	0	0	0	0	0	0	19	0	19	3
55357	Town of Strasburg	284	0	357	0	641	21	137	508	0	666	218
55358	Town of Appomattox	76	0	83	0	159	0	32	118	0	150	34
55359	Town of Clarksville	135	0	114	0	249	11	33	160	0	204	62
55360	Town of Dublin	74	0	140	0	215	0	22	199	0	221	267
55361	Town of Middleburg	0	0	93	0	93	102	8	130	0	240	32
55362	Town of Edinburg	2	0	40	0	42	4	6	57	0	66	(64)
55363	Town of Chase City	0	0	212	0	212	511	14	291	0	817	(177)
55364	City of Bedford	0	40	810	0	849	5	0	1,113	0	1,118	720
55365	City of Poquoson	0	0	1,062	0	1,062	775	256	1,506	0	2,537	(165)
55366	Town of Ashland	47	0	511	0	558	61	33	726	0	821	25
55367	Town of Broadway	90	0	103	0	194	61	31	144	0	235	113
55368	Town of Berryville	217	0	197	0	415	42	12	280	0	335	318
55369	Town of Tazewell	93	0	241	0	334	214	75	334	0	624	(32)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55370	Town of Urbanna	0	0	39	0	39	0	0	53	0	53	(18)
55371	Town of Bluefield	53	0	244	0	297	39	68	350	0	457	47
55372	Town of Weber City	0	0	27	0	27	27	5	37	0	69	(21)
55373	Town of Damascus	0	0	8	0	8	0	0	11	0	11	(23)
55374	Town of Hurt	0	3	24	0	27	4	0	33	0	37	18
55375	Town of Waverly	4	8	88	0	100	1	0	119	0	120	9
55376	Town of Coeburn	29	11	118	0	158	162	0	162	0	324	(128)
55377	Town of Dayton	57	0	103	0	160	140	18	144	0	302	37
55378	Town of Courtland	3	0	21	0	24	11	5	31	0	47	(78)
55379	Town of Cape Charles	1	0	105	0	106	87	34	150	0	271	(45)
55380	Town of Independence	38	0	43	0	81	0	18	61	0	78	67
55381	Town of Warsaw	14	0	82	0	95	77	13	111	0	201	(10)
55382	Town of Grundy	0	0	99	0	99	46	22	142	0	210	(68)
55383	Town of Warrenton	180	0	921	0	1,101	97	160	1,278	0	1,535	253
55384	Town of Louisa	0	0	91	0	91	83	7	131	0	221	(62)
55385	Town of Kenbridge	20	0	50	0	70	0	6	70	0	77	5
55386	Town of Mt Jackson	7	0	81	0	88	61	21	117	0	199	34
55387	Town of Pulaski	0	0	771	0	771	102	35	1,074	0	1,211	142
55388	Town of Jarratt	0	0	8	0	8	6	2	11	0	18	(2)
55389	Town of Pembroke	0	1	32	0	33	23	0	45	0	68	7
55390	Town of Parksley	6	0	26	0	32	31	6	36	0	73	(0)
55391	Town of Onancock	252	0	66	0	318	5	19	95	0	119	114
55392	Town of Victoria	80	0	70	0	151	29	10	97	0	135	28
55393	Town of Shenandoah	0	0	80	0	80	51	17	115	0	184	13
55394	Town of Gate City	0	0	63	0	63	14	8	88	0	109	57
55395	Town of Round Hill	35	0	62	0	96	0	26	89	0	115	34
55396	Town of Kilmarnock	0	0	98	0	98	106	28	141	0	275	(96)
55397	Town of Orange	137	0	246	0	382	0	95	346	0	441	306
55398	Town of Saltville	0	1	76	0	77	35	0	103	0	138	(61)
55399	Town of Blackstone	0	0	284	0	284	185	155	403	0	743	(147)
55400	Bedford Recreation Commission	0	0	5	0	5	0	0	7	0	7	(4)
55401	Southeastern Virginia Public Service Authority	0	0	1,881	0	1,881	420	51	2,575	0	3,046	(1,500)
55402	Pittsylvania Co Service Authority	47	0	65	0	112	67	4	89	0	160	(3)
55403	Rappahannock Area Office on Youth Services and Group Home Commission	0	0	31	0	31	28	2	44	0	74	(31)
55404	Appomattox Regional Library	29	6	101	0	137	5	0	139	0	144	13
55405	Staunton Redevelopment & Housing Authority	1	1	54	0	56	8	0	76	0	84	(49)
55406	Hampton Newport News Community Services Board	0	0	2,408	0	2,408	1,516	608	3,453	0	5,577	(1,034)
55408	C P Jones Memorial Library	0	0	14	0	14	22	1	19	0	42	(1)
55409	Southside Regional Juvenile Group Home	0	0	34	0	34	0	0	46	0	46	(195)
55411	Hampton Roads Sanitation District	1,827	0	7,141	0	8,968	4,520	3,113	9,967	0	17,599	645
55412	Peninsula Airport Commission	94	0	268	0	362	0	38	372	0	410	171
55413	Richmond Redevelopment & Housing Authority	0	0	2,372	0	2,372	778	71	3,166	0	4,016	(1,226)
55415	Chesapeake Redevelopment & Housing Authority	15	0	398	0	413	13	13	553	0	579	(258)
55416	Alexandria Sanitation Authority	0	0	1,646	0	1,646	497	311	2,252	0	3,059	(376)
55417	Norfolk Airport Authority	122	0	1,533	0	1,656	288	150	2,161	0	2,599	841

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55418	Charlottesville Redevelopment/Housing Authority	0	6	139	0	145	29	0	187	0	216	(143)
55419	Hampton Redevelopment & Housing Authority	244	32	551	0	828	0	0	753	0	753	403
55420	Loudoun County Sanitation Authority	895	0	1,693	0	2,589	154	968	2,441	0	3,563	641
55421	Danville Redevelopment & Housing Authority	4	0	232	0	235	231	37	327	0	595	(121)
55422	Blacksburg-Christiansburg-VPI Water Authority	206	0	118	0	324	0	90	161	0	252	248
55423	Northern Virginia Juvenile Detention Home	58	0	574	0	632	352	17	791	0	1,159	(68)
55424	Hopewell Redevelopment & Housing Authority	0	0	193	0	193	81	9	262	0	352	(155)
55425	Colonial Behavioral Health	0	0	957	0	957	450	109	1,358	0	1,917	(130)
55426	Blacksburg-VPI Sanitation Authority	0	0	234	0	234	171	122	334	0	627	(157)
55427	Potomac River Fisheries Commission	16	0	58	0	74	14	14	79	0	107	50
55428	Chesapeake Bay Bridge Tunnel	40	0	1,278	0	1,317	263	453	1,748	0	2,464	547
55429	Alexandria Redevelopment & Housing Authority	0	0	548	0	548	160	171	758	0	1,089	(75)
55430	Albemarle County Service Authority	45	0	491	0	535	221	201	697	0	1,120	5
55431	Franklin Redevelopment & Housing Authority	5	0	42	0	46	0	9	58	0	67	(13)
55432	Bristol Redevelopment & Housing Authority	40	0	113	0	153	3	10	154	0	166	90
55433	Norfolk Redevelopment & Housing Authority	0	32	3,288	0	3,320	2,349	0	4,430	0	6,779	(1,042)
55435	Richmond Metropolitan Authority	0	0	669	0	669	537	113	932	0	1,582	(495)
55436	Riverside Regional Jail	0	0	1,582	0	1,582	1,529	433	2,290	0	4,252	31
55437	Peninsula Ports Authority	0	0	57	0	57	0	0	79	0	79	(68)
55439	Rappahannock Rapidan Planning District Comm.	4	0	45	0	49	137	14	66	0	217	(146)
55440	Shenandoah Valley Juvenile Detention Home Comm	0	0	191	0	191	145	57	266	0	467	(80)
55442	Southside Regional Library Board	0	0	55	0	55	59	0	73	0	132	(138)
55443	Bedford Public Library	11	0	98	0	109	0	39	138	0	176	(8)
55444	Eastern Shore Economic Development Commission	0	0	14	0	14	0	0	21	0	21	(29)
55445	Chesterfield County Health Center Commission	0	0	651	0	651	25	32	907	0	964	(450)
55446	Washington County Service Authority	0	0	445	0	445	617	176	633	0	1,426	(62)
55447	Rappahannock Area Community Services Board	0	0	1,359	0	1,359	805	333	1,936	0	3,073	(722)
55449	Hampton Roads Planning District Commission	89	0	557	0	647	389	45	754	0	1,189	63
55450	Meherrin Regional Library	0	0	57	0	57	20	12	82	0	114	(36)
55451	New River Valley Regional Commission	29	0	87	0	116	0	10	122	0	132	14
55452	Northern Virginia Health Care Center	0	0	844	0	844	583	318	1,209	0	2,110	(361)
55453	Rockbridge Area Community Services Board	0	0	509	0	509	484	55	709	0	1,248	(550)
55454	Greensville-Emporia Social Services	14	26	223	0	263	38	0	299	0	337	52
55455	James City County Service Authority	72	0	565	0	637	207	246	795	0	1,248	35
55456	Accomack/Norhampton Planning District	0	0	137	0	137	126	60	193	0	380	(147)
55457	Harrisonburg/Rockingham Regional Sewage Authority	84	0	238	0	321	12	52	332	0	396	56
55458	Wytheville Redevelopment & Housing Authority	0	0	62	0	62	14	6	88	0	108	24
55459	Waynesboro Redevelopment & Housing Authority	0	0	139	0	139	178	39	203	0	420	(144)
55460	Region Ten Community Services Board	0	0	1,832	0	1,832	837	478	2,605	0	3,920	(586)
55462	Lenowisco Planning District Commission	0	0	141	0	141	4	3	195	0	202	(130)
55465	Rivanna Water & Sewer Authority	142	0	692	0	834	82	160	974	0	1,216	262
55466	Appomattox River Water Authority	55	0	209	0	264	19	132	291	0	442	57
55467	Campbell County Utility Service Authority	127	0	138	0	266	52	148	199	0	399	73
55469	Eastern Shore Community Services Board	0	0	621	0	621	258	61	862	0	1,182	58
55470	Anchor Commission	0	0	120	0	120	0	0	166	0	166	(167)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
		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
55471	Central Virginia Community Services Board	0	0	1,907	0	1,907	2,042	749	2,729	0	5,520	(759)
55472	District 19 Community Services Board	0	0	1,270	0	1,270	449	109	1,772	0	2,330	(584)
55473	Hampton Road Transit	0	0	1,364	0	1,364	571	447	1,975	0	2,993	53
55474	Upper Occoquan Sewage Authority	446	0	1,852	0	2,297	415	918	2,645	0	3,979	642
55475	New River Valley Juvenile Detention Home	17	0	125	0	143	275	35	171	0	482	(92)
55476	Rockbridge Regional Library	0	0	72	0	72	75	2	101	0	178	(12)
55477	Frederick County Sanitation Authority	0	0	343	0	343	524	160	486	0	1,170	(30)
55478	Western Tidewater Community Services Board	0	0	1,227	0	1,227	622	258	1,752	0	2,632	(188)
55479	Cumberland Mountain Community Services Board	62	0	1,130	0	1,192	459	395	1,610	0	2,464	341
55480	Fredericksburg-Stafford Park Authority	0	0	61	0	61	0	0	87	0	87	(132)
55482	Middle Peninsula/Northern Neck Community Services Board	0	0	1,224	0	1,224	651	384	1,745	0	2,780	(437)
55483	Rockbridge County Public Service Authority	18	0	59	0	77	14	12	82	0	107	(2)
55484	Danville-Pittsylvania Community Services Board	21	0	996	0	1,017	294	242	1,414	0	1,950	(115)
55485	Crater Juvenile Detention Home Commission	0	0	201	0	201	3	0	275	0	279	23
55486	Opportunity Inc. of Hampton Roads	7	0	276	0	283	1	34	388	0	423	(136)
55487	Capital Regional Airport Commission	52	0	1,176	0	1,228	322	206	1,646	0	2,175	53
55488	Northwestern Community Services Board	67	0	811	0	878	4	82	1,130	0	1,216	54
55489	Harrisonburg/Rockingham Community Services Board	0	0	701	0	701	64	6	989	0	1,060	24
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	0	0	(0)
55491	Middle Peninsula Regional Security Center	0	0	370	0	370	464	47	533	0	1,043	(86)
55492	Northern Neck Planning District Commission	0	0	56	0	56	26	1	79	0	105	(106)
55493	Planning District 1 Behavioral Health Services Board	0	0	64	0	64	0	0	88	0	88	(25)
55494	Rockbridge Area Social Services Board	0	26	184	0	211	173	0	251	0	424	(109)
55495	Dinwiddie County Water Authority	0	0	73	0	73	70	17	107	0	194	(58)
55496	Rappahannock/Rapidan Community Services Board	0	0	1,336	0	1,336	584	245	1,879	0	2,709	(1,035)
55497	Virginia Education Loan Authority	0	0	628	0	628	0	0	890	0	890	(810)
55498	Valley Community Services Board	0	0	1,059	0	1,059	756	189	1,501	0	2,446	(558)
55499	Eastern Shore Public Library	4	0	44	0	48	0	0	59	0	59	(2)
55500	Alexandria City School Board	102	0	1,795	0	1,897	273	154	2,445	0	2,871	(753)
55501	Albemarle County Schools	141	0	1,078	0	1,218	402	141	1,478	0	2,021	(715)
55502	Alleghany County School Board	0	0	403	0	403	244	58	553	0	855	(224)
55503	Charlottesville Public Schools	0	0	432	0	432	100	42	584	0	726	(141)
55504	Amherst County School Board	16	0	327	0	343	142	79	458	0	679	(67)
55505	Appomattox County School Board	1	0	118	0	119	40	30	164	0	235	(62)
55506	Arlington County Schools	95	0	1,435	0	1,531	836	721	2,081	0	3,638	318
55507	Augusta County School Board	0	0	436	0	436	266	162	603	0	1,031	(199)
55508	Bath County School Board	0	0	157	0	157	181	39	210	0	430	(168)
55509	Bedford County School Board	11	0	850	0	861	348	146	1,177	0	1,672	(214)
55510	Bland County School Board	12	0	66	0	78	27	5	91	0	123	4
55511	Botetourt County School Board	0	0	436	0	436	158	7	593	0	758	(267)
55512	Norfolk Public Schools	0	0	3,083	0	3,083	875	535	4,188	0	5,599	(445)
55513	Petersburg Public Schools	0	0	499	0	499	480	48	672	0	1,201	(358)
55514	Buckingham County School Board	2	0	127	0	130	12	12	178	0	202	(28)
55515	Radford City School Board	0	0	75	0	75	10	2	101	0	112	(18)
55516	Caroline County School Board	7	0	203	0	210	35	30	272	0	337	(53)

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55517	Carroll County School Board	11	0	382	0	393	200	85	524	0	809	(9)
55518	Charles City County School Board	13	0	74	0	87	0	2	99	0	101	9
55519	Charlotte County School Board	11	0	144	0	154	18	2	191	0	211	61
55520	Chesterfield County School Board	35	0	3,919	0	3,953	2,304	235	5,152	0	7,691	239
55521	Clarke County School Board	0	0	133	0	133	35	24	181	0	241	(102)
55522	Winchester Public Schools	0	0	278	0	278	196	97	386	0	678	(60)
55523	Culpeper County School Board	0	0	500	0	500	381	97	694	0	1,172	(246)
55524	Cumberland County School Board	0	0	114	0	114	42	7	160	0	210	(59)
55525	Dickenson County School Board	41	88	233	0	362	15	0	301	0	316	696
55526	Dinwiddie County Public Schools	0	0	290	0	290	97	46	389	0	531	(51)
55528	Essex County School Board	0	0	168	0	168	122	9	225	0	355	(135)
55530	Covington School Board	1	0	92	0	92	87	4	122	0	213	(39)
55531	Floyd County School Board	166	0	245	0	411	6	54	326	0	386	225
55532	Fluvanna County Public Schools	130	0	236	0	365	229	48	335	0	612	24
55533	Chesapeake Public Schools	58	0	3,236	0	3,294	1,303	720	4,431	0	6,455	668
55534	Virginia Beach City School Board	920	0	7,840	0	8,760	0	848	10,658	0	11,505	1,410
55535	Giles County Schools	1	0	180	0	181	128	0	237	0	366	(683)
55536	Gloucester County School Board	0	0	678	0	678	721	19	931	0	1,671	(396)
55537	Goochland County School Board	0	0	149	0	149	26	4	208	0	238	(23)
55538	Grayson County School Board	0	0	205	0	205	142	24	281	0	446	(84)
55539	Greene County Schools	0	0	315	0	315	53	69	437	0	558	(75)
55540	Greensville County School Board	2	1	223	0	225	0	0	298	0	298	37
55541	Halifax County School Board	0	0	503	0	503	402	13	672	0	1,087	(897)
55542	Hanover County School Board	0	0	972	0	972	964	79	1,346	0	2,389	(875)
55543	Henrico County Schools	0	0	233	0	233	0	0	296	0	296	13
55544	Henry County Public Schools	4	0	685	0	689	86	53	911	0	1,050	43
55545	Highland County Public Schools	10	0	32	0	43	0	3	44	0	47	58
55546	Isle of Wight County Schools	0	0	218	0	218	31	6	299	0	336	(78)
55548	King George County School Board	62	0	260	0	322	66	6	367	0	438	(16)
55549	King & Queen County School Board	0	0	120	0	120	157	37	157	0	351	(160)
55550	King William County Schools	50	0	114	0	164	28	52	163	0	244	36
55551	Lancaster County School Board	23	0	106	0	128	107	27	150	0	284	24
55552	Lee County School Board	40	48	322	0	410	15	0	424	0	438	740
55553	Loudoun County School Board	508	0	4,913	0	5,421	320	1,566	6,931	0	8,818	1,696
55554	Louisa County Public Schools	7	0	520	0	527	133	134	721	0	988	(36)
55555	Lunenburg County School Board	13	0	100	0	113	23	45	139	0	207	(74)
55556	Madison County School Board	0	0	153	0	153	114	14	209	0	337	(166)
55557	Mathews County School Board	0	0	119	0	119	14	16	164	0	195	33
55558	Mecklenburg County Schools	12	7	218	0	236	0	0	291	0	291	28
55559	Middlesex County School Board	0	0	96	0	96	27	7	132	0	165	(12)
55560	Montgomery County School Board	187	0	771	0	959	391	193	1,072	0	1,656	418
55562	Nelson County Public Schools	18	0	258	0	275	41	16	356	0	413	53
55563	New Kent County Schools	13	4	184	0	201	85	0	254	0	340	4
55565	Northampton County Schools	0	3	134	0	137	135	0	184	0	318	(29)
55566	Northumberland Co School Board	0	0	141	0	141	10	12	192	0	214	42

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55567	Nottoway County School Board	0	0	227	0	227	297	34	310	0	640	(251)
55568	Orange County Public Schools	0	0	368	0	368	146	111	512	0	769	(75)
55569	Page County Public Schools	49	0	290	0	339	64	48	394	0	505	84
55570	Patrick County Public Schools	0	0	262	0	262	172	65	359	0	595	(130)
55571	Pittsylvania County School Board	0	0	520	0	520	216	84	708	0	1,008	(231)
55572	Powhatan County School Board	0	24	319	0	343	122	0	439	0	561	(47)
55573	Prince Edward County Schools	3	0	147	0	149	122	7	201	0	330	(73)
55574	Prince George County School Board	0	0	621	0	621	346	130	847	0	1,323	(167)
55576	Prince William County Schools	161	0	6,877	0	7,039	2,495	1,624	9,525	0	13,644	769
55577	Pulaski County School Board	0	0	388	0	388	274	38	534	0	846	(147)
55578	Rappahannock County Schools	0	0	94	0	94	48	15	128	0	190	(87)
55579	Richmond County Public Schools	0	2	34	0	35	6	0	43	0	49	(10)
55580	Roanoke County School Board	0	0	1,329	0	1,329	0	0	1,780	0	1,780	(659)
55581	Rockbridge County Schools	0	0	291	0	291	105	20	392	0	518	(137)
55582	Rockingham County School Board	0	0	1,224	0	1,224	276	272	1,705	0	2,252	(74)
55583	Russell County School Board	228	21	476	0	725	84	0	629	0	714	446
55584	Scott County Schools	0	0	334	0	334	304	21	460	0	785	(37)
55585	Shenandoah County School Board	12	0	492	0	504	358	120	681	0	1,158	(88)
55586	Smyth County School Board	0	0	448	0	448	213	2	605	0	820	(36)
55587	Southampton County School Board	35	0	191	0	226	34	22	260	0	316	(161)
55588	Spotsylvania County School Board	0	0	1,056	0	1,056	326	146	1,439	0	1,911	98
55589	Stafford County Schools	0	0	1,000	0	1,000	734	158	1,394	0	2,286	(165)
55590	Surry County Public Schools	0	0	209	0	209	67	2	279	0	348	(19)
55591	Sussex County School Board	0	0	138	0	138	115	33	187	0	334	(91)
55592	Tazewell County Schools	0	0	802	0	802	190	44	1,083	0	1,318	194
55593	Warren County School Board	1	0	373	0	373	135	1	505	0	642	(172)
55595	Washington County School Board	2	0	493	0	495	341	32	670	0	1,043	(35)
55596	Westmoreland County School Board	0	0	149	0	149	52	2	203	0	257	(17)
55597	Wise County Schools	0	1	354	0	356	51	0	472	0	522	(67)
55598	Wythe County School Board	0	0	226	0	226	35	16	303	0	354	0
55599	York County School Board	13	0	826	0	839	38	118	1,162	0	1,317	155
55600	Accomack County School Board	0	0	466	0	466	382	36	648	0	1,066	(362)
55601	Bristol Virginia School System	4	7	98	0	109	14	0	127	0	141	29
55602	Buena Vista City Public Schools	22	0	72	0	94	0	1	95	0	96	26
55603	Amelia County Public Schools	40	0	144	0	184	101	0	196	0	297	8
55605	Danville School Board	76	0	306	0	382	156	46	419	0	622	(196)
55606	Franklin City Public Schools	0	0	70	0	70	47	7	97	0	151	(42)
55607	Lexington City Public Schools	0	0	20	0	20	0	0	27	0	27	(12)
55608	Harrisonburg City School Board	0	0	293	0	294	190	21	403	0	613	(87)
55609	Hopewell Public Schools	0	2	270	0	272	169	0	359	0	528	62
55610	Lynchburg School Board	0	0	558	0	558	484	81	771	0	1,336	(272)
55611	Fauquier County School Board	12	0	937	0	949	72	157	1,301	0	1,530	44
55612	Brunswick County Public Schools	0	0	207	0	207	139	30	281	0	451	(198)
55613	P D Pruden Vocational-Technical Center	0	0	7	0	7	10	1	10	0	22	(16)
55614	Portsmouth School Board	70	0	1,196	0	1,266	94	28	1,629	0	1,751	591

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
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		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	
55615	Campbell County School Board	0	0	512	0	512	201	76	690	0	967	(87)
55616	Richmond City Schools	0	0	1,954	0	1,954	876	43	2,673	0	3,593	(505)
55617	Roanoke City Schools	17	0	93	0	109	7	66	144	0	218	25
55619	Staunton City School Board	9	2	161	0	172	9	0	216	0	225	58
55620	Suffolk City School Board	54	0	935	0	989	586	142	1,305	0	2,033	(102)
55622	Craig County School Board	1	0	64	0	65	97	25	88	0	210	(45)
55623	Martinsville City School Board	0	1	111	0	113	11	0	147	0	158	11
55624	Appomattox Regional Governor's School	3	0	6	0	9	5	1	9	0	15	4
55625	Colonial Heights City Schools	7	0	183	0	190	19	18	251	0	288	(22)
55632	City of Manassas School Board	86	0	610	0	697	742	19	847	0	1,607	(159)
55633	Franklin County Schools	0	0	726	0	726	389	128	1,008	0	1,526	(73)
55634	Frederick County School Board	0	0	878	0	878	118	202	1,231	0	1,551	96
55635	City of Salem Schools	0	0	210	0	210	65	13	286	0	363	(103)
55636	Manassas Park City Schools	8	0	151	0	159	184	5	207	0	396	(128)
55637	Newport News Public Schools	13	0	102	0	115	115	134	169	0	418	50
55708	Waynesboro City Schools	0	0	143	0	143	205	3	196	0	404	(262)
55710	Valley Vocational-Technical Center	0	2	13	0	15	0	0	18	0	18	4
55711	New Horizons Technical Center	0	9	27	0	37	28	0	37	0	65	49
55713	Galax City Schools	0	0	75	0	75	93	13	105	0	211	(40)
55714	Norton City Schools	0	0	81	0	81	5	1	108	0	114	(24)
55802	Williamsburg-James City County Schools	0	0	707	0	707	280	164	991	0	1,436	(114)
55803	Poquoson City School Board	8	6	78	0	93	72	0	107	0	179	14
55806	Fredericksburg City Public Schools	0	0	177	0	177	95	72	252	0	419	(59)
55807	Hampton City Schools	0	0	1,045	0	1,045	178	45	1,388	0	1,610	(1,429)
55813	Buchanan County School Board	109	60	462	0	631	151	0	591	0	742	676
55814	Jackson River Vocational Technical Center	3	3	13	0	19	0	0	17	0	17	11
55815	Northern Neck Regional Vocational Center	0	0	4	0	4	18	3	6	0	26	(1)
55862	Crater Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	(4)
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	(9)
55864	New River Valley Emergency Communications Regional Authority	0	0	0	0	0	0	0	5	0	5	(78)
55865	Maury Service Authority	0	0	0	0	0	0	0	2	0	2	(35)
55866	Hampton Roads Transportation Accountability Commission	34	0	0	0	34	0	4	2	0	6	33
55867	Pamunkey Regional Library	217	12	157	0	386	92	0	125	0	217	142
55868	Northern Virginia Transportation Authority	152	0	3	0	155	0	14	10	0	24	59
55869	RSW Regional Jail Authority	552	0	30	0	582	231	29	92	0	352	600
55870	Bedford Regional Water Authority	212	0	135	0	347	0	73	198	0	271	173
55871	Portsmouth Redevelopment And Housing Authority	0	0	42	0	42	934	103	52	0	1,088	45
55872	Southwest Regional Recreation Authority	2	0	3	0	5	43	4	5	0	52	(10)
55873	Roanoke Redevelop & Housing Authority	57	0	81	0	138	52	77	122	0	251	102
55874	Meherrin River Regional Jail Authority	0	0	119	0	119	507	93	210	0	811	478
55875	Woodway Water Authority	0	0	3	0	3	20	6	5	0	30	(0)
55876	Bristol Virginia Utilities Authority	163	0	272	0	436	104	244	412	0	761	216
55877	Washington Metro Area Transit Commission	0	0	19	0	19	20	42	30	0	93	28
55878	Mt Rogers Community Services Board	123	0	1,173	0	1,297	873	605	1,735	0	3,213	955
55879	Lonesome Pine Soil & Water Conservation District	2	0	1	0	3	0	0	2	0	2	2

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
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		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	
55880	Big Sandy Soil & Water & Conservation District	5	0	2	0	7	1	2	3	0	7	3
55881	Virginia's Region 2000 Local Government Council	0	0	93	0	93	172	51	143	0	365	17
55882	Middle Peninsula Planning District Commission	2	0	23	0	25	140	6	35	0	181	(30)
55883	Western Virginia Regional Jail Authority	0	0	426	0	426	910	104	660	0	1,674	379
55884	Halifax Service Authority	47	0	71	0	118	19	63	105	0	188	67
55885	Fort Monroe Area Development Authority	0	0	0	0	0	0	0	0	0	0	0
55886	Russell County Public Service Authority	49	0	18	0	67	41	17	26	0	84	24
55887	Piedmont Community Services Board	0	0	437	0	437	213	347	651	0	1,211	268
55888	Blue Ridge Behavioral Healthcare	0	0	726	0	726	583	250	1,070	0	1,902	(103)
55889	Skyline Soil & Water Conservation District	6	0	11	0	17	6	2	17	0	26	6
55890	Middle River Regional Jail Authority	7	0	427	0	435	497	150	643	0	1,290	508
55891	Tidewater Soil & Water Conservation District	2	0	4	0	6	1	0	6	0	7	4
55892	Big Stone Gap Redevelopment And Housing Authority	5	0	16	0	22	4	21	25	0	49	12
55893	Eastern Shore Soil & Water Conservation District	32	0	8	0	40	0	5	16	0	21	7
55894	Town of Boykins	0	0	4	0	4	2	2	6	0	9	(3)
55895	Town of Gordonsville	16	0	44	0	59	21	10	62	0	93	47
55896	Virginia Resources Authority	38	0	58	0	95	31	77	88	0	197	50
55897	Prince William County Service Authority	1,099	0	1,116	0	2,216	18	856	1,713	0	2,588	1,359
55898	Western Virginia Water Authority	173	0	435	0	608	315	364	654	0	1,333	296
55899	Shenandoah Valley Regional Airport Commission	17	0	51	0	68	1	50	74	0	125	32
55900	Alleghany Highlands Community Services Board	0	0	317	0	317	202	2	441	0	645	(82)
55901	Brunswick Industrial Development Authority	0	0	13	0	14	0	3	20	0	22	(19)
55902	Northern Neck/Essex County Group Home Comm	0	0	37	0	37	0	0	49	0	49	(5)
55903	State Education Assistance Authority	0	0	411	0	411	0	0	579	0	579	(551)
55904	Appalachian Juvenile Commission	0	0	176	0	176	240	85	249	0	573	42
55905	Goochland/Powhatan Community Services Board	1	7	329	0	337	212	0	456	0	668	(372)
55906	Suffolk Redevelopment & Housing Authority	0	0	165	0	165	12	24	233	0	269	(127)
55907	Virginia Small Business Financing Authority	0	0	28	0	28	0	0	39	0	39	32
55908	Lee County Redevelopment & Housing Authority	37	0	55	0	92	22	3	75	0	100	69
55909	Henry County Public Service Authority	219	0	418	0	637	65	100	576	0	741	199
55910	Southside Planning District Commission	0	0	93	0	93	55	0	131	0	186	13
55911	Economic Development Authority - Henrico Co	0	0	81	0	81	12	21	113	0	146	39
55912	Augusta County Service Authority	113	0	571	0	685	0	255	809	0	1,064	143
55914	Rappahannock Juvenile Center	0	0	338	0	338	126	100	463	0	689	(4)
55915	Cumberland Plateau Regional Housing Authority	0	0	93	0	93	406	26	128	0	559	(96)
55918	Amherst County Service Authority	8	0	183	0	190	23	61	256	0	341	5
55919	Pepper's Ferry Regional Wastewater Authority	26	0	104	0	130	24	30	150	0	203	111
55920	Rappahannock Regional Jail	0	0	1,305	0	1,305	1,125	171	1,891	0	3,187	259
55921	Thomas Jefferson Planning District Commission	0	0	68	0	68	22	8	95	0	124	(69)
55922	Piedmont Regional Jail	5	0	439	0	444	301	127	638	0	1,066	321
55923	Nelson County Service Authority	30	0	115	0	145	43	71	165	0	279	(33)
55924	Coeburn-Norton-Wise Water Treatment Authority	15	0	63	0	78	365	83	93	0	541	(35)
55925	Fauquier County Water & Sanitation Authority	186	0	243	0	428	50	155	346	0	551	75
55926	Scott County Soil & Water Conservation District	8	0	10	0	18	0	18	16	0	33	3
55927	New River Resource Authority	72	0	80	0	152	92	72	119	0	283	53

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55928	Scott County Water & Sewerage Authority	52	0	76	0	128	21	39	108	0	169	40
55929	Greensville County Water & Sewer Authority	88	0	142	0	230	0	102	204	0	306	58
55930	Petersburg Redevelopment & Housing Authority	0	0	184	0	184	111	25	254	0	390	(15)
55931	Central Rappahannock Regional Library	93	0	595	0	687	669	51	838	0	1,558	51
55932	Virginia Coalfield Economic Development Authority	10	0	45	0	55	10	28	63	0	101	17
55933	Central Virginia Regional Jail	325	0	458	0	783	0	48	655	0	703	574
55934	Thomas Jefferson Soil & Water Conservation District	2	0	29	0	31	50	1	42	0	93	(21)
55936	Commonwealth Regional Council	2	0	42	0	45	8	1	59	0	68	21
55937	Wythe-Grayson Regional Library	5	2	41	0	48	81	0	59	0	140	(61)
55938	Colonial Soil & Water Conservation District	0	0	21	0	21	2	0	32	0	34	(49)
55939	Rivanna Solid Waste Authority	2	0	94	0	96	0	7	129	0	136	(6)
55940	Monacan Soil & Water Conservation District	54	0	18	0	71	0	7	26	0	33	26
55941	Robert E Lee Soil & Water Conservation District	11	0	14	0	25	0	10	20	0	30	7
55942	Tri-County/City Soil & Water Conservation District	0	1	18	0	19	4	0	26	0	30	(13)
55944	Central Virginia Waste Management Authority	3	0	59	0	62	13	1	83	0	98	3
55945	Lonesome Pine Regional Library	1	17	165	0	183	43	0	234	0	278	(7)
55946	Virginia Peninsulas Public Service Authority	0	0	170	0	170	23	56	245	0	324	(51)
55947	Tidewater Youth Services Commission	17	0	405	0	422	0	21	562	0	583	(41)
55948	Virginia Highlands Airport Commission	9	0	20	0	29	0	10	28	0	37	5
55949	Western Tidewater Regional Jail	0	0	946	0	946	199	193	1,338	0	1,730	459
55950	Scott County Redevelopment & Housing Authority	33	5	43	0	80	2	0	60	0	62	56
55951	Handley Regional Library	6	0	91	0	97	124	5	130	0	259	(48)
55952	Northern Neck Regional Jail	0	0	447	0	447	581	146	636	0	1,363	(132)
55953	Montgomery Regional Solid Waste Authority	1	0	71	0	73	40	11	103	0	154	9
55954	Potomac & Rappahannock Transportation Commission	234	0	569	0	803	0	187	818	0	1,006	263
55955	Giles County Public Service Authority	20	0	54	0	74	33	1	76	0	110	14
55956	South Central Wastewater Authority	0	0	137	0	137	166	76	198	0	441	(71)
55957	Wise County Redevelopment & Housing Authority	6	17	180	0	203	29	0	241	0	270	52
55958	Prince William Soil & Water Conservation District	12	0	15	0	28	0	13	22	0	35	(11)
55959	Hampton Roads Regional Jail Authority	0	0	1,266	0	1,266	459	592	1,835	0	2,886	790
55960	Castlewood Water & Sewage Authority	16	0	24	0	40	4	10	33	0	47	14
55961	Pamunkey Regional Jail	244	0	574	0	818	80	130	837	0	1,046	395
55962	Charlottesville-Albemarle Airport Authority	197	0	171	0	368	25	114	248	0	387	111
55963	Virginia Peninsula Regional Jail	24	0	529	0	553	341	64	759	0	1,164	111
55964	Virginia Biotechnology Research Park Authority	2	0	79	0	82	2	0	110	0	112	(6)
55965	Peumansend Creek Regional Jail	0	0	483	0	483	122	149	704	0	975	200
55966	Blue Ridge Regional Jail Authority	0	0	1,355	0	1,355	1,047	187	2,000	0	3,233	1,214
55967	Massanutten Regional Library	0	0	88	0	88	23	39	122	0	185	(82)
55968	Albemarle-Charlottesville Regional Jail	169	0	772	0	941	358	215	1,111	0	1,685	549
55969	Culpeper Soil & Water Conservation District	37	0	24	0	61	0	35	37	0	72	14
55970	New River Valley Regional Jail	0	0	771	0	771	1,164	155	1,125	0	2,444	77
55971	Sussex Service Authority	37	0	86	0	123	2	55	123	0	181	7
55972	Big Walker Soil & Water Conservation District	4	0	6	0	9	2	9	8	0	19	2
55973	Peter Francisco Soil & Water Conservation District	5	0	7	0	12	3	4	10	0	18	5
55974	Peaks of Otter Soil & Water Conservation District	15	0	4	0	19	0	9	5	0	14	1

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
POLITICAL SUBDIVISIONS
(\$ thousands)



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	
55975	New River Soil & Water Conservation District	11	0	8	0	18	7	12	11	0	30	3
55977	Southside Regional Jail	21	0	222	0	244	294	60	328	0	681	101
55978	Evergreen Soil & Water Conservation District	1	0	4	0	6	0	7	6	0	14	1
55979	Roanoke Higher Education Authority	3	0	73	0	76	94	75	104	0	273	(47)
55981	John Marshall Soil & Water Conservation District	0	1	24	0	25	1	0	37	0	38	16
55982	Daniel Boone Soil & Water Conservation District	0	0	6	0	6	17	3	9	0	28	1
55983	Southside Community Services Board	1	0	612	0	613	622	77	878	0	1,577	53
55984	Northern Shenandoah Valley Regional Commission	5	0	44	0	49	55	14	62	0	131	(29)
55985	Tazewell Soil & Water Conservation District	4	0	5	0	9	1	0	7	0	8	4
55987	Richmond Regional Planning District Committee	98	0	125	0	222	98	84	163	0	345	40
55988	Henricopolis Soil & Water Conservation District	0	0	8	0	8	8	0	11	0	19	(21)
55989	Piedmont Regional Juvenile Detention Center	6	0	41	0	47	32	10	61	0	103	1
55990	Roanoke River Service Authority	0	0	18	0	18	15	25	27	0	67	9
55991	Lee County Public Service Authority	4	0	26	0	31	29	16	39	0	83	(9)
55992	Blue Ridge Juvenile Detention Center	104	0	103	0	208	36	47	134	0	217	59
55993	Ferrum Water & Sewage Authority	0	0	9	0	9	16	5	14	0	34	3
55994	Wise County Public Service Authority	21	0	54	0	75	71	40	79	0	189	14
55995	Holston River Soil & Water Conservation District	1	0	11	0	13	9	10	17	0	36	(3)
55996	New River Valley Community Services Board	541	0	1,185	0	1,726	899	684	1,763	0	3,346	(44)
55997	Institute For Advanced Learning And Research	0	0	86	0	86	49	13	128	0	190	(47)
55998	Southwest Virginia Regional Jail Authority	6	0	887	0	893	1,164	282	1,357	0	2,802	958
55999	Clinch Valley Soil & Water Conservation District	0	0	6	0	6	31	1	9	0	41	(28)
Total Political Subdivisions		50,685	20,580	701,438	0	772,704	273,871	66,884	976,873	0	1,317,627	242,296

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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	(1,016)	(286)	(119)	(536)	0	0
55101	Albemarle County	(2,135)	(258)	(512)	(1,400)	0	0
55102	Alleghany County	(843)	(351)	(184)	(296)	0	0
55103	Amelia County	(559)	(257)	(69)	(141)	0	0
55104	Amherst County	(512)	137	6	(364)	0	0
55105	Appomattox County	(321)	(64)	(96)	(192)	0	0
55107	Augusta County	(1,676)	(507)	(274)	(767)	0	0
55108	Bath County	(89)	46	(24)	(112)	0	0
55109	Bedford County	(1,556)	(347)	(115)	(610)	0	0
55110	Bland County	(159)	(87)	(87)	(71)	0	0
55111	Botetourt County	(874)	(255)	(306)	(454)	0	0
55112	Brunswick County	(289)	(19)	16	(167)	0	0
55113	Buchanan County	(441)	243	(97)	(398)	0	0
55114	Buckingham County	(440)	(233)	(127)	(163)	0	0
55115	Campbell County	(996)	(314)	(130)	(576)	0	0
55116	Caroline County	(713)	(204)	(72)	(334)	0	0
55117	Carroll County	(205)	93	(114)	(278)	0	0
55118	Charles City County	(254)	(19)	3	(131)	0	0
55119	Charlotte County	(447)	(93)	(41)	(209)	0	0
55120	Chesterfield County	(14,685)	(1,025)	(1,757)	(8,406)	0	0
55121	Clarke County	(296)	(3)	(3)	(182)	0	0
55122	Craig County	(153)	23	3	(68)	0	0
55123	Culpeper County	(693)	42	(127)	(514)	0	0
55124	Cumberland County	(164)	(55)	(63)	(118)	0	0
55125	Dickenson County	(173)	145	1	(262)	0	0
55126	Dinwiddie County	(850)	(182)	(46)	(318)	0	0
55128	Essex County	(258)	(65)	(29)	(147)	0	0
55130	Fauquier County	(1,538)	76	(62)	(1,044)	0	0
55131	Floyd County	28	277	147	(137)	0	0
55132	Fluvanna County	(499)	(70)	(3)	(203)	0	0
55133	Franklin County	(1,247)	(450)	(163)	(555)	0	0
55134	Frederick County	(1,323)	343	(151)	(1,577)	0	0
55135	Giles County	(56)	74	(10)	(204)	0	0
55136	Gloucester County	(877)	(177)	(95)	(557)	0	0
55137	Goochland County	(423)	(44)	(162)	(290)	0	0
55138	Grayson County	(191)	19	(23)	(168)	0	0
55139	Greene County	(372)	(116)	(199)	(182)	0	0
55140	Greensville County	(188)	53	(0)	(200)	0	0
55141	Halifax County	(546)	(45)	(18)	(349)	0	0
55142	Hanover County	(4,289)	(1,115)	(1,495)	(2,203)	0	0
55143	Henrico County	(19,002)	53	(3,052)	(11,175)	0	0
55144	Henry County	(614)	409	87	(680)	0	0
55145	Highland County	(28)	74	13	(56)	0	0
55146	Isle of Wight County	(302)	304	14	(389)	0	0
55147	James City County	(2,520)	(442)	(557)	(1,515)	0	0
55148	King George County	(377)	77	27	(318)	0	0
55149	King & Queen County	(283)	(40)	1	(97)	0	0
55150	King William County	(368)	(17)	(3)	(144)	0	0
55151	Lancaster County	(491)	(211)	(33)	(182)	0	0
55152	Lee County	(349)	129	47	(236)	0	0
55153	Loudoun County	(6,591)	1,217	(973)	(6,850)	(37)	0
55154	Louisa County	(716)	(147)	(140)	(342)	0	0
55155	Lunenburg County	(163)	22	3	(103)	0	0
55156	Madison County	(234)	25	17	(157)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55157	Mathews County	(310)	6	(0)	(107)	0	0
55158	Mecklenburg County	(1,090)	(335)	(86)	(387)	0	0
55159	Middlesex County	(208)	20	(0)	(107)	0	0
55160	Montgomery County	(1,430)	(205)	(54)	(708)	0	0
55162	Nelson County	(266)	36	25	(159)	0	0
55163	New Kent County	(99)	212	65	(239)	0	0
55165	Northampton County	(710)	(311)	(148)	(297)	0	0
55166	Northumberland County	(171)	111	31	(154)	0	0
55167	Nottoway County	(527)	(164)	4	(158)	0	0
55168	Orange County	(498)	93	(12)	(307)	0	0
55169	Page County	(344)	90	60	(252)	0	0
55170	Patrick County	(201)	79	(23)	(204)	0	0
55171	Pittsylvania County	(832)	77	(45)	(581)	0	0
55172	Powhatan County	(57)	155	86	(77)	51	0
55173	Prince Edward County	(633)	(55)	(1)	(201)	0	0
55174	Prince George County	(922)	(350)	(264)	(475)	0	0
55176	Prince William County	(10,852)	2,833	(1,382)	(10,770)	0	0
55177	Pulaski County	(675)	29	(60)	(466)	0	0
55178	Rappahannock County	(204)	30	(2)	(125)	0	0
55179	Richmond County	(145)	15	4	(120)	0	0
55180	Roanoke County	(2,755)	865	(18)	(1,944)	0	0
55181	Rockbridge County	(509)	(122)	(98)	(287)	0	0
55182	Rockingham County	(1,146)	125	(295)	(861)	0	0
55183	Russell County	(634)	(140)	10	(249)	0	0
55184	Scott County	(504)	(162)	(155)	(225)	0	0
55185	Shenandoah County	(892)	(286)	(97)	(420)	0	0
55186	Smyth County	(1,377)	(662)	(95)	(366)	0	0
55187	Southampton County	(538)	(13)	(1)	(340)	0	0
55188	Spotsylvania County	(1,269)	631	143	(1,522)	0	0
55189	Stafford County	(2,562)	(444)	(1,005)	(1,800)	0	0
55190	Surry County	(250)	79	39	(161)	0	0
55191	Sussex County	(659)	(259)	(69)	(237)	0	0
55192	Tazewell County	(228)	294	(12)	(453)	0	0
55193	Warren County	(557)	107	14	(368)	0	0
55195	Washington County	(886)	(300)	(142)	(391)	0	0
55196	Westmoreland County	(789)	(152)	(24)	(216)	0	0
55197	Wise County	(1,105)	(197)	(249)	(444)	0	0
55198	Wythe County	(511)	22	5	(303)	0	0
55199	York County	(2,986)	(223)	(262)	(1,736)	0	0
55200	City of Alexandria	(7,802)	(356)	(1,217)	(4,777)	0	0
55201	City of Bristol	(988)	426	52	(856)	0	0
55202	City of Buena Vista	12	173	58	(150)	0	0
55203	Town of St Paul	(27)	(8)	(5)	(21)	0	0
55204	City of Clifton Forge	(65)	37	(0)	(82)	0	0
55205	City of Danville	(393)	(108)	(40)	(223)	0	0
55206	City of Fredericksburg	(2,002)	(110)	(191)	(1,004)	0	0
55207	City of Hampton	(7,025)	349	(174)	(4,267)	0	0
55208	City of Harrisonburg	(1,655)	(41)	(728)	(1,387)	0	0
55209	City of Hopewell	(1,709)	(506)	13	(860)	0	0
55210	City of Lynchburg	(4,492)	(528)	(796)	(2,462)	0	0
55211	Town of Crewe	(42)	3	(0)	(29)	0	0
55212	City of Norfolk	(1,749)	(348)	(385)	(915)	0	0
55213	City of Petersburg	(4,053)	210	62	(1,456)	0	0
55214	City of Portsmouth	(5,413)	(1,159)	(417)	(2,839)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55215	City of Radford	(951)	(216)	(177)	(431)	0	0
55216	City of Richmond	(2,399)	(802)	(218)	(1,072)	0	0
55217	City of Roanoke	(701)	41	(152)	(526)	0	0
55218	Town of Craigsville	(17)	(13)	(10)	(3)	0	0
55219	City of Staunton	(1,467)	(366)	(92)	(564)	0	0
55220	City of Suffolk	(4,056)	(244)	(796)	(2,351)	0	0
55221	City of Williamsburg	(1,016)	70	11	(550)	0	0
55222	City of Winchester	(1,968)	(232)	(317)	(869)	0	0
55223	City of Martinsville	(1,077)	242	26	(737)	0	0
55224	City of Falls Church	(32)	(5)	0	(51)	0	0
55225	City of Colonial Heights	(1,258)	(488)	(259)	(590)	0	0
55226	Town of Front Royal	(432)	(46)	(13)	(296)	0	0
55227	Town of Boyce	(1)	0	(0)	(1)	0	0
55228	Town of Middletown	(17)	(10)	(9)	(7)	0	0
55229	Town of Chilhowie	(100)	(61)	(29)	(28)	0	0
55230	City of Covington	(422)	(78)	(55)	(190)	0	0
55231	Town of Floyd	2	10	4	(3)	0	0
55232	City of Franklin	(402)	54	2	(311)	0	0
55233	City of Chesapeake	(8,552)	3,596	(1,604)	(7,384)	0	0
55234	City of Virginia Beach	(17,067)	6,574	2,806	(14,548)	0	0
55235	City of Norton	(276)	(51)	(105)	(155)	0	0
55236	City of Manassas Park	(637)	(40)	(33)	(320)	0	0
55237	Town of Exmore	(28)	(5)	(11)	(14)	0	0
55238	Town of Pound	(8)	11	1	(12)	0	0
55239	Town of Grottoes	(30)	(10)	(3)	(19)	0	0
55240	Town of Onley	(2)	0	(0)	(3)	0	0
55241	Town of West Point	(116)	(3)	(1)	(41)	0	0
55242	Town of South Hill	(367)	(226)	(190)	(84)	0	0
55243	Town of Rural Retreat	(9)	0	(6)	(4)	0	0
55244	Town of Dillwyn	(0)	0	(0)	(0)	0	0
55245	Town of Scottsville	7	13	7	(4)	0	0
55246	Town of Burkeville	(10)	1	(0)	(3)	0	0
55247	Town of Madison	(3)	(1)	(0)	(0)	0	0
55248	Town of Pennington Gap	(17)	(8)	(13)	(13)	0	0
55249	Town of La Crosse	(14)	1	(0)	(4)	0	0
55250	Town of Rich Creek	6	10	7	(0)	0	0
55251	Town of White Stone	(0)	0	(0)	(0)	0	0
55252	Town of Windsor	(24)	(8)	5	(8)	0	0
55253	Town of Haysi	(0)	2	2	1	1	0
55254	Town of Stephens City	(27)	(10)	(0)	(12)	0	0
55255	Town of Brodnax	17	1	(3)	(1)	0	0
55256	Town of Mineral	(6)	(4)	(1)	(2)	0	0
55257	Town of Lebanon	(39)	11	(6)	(44)	(11)	0
55258	City of Newport News	(512)	(336)	(410)	(615)	(282)	(78)
55259	Town of Richlands	(118)	(52)	(58)	(61)	(32)	0
55260	Town of Haymarket	(7)	(4)	(5)	(8)	(4)	(8)
55261	Town of Lovettsville	2	4	3	1	4	9
55300	Town of Abingdon	(540)	(250)	(178)	(230)	0	0
55301	Town of Dumfries	(32)	21	2	(42)	0	0
55302	Town of Iron Gate	(19)	(3)	1	(3)	0	0
55303	Town of Montross	0	3	(0)	(4)	0	0
55304	Town of South Boston	(430)	(21)	2	(176)	0	0
55305	Town of Gretna	(44)	(25)	(25)	(21)	0	0
55306	Town of Remington	6	4	(0)	(5)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
POLITICAL SUBDIVISIONS
(\$ thousands)



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
55307	City of Lexington	(502)	(141)	(126)	(214)	0	0
55308	City of Waynesboro	(629)	247	16	(609)	0	0
55309	Town of Colonial Beach	(142)	8	(1)	(64)	0	0
55310	Town of Smithfield	(75)	43	8	(91)	0	0
55311	Town of Brookneal	(18)	7	1	(12)	0	0
55312	Town of Hamilton	4	4	0	(6)	0	0
55313	City of Galax	(614)	(263)	(215)	(245)	0	0
55314	Town of Jonesville	(30)	(19)	0	(9)	0	0
55315	Town of Wytheville	(754)	(389)	(378)	(291)	0	0
55316	City of Fairfax	(2,282)	(213)	(769)	(1,126)	0	0
55317	Town of Vienna	(519)	135	(31)	(518)	0	0
55318	Town of Vinton	(330)	(58)	3	(156)	0	0
55319	City of Emporia	(415)	(68)	(49)	(227)	0	0
55320	Town of Culpeper	(401)	25	(89)	(309)	0	0
55321	Town of Woodstock	(416)	(293)	(315)	(91)	0	0
55322	Town of Glasgow	9	6	(0)	(8)	0	0
55323	Town of Marion	(343)	(88)	(111)	(127)	0	0
55324	Town of Altavista	(151)	(28)	3	(96)	0	0
55325	Town of Herndon	(1,477)	(384)	(594)	(716)	0	0
55326	Town of Pearisburg	(51)	27	(11)	(72)	0	0
55327	Town of Christiansburg	(1,043)	(487)	(214)	(375)	0	0
55328	Town of Wakefield	(5)	2	(0)	(4)	0	0
55329	Town of Leesburg	(1,030)	126	(244)	(807)	0	0
55330	Town of Chatham	(35)	(9)	(16)	(29)	0	0
55331	Town of Bowling Green	(8)	4	0	(8)	0	0
55332	City of Manassas	(3,052)	(1,117)	(966)	(1,204)	0	0
55333	Town of Alberta	(3)	1	0	(3)	0	0
55334	Town of Boydton	(25)	5	(0)	(12)	0	0
55335	City of Salem	(1,780)	480	73	(1,508)	0	0
55336	Town of Mckenney	11	2	0	(3)	0	0
55337	Town of Narrows	(16)	25	(0)	(31)	0	0
55338	Town of Quantico	25	4	0	(6)	0	0
55339	Town of Halifax	(41)	8	0	(17)	0	0
55340	Town of Blacksburg	(462)	242	(234)	(576)	0	0
55341	Town of Chincoteague	(110)	(24)	(46)	(83)	0	0
55342	Town of Lawrenceville	(78)	(37)	(18)	(32)	0	0
55343	Town of Amherst	(22)	31	(1)	(35)	0	0
55344	Town of Stanley	(60)	(30)	(38)	(26)	0	0
55345	Town of Hillsville	(101)	(1)	(3)	(56)	0	0
55346	Town of Elkton	(29)	16	1	(33)	0	0
55347	Town of Bridgewater	(165)	(14)	(1)	(85)	0	0
55348	Town of Purcellville	(119)	(31)	(93)	(127)	0	0
55349	Town of Timberville	(1)	26	15	(0)	2	0
55350	Town of Wise	(223)	(73)	(89)	(119)	0	0
55351	Town of New Market	(18)	32	(8)	(31)	0	0
55352	Town of Tappahannock	(124)	(53)	(19)	(48)	0	0
55353	Town of Rocky Mount	(37)	56	(29)	(91)	0	0
55354	Town of Big Stone Gap	(19)	77	4	(97)	0	0
55355	Town of Luray	(240)	32	(1)	(96)	0	0
55356	Town of Stuart	(7)	(6)	(4)	(2)	0	0
55357	Town of Strasburg	(6)	65	12	(95)	0	0
55358	Town of Appomattox	(2)	21	10	(19)	0	0
55359	Town of Clarksville	9	58	7	(30)	0	0
55360	Town of Dublin	(4)	34	1	(37)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
POLITICAL SUBDIVISIONS
(\$ thousands)



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
55361	Town of Middleburg	(117)	(5)	(1)	(25)	0	0
55362	Town of Edinburg	(18)	4	(0)	(11)	0	0
55363	Town of Chase City	(280)	(174)	(98)	(53)	0	0
55364	City of Bedford	(174)	101	6	(201)	0	0
55365	City of Poquoson	(796)	(225)	(174)	(280)	0	0
55366	Town of Ashland	(183)	60	(4)	(136)	0	0
55367	Town of Broadway	(13)	24	(7)	(45)	0	0
55368	Town of Berryville	30	104	(2)	(53)	0	0
55369	Town of Tazewell	(117)	(95)	(17)	(61)	0	0
55370	Town of Urbanna	(10)	5	0	(10)	0	0
55371	Town of Bluefield	(106)	20	(8)	(66)	0	0
55372	Town of Weber City	(37)	2	0	(7)	0	0
55373	Town of Damascus	(2)	1	0	(2)	0	0
55374	Town of Hurt	(7)	3	0	(6)	0	0
55375	Town of Waverly	(10)	11	1	(22)	0	0
55376	Town of Coeburn	(82)	(47)	(7)	(30)	0	0
55377	Town of Dayton	(68)	(25)	(23)	(27)	0	0
55378	Town of Courtland	(16)	0	(0)	(6)	0	0
55379	Town of Cape Charles	(103)	(32)	(1)	(28)	0	0
55380	Town of Independence	2	13	(1)	(11)	0	0
55381	Town of Warsaw	(93)	7	1	(20)	0	0
55382	Town of Grundy	(72)	(11)	(1)	(27)	0	0
55383	Town of Warrenton	(192)	(8)	2	(236)	0	0
55384	Town of Louisa	(104)	(0)	(1)	(25)	0	0
55385	Town of Kenbridge	(2)	9	0	(13)	0	0
55386	Town of Mt Jackson	(73)	(15)	(1)	(22)	0	0
55387	Town of Pulaski	(287)	45	0	(198)	0	0
55388	Town of Jarratt	(5)	(2)	(1)	(2)	0	0
55389	Town of Pembroke	(20)	(5)	(2)	(8)	0	0
55390	Town of Parksley	(17)	(9)	(8)	(7)	0	0
55391	Town of Onancock	94	117	6	(18)	0	0
55392	Town of Victoria	(5)	26	13	(18)	0	0
55393	Town of Shenandoah	(60)	(21)	(1)	(22)	0	0
55394	Town of Gate City	(37)	7	(0)	(16)	0	0
55395	Town of Round Hill	(9)	8	(1)	(17)	0	0
55396	Town of Kilmarnock	(132)	(18)	(1)	(27)	0	0
55397	Town of Orange	(28)	36	(1)	(65)	0	0
55398	Town of Saltville	(53)	10	1	(18)	0	0
55399	Town of Blackstone	(232)	(111)	(40)	(76)	0	0
55400	Bedford Recreation Commission	(1)	1	(0)	(1)	0	0
55401	Southeastern Virginia Public Service Authority	(944)	232	15	(468)	0	0
55402	Pittsylvania Co Service Authority	(32)	(9)	4	(11)	0	0
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(29)	(4)	(2)	(8)	0	0
55404	Appomattox Regional Library	(9)	27	0	(26)	0	0
55405	Staunton Redevelopment & Housing Authority	(18)	4	(0)	(14)	0	0
55406	Hampton Newport News Community Services Board	(1,710)	(509)	(296)	(654)	0	0
55408	C P Jones Memorial Library	(19)	(6)	0	(3)	0	0
55409	Southside Regional Juvenile Group Home	(9)	4	0	(8)	0	0
55411	Hampton Roads Sanitation District	(3,725)	(1,125)	(1,091)	(2,690)	0	0
55412	Peninsula Airport Commission	(27)	46	1	(69)	0	0
55413	Richmond Redevelopment & Housing Authority	(1,437)	318	41	(565)	0	0
55415	Chesapeake Redevelopment & Housing Authority	(112)	47	1	(102)	0	0
55416	Alexandria Sanitation Authority	(994)	(20)	11	(411)	0	0
55417	Norfolk Airport Authority	(487)	(38)	(15)	(403)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55418	Charlottesville Redevelopment/Housing Authority	(57)	18	2	(34)	0	0
55419	Hampton Redevelopment & Housing Authority	103	104	5	(137)	0	0
55420	Loudoun County Sanitation Authority	(489)	97	(73)	(496)	(13)	0
55421	Danville Redevelopment & Housing Authority	(185)	(87)	(27)	(61)	0	0
55422	Blacksburg-Christiansburg-VPI Water Authority	13	59	40	(30)	(10)	0
55423	Northern Virginia Juvenile Detention Home	(294)	(92)	3	(144)	0	0
55424	Hopewell Redevelopment & Housing Authority	(121)	8	2	(47)	0	0
55425	Colonial Behavioral Health	(579)	(120)	(7)	(254)	0	0
55426	Blacksburg-VPI Sanitation Authority	(222)	(91)	(17)	(63)	0	0
55427	Potomac River Fisheries Commission	(14)	(5)	1	(14)	0	0
55428	Chesapeake Bay Bridge Tunnel	(581)	(129)	(117)	(319)	0	0
55429	Alexandria Redevelopment & Housing Authority	(321)	(37)	(44)	(140)	0	0
55430	Albemarle County Service Authority	(281)	(95)	(63)	(145)	0	0
55431	Franklin Redevelopment & Housing Authority	(15)	4	(0)	(11)	0	0
55432	Bristol Redevelopment & Housing Authority	(10)	24	1	(28)	0	0
55433	Norfolk Redevelopment & Housing Authority	(2,325)	(384)	45	(795)	0	0
55435	Richmond Metropolitan Authority	(550)	(117)	(73)	(172)	0	0
55436	Riverside Regional Jail	(1,230)	(519)	(483)	(438)	0	0
55437	Peninsula Ports Authority	(15)	7	0	(14)	0	0
55439	Rappahannock Rapidan Planning District Comm.	(159)	4	(1)	(12)	0	0
55440	Shenandoah Valley Juvenile Detention Home Comm	(180)	(47)	(0)	(49)	0	0
55442	Southside Regional Library Board	(72)	7	1	(13)	0	0
55443	Bedford Public Library	(37)	(5)	(0)	(26)	0	0
55444	Eastern Shore Economic Development Commission	(4)	2	(0)	(4)	0	0
55445	Chesterfield County Health Center Commission	(215)	73	(1)	(169)	0	0
55446	Washington County Service Authority	(322)	(165)	(205)	(289)	0	0
55447	Rappahannock Area Community Services Board	(983)	(341)	(24)	(366)	0	0
55449	Hampton Roads Planning District Commission	(291)	(121)	6	(136)	0	0
55450	Meherrin Regional Library	(47)	6	(0)	(15)	0	0
55451	New River Valley Regional Commission	(4)	10	(0)	(23)	0	0
55452	Northern Virginia Health Care Center	(739)	(289)	(10)	(228)	0	0
55453	Rockbridge Area Community Services Board	(505)	(102)	(0)	(132)	0	0
55454	Greensville-Emporia Social Services	(50)	27	3	(54)	0	0
55455	James City County Service Authority	(290)	(76)	(97)	(149)	0	0
55456	Accomack/Norhampton Planning District	(172)	(34)	(1)	(36)	0	0
55457	Harrisonburg/Rockingham Regional Sewage Authority	(54)	46	(5)	(61)	0	0
55458	Wytheville Redevelopment & Housing Authority	(32)	3	(1)	(16)	0	0
55459	Waynesboro Redevelopment & Housing Authority	(207)	(32)	(2)	(39)	0	0
55460	Region Ten Community Services Board	(1,124)	(353)	(122)	(489)	0	0
55462	Lenowisco Planning District Commission	(43)	17	1	(36)	0	0
55465	Rivanna Water & Sewer Authority	(193)	(7)	(2)	(180)	0	0
55466	Appomattox River Water Authority	(56)	(33)	(36)	(54)	0	0
55467	Campbell County Utility Service Authority	(44)	4	(21)	(73)	0	0
55469	Eastern Shore Community Services Board	(318)	(36)	(47)	(160)	0	0
55470	Anchor Commission	(30)	14	0	(31)	0	0
55471	Central Virginia Community Services Board	(1,668)	(891)	(537)	(517)	0	0
55472	District 19 Community Services Board	(729)	(2)	(1)	(328)	0	0
55473	Hampton Road Transit	(771)	(231)	(254)	(373)	0	0
55474	Upper Occoquan Sewage Authority	(597)	(110)	(414)	(561)	0	0
55475	New River Valley Juvenile Detention Home	(162)	(122)	(23)	(31)	0	0
55476	Rockbridge Regional Library	(55)	(27)	(5)	(19)	0	0
55477	Frederick County Sanitation Authority	(269)	(144)	(177)	(202)	(35)	0
55478	Western Tidewater Community Services Board	(731)	(179)	(167)	(329)	0	0
55479	Cumberland Mountain Community Services Board	(514)	(110)	(259)	(389)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55480	Fredericksburg-Stafford Park Authority	(16)	7	(0)	(16)	0	0
55482	Middle Peninsula/Northern Neck Community Services Board	(849)	(231)	(146)	(330)	0	0
55483	Rockbridge County Public Service Authority	(22)	4	2	(15)	0	0
55484	Danville-Pittsylvania Community Services Board	(480)	(74)	(112)	(267)	0	0
55485	Crater Juvenile Detention Home Commission	(53)	24	1	(50)	0	0
55486	Opportunity Inc. of Hampton Roads	(94)	26	(1)	(72)	0	0
55487	Capital Regional Airport Commission	(530)	(110)	(2)	(305)	0	0
55488	Northwestern Community Services Board	(187)	61	(1)	(210)	0	0
55489	Harrisonburg/Rockingham Community Services Board	(221)	54	(7)	(185)	0	0
55490	Upper Valley Regional Park Authority	(0)	(0)	(0)	(0)	0	0
55491	Middle Peninsula Regional Security Center	(446)	(122)	(5)	(101)	0	0
55492	Northern Neck Planning District Commission	(41)	6	(0)	(15)	0	0
55493	Planning District 1 Behavioral Health Services Board	(16)	8	0	(16)	0	0
55494	Rockbridge Area Social Services Board	(141)	(29)	2	(45)	0	0
55495	Dinwiddie County Water Authority	(86)	(13)	(1)	(20)	0	0
55496	Rappahannock/Rapidan Community Services Board	(808)	(211)	(4)	(349)	0	0
55497	Virginia Education Loan Authority	(161)	67	(4)	(165)	0	0
55498	Valley Community Services Board	(836)	(264)	(7)	(280)	0	0
55499	Eastern Shore Public Library	(8)	7	1	(11)	0	0
55500	Alexandria City School Board	(604)	62	11	(443)	0	0
55501	Albemarle County Schools	(665)	129	5	(272)	0	0
55502	Alleghany County School Board	(291)	(63)	3	(100)	0	0
55503	Charlottesville Public Schools	(220)	25	5	(105)	0	0
55504	Amherst County School Board	(178)	(58)	(15)	(85)	0	0
55505	Appomattox County School Board	(86)	(0)	0	(30)	0	0
55506	Arlington County Schools	(844)	(353)	(472)	(439)	0	0
55507	Augusta County School Board	(339)	(139)	(6)	(111)	0	0
55508	Bath County School Board	(200)	(38)	2	(38)	0	0
55509	Bedford County School Board	(534)	(61)	1	(217)	0	0
55510	Bland County School Board	(35)	7	0	(17)	0	0
55511	Botetourt County School Board	(272)	54	4	(108)	0	0
55512	Norfolk Public Schools	(1,776)	(6)	28	(763)	0	0
55513	Petersburg Public Schools	(470)	(115)	6	(122)	0	0
55514	Buckingham County School Board	(52)	12	(0)	(33)	0	0
55515	Radford City School Board	(24)	5	(0)	(18)	0	0
55516	Caroline County School Board	(74)	(0)	(4)	(49)	0	0
55517	Carroll County School Board	(241)	(40)	(39)	(96)	0	0
55518	Charles City County School Board	(7)	10	1	(18)	0	0
55519	Charlotte County School Board	(45)	19	3	(34)	0	0
55520	Chesterfield County School Board	(2,750)	(135)	75	(928)	0	0
55521	Clarke County School Board	(83)	8	1	(33)	0	0
55522	Winchester Public Schools	(209)	(96)	(23)	(72)	0	0
55523	Culpeper County School Board	(386)	(157)	0	(128)	0	0
55524	Cumberland County School Board	(71)	5	(0)	(30)	0	0
55525	Dickenson County School Board	47	45	7	(53)	0	0
55526	Dinwiddie County Public Schools	(180)	5	4	(71)	0	0
55528	Essex County School Board	(152)	3	3	(40)	0	0
55530	Covington School Board	(113)	12	2	(22)	0	0
55531	Floyd County School Board	26	53	4	(58)	0	0
55532	Fluvanna County Public Schools	(96)	(39)	(49)	(63)	0	0
55533	Chesapeake Public Schools	(1,708)	(468)	(170)	(815)	0	0
55534	Virginia Beach City School Board	(1,829)	965	66	(1,947)	0	0
55535	Giles County Schools	(170)	24	4	(43)	0	0
55536	Gloucester County School Board	(605)	(219)	3	(171)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

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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
55537	Goochland County School Board	(66)	16	(0)	(39)	0	0
55538	Grayson County School Board	(170)	(20)	1	(52)	0	0
55539	Greene County Schools	(164)	1	0	(81)	0	0
55540	Greensville County School Board	(52)	29	4	(53)	0	0
55541	Halifax County School Board	(537)	66	7	(121)	0	0
55542	Hanover County School Board	(955)	(213)	1	(249)	0	0
55543	Henrico County Schools	(53)	35	7	(52)	0	0
55544	Henry County Public Schools	(296)	87	12	(163)	0	0
55545	Highland County Public Schools	(1)	4	0	(8)	0	0
55546	Isle of Wight County Schools	(88)	24	1	(55)	0	0
55548	King George County School Board	(95)	43	4	(69)	0	0
55549	King & Queen County School Board	(158)	(47)	2	(29)	0	0
55550	King William County Schools	(29)	6	(22)	(34)	0	0
55551	Lancaster County School Board	(68)	(45)	(14)	(28)	0	0
55552	Lee County School Board	(6)	47	6	(75)	0	0
55553	Loudoun County School Board	(1,721)	104	(449)	(1,331)	0	0
55554	Louisa County Public Schools	(242)	(56)	(30)	(134)	0	0
55555	Lunenburg County School Board	(66)	(3)	0	(26)	0	0
55556	Madison County School Board	(136)	(11)	1	(38)	0	0
55557	Mathews County School Board	(55)	10	0	(30)	0	0
55558	Mecklenburg County Schools	(37)	30	4	(51)	0	0
55559	Middlesex County School Board	(58)	12	1	(24)	0	0
55560	Montgomery County School Board	(333)	(152)	(16)	(196)	0	0
55562	Nelson County Public Schools	(76)	4	0	(66)	0	0
55563	New Kent County Schools	(108)	16	0	(47)	0	0
55565	Northampton County Schools	(125)	(23)	1	(34)	0	0
55566	Northumberland Co School Board	(57)	18	1	(35)	0	0
55567	Nottoway County School Board	(283)	(75)	1	(57)	0	0
55568	Orange County Public Schools	(252)	(54)	0	(94)	0	0
55569	Page County Public Schools	(127)	30	2	(72)	0	0
55570	Patrick County Public Schools	(240)	(29)	2	(66)	0	0
55571	Pittsylvania County School Board	(380)	14	5	(128)	0	0
55572	Powhatan County School Board	(137)	(2)	2	(80)	0	0
55573	Prince Edward County Schools	(163)	18	1	(36)	0	0
55574	Prince George County School Board	(521)	(29)	4	(156)	0	0
55576	Prince William County Schools	(3,066)	(697)	(1,075)	(1,768)	0	0
55577	Pulaski County School Board	(311)	(51)	2	(98)	0	0
55578	Rappahannock County Schools	(79)	5	1	(23)	0	0
55579	Richmond County Public Schools	(12)	5	1	(8)	0	0
55580	Roanoke County School Board	(331)	177	21	(318)	0	0
55581	Rockbridge County Schools	(198)	38	4	(71)	0	0
55582	Rockingham County School Board	(592)	(65)	(57)	(314)	0	0
55583	Russell County School Board	(67)	182	9	(112)	0	0
55584	Scott County Schools	(215)	(87)	(65)	(84)	0	0
55585	Shenandoah County School Board	(379)	(149)	0	(126)	0	0
55586	Smyth County School Board	(263)	(5)	5	(109)	0	0
55587	Southampton County School Board	(72)	26	2	(47)	0	0
55588	Spotsylvania County School Board	(515)	(57)	(15)	(267)	0	0
55589	Stafford County Schools	(735)	(252)	(41)	(258)	0	0
55590	Surry County Public Schools	(116)	23	3	(50)	0	0
55591	Sussex County School Board	(135)	(28)	1	(34)	0	0
55592	Tazewell County Schools	(369)	39	10	(195)	0	0
55593	Warren County School Board	(227)	47	4	(92)	0	0
55595	Washington County School Board	(398)	(35)	6	(120)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
POLITICAL SUBDIVISIONS
(\$ thousands)



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
55596	Westmoreland County School Board	(91)	19	1	(37)	0	0
55597	Wise County Schools	(137)	48	6	(84)	0	0
55598	Wythe County School Board	(105)	29	3	(55)	0	0
55599	York County School Board	(304)	47	(4)	(217)	0	0
55600	Accomack County School Board	(379)	(102)	0	(119)	0	0
55601	Bristol Virginia School System	(26)	14	2	(22)	0	0
55602	Buena Vista City Public Schools	3	10	2	(17)	0	0
55603	Amelia County Public Schools	(81)	2	1	(36)	0	0
55605	Danville School Board	(214)	50	2	(77)	0	0
55606	Franklin City Public Schools	(62)	(2)	0	(18)	0	0
55607	Lexington City Public Schools	(5)	3	0	(5)	0	0
55608	Harrisonburg City School Board	(187)	(51)	(8)	(74)	0	0
55609	Hopewell Public Schools	(187)	(10)	4	(64)	0	0
55610	Lynchburg School Board	(545)	(92)	2	(141)	0	0
55611	Fauquier County School Board	(344)	4	0	(241)	0	0
55612	Brunswick County Public Schools	(196)	2	2	(51)	0	0
55613	P D Pruden Vocational-Technical Center	(10)	(2)	(0)	(2)	0	0
55614	Portsmouth School Board	(372)	169	12	(294)	0	0
55615	Campbell County School Board	(342)	5	7	(124)	0	0
55616	Richmond City Schools	(1,035)	(127)	12	(490)	0	0
55617	Roanoke City Schools	(52)	(17)	(11)	(29)	0	0
55619	Staunton City School Board	(36)	19	3	(39)	0	0
55620	Suffolk City School Board	(575)	(192)	(35)	(242)	0	0
55622	Craig County School Board	(92)	(36)	0	(16)	0	0
55623	Martinsville City School Board	(38)	16	3	(26)	0	0
55624	Appomattox Regional Governor's School	(2)	(0)	(1)	(3)	(1)	(0)
55625	Colonial Heights City Schools	(73)	19	1	(46)	0	0
55632	City of Manassas School Board	(460)	(294)	0	(157)	0	0
55633	Franklin County Schools	(484)	(126)	(4)	(185)	0	0
55634	Frederick County School Board	(391)	(48)	(4)	(230)	0	0
55635	City of Salem Schools	(123)	19	2	(52)	0	0
55636	Manassas Park City Schools	(151)	(48)	(0)	(38)	0	0
55637	Newport News Public Schools	(111)	(84)	(72)	(36)	0	0
55708	Waynesboro City Schools	(244)	17	1	(36)	0	0
55710	Valley Vocational-Technical Center	(1)	2	0	(3)	0	0
55711	New Horizons Technical Center	(25)	3	0	(7)	0	0
55713	Galax City Schools	(87)	(29)	(0)	(19)	0	0
55714	Norton City Schools	(26)	11	2	(19)	0	0
55802	Williamsburg-James City County Schools	(381)	(118)	(45)	(185)	0	0
55803	Poquoson City School Board	(63)	(6)	1	(19)	0	0
55806	Fredericksburg City Public Schools	(124)	(31)	(41)	(47)	0	0
55807	Hampton City Schools	(477)	143	17	(247)	0	0
55813	Buchanan County School Board	(64)	42	14	(104)	0	0
55814	Jackson River Vocational Technical Center	3	2	0	(3)	0	0
55815	Northern Neck Regional Vocational Center	(7)	(5)	(6)	(5)	0	0
55862	Crater Criminal Justice Training Academy	0	0	0	0	0	0
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0	0	0
55864	New River Valley Emergency Communications Regional Authority	(1)	(1)	(1)	(1)	0	0
55865	Maury Service Authority	(1)	(1)	(1)	(1)	0	0
55866	Hampton Roads Transportation Accountability Commission	4	4	4	4	4	7
55867	Pamunkey Regional Library	40	100	48	(20)	0	0
55868	Northern Virginia Transportation Authority	24	24	24	23	25	12
55869	RSW Regional Jail Authority	27	27	25	16	41	94
55870	Bedford Regional Water Authority	6	50	35	(18)	2	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
POLITICAL SUBDIVISIONS
(\$ thousands)



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
55871	Portsmouth Redevelopment And Housing Authority	(279)	(272)	(275)	(218)	(1)	0
55872	Southwest Regional Recreation Authority	(8)	(8)	(8)	(9)	(8)	(6)
55873	Roanoke Redevlop & Housing Authority	(44)	(17)	(25)	(27)	0	0
55874	Meherrin River Regional Jail Authority	(170)	(146)	(157)	(190)	(28)	0
55875	Woodway Water Authority	(6)	(5)	(6)	(6)	(4)	(0)
55876	Bristol Virginia Utilities Authority	(95)	(14)	(43)	(115)	(32)	(27)
55877	Washington Metro Area Transit Commission	(16)	(10)	(12)	(17)	(11)	(8)
55878	Mt Rogers Community Services Board	(571)	(184)	(313)	(618)	(180)	(50)
55879	Lonesome Pine Soil & Water Conservation District	(0)	0	0	(0)	0	1
55880	Big Sandy Soil & Water & Conservation District	(0)	0	0	(0)	0	1
55881	Virginia's Region 2000 Local Government Council	(93)	(63)	(73)	(42)	0	0
55882	Middle Peninsula Planning District Commission	(54)	(47)	(47)	(8)	0	0
55883	Western Virginia Regional Jail Authority	(375)	(247)	(278)	(311)	(38)	0
55884	Halifax Service Authority	(19)	3	(10)	(39)	(4)	0
55885	Fort Monroe Area Development Authority	(0)	0	(0)	(0)	0	0
55886	Russell County Public Service Authority	(2)	3	1	(4)	(2)	(14)
55887	Piedmont Community Services Board	(249)	(112)	(160)	(240)	(14)	0
55888	Blue Ridge Behavioral Healthcare	(610)	(284)	(74)	(208)	0	0
55889	Skyline Soil & Water Conservation District	(6)	1	(0)	(3)	0	0
55890	Middle River Regional Jail Authority	(261)	(126)	(172)	(259)	(37)	0
55891	Tidewater Soil & Water Conservation District	(1)	0	0	(1)	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	(7)	(2)	(4)	(8)	(3)	(2)
55893	Eastern Shore Soil & Water Conservation District	3	6	5	2	3	0
55894	Town of Boykins	(3)	(1)	(0)	(1)	0	0
55895	Town of Gordonsville	(17)	(1)	(4)	(12)	0	0
55896	Virginia Resources Authority	(26)	(8)	(25)	(42)	0	0
55897	Prince William County Service Authority	(146)	206	60	(453)	(40)	0
55898	Western Virginia Water Authority	(218)	(78)	(165)	(264)	0	0
55899	Shenandoah Valley Regional Airport Commission	(18)	(1)	(6)	(19)	(5)	(8)
55900	Alleghany Highlands Community Services Board	(214)	(33)	0	(81)	0	0
55901	Brunswick Industrial Development Authority	(6)	1	(0)	(4)	0	0
55902	Northern Neck/Essex County Group Home Comm	(9)	5	1	(9)	0	0
55903	State Education Assistance Authority	(105)	45	(1)	(107)	0	0
55904	Appalachian Juvenile Commission	(156)	(84)	(87)	(70)	0	0
55905	Goochland/Powhatan Community Services Board	(289)	41	1	(84)	0	0
55906	Suffolk Redevelopment & Housing Authority	(71)	11	(1)	(44)	0	0
55907	Virginia Small Business Financing Authority	(7)	3	(0)	(7)	0	0
55908	Lee County Redevelopment & Housing Authority	8	(2)	0	(14)	0	0
55909	Henry County Public Service Authority	(11)	14	(1)	(106)	0	0
55910	Southside Planning District Commission	(66)	(2)	(0)	(24)	0	0
55911	Economic Development Authority - Henrico Co	(35)	(2)	(7)	(21)	0	0
55912	Augusta County Service Authority	(179)	27	(48)	(180)	0	0
55914	Rappahannock Juvenile Center	(179)	(41)	(46)	(85)	0	0
55915	Cumberland Plateau Regional Housing Authority	(149)	(115)	(122)	(80)	0	0
55918	Amherst County Service Authority	(82)	(16)	(5)	(48)	0	0
55919	Pepper's Ferry Regional Wastewater Authority	(27)	(11)	(7)	(28)	0	0
55920	Rappahannock Regional Jail	(994)	(403)	(122)	(363)	0	0
55921	Thomas Jefferson Planning District Commission	(46)	8	(0)	(18)	0	0
55922	Piedmont Regional Jail	(403)	(89)	(8)	(121)	0	0
55923	Nelson County Service Authority	(59)	(18)	(23)	(34)	0	0
55924	Coeburn-Norton-Wise Water Treatment Authority	(94)	(72)	(79)	(96)	(51)	(71)
55925	Fauquier County Water & Sanitation Authority	(49)	37	(3)	(101)	(7)	0
55926	Scott County Soil & Water Conservation District	(4)	(1)	(4)	(7)	0	0
55927	New River Resource Authority	(33)	(6)	(15)	(40)	(32)	(5)

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55928	Scott County Water & Sewerage Authority	(23)	3	(2)	(18)	0	0
55929	Greensville County Water & Sewer Authority	(21)	14	(23)	(46)	0	0
55930	Petersburg Redevelopment & Housing Authority	(147)	(14)	1	(47)	0	0
55931	Central Rappahannock Regional Library	(321)	(115)	(214)	(221)	0	0
55932	Virginia Coalfield Economic Development Authority	(17)	(1)	(8)	(20)	0	0
55933	Central Virginia Regional Jail	8	159	36	(123)	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(38)	(15)	(1)	(8)	0	0
55936	Commonwealth Regional Council	(16)	3	0	(11)	0	0
55937	Wythe-Grayson Regional Library	(65)	(16)	(0)	(11)	0	0
55938	Colonial Soil & Water Conservation District	(9)	2	(1)	(6)	0	0
55939	Rivanna Solid Waste Authority	(30)	12	1	(23)	0	0
55940	Monacan Soil & Water Conservation District	18	17	9	(5)	0	0
55941	Robert E Lee Soil & Water Conservation District	(2)	2	(1)	(4)	0	0
55942	Tri-County/City Soil & Water Conservation District	(8)	2	(0)	(5)	0	0
55944	Central Virginia Waste Management Authority	(26)	5	(0)	(16)	0	0
55945	Lonesome Pine Regional Library	(74)	24	(1)	(44)	0	0
55946	Virginia Peninsulas Public Service Authority	(91)	(15)	(2)	(46)	0	0
55947	Tidewater Youth Services Commission	(106)	47	1	(103)	0	0
55948	Virginia Highlands Airport Commission	(3)	1	(1)	(6)	0	0
55949	Western Tidewater Regional Jail	(429)	(65)	(38)	(252)	0	0
55950	Scott County Redevelopment & Housing Authority	6	21	3	(11)	0	0
55951	Handley Regional Library	(90)	(47)	(1)	(24)	0	0
55952	Northern Neck Regional Jail	(471)	(257)	(67)	(120)	0	0
55953	Montgomery Regional Solid Waste Authority	(46)	(15)	(1)	(20)	0	0
55954	Potomac & Rappahannock Transportation Commission	(106)	81	(4)	(174)	0	0
55955	Giles County Public Service Authority	(23)	2	(0)	(14)	0	0
55956	South Central Wastewater Authority	(162)	(82)	(23)	(38)	0	0
55957	Wise County Redevelopment & Housing Authority	(54)	24	7	(44)	0	0
55958	Prince William Soil & Water Conservation District	(3)	0	(0)	(4)	0	0
55959	Hampton Roads Regional Jail Authority	(786)	(203)	(276)	(354)	0	0
55960	Castlewood Water & Sewage Authority	(4)	3	1	(6)	0	0
55961	Pamunkey Regional Jail	(111)	55	(12)	(161)	0	0
55962	Charlottesville-Albemarle Airport Authority	(32)	32	19	(38)	0	0
55963	Virginia Peninsula Regional Jail	(425)	(34)	(7)	(144)	0	0
55964	Virginia Biotechnology Research Park Authority	(19)	9	0	(20)	0	0
55965	Peumansend Creek Regional Jail	(276)	(70)	(10)	(136)	0	0
55966	Blue Ridge Regional Jail Authority	(749)	(297)	(392)	(441)	0	0
55967	Massanutten Regional Library	(69)	(6)	(0)	(23)	0	0
55968	Albemarle-Charlottesville Regional Jail	(408)	10	(133)	(213)	0	0
55969	Culpeper Soil & Water Conservation District	(4)	3	(3)	(7)	0	0
55970	New River Valley Regional Jail	(679)	(398)	(353)	(243)	0	0
55971	Sussex Service Authority	(34)	0	(1)	(23)	0	0
55972	Big Walker Soil & Water Conservation District	(2)	(0)	(1)	(2)	(1)	(3)
55973	Peter Francisco Soil & Water Conservation District	(2)	0	(1)	(2)	(0)	(1)
55974	Peaks of Otter Soil & Water Conservation District	2	2	1	(1)	0	0
55975	New River Soil & Water Conservation District	(3)	(1)	(1)	(3)	(1)	(2)
55977	Southside Regional Jail	(232)	(81)	(62)	(63)	0	0
55978	Evergreen Soil & Water Conservation District	(4)	(3)	(1)	(1)	0	0
55979	Roanoke Higher Education Authority	(69)	(45)	(52)	(32)	0	0
55981	John Marshall Soil & Water Conservation District	(7)	2	(1)	(7)	0	0
55982	Daniel Boone Soil & Water Conservation District	(4)	(2)	(3)	(4)	(2)	(8)
55983	Southside Community Services Board	(376)	(163)	(192)	(232)	0	0
55984	Northern Shenandoah Valley Regional Commission	(37)	(17)	(16)	(12)	0	0
55985	Tazewell Soil & Water Conservation District	(1)	2	1	(1)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS POLITICAL SUBDIVISIONS

(\$ thousands)



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
55987	Richmond Regional Planning District Committee	(70)	(19)	(4)	(30)	0	0
55988	Henricopolis Soil & Water Conservation District	(9)	1	(0)	(2)	0	0
55989	Piedmont Regional Juvenile Detention Center	(20)	(6)	(10)	(20)	(1)	(0)
55990	Roanoke River Service Authority	(13)	(7)	(9)	(13)	(8)	(1)
55991	Lee County Public Service Authority	(20)	(11)	(8)	(14)	0	0
55992	Blue Ridge Juvenile Detention Center	(17)	17	11	(20)	0	0
55993	Ferrum Water & Sewage Authority	(5)	(2)	(3)	(5)	(3)	(8)
55994	Wise County Public Service Authority	(30)	(13)	(19)	(33)	(16)	(4)
55995	Holston River Soil & Water Conservation District	(13)	(3)	(4)	(3)	0	0
55996	New River Valley Community Services Board	(742)	(332)	(202)	(345)	0	0
55997	Institute For Advanced Learning And Research	(61)	(15)	(2)	(25)	0	0
55998	Southwest Virginia Regional Jail Authority	(699)	(385)	(370)	(455)	0	0
55999	Clinch Valley Soil & Water Conservation District	(27)	(5)	(1)	(2)	0	0
Total Political Subdivisions		(306,811)	(11,999)	(37,674)	(187,442)	(818)	(180)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55100	Accomack County	4,428	139	7,200	(5,765)
55101	Albemarle County	36,812	27,589	51,908	7,448
55102	Alleghany County	6,720	4,838	9,367	1,064
55103	Amelia County	989	(450)	1,371	(1,971)
55104	Amherst County	4,786	2,946	8,140	(1,383)
55105	Appomattox County	5,567	4,250	7,192	1,786
55107	Augusta County	14,565	8,358	20,268	(1,465)
55108	Bath County	3,045	2,408	4,228	900
55109	Bedford County	4,720	1,296	10,340	(6,172)
55110	Bland County	2,585	1,686	2,924	665
55111	Botetourt County	5,514	2,509	9,035	(2,889)
55112	Brunswick County	4,423	3,755	6,759	1,273
55113	Buchanan County	15,819	13,447	20,818	7,332
55114	Buckingham County	2,401	862	3,231	(1,105)
55115	Campbell County	10,480	6,282	15,283	(1,164)
55116	Caroline County	3,200	944	6,110	(3,309)
55117	Carroll County	7,758	5,894	10,512	2,065
55118	Charles City County	2,857	2,003	3,983	352
55119	Charlotte County	2,781	1,407	4,350	(1,055)
55120	Chesterfield County	201,946	160,432	295,554	48,078
55121	Clarke County	2,718	1,636	4,230	(536)
55122	Craig County	610	198	1,057	(524)
55123	Culpeper County	8,899	5,438	14,114	(1,689)
55124	Cumberland County	2,008	1,025	2,864	(501)
55125	Dickenson County	5,877	4,657	8,940	1,111
55126	Dinwiddie County	3,691	1,579	6,160	(2,224)
55128	Essex County	966	(103)	1,778	(1,675)
55130	Fauquier County	11,486	6,382	23,116	(7,369)
55131	Floyd County	1,759	2,316	4,568	451
55132	Fluvanna County	2,125	362	3,219	(2,006)
55133	Franklin County	6,128	2,653	10,505	(3,875)
55134	Frederick County	23,350	14,746	36,381	(3,039)
55135	Giles County	4,285	3,177	6,397	507
55136	Gloucester County	8,077	4,307	12,661	(2,632)
55137	Goochland County	2,908	773	5,091	(2,793)
55138	Grayson County	6,313	5,275	8,008	2,985
55139	Greene County	2,393	418	2,988	(1,714)
55140	Greensville County	1,981	873	3,661	(1,450)
55141	Halifax County	3,062	805	5,577	(3,164)
55142	Hanover County	28,502	12,802	47,655	(15,925)
55143	Henrico County	261,607	199,552	369,979	57,052
55144	Henry County	9,976	7,218	17,415	(1,261)
55145	Highland County	1,105	1,006	1,805	333
55146	Isle of Wight County	4,120	3,044	8,826	(1,759)
55147	James City County	22,933	13,912	37,925	(5,947)
55148	King George County	2,537	1,184	6,096	(2,864)
55149	King & Queen County	791	(11)	1,282	(1,085)
55150	King William County	1,300	388	2,521	(1,378)
55151	Lancaster County	3,567	1,969	4,487	(147)
55152	Lee County	3,846	3,094	6,514	243
55153	Loudoun County	86,279	64,762	167,523	(19,968)
55154	Louisa County	1,416	(1,253)	3,600	(5,245)
55155	Lunenburg County	2,471	1,869	3,290	672
55156	Madison County	1,281	627	2,910	(1,258)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55157	Mathews County	1,783	1,081	2,552	(152)
55158	Mecklenburg County	5,251	2,677	8,514	(2,163)
55159	Middlesex County	(557)	(1,166)	92	(2,217)
55160	Montgomery County	15,801	11,462	22,961	1,940
55162	Nelson County	2,386	1,802	4,066	(89)
55163	New Kent County	2,468	1,743	5,660	(1,478)
55165	Northampton County	2,081	572	4,745	(2,905)
55166	Northumberland County	2,034	1,498	3,760	(375)
55167	Nottoway County	(380)	(1,810)	(56)	(3,278)
55168	Orange County	4,124	2,610	7,547	(1,445)
55169	Page County	3,440	2,817	6,789	(453)
55170	Patrick County	3,901	2,685	5,777	115
55171	Pittsylvania County	8,261	5,142	13,525	(1,858)
55172	Powhatan County	2,903	2,924	6,179	253
55173	Prince Edward County	2,910	1,795	4,688	(620)
55174	Prince George County	14,778	10,812	18,788	4,180
55176	Prince William County	202,308	168,701	330,705	34,048
55177	Pulaski County	7,265	4,440	11,174	(1,175)
55178	Rappahannock County	2,426	1,798	3,694	218
55179	Richmond County	1,471	948	2,586	(417)
55180	Roanoke County	45,719	37,103	69,111	10,511
55181	Rockbridge County	5,965	3,856	8,102	306
55182	Rockingham County	17,526	11,849	26,552	(200)
55183	Russell County	6,931	5,011	8,963	1,723
55184	Scott County	6,695	4,911	8,646	1,810
55185	Shenandoah County	6,266	3,717	10,660	(1,969)
55186	Smyth County	7,032	3,604	9,062	(938)
55187	Southampton County	6,962	4,883	9,891	695
55188	Spotsylvania County	22,113	14,322	39,153	(6,071)
55189	Stafford County	31,091	20,419	47,052	(1,544)
55190	Surry County	1,577	973	3,233	(918)
55191	Sussex County	1,575	(450)	2,596	(2,996)
55192	Tazewell County	10,270	8,027	15,138	2,112
55193	Warren County	4,188	2,487	8,151	(2,182)
55195	Washington County	8,532	5,526	11,495	551
55196	Westmoreland County	2,782	1,315	4,315	(1,195)
55197	Wise County	12,392	8,742	15,979	2,745
55198	Wythe County	3,795	1,915	6,230	(1,679)
55199	York County	24,806	14,714	40,462	(6,763)
55200	City of Alexandria	94,895	68,240	143,235	5,926
55201	City of Bristol	26,024	22,308	35,581	11,186
55202	City of Buena Vista	3,340	3,102	5,436	1,153
55203	Town of St Paul	665	517	891	205
55204	City of Clifton Forge	1,130	863	2,040	(122)
55205	City of Danville	3,735	2,061	5,060	(457)
55206	City of Fredericksburg	27,102	19,970	35,642	6,889
55207	City of Hampton	144,040	122,955	193,514	64,000
55208	City of Harrisonburg	32,245	22,884	42,581	6,588
55209	City of Hopewell	24,714	17,812	30,754	6,980
55210	City of Lynchburg	112,446	97,762	141,399	61,250
55211	Town of Crewe	2	(149)	258	(482)
55212	City of Norfolk	10,211	4,569	18,924	(7,269)
55213	City of Petersburg	27,035	17,337	37,656	340
55214	City of Portsmouth	43,674	25,711	68,710	(10,054)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55215	City of Radford	9,385	6,269	13,215	501
55216	City of Richmond	18,675	9,712	25,238	(3,213)
55217	City of Roanoke	10,594	7,661	15,945	772
55218	Town of Craigsville	190	182	262	116
55219	City of Staunton	21,151	16,968	26,352	9,129
55220	City of Suffolk	48,423	33,639	72,244	1,726
55221	City of Williamsburg	13,887	10,563	18,796	3,672
55222	City of Winchester	14,593	9,142	23,369	(2,547)
55223	City of Martinsville	24,245	20,615	31,969	11,060
55224	City of Falls Church	(424)	(814)	(314)	(1,238)
55225	City of Colonial Heights	16,268	11,650	21,269	3,641
55226	Town of Front Royal	8,634	6,602	11,286	2,706
55227	Town of Boyce	(46)	(52)	(50)	(53)
55228	Town of Middletown	3	(110)	(4)	(195)
55229	Town of Chilhowie	965	596	1,090	187
55230	City of Covington	5,886	4,619	7,490	2,195
55231	Town of Floyd	106	90	135	52
55232	City of Franklin	6,980	5,464	10,089	1,593
55233	City of Chesapeake	173,771	130,903	244,591	35,787
55234	City of Virginia Beach	411,098	350,238	591,062	148,777
55235	City of Norton	1,904	559	2,817	(1,317)
55236	City of Manassas Park	4,423	2,263	7,602	(2,103)
55237	Town of Exmore	(329)	(456)	(284)	(596)
55238	Town of Pound	208	162	355	3
55239	Town of Grottoes	432	274	603	3
55240	Town of Onley	(85)	(97)	(61)	(127)
55241	Town of West Point	(82)	(212)	478	(771)
55242	Town of South Hill	2,691	1,567	3,075	321
55243	Town of Rural Retreat	215	139	249	48
55244	Town of Dillwyn	(7)	(8)	(6)	(9)
55245	Town of Scottsville	109	86	172	18
55246	Town of Burkeville	(22)	(50)	(29)	(68)
55247	Town of Madison	(18)	(24)	(21)	(27)
55248	Town of Pennington Gap	(48)	(175)	(34)	(288)
55249	Town of La Crosse	(98)	(138)	(111)	(162)
55250	Town of Rich Creek	(45)	(20)	30	(62)
55251	Town of White Stone	(0)	(0)	(0)	(0)
55252	Town of Windsor	(10)	(49)	98	(168)
55253	Town of Haysi	274	277	333	230
55254	Town of Stephens City	805	741	966	551
55255	Town of Brodnax	33	7	23	(6)
55256	Town of Mineral	(34)	(56)	(35)	(74)
55257	Town of Lebanon	3,242	2,940	3,948	2,104
55258	City of Newport News	(4,549)	(7,879)	(2,616)	(11,977)
55259	Town of Richlands	7,409	6,872	8,458	5,545
55260	Town of Haymarket	(104)	5	107	(77)
55261	Town of Lovettsville	(3)	(25)	31	(70)
55300	Town of Abingdon	2,792	1,303	3,935	(869)
55301	Town of Dumfries	1,110	1,066	1,709	528
55302	Town of Iron Gate	70	12	47	(17)
55303	Town of Montross	(29)	(32)	7	(65)
55304	Town of South Boston	4,396	3,244	5,909	1,007
55305	Town of Gretna	123	(57)	155	(233)
55306	Town of Remington	61	37	116	(29)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55307	City of Lexington	5,189	3,538	6,693	893
55308	City of Waynesboro	12,656	9,692	18,910	2,020
55309	Town of Colonial Beach	(496)	(926)	(205)	(1,528)
55310	Town of Smithfield	(646)	(1,079)	258	(2,173)
55311	Town of Brookneal	474	395	592	230
55312	Town of Hamilton	87	65	152	(8)
55313	City of Galax	3,705	1,795	5,271	(1,108)
55314	Town of Jonesville	93	(34)	97	(140)
55315	Town of Wytheville	2,395	25	3,385	(2,758)
55316	City of Fairfax	44,370	34,999	55,294	18,173
55317	Town of Vienna	12,339	9,748	17,830	3,004
55318	Town of Vinton	2,498	1,411	3,675	(469)
55319	City of Emporia	3,248	1,484	4,562	(1,093)
55320	Town of Culpeper	7,789	5,995	11,277	1,631
55321	Town of Woodstock	4,022	2,414	4,061	1,060
55322	Town of Glasgow	(356)	(376)	(307)	(433)
55323	Town of Marion	4,655	3,526	5,686	1,721
55324	Town of Altavista	1,385	626	1,903	(445)
55325	Town of Herndon	7,928	2,359	12,568	(6,137)
55326	Town of Pearisburg	1,744	1,349	2,355	515
55327	Town of Christiansburg	9,905	7,985	14,276	2,817
55328	Town of Wakefield	22	(1)	43	(39)
55329	Town of Leesburg	18,729	13,556	27,632	1,939
55330	Town of Chatham	(123)	(269)	(38)	(459)
55331	Town of Bowling Green	405	351	493	234
55332	City of Manassas	29,052	20,062	38,912	4,521
55333	Town of Alberta	(108)	(128)	(105)	(147)
55334	Town of Boydton	(250)	(348)	(225)	(450)
55335	City of Salem	44,259	36,199	60,046	16,264
55336	Town of Mckenney	51	66	102	35
55337	Town of Narrows	364	254	727	(138)
55338	Town of Quantico	(199)	(154)	(99)	(201)
55339	Town of Halifax	(152)	(288)	(69)	(467)
55340	Town of Blacksburg	20,118	16,183	26,853	7,360
55341	Town of Chincoteague	1,187	651	1,754	(263)
55342	Town of Lawrenceville	660	328	813	(81)
55343	Town of Amherst	952	710	1,229	274
55344	Town of Stanley	261	24	352	(247)
55345	Town of Hillsville	1,045	774	1,684	23
55346	Town of Elkton	295	158	637	(237)
55347	Town of Bridgewater	691	278	1,527	(757)
55348	Town of Purcellville	1,060	25	1,995	(1,603)
55349	Town of Timberville	(89)	11	321	(248)
55350	Town of Wise	967	157	1,654	(1,082)
55351	Town of New Market	612	438	964	7
55352	Town of Tappahannock	415	353	1,058	(233)
55353	Town of Rocky Mount	3,143	2,585	4,203	1,242
55354	Town of Big Stone Gap	2,988	2,843	4,367	1,564
55355	Town of Luray	1,773	1,353	2,783	160
55356	Town of Stuart	167	167	168	167
55357	Town of Strasburg	480	145	1,738	(1,149)
55358	Town of Appomattox	(44)	(121)	204	(387)
55359	Town of Clarksville	413	392	896	(24)
55360	Town of Dublin	636	643	1,216	159

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55361	Town of Middleburg	637	319	699	3
55362	Town of Edinburg	(169)	(235)	(116)	(334)
55363	Town of Chase City	943	91	801	(504)
55364	City of Bedford	7,415	6,488	9,747	3,754
55365	City of Poquoson	3,656	1,505	5,515	(1,836)
55366	Town of Ashland	1,480	849	2,945	(885)
55367	Town of Broadway	699	466	918	91
55368	Town of Berryville	536	734	1,560	46
55369	Town of Tazewell	400	(328)	468	(987)
55370	Town of Urbanna	(245)	(301)	(219)	(370)
55371	Town of Bluefield	624	273	1,336	(596)
55372	Town of Weber City	140	45	155	(43)
55373	Town of Damascus	(70)	(88)	(78)	(98)
55374	Town of Hurt	347	312	430	215
55375	Town of Waverly	(391)	(490)	(249)	(688)
55376	Town of Coeburn	47	(308)	24	(585)
55377	Town of Dayton	572	323	736	(20)
55378	Town of Courtland	(131)	(163)	(110)	(207)
55379	Town of Cape Charles	(101)	(334)	34	(636)
55380	Town of Independence	603	542	783	342
55381	Town of Warsaw	405	170	454	(66)
55382	Town of Grundy	219	28	390	(275)
55383	Town of Warrenton	4,633	3,149	6,622	238
55384	Town of Louisa	(271)	(446)	(169)	(674)
55385	Town of Kenbridge	(101)	(160)	(7)	(287)
55386	Town of Mt Jackson	528	366	667	112
55387	Town of Pulaski	2,388	1,278	4,162	(1,115)
55388	Town of Jarratt	(0)	(14)	6	(32)
55389	Town of Pembroke	217	156	280	51
55390	Town of Parksley	110	29	130	(56)
55391	Town of Onancock	(162)	85	375	(155)
55392	Town of Victoria	(41)	(29)	205	(223)
55393	Town of Shenandoah	600	427	750	157
55394	Town of Gate City	200	79	346	(139)
55395	Town of Round Hill	(71)	(163)	76	(361)
55396	Town of Kilmarnock	(244)	(430)	(111)	(695)
55397	Town of Orange	2,050	1,786	3,093	717
55398	Town of Saltville	527	432	703	205
55399	Town of Blackstone	(28)	(806)	226	(1,651)
55400	Bedford Recreation Commission	(45)	(54)	(46)	(60)
55401	Southeastern Virginia Public Service Authority	(2,022)	(5,803)	(665)	(10,124)
55402	Pittsylvania Co Service Authority	332	306	538	110
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(239)	(280)	(187)	(354)
55404	Appomattox Regional Library	62	1	341	(283)
55405	Staunton Redevelopment & Housing Authority	(203)	(322)	(166)	(451)
55406	Hampton Newport News Community Services Board	(7,083)	(11,845)	(3,016)	(19,045)
55408	C P Jones Memorial Library	119	65	121	19
55409	Southside Regional Juvenile Group Home	(76)	(306)	(251)	(354)
55411	Hampton Roads Sanitation District	37,673	22,075	52,017	(2,722)
55412	Peninsula Airport Commission	617	318	1,266	(474)
55413	Richmond Redevelopment & Housing Authority	9,416	5,006	12,027	(937)
55415	Chesapeake Redevelopment & Housing Authority	(630)	(1,102)	86	(2,096)
55416	Alexandria Sanitation Authority	8,400	5,753	11,731	733
55417	Norfolk Airport Authority	6,209	3,587	9,148	(1,093)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55418	Charlottesville Redevelopment/Housing Authority	(838)	(1,130)	(893)	(1,328)
55419	Hampton Redevelopment & Housing Authority	1,740	1,243	3,136	(346)
55420	Loudoun County Sanitation Authority	6,939	4,283	11,934	(2,007)
55421	Danville Redevelopment & Housing Authority	(286)	(859)	(124)	(1,475)
55422	Blacksburg-Christiansburg-VPI Water Authority	3,110	2,868	3,615	2,253
55423	Northern Virginia Juvenile Detention Home	1,235	16	1,899	(1,556)
55424	Hopewell Redevelopment & Housing Authority	(94)	(383)	169	(844)
55425	Colonial Behavioral Health	382	(1,428)	1,839	(4,157)
55426	Blacksburg-VPI Sanitation Authority	895	267	1,086	(428)
55427	Potomac River Fisheries Commission	168	57	211	(75)
55428	Chesapeake Bay Bridge Tunnel	12,591	10,414	16,017	5,739
55429	Alexandria Redevelopment & Housing Authority	469	(475)	1,305	(1,966)
55430	Albemarle County Service Authority	2,440	1,636	3,648	(35)
55431	Franklin Redevelopment & Housing Authority	(276)	(346)	(236)	(436)
55432	Bristol Redevelopment & Housing Authority	633	547	932	221
55433	Norfolk Redevelopment & Housing Authority	18,842	11,765	22,083	3,003
55435	Richmond Metropolitan Authority	(75)	(1,365)	836	(3,202)
55436	Riverside Regional Jail	(2,396)	(6,453)	130	(11,823)
55437	Peninsula Ports Authority	(922)	(1,048)	(1,009)	(1,082)
55439	Rappahannock Rapidan Planning District Comm.	(76)	(450)	(317)	(558)
55440	Shenandoah Valley Juvenile Detention Home Comm	959	453	1,157	(126)
55442	Southside Regional Library Board	89	(41)	86	(149)
55443	Bedford Public Library	(125)	(309)	(15)	(553)
55444	Eastern Shore Economic Development Commission	(363)	(407)	(407)	(407)
55445	Chesterfield County Health Center Commission	(2,179)	(3,176)	(1,333)	(4,702)
55446	Washington County Service Authority	1,282	(94)	1,658	(1,548)
55447	Rappahannock Area Community Services Board	(3,904)	(6,810)	(1,942)	(10,761)
55449	Hampton Roads Planning District Commission	2,912	1,626	3,585	(3)
55450	Meherrin Regional Library	40	(99)	98	(264)
55451	New River Valley Regional Commission	(7)	(118)	211	(385)
55452	Northern Virginia Health Care Center	(1,226)	(3,246)	(455)	(5,550)
55453	Rockbridge Area Community Services Board	(840)	(2,132)	(296)	(3,625)
55454	Greensville-Emporia Social Services	1,524	1,259	2,086	569
55455	James City County Service Authority	1,869	614	2,785	(1,194)
55456	Accomack/Northampton Planning District	38	(298)	143	(665)
55457	Harrisonburg/Rockingham Regional Sewage Authority	800	445	1,292	(263)
55458	Wytheville Redevelopment & Housing Authority	320	233	487	20
55459	Waynesboro Redevelopment & Housing Authority	453	(67)	433	(490)
55460	Region Ten Community Services Board	(2,080)	(6,029)	615	(11,437)
55462	Lenowisco Planning District Commission	1,006	669	1,200	223
55465	Rivanna Water & Sewer Authority	4,169	2,924	5,649	642
55466	Appomattox River Water Authority	326	(118)	506	(645)
55467	Campbell County Utility Service Authority	1,098	664	1,350	100
55469	Eastern Shore Community Services Board	2,164	1,100	3,469	(870)
55470	Anchor Commission	(1,144)	(1,428)	(1,208)	(1,612)
55471	Central Virginia Community Services Board	(3,707)	(8,718)	(1,259)	(14,710)
55472	District 19 Community Services Board	(1,709)	(3,814)	548	(7,408)
55473	Hampton Road Transit	824	(2,297)	2,747	(6,484)
55474	Upper Occoquan Sewage Authority	10,156	6,250	13,974	(189)
55475	New River Valley Juvenile Detention Home	317	(281)	129	(616)
55476	Rockbridge Regional Library	287	83	316	(114)
55477	Frederick County Sanitation Authority	1,244	339	1,526	(656)
55478	Western Tidewater Community Services Board	794	(1,399)	3,523	(5,444)
55479	Cumberland Mountain Community Services Board	7,135	5,031	10,617	456

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55480	Fredericksburg-Stafford Park Authority	(1,381)	(1,578)	(1,558)	(1,595)
55482	Middle Peninsula/Northern Neck Community Services Board	(1,895)	(4,221)	264	(7,903)
55483	Rockbridge County Public Service Authority	7	(58)	148	(228)
55484	Danville-Pittsylvania Community Services Board	(738)	(2,458)	1,431	(5,629)
55485	Crater Juvenile Detention Home Commission	316	64	685	(459)
55486	Opportunity Inc. of Hampton Roads	(1,912)	(2,349)	(1,725)	(2,869)
55487	Capital Regional Airport Commission	4,148	1,923	6,288	(1,717)
55488	Northwestern Community Services Board	703	(434)	2,488	(2,847)
55489	Harrisonburg/Rockingham Community Services Board	(167)	(1,181)	1,296	(3,232)
55490	Upper Valley Regional Park Authority	74	74	83	66
55491	Middle Peninsula Regional Security Center	415	(641)	659	(1,723)
55492	Northern Neck Planning District Commission	71	(124)	34	(257)
55493	Planning District 1 Behavioral Health Services Board	(698)	(787)	(703)	(859)
55494	Rockbridge Area Social Services Board	136	(249)	205	(638)
55495	Dinwiddie County Water Authority	2	(201)	67	(425)
55496	Rappahannock/Rapidan Community Services Board	(5,206)	(8,253)	(4,531)	(11,343)
55497	Virginia Education Loan Authority	(12,857)	(14,333)	(13,901)	(14,693)
55498	Valley Community Services Board	(1,149)	(3,599)	85	(6,608)
55499	Eastern Shore Public Library	47	1	122	(101)
55500	Alexandria City School Board	(1,916)	(4,601)	186	(8,640)
55501	Albemarle County Schools	815	(482)	2,962	(3,360)
55502	Alleghany County School Board	553	(345)	754	(1,282)
55503	Charlottesville Public Schools	270	(338)	786	(1,292)
55504	Amherst County School Board	(574)	(1,147)	(210)	(1,936)
55505	Appomattox County School Board	(15)	(207)	152	(508)
55506	Arlington County Schools	3,758	903	7,290	(4,366)
55507	Augusta County School Board	1,181	109	1,528	(1,077)
55508	Bath County School Board	476	(31)	433	(424)
55509	Bedford County School Board	306	(1,101)	1,398	(3,218)
55510	Bland County School Board	85	(67)	126	(230)
55511	Botetourt County School Board	1,929	1,077	2,418	(60)
55512	Norfolk Public Schools	13,810	8,806	19,007	178
55513	Petersburg Public Schools	1,694	348	1,779	(866)
55514	Buckingham County School Board	55	(120)	288	(461)
55515	Radford City School Board	(72)	(176)	(23)	(309)
55516	Caroline County School Board	99	(239)	303	(697)
55517	Carroll County School Board	1,133	425	1,615	(583)
55518	Charles City County School Board	(214)	(265)	(106)	(401)
55519	Charlotte County School Board	(9)	(211)	110	(486)
55520	Chesterfield County School Board	23,613	17,134	30,621	5,779
55521	Clarke County School Board	(0)	(270)	56	(548)
55522	Winchester Public Schools	456	(197)	671	(933)
55523	Culpeper County School Board	(467)	(1,701)	(289)	(2,888)
55524	Cumberland County School Board	(328)	(505)	(174)	(782)
55525	Dickenson County School Board	6,913	6,922	8,204	5,831
55526	Dinwiddie County Public Schools	890	397	1,223	(307)
55528	Essex County School Board	474	68	523	(321)
55530	Covington School Board	839	558	861	300
55531	Floyd County School Board	1,852	1,795	2,628	1,088
55532	Fluvanna County Public Schools	372	(322)	487	(999)
55533	Chesapeake Public Schools	18,914	13,065	24,933	3,082
55534	Virginia Beach City School Board	22,855	13,615	39,619	(8,266)
55535	Giles County Schools	1,394	457	1,025	(16)
55536	Gloucester County School Board	1,274	(437)	1,659	(2,202)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55537	Goochland County School Board	279	64	543	(343)
55538	Grayson County School Board	554	84	727	(463)
55539	Greene County Schools	571	15	1,003	(820)
55540	Greensville County School Board	246	(9)	551	(489)
55541	Halifax County School Board	1,640	88	1,424	(1,050)
55542	Hanover County School Board	(454)	(2,567)	210	(4,909)
55543	Henrico County Schools	3,200	2,809	3,621	2,120
55544	Henry County Public Schools	2,230	1,175	2,989	(376)
55545	Highland County Public Schools	390	374	510	259
55546	Isle of Wight County Schools	271	(5)	644	(550)
55548	King George County School Board	272	(14)	864	(753)
55549	King & Queen County School Board	(449)	(780)	(484)	(1,031)
55550	King William County Schools	(58)	(258)	147	(597)
55551	Lancaster County School Board	642	314	693	(7)
55552	Lee County School Board	7,071	6,786	8,326	5,476
55553	Loudoun County School Board	13,262	4,958	25,058	(11,653)
55554	Louisa County Public Schools	379	(590)	1,073	(1,990)
55555	Lunenburg County School Board	(169)	(342)	(57)	(581)
55556	Madison County School Board	(479)	(754)	(371)	(1,074)
55557	Mathews County School Board	833	641	1,043	297
55558	Mecklenburg County Schools	747	525	1,110	27
55559	Middlesex County School Board	684	471	783	204
55560	Montgomery County School Board	5,788	4,019	7,133	1,422
55562	Nelson County Public Schools	848	444	1,288	(269)
55563	New Kent County Schools	389	4	640	(526)
55565	Northampton County Schools	333	54	445	(278)
55566	Northumberland Co School Board	923	712	1,175	317
55567	Nottoway County School Board	491	(237)	437	(805)
55568	Orange County Public Schools	34	(720)	332	(1,605)
55569	Page County Public Schools	1,156	827	1,760	36
55570	Patrick County Public Schools	839	279	1,049	(374)
55571	Pittsylvania County School Board	1,653	669	2,231	(652)
55572	Powhatan County School Board	210	(277)	718	(1,111)
55573	Prince Edward County Schools	557	123	560	(248)
55574	Prince George County School Board	2,755	1,625	3,576	(35)
55576	Prince William County Schools	18,433	5,611	30,255	(14,968)
55577	Pulaski County School Board	1,141	220	1,497	(850)
55578	Rappahannock County Schools	350	124	387	(102)
55579	Richmond County Public Schools	(134)	(173)	(95)	(238)
55580	Roanoke County School Board	729	(1,333)	1,881	(4,079)
55581	Rockbridge County Schools	601	47	825	(612)
55582	Rockingham County School Board	2,030	(5)	3,801	(3,227)
55583	Russell County School Board	5,786	5,656	7,530	4,067
55584	Scott County Schools	1,104	348	1,456	(585)
55585	Shenandoah County School Board	1,618	299	1,792	(966)
55586	Smyth County School Board	2,160	1,475	2,873	288
55587	Southampton County School Board	(680)	(892)	(426)	(1,286)
55588	Spotsylvania County School Board	2,008	357	3,800	(2,528)
55589	Stafford County Schools	2,854	952	4,477	(1,994)
55590	Surry County Public Schools	994	721	1,389	157
55591	Sussex County School Board	39	(330)	49	(651)
55592	Tazewell County Schools	6,840	5,736	8,561	3,339
55593	Warren County School Board	(64)	(682)	293	(1,505)
55595	Washington County School Board	3,179	1,980	3,482	697

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55596	Westmoreland County School Board	448	154	581	(210)
55597	Wise County Schools	4,055	3,570	4,939	2,410
55598	Wythe County School Board	775	413	1,089	(157)
55599	York County School Board	1,327	133	2,998	(2,274)
55600	Accomack County School Board	131	(903)	393	(2,002)
55601	Bristol Virginia School System	468	347	605	127
55602	Buena Vista City Public Schools	(282)	(318)	(182)	(435)
55603	Amelia County Public Schools	291	(71)	359	(434)
55605	Danville School Board	128	(178)	755	(968)
55606	Franklin City Public Schools	75	(60)	143	(232)
55607	Lexington City Public Schools	(150)	(182)	(154)	(205)
55608	Harrisonburg City School Board	(107)	(672)	148	(1,367)
55609	Hopewell Public Schools	1,611	1,217	2,022	530
55610	Lynchburg School Board	1,174	(41)	1,594	(1,425)
55611	Fauquier County School Board	(284)	(1,824)	1,021	(4,211)
55612	Brunswick County Public Schools	48	(242)	328	(726)
55613	P D Pruden Vocational-Technical Center	(114)	(133)	(127)	(138)
55614	Portsmouth School Board	9,550	8,305	12,708	4,585
55615	Campbell County School Board	1,903	876	2,270	(315)
55616	Richmond City Schools	5,014	1,381	7,681	(3,937)
55617	Roanoke City Schools	(920)	(1,139)	(828)	(1,389)
55619	Staunton City School Board	614	419	855	45
55620	Suffolk City School Board	1,543	(336)	2,896	(3,047)
55622	Craig County School Board	198	6	218	(173)
55623	Martinsville City School Board	1,588	1,371	1,766	1,034
55624	Appomattox Regional Governor's School	(11)	(24)	4	(47)
55625	Colonial Heights City Schools	113	(127)	394	(569)
55632	City of Manassas School Board	1,967	304	2,551	(1,555)
55633	Franklin County Schools	3,032	1,627	4,164	(510)
55634	Frederick County School Board	655	(894)	1,913	(3,257)
55635	City of Salem Schools	14	(300)	294	(800)
55636	Manassas Park City Schools	(586)	(813)	(418)	(1,143)
55637	Newport News Public Schools	(932)	(1,489)	(1,068)	(1,825)
55708	Waynesboro City Schools	148	(439)	(57)	(763)
55710	Valley Vocational-Technical Center	(5)	(14)	20	(43)
55711	New Horizons Technical Center	393	324	443	224
55713	Galax City Schools	354	162	414	(52)
55714	Norton City Schools	(55)	(164)	24	(325)
55802	Williamsburg-James City County Schools	63	(1,382)	812	(3,232)
55803	Poquoson City School Board	467	258	501	52
55806	Fredericksburg City Public Schools	(89)	(469)	61	(920)
55807	Hampton City Schools	3,651	1,936	4,929	(591)
55813	Buchanan County School Board	7,899	7,395	9,212	5,842
55814	Jackson River Vocational Technical Center	(15)	(14)	18	(42)
55815	Northern Neck Regional Vocational Center	49	18	35	3
55862	Crater Criminal Justice Training Academy	0	(9)	(9)	(9)
55863	Central Shenandoah Criminal Justice Training Academy	0	(25)	(25)	(25)
55864	New River Valley Emergency Communications Regional Authority	0	(174)	(174)	(174)
55865	Maury Service Authority	0	(105)	(105)	(105)
55866	Hampton Roads Transportation Accountability Commission	(18)	3	14	(5)
55867	Pamunkey Regional Library	607	439	1,003	(36)
55868	Northern Virginia Transportation Authority	49	38	93	(7)
55869	RSW Regional Jail Authority	(48)	(499)	(68)	(838)
55870	Bedford Regional Water Authority	469	286	1,022	(305)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55871	Portsmouth Redevelopment And Housing Authority	678	445	810	143
55872	Southwest Regional Recreation Authority	(25)	(98)	(89)	(104)
55873	Roanoke Redevlop & Housing Authority	(256)	(505)	(192)	(761)
55874	Meherrin River Regional Jail Authority	(432)	(1,116)	(339)	(1,730)
55875	Woodway Water Authority	(3)	(41)	(23)	(55)
55876	Bristol Virginia Utilities Authority	(1,615)	(2,167)	(991)	(3,116)
55877	Washington Metro Area Transit Commission	383	294	420	190
55878	Mt Rogers Community Services Board	8,120	5,496	11,689	424
55879	Lonesome Pine Soil & Water Conservation District	2	1	8	(6)
55880	Big Sandy Soil & Water & Conservation District	(10)	(10)	1	(19)
55881	Virginia's Region 2000 Local Government Council	(624)	(961)	(657)	(1,212)
55882	Middle Peninsula Planning District Commission	50	22	137	(72)
55883	Western Virginia Regional Jail Authority	(2,756)	(4,194)	(2,155)	(5,810)
55884	Halifax Service Authority	(281)	(477)	(245)	(671)
55885	Fort Monroe Area Development Authority	0	0	1	(0)
55886	Russell County Public Service Authority	37	(50)	42	(125)
55887	Piedmont Community Services Board	(413)	(1,508)	384	(3,052)
55888	Blue Ridge Behavioral Healthcare	(4,005)	(5,611)	(3,066)	(7,674)
55889	Skyline Soil & Water Conservation District	121	113	193	47
55890	Middle River Regional Jail Authority	(1,679)	(2,500)	(576)	(4,063)
55891	Tidewater Soil & Water Conservation District	1	(7)	16	(26)
55892	Big Stone Gap Redevelopment And Housing Authority	(15)	(67)	8	(128)
55893	Eastern Shore Soil & Water Conservation District	(16)	(19)	45	(69)
55894	Town of Boykins	(33)	(44)	(31)	(55)
55895	Town of Gordonsville	152	58	264	(110)
55896	Virginia Resources Authority	(197)	(404)	(131)	(620)
55897	Prince William County Service Authority	5,052	1,527	7,235	(3,164)
55898	Western Virginia Water Authority	380	(968)	1,015	(2,589)
55899	Shenandoah Valley Regional Airport Commission	321	203	521	(54)
55900	Alleghany Highlands Community Services Board	(122)	(621)	476	(1,520)
55901	Brunswick Industrial Development Authority	(38)	(74)	(40)	(104)
55902	Northern Neck/Essex County Group Home Comm	(17)	(55)	30	(128)
55903	State Education Assistance Authority	(7,768)	(8,750)	(8,423)	(9,023)
55904	Appalachian Juvenile Commission	1,566	1,018	1,872	319
55905	Goochland/Powhatan Community Services Board	(969)	(1,364)	(377)	(2,180)
55906	Suffolk Redevelopment & Housing Authority	(1,017)	(1,272)	(819)	(1,651)
55907	Virginia Small Business Financing Authority	(298)	(296)	(229)	(351)
55908	Lee County Redevelopment & Housing Authority	597	496	739	293
55909	Henry County Public Service Authority	1,204	693	2,302	(648)
55910	Southside Planning District Commission	1,006	839	1,322	442
55911	Economic Development Authority - Henrico Co	295	168	385	(21)
55912	Augusta County Service Authority	1,865	831	2,989	(961)
55914	Rappahannock Juvenile Center	477	(192)	975	(1,152)
55915	Cumberland Plateau Regional Housing Authority	427	(208)	105	(466)
55918	Amherst County Service Authority	689	392	1,074	(182)
55919	Pepper's Ferry Regional Wastewater Authority	861	667	1,123	283
55920	Rappahannock Regional Jail	1,648	(1,306)	4,643	(6,144)
55921	Thomas Jefferson Planning District Commission	(192)	(363)	(169)	(523)
55922	Piedmont Regional Jail	2,389	1,387	3,455	(318)
55923	Nelson County Service Authority	(79)	(289)	198	(684)
55924	Coeburn-Norton-Wise Water Treatment Authority	440	(18)	296	(274)
55925	Fauquier County Water & Sanitation Authority	483	(93)	981	(966)
55926	Scott County Soil & Water Conservation District	44	9	75	(44)
55927	New River Resource Authority	598	292	735	(71)

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55928	Scott County Water & Sewerage Authority	218	126	442	(138)
55929	Greensville County Water & Sewer Authority	499	210	843	(311)
55930	Petersburg Redevelopment & Housing Authority	614	254	861	(257)
55931	Central Rappahannock Regional Library	3,089	1,570	3,967	(424)
55932	Virginia Coalfield Economic Development Authority	337	236	457	54
55933	Central Virginia Regional Jail	1,570	1,236	3,193	(373)
55934	Thomas Jefferson Soil & Water Conservation District	121	(1)	117	(96)
55936	Commonwealth Regional Council	445	399	620	216
55937	Wythe-Grayson Regional Library	(46)	(238)	(102)	(351)
55938	Colonial Soil & Water Conservation District	94	2	74	(58)
55939	Rivanna Solid Waste Authority	225	97	357	(127)
55940	Monacan Soil & Water Conservation District	30	43	145	(40)
55941	Robert E Lee Soil & Water Conservation District	20	(2)	64	(53)
55942	Tri-County/City Soil & Water Conservation District	(11)	(42)	15	(90)
55944	Central Virginia Waste Management Authority	57	(8)	250	(218)
55945	Lonesome Pine Regional Library	727	559	1,210	9
55946	Virginia Peninsulas Public Service Authority	(201)	(527)	63	(1,022)
55947	Tidewater Youth Services Commission	(498)	(1,043)	236	(2,101)
55948	Virginia Highlands Airport Commission	82	46	125	(17)
55949	Western Tidewater Regional Jail	2,216	519	4,076	(2,441)
55950	Scott County Redevelopment & Housing Authority	367	378	538	240
55951	Handley Regional Library	46	(214)	99	(475)
55952	Northern Neck Regional Jail	1,307	(87)	1,781	(1,618)
55953	Montgomery Regional Solid Waste Authority	193	64	388	(203)
55954	Potomac & Rappahannock Transportation Commission	531	(510)	1,834	(2,442)
55955	Giles County Public Service Authority	206	87	285	(78)
55956	South Central Wastewater Authority	495	105	647	(344)
55957	Wise County Redevelopment & Housing Authority	1,283	1,115	1,704	612
55958	Prince William Soil & Water Conservation District	(141)	(180)	(127)	(221)
55959	Hampton Roads Regional Jail Authority	4,435	1,738	7,558	(3,094)
55960	Castlewood Water & Sewage Authority	76	44	145	(39)
55961	Pamunkey Regional Jail	893	(135)	2,521	(2,306)
55962	Charlottesville-Albemarle Airport Authority	979	872	1,660	220
55963	Virginia Peninsula Regional Jail	(1,160)	(1,895)	(54)	(3,416)
55964	Virginia Biotechnology Research Park Authority	(243)	(348)	(135)	(525)
55965	Peumansend Creek Regional Jail	298	(582)	1,362	(2,191)
55966	Blue Ridge Regional Jail Authority	2,072	(621)	5,301	(5,504)
55967	Massanutten Regional Library	61	(166)	99	(386)
55968	Albemarle-Charlottesville Regional Jail	2,878	1,368	5,078	(1,674)
55969	Culpeper Soil & Water Conservation District	5	(46)	81	(147)
55970	New River Valley Regional Jail	(1,904)	(4,098)	(843)	(6,728)
55971	Sussex Service Authority	(276)	(428)	(96)	(695)
55972	Big Walker Soil & Water Conservation District	21	4	50	(32)
55973	Peter Francisco Soil & Water Conservation District	33	18	68	(21)
55974	Peaks of Otter Soil & Water Conservation District	(28)	(34)	(9)	(52)
55975	New River Soil & Water Conservation District	55	28	86	(18)
55977	Southside Regional Jail	370	(220)	743	(1,012)
55978	Evergreen Soil & Water Conservation District	59	44	85	13
55979	Roanoke Higher Education Authority	(109)	(399)	(153)	(600)
55981	John Marshall Soil & Water Conservation District	(16)	(53)	56	(142)
55982	Daniel Boone Soil & Water Conservation District	36	11	50	(22)
55983	Southside Community Services Board	1,338	(235)	2,190	(2,240)
55984	Northern Shenandoah Valley Regional Commission	(124)	(260)	(125)	(369)
55985	Tazewell Soil & Water Conservation District	24	22	40	6

SCHEDULE D - NET PENSION LIABILITY
POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Political Subdivision	6/30/2016 Net Pension Liability	6/30/2017 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55987	Richmond Regional Planning District Committee	493	378	892	(48)
55988	Henricopolis Soil & Water Conservation District	(33)	(41)	(14)	(62)
55989	Piedmont Regional Juvenile Detention Center	(171)	(234)	(79)	(363)
55990	Roanoke River Service Authority	18	(51)	32	(119)
55991	Lee County Public Service Authority	(119)	(198)	(86)	(287)
55992	Blue Ridge Juvenile Detention Center	18	(39)	425	(413)
55993	Ferrum Water & Sewage Authority	(1)	(26)	21	(64)
55994	Wise County Public Service Authority	(136)	(236)	21	(446)
55995	Holston River Soil & Water Conservation District	(1)	(30)	25	(73)
55996	New River Valley Community Services Board	(1,158)	(4,010)	1,489	(8,411)
55997	Institute For Advanced Learning And Research	(575)	(770)	(484)	(1,000)
55998	Southwest Virginia Regional Jail Authority	439	(2,403)	1,884	(5,893)
55999	Clinch Valley Soil & Water Conservation District	(34)	(53)	(30)	(71)
Total Political Subdivisions		3,398,976	2,313,758	5,104,178	(6,847)

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
55100	Accomack County	1,298,423	3,833,911	0	(1,318,152)	(417,284)	(2,401,526)	(61,106)	934,266	56,001,473	56,935,739
55101	Albemarle County	4,690,989	11,718,034	0	(1,753,951)	(885,384)	(6,979,728)	(441,101)	6,348,859	171,110,898	177,459,757
55102	Alleghany County	796,005	2,412,401	0	(281,408)	(194,457)	(1,602,330)	(38,240)	1,091,971	35,283,156	36,375,127
55103	Amelia County	456,504	995,666	0	(647,683)	(115,572)	(473,042)	(32,441)	183,432	14,476,545	14,659,977
55104	Amherst County	906,378	2,727,579	0	59,368	(77,099)	(1,900,827)	(165,441)	1,549,958	39,998,544	41,548,502
55105	Appomattox County	471,974	1,653,770	0	(392,868)	(83,838)	(1,262,358)	(35,409)	351,271	24,274,168	24,625,439
55107	Augusta County	2,278,810	6,057,382	0	(2,238,406)	(298,488)	(4,267,655)	(130,775)	1,400,868	88,733,244	90,134,112
55108	Bath County	312,293	945,427	0	(51,966)	(87,547)	(717,112)	(5,682)	395,413	13,867,496	14,262,909
55109	Bedford County	1,898,498	4,339,811	517,512	(451,977)	(459,022)	(2,636,612)	(344,153)	2,864,057	63,487,687	66,351,744
55110	Bland County	251,429	642,385	0	(517,956)	10,538	(502,392)	0	(115,996)	9,428,126	9,312,130
55111	Botetourt County	1,444,742	3,207,090	0	(696,038)	(246,558)	(1,902,272)	(173,354)	1,633,610	46,853,381	48,486,991
55112	Brunswick County	502,660	1,409,855	0	146,436	(31,974)	(950,362)	(38,901)	1,037,714	20,635,411	21,673,125
55113	Buchanan County	1,064,300	3,702,404	0	(449,343)	(251,897)	(2,504,158)	(180,533)	1,380,773	54,233,837	55,614,610
55114	Buckingham County	443,105	1,231,009	0	(272,201)	(490,053)	(582,013)	(23,284)	306,563	17,888,486	18,195,049
55115	Campbell County	1,549,866	4,516,824	0	(1,162,819)	(337,699)	(2,850,424)	(145,296)	1,570,452	66,023,914	67,594,366
55116	Caroline County	1,322,358	2,388,469	0	(402,886)	(233,781)	(1,230,149)	(146,885)	1,697,126	34,809,501	36,506,627
55117	Carroll County	800,435	2,350,265	0	(409,398)	(171,190)	(1,757,816)	(91,589)	720,707	34,499,913	35,220,620
55118	Charles City County	329,116	1,061,939	0	(241,163)	(17,856)	(935,441)	(20,870)	175,725	15,648,712	15,824,437
55119	Charlotte County	499,908	1,560,574	0	(215,983)	(180,040)	(713,213)	(24,313)	926,933	22,662,672	23,589,605
55120	Chesterfield County	23,239,284	67,908,912	0	(6,527,022)	2,022,586	(45,252,024)	(956,660)	40,435,076	993,231,662	1,033,666,738
55121	Clarke County	480,681	1,380,482	0	(164,262)	(63,944)	(697,360)	(24,433)	911,164	20,082,068	20,993,232
55122	Craig County	210,744	490,171	0	(97,720)	7,806	(403,598)	(37,460)	169,943	7,222,976	7,392,919
55123	Culpeper County	2,010,667	3,957,108	0	(526,442)	(308,817)	(2,192,710)	(115,580)	2,824,226	57,684,262	60,508,488
55124	Cumberland County	363,229	911,967	0	(436,805)	16,935	(448,275)	(59,065)	347,986	13,281,774	13,629,760
55125	Dickenson County	682,666	2,122,206	0	222,628	(191,534)	(1,366,997)	(62,340)	1,406,629	31,031,894	32,438,523
55126	Dinwiddie County	1,118,970	2,334,043	0	(595,086)	30,664	(1,516,815)	(143,697)	1,228,079	34,173,728	35,401,807
55128	Essex County	526,189	1,029,933	0	(310,607)	(72,213)	(620,587)	(22,271)	530,444	15,034,751	15,565,195
55130	Fauquier County	3,978,825	7,609,870	0	498,300	(662,813)	(3,862,843)	(215,000)	7,346,339	110,751,344	118,097,683
55131	Floyd County	417,375	1,025,615	0	1,242,429	(27,431)	(815,105)	(77,071)	1,765,812	15,097,736	16,863,548
55132	Fluvanna County	739,955	1,476,546	0	(724,313)	(70,252)	(968,866)	(39,276)	413,794	21,597,588	22,011,382
55133	Franklin County	1,582,705	4,072,411	0	(554,510)	(254,052)	(2,757,955)	(162,890)	1,925,709	59,637,722	61,563,431
55134	Frederick County	4,854,000	9,884,858	0	(1,192,439)	(1,304,720)	(4,996,108)	(216,422)	7,029,169	143,818,518	150,847,687
55135	Giles County	663,765	1,630,267	0	(138)	(99,840)	(1,196,152)	(16,807)	981,095	23,896,009	24,877,104
55136	Gloucester County	1,722,474	4,186,921	0	(1,128,018)	16,358	(2,361,591)	(118,488)	2,317,656	61,053,194	63,370,850
55137	Goochland County	1,222,010	2,091,477	0	(476,088)	(232,989)	(1,298,499)	(79,231)	1,226,680	30,567,111	31,793,791
55138	Grayson County	487,520	1,532,556	0	(229,428)	(5,827)	(1,165,384)	(38,597)	580,840	22,495,651	23,076,491
55139	Greene County	650,866	1,351,099	0	(778,858)	(329,914)	(798,708)	(8,393)	86,092	19,704,970	19,791,062
55140	Greensville County	473,179	1,453,548	0	70,577	(213,835)	(852,679)	(71,594)	859,196	21,227,101	22,086,297
55141	Halifax County	833,802	2,515,869	0	(403,685)	(196,386)	(2,008,517)	(48,409)	692,674	36,969,442	37,662,116
55142	Hanover County	7,359,194	15,932,633	0	(4,220,153)	(1,150,577)	(6,951,374)	(287,229)	10,682,494	231,228,340	241,910,834
55143	Henrico County	30,028,995	90,232,326	0	(15,708,828)	4,307,497	(62,472,177)	(1,650,669)	44,737,144	1,321,094,647	1,365,831,791
55144	Henry County	1,867,788	5,173,014	0	610,936	(118,473)	(3,827,962)	(21,649)	3,683,654	75,825,001	79,508,655
55145	Highland County	155,202	445,876	0	155,277	3,210	(353,102)	(7,429)	399,034	6,549,923	6,948,957
55146	Isle of Wight County	1,541,242	2,826,947	0	928,085	(131,919)	(1,837,032)	(128,429)	3,198,894	41,367,686	44,566,580
55147	James City County	4,344,463	11,561,915	0	(554,290)	(1,296,832)	(6,778,307)	(172,636)	7,104,313	168,645,685	175,749,998
55148	King George County	1,137,044	2,245,492	0	629,950	(424,738)	(1,114,637)	(13,959)	2,459,152	32,642,750	35,101,902
55149	King & Queen County	268,433	693,483	0	(297,323)	(56,188)	(481,649)	(13,611)	113,145	10,154,524	10,267,669
55150	King William County	413,783	1,036,388	0	(178,886)	(16,844)	(570,188)	(59,561)	624,692	15,120,419	15,745,111
55151	Lancaster County	531,038	1,435,694	0	(717,360)	(24,006)	(1,128,729)	(38,711)	57,926	21,093,635	21,151,561
55152	Lee County	553,015	1,814,713	0	212,734	115,569	(1,428,191)	(69,651)	1,198,189	26,673,390	27,871,579
55153	Loudoun County	24,259,267	45,282,666	12,538,091	(3,887,588)	(716,682)	(21,178,003)	(1,105,875)	55,191,876	658,037,161	713,229,037
55154	Louisa County	1,368,164	2,328,803	0	(756,352)	(274,336)	(1,321,097)	(30,331)	1,314,851	33,944,334	35,259,185
55155	Lunenburg County	248,894	847,873	0	(74,609)	(46,162)	(812,148)	(1,123)	162,725	12,519,108	12,681,833
55156	Madison County	561,082	1,111,394	0	140,511	(44,022)	(727,508)	(24,341)	1,017,116	16,252,981	17,270,097
55157	Mathews County	341,149	820,550	0	(221,497)	28,789	(584,220)	(5,483)	379,288	12,017,000	12,396,288

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							
55158	Mecklenburg County	924,738	2,917,227	0	(406,065)		(344,713)	(1,800,850)	(34,115)	1,256,222	42,592,150	43,848,372
55159	Middlesex County	323,719	663,628	0	(92,300)		(10,415)	(400,930)	(51,844)	431,858	9,706,784	10,138,642
55160	Montgomery County	2,074,767	5,729,306	0	(574,874)		(525,978)	(3,621,216)	(159,348)	2,922,657	83,737,513	86,660,170
55162	Nelson County	462,147	1,222,935	0	221,808		(72,395)	(1,254,230)	(47,679)	532,586	18,121,458	18,654,044
55163	New Kent County	1,101,847	1,725,540	0	525,074		(135,401)	(894,771)	(58,148)	2,264,141	25,127,027	27,391,168
55165	Northampton County	956,949	2,098,998	723,111	(497,814)		(276,394)	(1,126,477)	(216,781)	1,661,592	30,657,320	32,318,912
55166	Northumberland County	440,974	1,149,231	0	321,626		(123,405)	(849,379)	(29,592)	909,455	16,857,068	17,766,523
55167	Nottoway County	313,968	1,024,181	0	(569,715)		(141,997)	(553,837)	(25,090)	47,510	14,920,619	14,968,129
55168	Orange County	1,261,670	2,284,225	0	(13,333)		(54,821)	(1,406,358)	(66,881)	2,004,502	33,368,408	35,372,910
55169	Page County	886,823	1,890,382	0	531,469		(43,925)	(1,311,869)	(16,078)	1,936,802	27,669,436	29,606,238
55170	Patrick County	644,046	1,573,393	0	(137,413)		(113,907)	(1,068,586)	(54,197)	843,336	23,038,436	23,881,772
55171	Pittsylvania County	1,627,407	4,386,198	0	(157,351)		(171,451)	(2,981,729)	(103,920)	2,599,154	64,202,798	66,801,952
55172	Powhatan County	1,077,603	1,330,100	0	1,129,320		(204,552)	(547,605)	(10,995)	2,773,871	19,280,735	22,054,606
55173	Prince Edward County	608,923	1,517,955	0	(219,828)		7,334	(919,731)	(76,682)	917,971	22,183,281	23,101,252
55174	Prince George County	1,724,984	4,120,883	0	(1,906,805)		(81)	(2,576,882)	(115,899)	1,246,200	60,216,152	61,462,352
55176	Prince William County	30,983,110	78,977,473	21,629,595	(8,860,121)	2,494,189	(49,073,672)	(1,592,036)	74,558,538	1,153,582,475	1,228,141,013	
55177	Pulaski County	1,298,938	3,555,715	0	(460,787)		(141,645)	(2,880,289)	(25,788)	1,346,144	52,248,963	53,595,107
55178	Rappahannock County	354,156	976,714	0	150,402		(229,279)	(778,449)	0	473,544	14,342,276	14,815,820
55179	Richmond County	373,373	895,648	160,091	(29,684)		(107,924)	(713,001)	(47,699)	530,804	13,175,320	13,706,124
55180	Roanoke County	5,639,478	15,950,658	0	297,851		(531,065)	(10,924,567)	(466,632)	9,965,723	233,562,139	243,527,862
55181	Rockbridge County	853,833	2,287,200	0	(571,115)		(193,073)	(1,546,968)	(29,459)	800,418	33,462,503	34,262,921
55182	Rockingham County	2,913,015	6,822,375	0	(394,616)		(1,115,528)	(4,415,195)	(185,616)	3,624,435	99,762,902	103,387,337
55183	Russell County	642,321	2,121,997	0	(969,292)		198,381	(1,594,678)	(222,132)	176,597	31,222,651	31,399,248
55184	Scott County	613,499	1,943,412	0	(742,506)		(22,732)	(1,344,353)	(103,718)	343,602	28,487,070	28,830,672
55185	Shenandoah County	1,552,258	3,179,653	0	(369,474)		(234,494)	(1,974,588)	(99,636)	2,053,719	46,460,720	48,514,439
55186	Smyth County	793,054	2,901,140	30,239	(1,492,479)		(292,323)	(1,891,393)	(103,789)	(55,551)	42,442,454	42,386,903
55187	Southampton County	911,618	2,711,187	0	(392,171)		(69,871)	(1,721,028)	(51,282)	1,388,453	39,617,402	41,005,855
55188	Spotsylvania County	5,653,746	11,029,822	0	707,173		(1,373,199)	(5,198,579)	(263,510)	10,555,453	160,299,929	170,855,382
55189	Stafford County	5,550,497	12,508,742	0	(2,070,636)		(1,002,770)	(6,871,062)	(510,445)	7,604,326	182,387,062	189,991,388
55190	Surry County	434,734	1,170,206	0	124,012		29,310	(1,062,285)	(19,372)	676,605	17,258,061	17,934,666
55191	Sussex County	684,571	1,659,491	0	(526,277)		(445,825)	(804,192)	(18,406)	549,362	24,118,308	24,667,670
55192	Tazewell County	1,258,584	3,697,214	0	(8,307)		(181,123)	(2,625,628)	(152,351)	1,988,389	54,206,338	56,194,727
55193	Warren County	1,198,533	2,710,955	0	264,255		(158,008)	(1,844,491)	(99,604)	2,071,640	39,699,976	41,771,616
55195	Washington County	1,236,852	3,158,353	0	(1,152,735)		(112,778)	(2,158,203)	(117,189)	854,300	46,257,023	47,111,323
55196	Westmoreland County	670,396	1,613,872	0	(366,157)		5,897	(1,253,761)	(28,366)	641,881	23,696,379	24,338,260
55197	Wise County	1,105,320	3,806,417	0	(1,720,981)		(132,685)	(3,153,747)	(89,039)	(184,715)	55,998,778	55,814,063
55198	Wythe County	722,874	2,258,656	0	(333,928)		(100,623)	(1,573,531)	(43,321)	930,127	33,074,937	34,005,064
55199	York County	4,400,884	13,134,091	0	(867,346)		(1,128,389)	(7,840,677)	(209,439)	7,489,124	191,654,926	199,144,050
55200	City of Alexandria	11,562,356	38,089,007	0	(3,765,626)		(539,132)	(26,866,562)	(792,418)	17,687,625	557,958,157	575,645,782
55201	City of Bristol	1,793,535	7,478,518	0	(497,613)		349,674	(6,580,184)	(299,426)	2,244,504	110,275,783	112,520,287
55202	City of Buena Vista	421,410	1,218,525	0	550,201		(86,427)	(967,148)	(13,873)	1,122,688	17,898,005	19,020,693
55203	Town of St Paul	72,197	185,150	0	(7,902)		(49,108)	(136,861)	(18,215)	45,261	2,722,542	2,767,803
55204	City of Clifton Forge	174,151	623,944	0	113,352		3,698	(394,632)	(5,477)	515,036	9,113,542	9,628,578
55205	City of Danville	654,365	1,721,851	0	(377,881)		(260,243)	(1,296,753)	(38,777)	402,562	25,265,631	25,668,193
55206	City of Fredericksburg	2,711,108	8,505,767	0	(2,432,840)		(162,744)	(6,747,885)	(181,996)	1,691,410	124,975,892	126,667,302
55207	City of Hampton	10,934,809	38,078,180	0	(4,596,969)		2,910,537	(29,797,646)	(964,428)	16,564,483	559,355,039	575,919,522
55208	City of Harrisonburg	3,206,577	9,831,195	0	(2,948,146)		(1,062,147)	(6,865,340)	(133,588)	2,028,551	143,945,106	145,973,657
55209	City of Hopewell	2,036,407	7,364,860	0	(2,984,084)		(1,292)	(5,674,573)	(164,853)	576,465	108,131,996	108,708,461
55210	City of Lynchburg	6,432,589	24,063,948	0	(5,899,588)		2,149,134	(20,146,520)	(640,222)	5,959,341	354,164,051	360,123,392
55211	Town of Crewe	73,326	189,804	0	88,852		(103,346)	(53,521)	(22,140)	172,975	2,749,321	2,922,296
55212	City of Norfolk	3,487,288	6,689,417	0	(599,933)		(893,223)	(3,966,355)	(410,488)	4,306,706	97,751,527	102,058,233
55213	City of Petersburg	3,055,598	11,546,346	0	(5,065,312)		1,186,745	(9,842,415)	(478,889)	402,073	170,108,447	170,510,520
55214	City of Portsmouth	8,380,639	21,674,217	0	(5,377,366)		476,225	(12,690,339)	(892,306)	11,571,070	316,422,988	327,994,058
55215	City of Radford	1,140,820	3,491,733	0	(910,650)		(262,692)	(2,398,052)	(55,222)	1,005,937	51,108,543	52,114,480
55216	City of Richmond	3,589,830	8,348,430	0	(2,719,281)		(1,083,113)	(6,359,337)	(222,380)	1,554,149	122,554,143	124,108,292

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
55217	City of Roanoke	1,348,893	4,195,752	0	(320,535)	(159,919)	(2,816,306)	(20,533)	2,227,352	61,357,734	63,585,086
55218	Town of Craigsville	18,069	34,126	0	8,769	(2,432)	(11,398)	0	47,134	493,212	540,346
55219	City of Staunton	1,469,762	5,157,439	0	(1,483,949)	(140,647)	(3,716,027)	(54,149)	1,232,429	75,562,781	76,795,210
55220	City of Suffolk	7,259,255	18,400,909	0	(2,868,934)	(690,942)	(10,485,101)	(749,582)	10,865,605	268,487,473	279,353,078
55221	City of Williamsburg	1,169,362	4,592,124	0	(515,043)	(295,496)	(3,375,552)	(24,155)	1,551,240	67,301,618	68,852,858
55222	City of Winchester	2,892,104	6,677,930	0	(642,720)	(776,644)	(3,976,669)	(225,854)	3,948,147	97,500,259	101,448,406
55223	City of Martinsville	1,527,563	6,529,745	0	(515,856)	188,028	(5,496,673)	(47,137)	2,185,670	96,053,971	98,239,641
55224	City of Falls Church	113,858	307,203	0	(33,717)	(99,592)	(212,042)	(25,183)	50,527	4,507,222	4,557,749
55225	City of Colonial Heights	1,767,349	5,005,168	0	(1,914,015)	(104,084)	(3,464,431)	(11,932)	1,278,055	73,240,582	74,518,637
55226	Town of Front Royal	839,589	2,534,294	0	(304,814)	(318,380)	(2,086,735)	(76,560)	587,394	37,285,847	37,873,241
55227	Town of Boyce	0	1,126	0	30	420	0	0	1,576	16,081	17,657
55228	Town of Middletown	44,772	43,849	0	(61,362)	(18,634)	(24,370)	(6,390)	(22,135)	641,788	619,653
55229	Town of Chilhowie	110,562	252,156	0	(224,102)	(20,754)	(137,639)	(841)	(20,618)	3,671,475	3,650,857
55230	City of Covington	388,395	1,659,955	0	(272,688)	(145,142)	(1,256,259)	(1,780)	372,481	24,342,659	24,715,140
55231	Town of Floyd	10,002	26,878	0	4,095	(3,769)	(24,163)	(10,003)	3,040	401,051	404,091
55232	City of Franklin	925,511	2,527,091	0	(69,781)	(105,527)	(1,869,814)	(130,178)	1,277,302	37,101,298	38,378,600
55233	City of Chesapeake	19,415,271	60,663,347	0	(11,011,574)	2,557,592	(41,741,560)	(1,084,548)	28,798,528	888,032,294	916,830,822
55234	City of Virginia Beach	36,385,569	127,496,045	0	1,570,175	7,551,961	(92,533,419)	(2,206,418)	78,263,913	1,868,741,985	1,947,005,898
55235	City of Norton	371,245	1,154,900	0	(584,750)	(36,556)	(655,736)	(12,505)	236,598	16,832,691	17,069,289
55236	City of Manassas Park	1,076,036	2,397,777	0	(312,326)	(281,172)	(1,227,059)	(130,848)	1,522,408	34,932,916	36,455,324
55237	Town of Exmore	91,706	70,243	0	(54,309)	(2,983)	(31,582)	0	73,075	1,019,265	1,092,340
55238	Town of Pound	29,594	93,455	0	4,676	24,945	(92,546)	(1,813)	58,311	1,382,250	1,440,561
55239	Town of Grottoes	95,934	150,483	0	(29,446)	(27,726)	(55,106)	(2,774)	131,365	2,178,697	2,310,062
55240	Town of Onley	23,675	10,876	0	10,338	(7,844)	0	(1,584)	35,461	156,157	191,618
55241	Town of West Point	159,706	257,580	0	114,277	(52,964)	(66,613)	(1,953)	410,033	3,714,001	4,124,034
55242	Town of South Hill	218,018	736,579	0	(427,735)	(313,046)	(486,331)	(5,922)	(278,437)	10,768,687	10,490,250
55243	Town of Rural Retreat	35,493	54,977	0	(56,832)	1,412	(37,559)	(49,883)	(52,392)	829,101	776,709
55244	Town of Dillwyn	0	608	0	271	(5)	0	0	874	8,688	9,562
55245	Town of Scottsville	29,259	32,103	0	6,475	(12,563)	(15,655)	0	39,619	466,447	506,066
55246	Town of Burkeville	14,701	14,638	0	(6,041)	(10,055)	(2,904)	0	10,339	210,572	220,911
55247	Town of Madison	4,244	2,008	0	(5,657)	(132)	0	0	463	28,687	29,150
55248	Town of Pennington Gap	62,054	61,094	0	(30,306)	(22,272)	(18,597)	(5,292)	46,681	884,716	931,397
55249	Town of La Crosse	15,709	16,477	0	(12,599)	(8,201)	(4,380)	0	7,006	237,574	244,580
55250	Town of Rich Creek	24,105	19,562	0	52,312	(5,064)	(11,356)	0	79,559	285,140	364,699
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	63,729	53,897	0	29,536	(28,918)	(16,769)	0	101,475	778,342	879,817
55253	Town of Haysi	12,235	30,178	0	3,745	6,109	(23,433)	0	28,834	442,829	471,663
55254	Town of Stephens City	63,410	131,531	0	(41,739)	2,315	(89,457)	(7,519)	58,541	1,927,509	1,986,050
55255	Town of Brodnax	6,161	10,637	0	(11,194)	(2,892)	(3,029)	(12,529)	(12,846)	159,729	146,883
55256	Town of Mineral	9,528	9,679	0	(7,660)	(3,826)	(7,171)	0	550	141,854	142,404
55257	Town of Lebanon	182,401	484,198	0	25,231	(131,701)	(249,267)	0	310,862	7,041,747	7,352,609
55258	City of Newport News	5,556,353	1,382,295	0	(271,408)	(1,239,629)	(71,865)	(221,946)	5,133,800	19,893,984	25,027,784
55259	Town of Richlands	254,948	856,598	0	(186,039)	(156,273)	(535,639)	0	233,595	12,504,927	12,738,522
55260	Town of Haymarket	103,530	19,052	114,107	29,014	(15,830)	(1,607)	0	248,266	272,982	521,248
55261	Town of Lovettsville	51,718	17,265	0	3,739	(7,545)	(6)	0	65,171	246,639	311,810
55300	Town of Abingdon	498,793	1,308,047	0	(423,509)	(284,406)	(859,619)	(28,804)	210,502	19,130,596	19,341,098
55301	Town of Dumfries	176,675	358,946	0	51,421	35,659	(316,420)	(46,776)	259,505	5,309,404	5,568,909
55302	Town of Iron Gate	5,260	21,623	0	(51,009)	2,771	(19,982)	0	(41,337)	318,884	277,547
55303	Town of Montross	13,747	24,298	0	4,795	4,494	(24,987)	0	22,347	359,602	381,949
55304	Town of South Boston	391,298	1,465,904	0	(320,146)	(32,983)	(1,046,381)	(27,642)	430,050	21,478,501	21,908,551
55305	Town of Gretna	51,570	104,721	0	(83,923)	(23,927)	(40,712)	(11,937)	(4,208)	1,522,336	1,518,128
55306	Town of Remington	20,439	39,949	0	(2,047)	3,613	(20,536)	0	41,418	580,963	622,381
55307	City of Lexington	574,109	1,771,780	0	(579,058)	(151,005)	(1,204,229)	(59,602)	351,995	25,943,060	26,295,055
55308	City of Waynesboro	1,395,692	4,893,349	0	(93,408)	(83,704)	(3,877,878)	(156,456)	2,077,595	71,922,152	73,999,747
55309	Town of Colonial Beach	245,807	389,948	0	(126,491)	(19,387)	(225,824)	(52,513)	211,540	5,709,848	5,921,388

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
55310	Town of Smithfield	345,672	549,789	0	107,895	(39,355)	(177,813)	(65,584)	720,604	7,975,823	8,696,427
55311	Town of Brookneal	22,474	115,281	0	(10,425)	(4,739)	(98,274)	0	24,317	1,696,003	1,720,320
55312	Town of Hamilton	42,832	47,081	0	(1,458)	2,860	(46,774)	(7,005)	37,536	699,474	737,010
55313	City of Galax	680,810	1,859,213	0	(450,545)	(307,780)	(1,146,829)	(16,453)	618,416	27,141,822	27,760,238
55314	Town of Jonesville	26,953	66,457	0	(72,822)	(4,757)	(53,090)	0	(37,259)	975,933	938,674
55315	Town of Wytheville	573,788	1,702,119	0	(654,973)	(591,504)	(856,225)	(73,520)	99,685	24,780,862	24,880,547
55316	City of Fairfax	2,495,898	10,484,207	0	(1,772,110)	(2,275,619)	(7,701,538)	(47,494)	1,183,344	153,648,901	154,832,245
55317	Town of Vienna	1,219,128	4,272,698	0	130,678	(253,374)	(3,199,643)	(138,769)	2,030,718	62,707,748	64,738,466
55318	Town of Vinton	443,567	1,197,526	0	(356,343)	8,604	(921,426)	(41,435)	330,493	17,588,951	17,919,444
55319	City of Emporia	558,549	1,718,299	0	(599,615)	(94,063)	(1,020,777)	(30,340)	532,053	25,072,691	25,604,744
55320	Town of Culpeper	1,020,476	2,559,097	0	74,729	(403,442)	(1,606,120)	(84,216)	1,560,524	37,403,695	38,964,219
55321	Town of Woodstock	317,355	869,508	0	(1,105,150)	(85,198)	(560,194)	(47,031)	(610,710)	12,725,155	12,114,445
55322	Town of Glasgow	13,227	26,679	0	40,410	(3,849)	(11,755)	(3,297)	61,415	388,653	450,068
55323	Town of Marion	336,131	1,154,105	0	(392,828)	(150,313)	(683,831)	(2,845)	260,419	16,830,556	17,090,975
55324	Town of Altavista	253,948	726,738	0	(256,321)	(10,689)	(615,972)	(82,146)	15,558	10,731,035	10,746,593
55325	Town of Herndon	1,780,019	5,143,537	0	(1,706,344)	(521,761)	(2,956,597)	(27,633)	1,711,221	74,971,218	76,682,439
55326	Town of Pearisburg	152,904	495,784	0	(102,776)	(25,871)	(382,071)	0	137,970	7,273,669	7,411,639
55327	Town of Christiansburg	1,289,347	2,872,601	15,091	(270,061)	(239,818)	(1,883,195)	(192,688)	1,591,277	42,075,101	43,666,378
55328	Town of Wakefield	21,697	29,121	0	(2,272)	(723)	(22,710)	0	25,113	427,375	452,488
55329	Town of Leesburg	2,528,010	6,574,956	0	(809,317)	(915,005)	(3,351,230)	(81,449)	3,945,965	95,644,289	99,590,254
55330	Town of Chatham	76,367	116,384	0	(20,449)	(41,598)	(79,398)	(14,864)	36,442	1,709,754	1,746,196
55331	Town of Bowling Green	7,393	79,620	0	8,638	(8,858)	(74,641)	(983)	11,169	1,175,240	1,186,409
55332	City of Manassas	3,282,771	9,240,455	0	(3,055,659)	(906,327)	(6,822,924)	(294,217)	1,444,099	135,565,075	137,009,174
55333	Town of Alberta	0	10,924	0	1,668	(861)	(8,194)	0	3,537	160,153	163,690
55334	Town of Boydton	21,795	60,792	0	(9,796)	(17,253)	(28,502)	(7,946)	19,090	886,686	905,776
55335	City of Salem	2,603,152	13,082,122	0	(1,642,906)	293,513	(11,335,620)	(194,079)	2,806,182	192,652,307	195,458,489
55336	Town of Mckenney	1,260	25,170	0	32,317	(3,228)	(32,676)	0	22,843	375,904	398,747
55337	Town of Narrows	115,347	227,403	0	57,733	(21,880)	(147,062)	(12,044)	219,497	3,328,163	3,547,660
55338	Town of Quantico	19,324	28,915	0	82,830	(3,820)	(37,193)	0	90,056	431,664	521,720
55339	Town of Halifax	31,390	102,425	0	(33,510)	(18,543)	(47,970)	(10,447)	23,345	1,492,418	1,515,763
55340	Town of Blacksburg	1,594,893	5,150,045	0	(953,018)	(354,504)	(3,124,919)	(34,307)	2,278,190	75,151,683	77,429,873
55341	Town of Chincoteague	244,968	507,060	0	(151,971)	(89,971)	(170,233)	(31,668)	308,185	7,344,668	7,652,853
55342	Town of Lawrenceville	108,756	259,540	0	(86,360)	(96,385)	(306,785)	(24,209)	(145,443)	3,873,214	3,727,771
55343	Town of Amherst	132,722	293,785	0	(64,526)	(28,329)	(240,743)	0	92,909	4,317,303	4,410,212
55344	Town of Stanley	54,388	167,651	0	(77,005)	(49,481)	(58,419)	(5,974)	31,160	2,427,209	2,458,369
55345	Town of Hillsville	169,502	437,003	0	38,880	(51,264)	(274,006)	(16,598)	303,517	6,388,196	6,691,713
55346	Town of Elkton	88,259	237,845	0	36,794	(10,557)	(218,775)	(46,443)	87,123	3,530,389	3,617,512
55347	Town of Bridgewater	258,759	600,059	0	178,671	(170,428)	(321,946)	0	545,115	8,733,250	9,278,365
55348	Town of Purcellville	565,009	904,712	0	(223,270)	(209,240)	(484,699)	(42,014)	510,498	13,187,811	13,698,309
55349	Town of Timberville	101,137	131,688	0	230,423	(26,898)	(59,310)	0	377,040	1,910,908	2,287,948
55350	Town of Wise	220,610	708,642	0	(338,765)	(38,071)	(639,412)	(21,138)	(108,134)	10,453,738	10,345,604
55351	Town of New Market	98,465	236,646	0	(7,763)	(35,384)	(141,797)	(10,852)	139,315	3,456,975	3,596,290
55352	Town of Tappahannock	127,232	346,351	339,327	(53,632)	(95,542)	(200,188)	0	463,548	5,047,961	5,511,509
55353	Town of Rocky Mount	346,951	809,351	0	(70,973)	(68,836)	(579,118)	(2,151)	435,224	11,852,795	12,288,019
55354	Town of Big Stone Gap	240,718	837,453	251,585	17,544	24,294	(909,497)	(12,598)	449,499	12,424,659	12,874,158
55355	Town of Luray	263,637	754,116	0	101,929	(125,332)	(509,141)	(35,108)	450,101	11,045,205	11,495,306
55356	Town of Stuart	0	764	0	6,079	(6,864)	(9,071)	0	(9,092)	29,906	20,814
55357	Town of Strasburg	315,556	655,845	0	314,951	(193,159)	(385,813)	(13,392)	693,988	9,568,814	10,262,802
55358	Town of Appomattox	67,024	140,760	0	74,216	(42,148)	(65,955)	(8,608)	165,289	2,048,141	2,213,430
55359	Town of Clarksville	76,239	222,943	0	171,551	(48,221)	(133,967)	(7,187)	281,358	3,255,471	3,536,829
55360	Town of Dublin	136,481	287,991	141,466	84,309	(32,920)	(127,073)	(27,913)	462,341	4,191,654	4,653,995
55361	Town of Middleburg	159,247	203,507	0	(177,613)	(14,657)	(138,588)	(42,237)	(10,341)	2,997,649	2,987,308
55362	Town of Edinburg	23,736	59,047	0	3,955	(14,651)	(15,145)	(13,795)	43,147	858,000	901,147
55363	Town of Chase City	97,803	419,693	0	(593,467)	(19,839)	(307,752)	(73,759)	(477,321)	6,186,369	5,709,048
55364	City of Bedford	448,329	1,833,006	0	(10,116)	77,847	(1,533,594)	(13,914)	801,558	26,959,548	27,761,106

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
55365	City of Poquoson	724,837	2,087,510	0	(525,567)	(350,459)	(1,097,034)	(8,369)	830,918	30,374,277	31,205,195
55366	Town of Ashland	439,647	985,287	0	71,604	(50,661)	(576,292)	(13,957)	855,628	14,370,653	15,226,281
55367	Town of Broadway	125,939	223,235	0	(76,231)	(38,424)	(144,363)	(30,872)	59,284	3,276,694	3,335,978
55368	Town of Berryville	174,368	380,892	161,064	344,826	(19,399)	(221,535)	(3,249)	816,967	5,553,707	6,370,674
55369	Town of Tazewell	182,645	428,414	0	(297,667)	(110,726)	(303,850)	(19,699)	(120,883)	6,281,971	6,161,088
55370	Town of Urbanna	7,462	48,295	0	(1,822)	7,162	(43,629)	0	17,468	711,738	729,206
55371	Town of Bluefield	245,491	470,942	0	63,743	(92,340)	(233,081)	(32,120)	422,635	6,860,337	7,282,972
55372	Town of Weber City	15,371	54,941	0	(51,728)	(8,887)	(45,447)	0	(35,750)	807,588	771,838
55373	Town of Damascus	0	7,857	0	(3,927)	243	(7,172)	0	(2,999)	115,830	112,831
55374	Town of Hurt	15,485	62,617	0	(25,641)	19,530	(49,062)	(9,823)	13,106	923,973	937,079
55375	Town of Waverly	43,609	117,743	0	(2,097)	19,158	(94,856)	(25,444)	58,113	1,742,197	1,800,310
55376	Town of Coeburn	66,648	200,776	0	(232,479)	16,076	(164,948)	(3,101)	(117,028)	2,952,257	2,835,229
55377	Town of Dayton	104,350	214,347	0	(112,947)	(23,806)	(135,009)	0	46,935	3,129,598	3,176,533
55378	Town of Courtland	24,245	29,617	0	845	(7,641)	(11,998)	0	35,068	429,100	464,168
55379	Town of Cape Charles	123,278	175,415	0	(45,840)	(51,731)	(88,609)	(29,676)	82,837	2,565,073	2,647,910
55380	Town of Independence	48,233	115,139	0	19,030	(24,052)	(75,512)	0	82,838	1,682,599	1,765,437
55381	Town of Warsaw	82,757	165,009	0	(141,750)	(25,413)	(148,993)	(16,249)	(84,639)	2,439,887	2,355,248
55382	Town of Grundy	59,807	189,164	0	(45,157)	(35,007)	(80,158)	0	88,649	2,742,427	2,831,076
55383	Town of Warrenton	626,535	1,867,389	0	(115,353)	(242,841)	(1,133,624)	(13,703)	988,403	27,250,645	28,239,048
55384	Town of Louisa	106,188	141,058	30,963	(78,000)	(13,135)	(46,823)	(826)	139,425	2,038,936	2,178,361
55385	Town of Kenbridge	41,168	77,671	0	19,893	(10,230)	(65,466)	0	63,036	1,142,320	1,205,356
55386	Town of Mt Jackson	102,294	178,184	0	(21,200)	(31,955)	(108,288)	(3,458)	115,577	2,601,363	2,716,940
55387	Town of Pulaski	525,270	1,470,741	0	(91,914)	(54,234)	(927,601)	(21,895)	900,367	21,485,337	22,385,704
55388	Town of Jarratt	7,645	13,280	0	(2,922)	(2,264)	(10,377)	(2,823)	2,539	196,318	198,857
55389	Town of Pembroke	26,203	68,794	0	(24,046)	1,901	(47,491)	(19,464)	5,897	1,016,244	1,022,141
55390	Town of Parkleys	19,301	52,373	0	(42,783)	(8,338)	(23,549)	(15,415)	(18,411)	767,664	749,253
55391	Town of Onancock	58,400	106,142	0	373,386	(27,872)	(65,775)	0	444,281	1,549,208	1,993,489
55392	Town of Victoria	62,285	113,843	0	111,977	(13,554)	(93,606)	(6,919)	174,026	1,676,592	1,850,618
55393	Town of Shenandoah	68,681	175,379	0	(51,601)	(25,990)	(252,717)	(4,289)	(90,537)	2,633,918	2,543,381
55394	Town of Gate City	45,457	120,605	0	(28,876)	(16,826)	(57,602)	(1,760)	60,998	1,752,606	1,813,604
55395	Town of Round Hill	80,448	105,729	0	33,953	(37,365)	(46,972)	0	135,793	1,533,905	1,669,698
55396	Town of Kilmarnock	99,913	158,105	0	(13,415)	(43,656)	(45,150)	(9,266)	146,531	2,285,857	2,432,388
55397	Town of Orange	281,532	562,059	0	187,833	(149,862)	(321,939)	(8,448)	551,175	8,194,609	8,745,784
55398	Town of Saltville	68,631	158,301	0	(22,772)	1,962	(159,317)	(5,958)	40,847	2,344,085	2,384,932
55399	Town of Blackstone	192,963	492,549	0	(195,722)	(222,193)	(201,973)	(4,607)	61,017	7,139,701	7,200,718
55400	Bedford Recreation Commission	0	5,417	0	1,165	(363)	(1,668)	0	4,551	78,218	82,769
55401	Southeastern Virginia Public Service Authority	569,856	2,972,463	0	(1,334,317)	(160,511)	(2,032,429)	(32,551)	(17,489)	43,496,250	43,478,761
55402	Pittsylvania Co Service Authority	19,435	130,513	0	56,007	(4,784)	(105,254)	(22,557)	73,360	1,928,379	2,001,739
55403	Rappahannock Area Office on Youth Services and Group Home Commission	56,205	36,634	0	(4,651)	(3,198)	(23,520)	0	61,470	535,104	596,574
55404	Appomattox Regional Library	65,401	173,406	0	46,320	9,800	(111,549)	0	183,378	2,532,999	2,716,377
55405	Staunton Redevelopment & Housing Authority	29,388	77,804	0	(13,974)	1,926	(23,700)	0	71,444	1,123,337	1,194,781
55406	Hampton Newport News Community Services Board	2,568,823	3,781,978	0	(680,916)	(847,841)	(1,307,151)	(341,586)	3,173,307	54,852,620	58,025,927
55408	C P Jones Memorial Library	9,510	30,903	0	(36,997)	(880)	(25,774)	0	(23,238)	454,355	431,117
55409	Southside Regional Juvenile Group Home	15,008	49,946	0	(199,103)	7,388	(43,813)	0	(170,574)	735,419	564,845
55411	Hampton Roads Sanitation District	4,144,781	14,750,689	0	(3,175,310)	(3,974,833)	(8,180,431)	(294,727)	3,270,169	214,961,704	218,231,873
55412	Peninsula Airport Commission	245,825	492,440	0	68,645	(56,025)	(376,548)	0	374,337	7,223,135	7,597,472
55413	Richmond Redevelopment & Housing Authority	763,574	4,423,847	0	(1,618,861)	(149,304)	(4,199,535)	(74,089)	(854,368)	65,334,626	64,480,258
55415	Chesapeake Redevelopment & Housing Authority	205,625	628,157	0	28,563	(24,839)	(398,701)	(21,756)	417,049	9,183,902	9,600,951
55416	Alexandria Sanitation Authority	643,808	3,299,804	0	(207,089)	(485,329)	(2,492,536)	(65,580)	693,078	48,419,119	49,112,197
55417	Norfolk Airport Authority	1,373,319	3,053,266	0	(429,688)	(222,799)	(2,153,081)	(111,649)	1,509,368	44,750,449	46,259,817
55418	Charlottesville Redevelopment/Housing Authority	51,105	167,467	0	(120,034)	24,274	(155,345)	(34,104)	(66,637)	2,487,108	2,420,471
55419	Hampton Redevelopment & Housing Authority	298,274	1,027,357	0	88,271	51,251	(801,907)	(43,669)	619,577	15,099,310	15,718,887
55420	Loudoun County Sanitation Authority	1,854,142	3,477,398	0	837,373	(1,199,985)	(1,727,990)	(68,657)	3,172,281	50,575,442	53,747,723
55421	Danville Redevelopment & Housing Authority	133,846	380,982	0	(230,157)	(52,691)	(99,476)	(3,707)	128,797	5,494,198	5,622,995
55422	Blacksburg-Christiansburg-VPI Water Authority	74,071	403,790	0	19,755	(109,937)	(378,356)	0	9,323	5,957,600	5,966,923

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



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between		Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
					Expected	Actual Experience						
55423	Northern Virginia Juvenile Detention Home	368,148	1,037,084	0	(530,895)	(25,724)	(725,998)		(112,251)	10,364	15,234,614	15,244,978
55424	Hopewell Redevelopment & Housing Authority	100,228	308,282	0	(61,393)	(15,267)	(274,408)		(20,671)	36,771	4,551,567	4,588,338
55425	Colonial Behavioral Health	854,699	1,688,257	0	(389,490)	(164,526)	(854,092)		(74,374)	1,060,474	24,582,197	25,642,671
55426	Blacksburg-VPI Sanitation Authority	69,945	473,800	0	(156,863)	(179,141)	(101,638)		0	106,103	6,819,384	6,925,487
55427	Potomac River Fisheries Commission	31,728	105,143	0	(21,646)	(22,007)	(102,598)		0	(9,380)	1,553,339	1,543,959
55428	Chesapeake Bay Bridge Tunnel	640,081	2,980,890	0	(126,846)	(627,513)	(2,052,777)		(47,023)	766,812	43,634,041	44,400,853
55429	Alexandria Redevelopment & Housing Authority	448,941	959,961	0	(34,943)	(237,298)	(745,159)		(43,941)	347,561	14,108,277	14,455,838
55430	Albemarle County Service Authority	302,117	1,021,852	0	57,961	(261,995)	(495,658)		(643)	623,634	14,846,039	15,469,673
55431	Franklin Redevelopment & Housing Authority	42,879	51,329	0	9,174	(17,121)	(39,358)		0	46,903	752,951	799,854
55432	Bristol Redevelopment & Housing Authority	99,935	230,364	0	67,246	(16,756)	(190,537)		(21,342)	168,910	3,396,853	3,565,763
55433	Norfolk Redevelopment & Housing Authority	1,249,467	6,595,203	0	(3,402,034)	50,823	(5,693,189)		(288,320)	(1,488,050)	97,207,939	95,719,889
55435	Richmond Metropolitan Authority	360,287	1,136,809	0	(342,873)	(157,661)	(646,996)		(32,202)	317,364	16,579,725	16,897,089
55436	Riverside Regional Jail	2,186,637	2,682,164	0	(1,418,135)	(586,776)	(742,230)		(375,532)	1,746,128	38,875,503	40,621,631
55437	Peninsula Ports Authority	0	30,997	0	10,791	4,089	(38,290)		0	7,587	461,965	469,552
55439	Rappahannock Rapidan Planning District Comm.	34,046	76,384	0	(279,643)	(29,189)	(23,038)		0	(221,440)	1,102,723	881,283
55440	Shenandoah Valley Juvenile Detention Home Comm	207,140	389,716	0	(171,344)	(91,100)	(326,997)		(7,273)	142	5,734,507	5,734,649
55442	Southside Regional Library Board	0	94,619	0	(96,378)	25,412	(71,981)		0	(48,328)	1,387,685	1,339,357
55443	Bedford Public Library	61,333	159,849	0	8,895	(58,865)	(83,245)		(1,802)	86,165	2,326,079	2,412,244
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0		0	0	0	0
55445	Chesterfield County Health Center Commission	611,165	960,785	0	(69,999)	(91,286)	(619,836)		(110,731)	680,098	14,090,783	14,770,881
55446	Washington County Service Authority	345,698	864,854	0	(607,671)	(221,000)	(361,983)		(9,721)	10,177	12,540,906	12,551,083
55447	Rappahannock Area Community Services Board	1,497,145	2,123,849	0	(523,148)	(496,368)	(1,071,683)		(189,572)	1,340,223	30,971,331	32,311,554
55449	Hampton Roads Planning District Commission	288,132	1,103,655	0	(596,411)	(69,002)	(860,828)		(30,070)	(164,524)	16,211,945	16,047,421
55450	Meherrin Regional Library	0	25,667	0	(42,044)	(30,356)	(30,356)		0	31,764	1,492,685	1,524,449
55451	New River Valley Regional Commission	63,594	148,310	0	19,759	(17,049)	(89,552)		(1,713)	123,349	2,164,353	2,287,702
55452	Northern Virginia Health Care Center	1,104,953	1,390,795	0	(430,243)	(486,521)	(707,144)		(155,895)	715,945	20,300,022	21,015,967
55453	Rockbridge Area Community Services Board	322,783	807,820	0	(510,090)	(92,990)	(644,274)		(30,830)	(147,581)	11,877,841	11,730,260
55454	Greensville-Emporia Social Services	112,964	462,778	0	(54,985)	41,540	(416,885)		(49,968)	95,444	6,844,535	6,939,979
55455	James City County Service Authority	411,137	1,104,652	0	(213,521)	(335,427)	(495,181)		0	471,660	16,028,334	16,499,994
55456	Accomack/Norhampton Planning District	65,857	239,348	0	(67,963)	(92,456)	(97,985)		(1,567)	45,234	3,469,028	3,514,262
55457	Harrisonburg/Rockingham Regional Sewage Authority	128,242	456,498	0	3,999	(72,197)	(295,060)		(2,791)	218,691	6,670,327	6,889,018
55458	Wytheville Redevelopment & Housing Authority	48,667	129,821	0	96	(9,897)	(61,556)		(774)	106,357	1,885,756	1,992,113
55459	Waynesboro Redevelopment & Housing Authority	86,364	283,249	0	(270,505)	(67,935)	(38,860)		0	(7,687)	4,065,846	4,058,159
55460	Region Ten Community Services Board	1,860,920	3,035,321	0	(743,067)	(691,717)	(1,498,868)		(313,370)	1,649,219	44,267,842	45,917,061
55462	Lenowisco Planning District Commission	35,239	306,733	0	(113,647)	(78,441)	(203,594)		0	(53,710)	4,483,704	4,429,994
55465	Rivanna Water & Sewer Authority	398,833	1,465,426	0	(123,760)	(241,172)	(892,619)		(20,283)	586,425	21,391,101	21,977,526
55466	Appomattox River Water Authority	141,274	377,709	0	(8,307)	(181,571)	(255,249)		(147)	73,709	5,523,546	5,597,255
55467	Campbell County Utility Service Authority	102,855	320,344	0	(66,044)	(186,312)	(114,884)		0	55,959	4,633,788	4,689,747
55469	Eastern Shore Community Services Board	462,023	1,202,747	0	(230,377)	(85,193)	(775,961)		(68,657)	504,582	17,604,411	18,108,993
55470	Anchor Commission	12,684	123,153	0	(64,419)	8,137	(72,930)		0	6,625	1,795,787	1,802,412
55471	Central Virginia Community Services Board	2,478,052	3,118,283	0	(1,543,952)	(1,037,874)	(1,145,295)		(460,575)	1,408,639	45,349,839	46,758,478
55472	District 19 Community Services Board	838,726	2,041,818	0	(308,391)	(177,279)	(1,046,813)		(258,559)	1,089,502	29,821,517	30,911,019
55473	Hampton Road Transit	1,722,982	2,458,439	0	(489,591)	(608,159)	(1,131,794)		(205,460)	1,746,417	35,789,182	37,535,599
55474	Upper Occoquan Sewage Authority	1,274,456	3,923,950	0	(330,771)	(1,206,725)	(1,879,863)		(1,676)	1,779,371	56,997,196	58,776,567
55475	New River Valley Juvenile Detention Home	71,083	228,438	0	(401,611)	(51,819)	(166,639)		(12,354)	(332,902)	3,352,900	3,019,998
55476	Rockbridge Regional Library	56,734	141,981	0	(107,881)	(2,314)	(88,883)		0	(363)	2,072,737	2,072,374
55477	Frederick County Sanitation Authority	318,484	675,153	0	(282,765)	(196,240)	(427,906)		(11,525)	75,201	9,864,758	9,939,959
55478	Western Tidewater Community Services Board	1,148,096	2,203,999	0	(146,127)	(347,840)	(869,119)		(84,710)	1,904,299	31,962,608	33,866,907
55479	Cumberland Mountain Community Services Board	886,085	2,465,328	0	(145,099)	(506,654)	(1,077,223)		(68,826)	1,553,611	35,791,998	37,345,609
55480	Fredericksburg-Stafford Park Authority	0	10,581	0	(21,877)	851	(7,322)		0	(17,767)	154,820	137,053
55482	Middle Peninsula/Northern Neck Community Services Board	1,191,525	2,020,678	0	(189,851)	(533,730)	(701,267)		(244,165)	1,543,190	29,339,546	30,882,736
55483	Rockbridge County Public Service Authority	38,895	100,315	0	24,257	(15,705)	(60,153)		0	87,609	1,463,152	1,550,761
55484	Danville-Pittsylvania Community Services Board	913,918	1,688,457	0	(115,075)	(321,892)	(672,559)		(102,375)	1,390,474	24,508,279	25,898,753
55485	Crater Juvenile Detention Home Commission	123,067	354,681	0	226	(545)	(294,014)		(3,844)	179,571	5,215,806	5,395,377
55486	Opportunity Inc. of Hampton Roads	190,813	339,441	0	13,262	(61,089)	(206,183)		(17,520)	258,724	4,961,014	5,219,738

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						
55487	Capital Regional Airport Commission	914,853	2,289,579	0	(470,663)	(313,362)	(1,363,302)	(72,506)	984,599	33,426,172	34,410,771	
55488	Northwestern Community Services Board	608,297	1,431,194	0	(6,295)	(135,359)	(838,988)	(91,421)	967,428	20,910,834	21,878,262	
55489	Harrisonburg/Rockingham Community Services Board	555,155	1,204,256	0	(28,849)	(9,194)	(663,142)	(16,569)	1,041,657	17,543,506	18,585,163	
55490	Upper Valley Regional Park Authority	0	2,146	0	(2,136)	(82)	0	0	(72)	71,311	71,239	
55491	Middle Peninsula Regional Security Center	498,041	679,084	0	(514,024)	(73,887)	(333,428)	(24,601)	231,185	9,880,217	10,111,402	
55492	Northern Neck Planning District Commission	28,416	99,749	0	(116,552)	(2,615)	(50,251)	(14,486)	(55,739)	1,457,352	1,401,613	
55493	Planning District 1 Behavioral Health Services Board	34,562	57,368	0	13,591	4,607	(62,563)	0	47,565	850,820	898,385	
55494	Rockbridge Area Social Services Board	86,269	312,034	0	(204,921)	40,762	(298,939)	(1,088)	(65,883)	4,607,646	4,541,763	
55495	Dinwiddie County Water Authority	64,942	130,860	0	(77,997)	(28,942)	(25,823)	0	63,040	1,882,341	1,945,381	
55496	Rappahannock/Rapidan Community Services Board	901,142	1,919,004	0	(729,560)	(376,797)	(1,092,626)	(323,214)	297,949	28,122,266	28,420,215	
55497	Virginia Education Loan Authority	0	195,028	0	210,748	49,145	(101,180)	(16,402)	337,339	2,844,899	3,182,238	
55498	Valley Community Services Board	972,724	1,748,785	0	(764,266)	(289,886)	(976,440)	(104,916)	586,001	25,523,327	26,109,328	
55499	Eastern Shore Public Library	12,799	75,275	0	4,843	(254)	(83,971)	0	8,692	1,117,337	1,126,029	
55500	Alexandria City School Board	761,926	2,818,335	0	(332,554)	(229,485)	(2,207,544)	(55,352)	755,326	41,393,378	42,148,704	
55501	Albemarle County Schools	630,798	1,858,795	0	256,654	(257,121)	(1,308,165)	(85,338)	1,095,623	27,250,964	28,346,587	
55502	Alleghany County School Board	190,443	703,866	0	(327,761)	(91,796)	(566,284)	(1,073)	(92,605)	10,338,907	10,246,302	
55503	Charlottesville Public Schools	198,247	717,771	0	(51,816)	(66,534)	(716,215)	0	81,453	10,611,979	10,693,432	
55504	Amherst County School Board	253,898	519,493	0	(50,064)	(113,391)	(297,090)	0	312,846	7,569,878	7,882,724	
55505	Appomattox County School Board	66,645	197,717	0	1,431	(46,624)	(136,196)	0	82,973	2,892,620	2,975,593	
55506	Arlington County Schools	1,874,972	2,837,805	0	(4,454)	(947,788)	(1,018,618)	(141,441)	2,600,476	41,120,105	43,720,581	
55507	Augusta County School Board	230,020	808,631	0	(316,829)	(240,745)	(596,965)	(11,068)	(126,956)	11,855,885	11,728,929	
55508	Bath County School Board	55,777	292,977	0	(260,563)	(66,278)	(274,548)	(5,081)	(257,716)	4,325,203	4,067,487	
55509	Bedford County School Board	547,567	1,454,802	0	(164,960)	(224,914)	(941,291)	(153,258)	517,946	21,330,167	21,848,113	
55510	Bland County School Board	42,560	116,925	0	(53,234)	(9,584)	(81,194)	(17,921)	(2,448)	1,719,921	1,717,473	
55511	Botetourt County School Board	244,440	844,304	0	(325,615)	(14,323)	(737,566)	(53,445)	(42,205)	12,456,990	12,414,785	
55512	Norfolk Public Schools	1,563,621	6,020,876	0	(650,586)	(850,485)	(4,536,773)	(203,978)	1,342,675	88,382,894	89,725,569	
55513	Petersburg Public Schools	249,890	922,296	0	(737,240)	(79,186)	(820,839)	(21,423)	(486,502)	13,596,791	13,110,289	
55514	Buckingham County School Board	82,904	220,434	0	4,293	(21,292)	(140,653)	(7,830)	137,856	3,223,295	3,361,151	
55515	Radford City School Board	31,584	114,521	0	(11,799)	(2,212)	(112,485)	0	19,609	1,692,263	1,711,872	
55516	Caroline County School Board	133,441	330,501	0	(47,939)	(43,484)	(281,208)	(17,715)	73,596	4,870,908	4,944,504	
55517	Carroll County School Board	266,275	711,451	0	(194,378)	(120,248)	(639,723)	(23,716)	(339)	10,495,309	10,494,970	
55518	Charles City County School Board	36,115	103,895	0	38,111	(5,703)	(115,269)	(604)	56,545	1,542,148	1,598,693	
55519	Charlotte County School Board	60,843	227,017	0	(37,709)	(3,475)	(229,487)	0	17,189	3,357,845	3,375,034	
55520	Chesterfield County School Board	2,018,689	7,895,142	0	(2,853,536)	(400,345)	(7,388,123)	(1,031,613)	(1,759,786)	116,997,614	115,237,828	
55521	Clarke County School Board	64,599	220,480	0	(57,419)	(45,195)	(172,143)	(3,529)	6,793	3,237,556	3,244,349	
55522	Winchester Public Schools	229,749	503,177	0	(160,784)	(139,925)	(286,082)	(50,729)	95,406	7,356,654	7,452,060	
55523	Culpeper County School Board	407,359	813,886	0	(451,319)	(145,976)	(484,419)	(57,520)	82,011	11,897,913	11,979,924	
55524	Cumberland County School Board	74,760	172,661	0	(18,587)	(11,480)	(91,510)	0	125,844	2,512,335	2,638,179	
55525	Dickenson County School Board	148,144	828,266	0	(27,037)	162,640	(922,456)	0	189,557	12,293,603	12,483,160	
55526	Dinwiddie County Public Schools	197,565	532,511	0	(101,758)	(77,333)	(528,882)	(33,584)	(11,481)	7,888,538	7,877,057	
55528	Essex County School Board	58,467	301,663	0	(201,154)	(16,304)	(268,107)	(14,756)	(140,191)	4,450,903	4,310,712	
55530	Covington School Board	45,396	203,784	0	(185,027)	(8,346)	(170,745)	(19,001)	(133,939)	3,006,071	2,872,132	
55531	Floyd County School Board	136,373	511,312	0	302,461	(98,446)	(528,680)	(52,589)	270,431	7,595,086	7,865,517	
55532	Fluvanna County Public Schools	211,644	433,369	0	(318,329)	(67,824)	(235,700)	(22,090)	1,070	6,319,874	6,320,944	
55533	Chesapeake Public Schools	2,097,124	6,711,839	0	(1,139,936)	(1,036,291)	(4,942,962)	(221,445)	1,468,329	98,465,617	99,933,946	
55534	Virginia Beach City School Board	4,027,098	14,519,133	0	1,300,649	(1,332,150)	(11,066,537)	(358,994)	7,089,199	213,128,951	220,218,150	
55535	Giles County Schools	39,504	382,689	0	(808,538)	(2,083)	(318,102)	(15,808)	(722,338)	5,633,935	4,911,597	
55536	Gloucester County School Board	311,465	1,227,510	0	(905,115)	(28,612)	(823,699)	(39,841)	(258,292)	17,967,628	17,709,336	
55537	Goochland County School Board	83,351	273,513	0	(33,951)	(8,144)	(176,864)	0	137,905	3,995,765	4,133,670	
55538	Grayson County School Board	108,624	385,307	0	(194,674)	(40,388)	(252,607)	(34,931)	(28,669)	5,648,158	5,619,489	
55539	Greene County Schools	166,262	574,020	0	(44,670)	(114,093)	(387,597)	0	193,922	8,394,089	8,588,011	
55540	Greensville County School Board	84,559	373,845	0	3,015	2,008	(394,046)	(13,955)	55,426	5,544,646	5,600,072	
55541	Halifax County School Board	190,138	918,297	0	(983,685)	(31,127)	(764,455)	(24,582)	(695,414)	13,513,047	12,817,633	
55542	Hanover County School Board	563,888	1,619,611	0	(822,111)	(126,666)	(998,472)	(67,528)	168,722	23,670,304	23,839,026	
55543	Henrico County Schools	58,711	571,638	0	(226,614)	44,778	(644,491)	(31,662)	(227,640)	8,504,338	8,276,698	

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						
55544	Henry County Public Schools	336,697	1,245,505	0	(169,947)		(103,590)	(1,258,740)	(35,977)	13,948	18,440,289	18,454,237
55545	Highland County Public Schools	20,048	80,313	0	26,217		(7,630)	(73,744)	0	45,204	1,184,205	1,229,409
55546	Isle of Wight County Schools	176,414	379,508	0	(6,991)		(11,537)	(325,906)	(20,214)	191,274	5,594,606	5,785,880
55548	King George County School Board	214,430	466,048	0	90,055		(8,319)	(256,928)	(16,101)	489,185	6,794,349	7,283,534
55549	King & Queen County School Board	71,749	168,841	0	(139,423)		(57,474)	(223,106)	(162)	(179,575)	2,523,643	2,344,068
55550	King William County Schools	135,196	199,924	(4,849)	19,693		(67,991)	(93,191)	(4,849)	188,782	2,905,076	3,093,858
55551	Lancaster County School Board	89,641	227,049	0	(155,676)		(38,882)	(111,514)	(11,402)	(784)	3,305,012	3,304,228
55552	Lee County School Board	179,744	990,523	0	(28,640)		92,928	(1,013,889)	(7,171)	213,495	14,660,853	14,874,348
55553	Loudoun County School Board	5,208,652	9,458,644	0	(37,051)		(2,079,869)	(4,944,330)	(545,561)	7,060,485	137,868,428	144,928,913
55554	Louisa County Public Schools	359,891	912,259	0	(122,684)		(191,733)	(477,018)	(78,271)	402,444	13,309,910	13,712,354
55555	Lunenburg County School Board	57,634	158,497	0	19,797		(69,565)	(97,971)	(1,557)	66,835	2,314,011	2,380,846
55556	Madison County School Board	68,751	220,674	0	(61,562)		(21,588)	(201,153)	(15,854)	(10,732)	3,260,996	3,250,264
55557	Mathews County School Board	73,000	257,328	0	(15,559)		(28,897)	(177,062)	(2,588)	106,222	3,765,946	3,872,168
55558	Mecklenburg County Schools	78,043	392,142	0	31,540		19,065	(444,542)	(15,338)	60,910	5,831,975	5,892,885
55559	Middlesex County School Board	42,574	205,984	0	(82,281)		(20,804)	(169,576)	0	(24,103)	3,027,420	3,003,317
55560	Montgomery County School Board	581,565	1,681,115	0	(580,451)		(286,105)	(1,223,647)	(57,695)	114,782	24,656,597	24,771,379
55562	Nelson County Public Schools	137,401	490,822	0	(60,927)		(23,759)	(357,861)	(6,248)	179,428	7,193,792	7,373,220
55563	New Kent County Schools	118,032	335,264	0	(165,385)		7,127	(217,670)	(6,896)	70,472	4,901,768	4,972,240
55565	Northampton County Schools	104,546	244,018	0	(131,137)		4,446	(195,041)	(26,558)	274	3,596,773	3,597,047
55566	Northumberland Co School Board	72,261	293,570	0	(21,072)		(25,266)	(230,250)	0	89,243	4,308,986	4,398,229
55567	Nottoway County School Board	83,092	411,351	0	(405,417)		(55,603)	(231,543)	(11,978)	(210,098)	5,998,204	5,788,106
55568	Orange County Public Schools	293,651	623,212	0	(131,538)		(168,965)	(440,201)	(44,426)	131,733	9,145,346	9,277,079
55569	Page County Public Schools	197,265	551,419	0	73,775		(75,606)	(471,552)	(96,482)	178,819	8,161,431	8,340,250
55570	Patrick County Public Schools	162,091	492,127	0	(144,761)		(104,331)	(416,806)	(4,077)	(15,757)	7,240,829	7,225,072
55571	Pittsylvania County School Board	287,778	959,558	0	(246,249)		(148,814)	(867,715)	(56,685)	(72,127)	14,170,167	14,098,040
55572	Powhatan County School Board	168,494	546,388	0	(146,382)		36,426	(419,049)	(43,482)	142,395	8,036,806	8,179,201
55573	Prince Edward County Schools	54,550	279,919	0	(251,147)		(14,912)	(187,592)	(9,706)	(128,888)	4,097,491	3,968,603
55574	Prince George County School Board	406,040	1,219,527	0	(192,234)		(206,348)	(882,975)	(72,037)	271,973	17,899,315	18,171,288
55576	Prince William County Schools	5,373,106	12,947,772	0	(2,110,561)		(2,193,518)	(8,059,335)	(254,683)	5,702,781	189,125,178	194,827,959
55577	Pulaski County School Board	217,216	727,532	0	(407,240)		(62,808)	(535,993)	(17,983)	(79,276)	10,670,306	10,591,030
55578	Rappahannock County Schools	60,047	178,386	0	(82,570)		(27,742)	(153,672)	(6,395)	(31,946)	2,628,412	2,596,466
55579	Richmond County Public Schools	10,704	42,697	0	(6,389)		7,790	(53,372)	0	1,430	636,643	638,073
55580	Roanoke County School Board	318,248	2,177,707	0	(496,773)		(66,597)	(1,992,819)	(61,426)	(121,660)	32,137,224	32,015,564
55581	Rockbridge County Schools	143,236	511,555	0	(192,440)		(42,518)	(478,048)	(17,079)	(75,294)	7,555,485	7,480,191
55582	Rockingham County School Board	811,126	2,213,159	0	(176,386)		(388,130)	(1,484,395)	(73,756)	901,618	32,395,629	33,297,247
55583	Russell County School Board	241,584	1,149,952	0	340,261		32,003	(1,170,513)	(16,107)	577,180	17,021,192	17,598,372
55584	Scott County Schools	207,235	632,999	0	(329,396)		(29,008)	(455,670)	(16,065)	10,095	9,278,710	9,288,805
55585	Shenandoah County School Board	359,495	942,619	0	(558,069)		(187,557)	(714,917)	(14,827)	(173,256)	13,830,861	13,657,605
55586	Smyth County School Board	235,070	877,621	0	(191,498)		(2,989)	(765,181)	(34,635)	118,388	12,937,349	13,055,737
55587	Southampton County School Board	90,337	265,997	0	62,984		(39,267)	(207,985)	(257)	171,809	3,904,074	4,075,883
55588	Spotsylvania County School Board	948,099	1,906,012	0	(147,496)		(213,070)	(1,472,817)	(122,911)	897,817	28,026,612	28,924,429
55589	Stafford County Schools	811,596	1,893,932	0	(466,649)		(230,348)	(1,194,339)	(95,978)	718,214	27,701,333	28,419,547
55590	Surry County Public Schools	99,250	401,621	0	(44,242)		(3,930)	(400,861)	(10,445)	41,393	5,943,096	5,984,489
55591	Sussex County School Board	97,336	230,820	0	(159,599)		(53,745)	(155,238)	(15,255)	(55,681)	3,382,672	3,326,991
55592	Tazewell County Schools	353,607	1,770,523	0	(183,199)		(70,894)	(1,610,600)	(33,175)	226,262	26,115,080	26,341,342
55593	Warren County School Board	196,224	607,042	0	(173,660)		(2,908)	(545,369)	(13,095)	68,234	8,951,256	9,019,490
55595	Washington County School Board	279,258	1,015,129	0	(592,020)		(55,104)	(909,222)	(8,764)	(270,723)	14,960,841	14,690,118
55596	Westmoreland County School Board	77,136	275,668	0	(114,005)		(4,064)	(224,233)	(4,079)	6,423	4,052,277	4,058,700
55597	Wise County Schools	144,679	838,566	0	(148,415)		3,628	(767,749)	(12,947)	57,762	12,369,860	12,427,622
55598	Wythe County School Board	121,007	414,940	0	(54,011)		(31,193)	(419,015)	(1,537)	30,191	6,137,996	6,168,187
55599	York County School Board	639,053	1,511,907	0	21,121		(186,884)	(850,135)	(33,296)	1,101,766	22,040,384	23,142,150
55600	Accomack County School Board	269,197	798,537	0	(402,077)		(55,425)	(508,764)	(2,932)	98,536	11,663,525	11,762,061
55601	Bristol Virginia School System	31,780	182,965	0	(28,124)		14,988	(218,499)	(1,375)	(18,265)	2,723,726	2,705,461
55602	Buena Vista City Public Schools	38,384	92,937	0	47,166		(2,589)	(121,142)	(3,507)	51,249	1,389,994	1,441,243
55603	Amelia County Public Schools	82,325	258,111	0	(187,110)		197	(187,212)	(20,569)	(54,258)	3,791,185	3,736,927

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							
55605	Danville School Board	186,119	519,760	0	116,563	(71,319)	(320,476)	(7,135)	423,512	7,588,942	8,012,454	
55606	Franklin City Public Schools	47,678	122,651	0	(38,551)	(12,055)	(88,152)	0	31,571	1,796,227	1,827,798	
55607	Lexington City Public Schools	0	21,652	0	1,754	1,154	(31,498)	0	(6,938)	325,066	318,128	
55608	Harrisonburg City School Board	199,527	479,180	0	(180,228)	(31,097)	(314,362)	(77,533)	75,487	7,041,371	7,116,858	
55609	Hopewell Public Schools	207,971	536,970	0	(127,743)	3,590	(557,871)	(17,140)	45,777	7,958,504	8,004,281	
55610	Lynchburg School Board	388,263	1,012,802	0	(438,840)	(126,476)	(788,735)	(14,983)	32,031	14,870,462	14,902,493	
55611	Fauquier County School Board	745,093	1,568,963	0	(111,788)	(242,307)	(998,262)	(71,078)	890,621	22,948,434	23,839,055	
55612	Brunswick County Public Schools	112,010	344,429	0	(2,596)	(48,095)	(246,203)	(22,767)	136,778	5,054,897	5,191,675	
55613	P D Pruden Vocational-Technical Center	4,962	4,792	0	(3,089)	0	1,258	0	5,407	68,458	73,865	
55614	Portsmouth School Board	763,448	2,600,444	0	110,155	(44,324)	(2,179,234)	(82,761)	1,167,728	38,280,197	39,447,925	
55615	Campbell County School Board	302,578	956,515	0	(311,278)	(134,155)	(929,365)	(25,624)	(141,329)	14,141,992	14,000,663	
55616	Richmond City Schools	984,675	3,599,682	0	(1,314,051)	(69,026)	(2,507,148)	(147,376)	546,756	52,751,285	53,298,041	
55617	Roanoke City Schools	327,500	115,185	0	22,079	(95,226)	(25,929)	(29,402)	314,207	1,673,168	1,987,375	
55619	Staunton City School Board	104,033	300,211	0	(16,014)	3,320	(341,028)	(7,428)	43,094	4,462,952	4,506,046	
55620	Suffolk City School Board	663,506	1,701,267	0	(512,548)	(208,437)	(994,531)	(130,596)	518,661	24,866,373	25,385,034	
55622	Craig County School Board	44,753	123,679	0	(81,547)	(40,139)	(99,209)	0	(52,463)	1,816,449	1,763,986	
55623	Martinsville City School Board	41,329	279,172	0	(100,879)	11,088	(340,625)	0	(109,915)	4,158,478	4,048,563	
55624	Appomattox Regional Governor's School	11,368	11,061	0	(2,707)	(1,161)	(144)	0	18,417	158,081	176,498	
55625	Colonial Heights City Schools	133,817	310,335	0	11,549	(31,143)	(264,402)	(696)	159,460	4,565,903	4,725,363	
55632	City of Manassas School Board	348,188	1,169,530	0	(915,888)	(29,443)	(707,209)	(61,608)	(196,430)	17,091,977	16,895,547	
55633	Franklin County Schools	479,271	1,433,243	0	(328,537)	(191,482)	(856,801)	(67,406)	468,288	20,937,004	21,405,292	
55634	Frederick County School Board	890,311	1,553,215	0	(113,298)	(304,975)	(972,669)	(70,832)	981,752	22,710,543	23,692,295	
55635	City of Salem Schools	120,806	345,744	0	(39,860)	(23,501)	(307,126)	(26,914)	69,149	5,106,219	5,175,368	
55636	Manassas Park City Schools	118,908	212,429	0	(35,247)	(7,214)	(172,014)	(11,203)	105,659	3,126,311	3,231,970	
55637	Newport News Public Schools	589,528	156,742	0	(122,907)	(181,126)	(15,840)	(30,376)	396,021	2,262,285	2,658,306	
55708	Waynesboro City Schools	76,422	246,759	0	(412,930)	(6,561)	(176,617)	(12,057)	(284,984)	3,619,469	3,334,485	
55710	Valley Vocational-Technical Center	5,522	21,281	0	12	6,929	(22,200)	0	11,544	315,111	326,655	
55711	New Horizons Technical Center	30,882	71,163	0	(60,733)	20,415	(62,246)	(253)	(772)	1,047,858	1,047,086	
55713	Galax City Schools	46,631	152,273	0	(78,673)	(20,700)	(101,759)	0	(2,228)	2,226,215	2,223,987	
55714	Norton City Schools	24,382	126,215	0	(14,830)	(3,718)	(127,660)	0	4,389	1,866,905	1,871,294	
55802	Williamsburg-James City County Schools	523,460	1,222,200	0	(318,599)	(236,957)	(606,250)	(40,327)	543,527	17,783,291	18,326,818	
55803	Poquoson City School Board	54,653	160,141	0	(127,994)	11,087	(133,269)	(3,345)	(38,727)	2,356,034	2,317,307	
55806	Fredericksburg City Public Schools	133,150	303,206	0	(62,000)	(96,351)	(116,566)	0	161,439	4,389,804	4,551,243	
55807	Hampton City Schools	376,186	1,908,394	0	(405,218)	(101,861)	(1,860,659)	(34,640)	(117,798)	28,210,416	28,092,618	
55813	Buchanan County School Board	210,896	1,243,970	0	(258,786)	102,069	(1,301,950)	(40,116)	(43,917)	18,442,031	18,398,114	
55814	Jackson River Vocational Technical Center	3,603	19,711	0	10,850	9,524	(21,711)	0	21,977	292,440	314,417	
55815	Northern Neck Regional Vocational Center	3,251	11,054	0	(22,531)	(3,279)	0	0	(11,505)	157,910	146,405	
55862	Crater Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	
55864	New River Valley Emergency Communications Regional Authority	0	0	0	0	0	0	0	0	0	0	
55865	Maury Service Authority	0	(2)	0	0	0	(66)	0	(68)	0	(68)	
55866	Hampton Roads Transportation Accountability Commission	44,473	0	0	38,997	(5,175)	0	0	78,295	0	78,295	
55867	Pamunkey Regional Library	113,345	327,679	0	(81,306)	15,875	(37,592)	0	338,001	4,699,926	5,037,927	
55868	Northern Virginia Transportation Authority	78,247	14,560	0	60,765	(15,903)	0	0	137,669	208,007	345,676	
55869	RSW Regional Jail Authority	812,763	109,633	0	(277,470)	(34,927)	(25,654)	(53,154)	531,191	1,605,587	2,136,778	
55870	Bedford Regional Water Authority	273,841	274,839	0	127,083	(89,886)	(141,460)	0	444,417	3,996,997	4,441,414	
55871	Portsmouth Redevelopment And Housing Authority	459,485	131,545	0	(89,397)	(128,213)	(640,079)	(5,320)	(271,979)	2,201,914	1,929,935	
55872	Southwest Regional Recreation Authority	11,083	5,036	0	(48,439)	(4,553)	(4,309)	0	(41,182)	74,097	32,915	
55873	Roanoke Redevelop & Housing Authority	319,415	125,184	0	(18,918)	(99,265)	(33,578)	(25,005)	267,833	1,817,638	2,085,471	
55874	Meherrin River Regional Jail Authority	951,239	243,788	0	(398,750)	(116,033)	(45,815)	(75,438)	558,991	3,543,306	4,102,297	
55875	Woodway Water Authority	15,683	6,046	0	(22,507)	(7,292)	0	(4,445)	(12,515)	88,600	76,085	
55876	Bristol Virginia Utilities Authority	822,504	403,565	0	191,654	(286,779)	(217,521)	(53,528)	859,895	5,900,742	6,760,637	
55877	Washington Metro Area Transit Commission	36,334	64,656	0	(16,282)	(49,907)	0	0	34,801	923,658	958,459	
55878	Mt Rogers Community Services Board	2,060,627	2,702,931	0	(249,800)	(717,076)	(999,734)	(268,441)	2,528,507	39,247,381	41,775,888	
55879	Lonesome Pine Soil & Water Conservation District	4,367	2,273	0	800	(389)	0	0	7,051	32,475	39,526	

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						
55880	Big Sandy Soil & Water & Conservation District	6,869	3,303	0	5,890	(2,477)	0	0	0	13,585	47,190	60,775
55881	Virginia's Region 2000 Local Government Council	230,206	135,938	0	(144,421)	(66,473)	(19,762)	0	0	135,488	1,951,857	2,087,345
55882	Middle Peninsula Planning District Commission	33,694	47,499	0	2,582	(7,504)	(12,402)	(6,346)	57,523	687,926	745,449	
55883	Western Virginia Regional Jail Authority	1,361,538	644,883	0	(656,756)	(128,173)	(43,241)	(55,985)	1,122,266	9,262,228	10,384,494	
55884	Halifax Service Authority	168,751	113,335	0	(6,010)	(78,378)	(39,965)	(25,035)	132,698	1,651,569	1,784,267	
55885	Fort Monroe Area Development Authority	0	271	0	121	97	0	0	489	3,865	4,354	
55886	Russell County Public Service Authority	45,366	36,260	0	(39,577)	(19,241)	(4,465)	0	18,343	520,233	538,576	
55887	Piedmont Community Services Board	1,040,068	787,047	0	(39,235)	(430,687)	(249,002)	(110,134)	998,057	11,423,103	12,421,160	
55888	Blue Ridge Behavioral Healthcare	1,428,976	1,045,667	0	(205,084)	(356,914)	(328,077)	(145,414)	1,439,154	15,174,845	16,613,999	
55889	Skyline Soil & Water Conservation District	11,476	29,321	0	10,385	(3,931)	0	(642)	46,609	419,197	465,806	
55890	Middle River Regional Jail Authority	1,234,668	686,312	0	9,127	(182,574)	(381,346)	(87,912)	1,278,275	10,039,079	11,317,354	
55891	Tidewater Soil & Water Conservation District	10,247	7,216	0	(1,510)	(620)	0	0	15,333	103,085	118,418	
55892	Big Stone Gap Redevelopment And Housing Authority	35,754	29,767	0	(3,897)	(24,329)	(16,692)	0	20,603	433,583	454,186	
55893	Eastern Shore Soil & Water Conservation District	14,222	20,436	0	30,183	(6,020)	(8,499)	0	50,322	296,190	346,512	
55894	Town of Boykins	6,744	5,220	0	(2,390)	(2,900)	0	0	6,674	74,574	81,248	
55895	Town of Gordonsville	86,025	89,159	0	(28,010)	(13,270)	(56,266)	(39,686)	37,952	1,321,670	1,359,622	
55896	Virginia Resources Authority	164,504	96,398	0	(39,168)	(96,698)	(8,898)	(515)	115,623	1,381,814	1,497,437	
55897	Prince William County Service Authority	2,309,644	2,461,107	0	(22,744)	(1,060,533)	(1,188,539)	(118,576)	2,380,359	35,812,232	38,192,591	
55898	Western Virginia Water Authority	988,245	840,446	0	(199,038)	(457,456)	(248,356)	(20,883)	902,958	12,140,995	13,043,953	
55899	Shenandoah Valley Regional Airport Commission	58,925	115,115	0	948	(56,820)	(21,037)	0	97,131	1,655,020	1,752,151	
55900	Alleghany Highlands Community Services Board	283,857	527,676	0	(110,099)	(3,487)	(374,996)	(33,299)	289,652	7,742,381	8,032,033	
55901	Brunswick Industrial Development Authority	5,475	21,942	0	1,621	(16,105)	(5,161)	0	7,772	316,037	323,809	
55902	Northern Neck/Essex County Group Home Comm	0	56,606	0	(3,274)	7,944	(55,277)	0	5,999	836,291	842,290	
55903	State Education Assistance Authority	0	167,302	0	53,994	47,382	(100,973)	0	167,705	2,440,515	2,608,220	
55904	Appalachian Juvenile Commission	187,256	411,687	0	(239,604)	(110,235)	(279,806)	(8,415)	(39,117)	6,025,331	5,986,234	
55905	Goochland/Powhatan Community Services Board	194,426	491,853	0	1,474	12,180	(326,140)	(66,445)	307,348	7,222,758	7,530,106	
55906	Suffolk Redevelopment & Housing Authority	133,540	217,306	0	(4,055)	(42,138)	(111,457)	(1,072)	192,124	3,160,635	3,352,759	
55907	Virginia Small Business Financing Authority	0	27,825	0	48,443	10,514	(6,142)	(6,392)	74,248	403,762	478,010	
55908	Lee County Redevelopment & Housing Authority	26,802	132,446	0	(32,309)	(5,361)	(85,070)	0	36,508	1,934,617	1,971,125	
55909	Henry County Public Service Authority	214,217	785,488	0	123,682	(136,024)	(567,590)	0	419,773	11,505,046	11,924,819	
55910	Southside Planning District Commission	45,474	228,653	0	(63,621)	752	(113,803)	0	97,455	3,323,368	3,420,823	
55911	Economic Development Authority - Henrico Co	91,738	157,627	0	(3,573)	(28,649)	(119,880)	0	97,263	2,311,760	2,409,023	
55912	Augusta County Service Authority	452,287	1,112,590	0	43,805	(329,229)	(633,628)	(30,627)	615,198	16,226,271	16,841,469	
55914	Rappahannock Juvenile Center	307,141	592,425	0	(129,168)	(137,952)	(434,643)	(55,720)	142,083	8,708,396	8,850,479	
55915	Cumberland Plateau Regional Housing Authority	48,776	183,510	0	(495,257)	(32,942)	(102,598)	(5,301)	(403,812)	2,675,516	2,271,704	
55918	Amherst County Service Authority	86,869	360,637	0	11,383	(89,816)	(203,515)	(824)	164,734	5,254,123	5,418,857	
55919	Pepper's Ferry Regional Wastewater Authority	126,074	243,290	0	(34,118)	(43,469)	(127,216)	0	164,561	3,539,183	3,703,744	
55920	Rappahannock Regional Jail	1,949,861	2,461,357	0	(1,067,720)	(246,616)	(922,412)	(214,077)	1,960,393	35,730,494	37,690,887	
55921	Thomas Jefferson Planning District Commission	43,503	102,011	0	(58,077)	(21,557)	(56,700)	(2,762)	6,418	1,487,038	1,493,456	
55922	Piedmont Regional Jail	690,790	946,183	0	(208,204)	(190,981)	(404,072)	(67,490)	766,226	13,752,684	14,518,910	
55923	Nelson County Service Authority	75,984	197,968	0	39,406	(94,164)	(47,432)	0	171,762	2,851,830	3,023,592	
55924	Coeburn-Norton-Wise Water Treatment Authority	58,303	145,294	0	(284,588)	(95,823)	(23,348)	0	(200,162)	2,087,304	1,887,142	
55925	Fauquier County Water & Sanitation Authority	235,183	454,867	0	(61,521)	(192,707)	(157,349)	(45,134)	233,339	6,599,346	6,832,685	
55926	Scott County Soil & Water Conservation District	10,927	22,335	0	3,666	(22,328)	0	0	14,600	319,071	333,671	
55927	New River Resource Authority	98,852	187,083	0	(110,287)	(85,603)	(36,972)	0	53,073	2,691,098	2,744,171	
55928	Scott County Water & Sewerage Authority	91,637	147,721	0	65,663	(50,163)	(140,188)	(2,972)	111,698	2,181,873	2,293,571	
55929	Greensville County Water & Sewer Authority	104,118	284,667	0	36,682	(131,732)	(80,026)	0	213,709	4,106,683	4,320,392	
55930	Petersburg Redevelopment & Housing Authority	112,095	350,502	0	(107,520)	(40,369)	(236,817)	(22,573)	55,318	5,136,683	5,192,181	
55931	Central Rappahannock Regional Library	432,098	1,239,414	0	(695,015)	(66,422)	(593,468)	0	316,607	18,002,643	18,319,250	
55932	Virginia Coalfield Economic Development Authority	26,612	100,917	0	(12,672)	(34,882)	(43,720)	0	36,255	1,463,528	1,499,783	
55933	Central Virginia Regional Jail	762,029	893,861	0	441,445	(67,718)	(714,129)	(58,538)	1,256,950	13,155,774	14,412,724	
55934	Thomas Jefferson Soil & Water Conservation District	27,342	60,028	0	(78,236)	(1,708)	(27,952)	0	(20,526)	871,517	850,991	
55936	Commonwealth Regional Council	15,811	102,165	0	3,071	(1,761)	(55,824)	0	63,462	1,487,416	1,550,878	
55937	Wythe-Grayson Regional Library	22,748	69,031	0	(140,982)	3,158	(13,560)	0	(59,605)	992,941	933,336	
55938	Colonial Soil & Water Conservation District	10,557	41,731	0	(6,419)	(401)	(37,757)	0	7,711	615,033	622,744	

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



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between		Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
					Expected and	Actual Experience						
55939	Rivanna Solid Waste Authority	48,984	170,210	0		6,093	(29,532)	(159,924)	0	35,831	2,511,532	2,547,363
55940	Monacan Soil & Water Conservation District	13,741	33,903	0		49,375	(9,491)	0	0	87,528	484,325	571,853
55941	Robert E Lee Soil & Water Conservation District	18,477	25,505	0		12,078	(14,225)	(11,926)	0	29,909	370,322	400,231
55942	Tri-County/City Soil & Water Conservation District	10,290	30,774	0		(7,777)	1,279	(13,125)	(3,335)	18,106	447,852	465,958
55944	Central Virginia Waste Management Authority	55,609	106,240	0		4,481	(2,066)	(55,581)	(7,840)	100,843	1,549,420	1,650,263
55945	Lonesome Pine Regional Library	85,939	337,370	0		1,664	27,942	(136,389)	(473)	316,053	4,888,008	5,204,061
55946	Virginia Peninsulas Public Service Authority	160,423	287,235	0		(14,029)	(85,810)	(83,779)	(58,981)	205,059	4,174,732	4,379,791
55947	Tidewater Youth Services Commission	213,440	647,409	0		33,829	(43,069)	(412,207)	(46,056)	393,346	9,477,829	9,871,175
55948	Virginia Highlands Airport Commission	14,056	39,056	0		5,413	(12,371)	(26,031)	0	20,123	570,960	591,083
55949	Western Tidewater Regional Jail	1,150,645	1,792,680	0		(127,737)	(278,670)	(1,192,451)	(78,431)	1,266,036	26,245,162	27,511,198
55950	Scott County Redevelopment & Housing Authority	35,243	98,756	0		44,269	7,216	(90,660)	0	94,824	1,456,133	1,550,957
55951	Handley Regional Library	66,632	162,909	0		(127,373)	(7,750)	(66,715)	0	27,703	2,360,627	2,388,330
55952	Northern Neck Regional Jail	435,371	871,582	0		(603,744)	(210,236)	(446,095)	(69,144)	(22,266)	12,708,787	12,686,521
55953	Montgomery Regional Solid Waste Authority	75,385	140,277	0		(28,440)	(17,532)	(50,148)	0	119,542	2,029,028	2,148,570
55954	Potomac & Rappahannock Transportation Commission	756,831	1,051,830	0		38,724	(243,263)	(391,573)	(45,339)	1,167,210	15,244,599	16,411,809
55955	Giles County Public Service Authority	41,596	108,437	0		(55,037)	(1,869)	(70,763)	0	22,364	1,584,475	1,606,839
55956	South Central Wastewater Authority	162,869	276,711	0		(91,312)	(108,626)	(134,457)	0	105,185	4,020,249	4,125,434
55957	Wise County Redevelopment & Housing Authority	48,682	377,907	0		9,069	23,278	(263,923)	0	195,013	5,530,627	5,725,640
55958	Prince William Soil & Water Conservation District	10,404	17,617	0		15,974	(19,669)	0	(9,785)	14,541	256,562	271,103
55959	Hampton Roads Regional Jail Authority	1,915,562	2,600,374	0		(253,160)	(793,296)	(1,222,532)	(236,213)	2,010,735	37,877,575	39,888,310
55960	Castlewood Water & Sewage Authority	32,032	45,811	0		19,416	(14,706)	(27,044)	(5,286)	50,223	670,611	720,834
55961	Pamunkey Regional Jail	822,851	1,096,012	0		(47,017)	(199,146)	(379,663)	(46,966)	1,246,071	15,870,635	17,116,706
55962	Charlottesville-Albemarle Airport Authority	160,685	358,917	0		255,968	(147,508)	(431,927)	0	196,135	5,343,343	5,539,478
55963	Virginia Peninsula Regional Jail	815,014	857,808	0		37,356	(99,812)	(406,114)	(85,660)	1,118,592	12,500,281	13,618,873
55964	Virginia Biotechnology Research Park Authority	44,533	116,386	0		(4,218)	828	(86,948)	0	70,581	1,706,138	1,776,719
55965	Peumansend Creek Regional Jail	652,154	892,119	0		(122,763)	(227,102)	(307,866)	(141,705)	744,837	12,969,344	13,714,181
55966	Blue Ridge Regional Jail Authority	2,601,205	2,607,660	0		(746,552)	(244,355)	(1,196,270)	(265,039)	2,756,649	37,982,936	40,739,585
55967	Massanutten Regional Library	45,679	154,351	0		(32,426)	(68,463)	(95,548)	0	3,593	2,252,786	2,256,379
55968	Albemarle-Charlottesville Regional Jail	1,177,453	1,573,241	0		(273,381)	(290,385)	(601,164)	(140,796)	1,444,968	22,845,856	24,290,824
55969	Culpeper Soil & Water Conservation District	43,713	46,225	0		36,444	(46,828)	0	0	79,554	660,361	739,915
55970	New River Valley Regional Jail	1,345,377	1,265,744	0		(932,819)	(204,704)	(532,136)	(121,256)	820,206	18,408,750	19,228,956
55971	Sussex Service Authority	95,867	133,196	0		57,834	(85,588)	(41,412)	0	159,897	1,923,512	2,083,409
55972	Big Walker Soil & Water Conservation District	8,425	11,911	0		2,217	(9,542)	0	0	13,011	170,162	183,173
55973	Peter Francisco Soil & Water Conservation District	11,053	14,800	0		(907)	(5,051)	0	0	19,895	211,430	231,325
55974	Peaks of Otter Soil & Water Conservation District	4,816	4,502	0		11,596	(10,701)	0	0	10,213	64,310	74,523
55975	New River Soil & Water Conservation District	6,639	17,700	0		(3,165)	(13,638)	0	0	7,536	252,864	260,400
55977	Southside Regional Jail	406,777	427,598	0		(242,863)	(82,682)	(160,027)	(11,137)	337,666	6,194,121	6,531,787
55978	Evergreen Soil & Water Conservation District	5,911	11,890	0		602	(10,898)	(5,163)	0	2,342	172,443	174,785
55979	Roanoke Higher Education Authority	71,500	119,756	0		(87,573)	(97,437)	(44,031)	(26,577)	(64,362)	1,746,105	1,681,743
55981	John Marshall Soil & Water Conservation District	34,780	44,695	0		(2,103)	1,325	(2,596)	0	76,101	639,805	715,906
55982	Daniel Boone Soil & Water Conservation District	8,334	13,469	0		(14,081)	(2,836)	0	0	4,886	192,415	197,301
55983	Southside Community Services Board	673,147	1,169,856	0		(657,053)	(99,143)	(589,157)	(137,618)	360,032	17,075,619	17,435,651
55984	Northern Shenandoah Valley Regional Commission	56,358	67,540	0		(69,580)	(18,931)	(49,709)	0	(14,322)	989,715	975,393
55985	Tazewell Soil & Water Conservation District	9,291	9,668	0		4,698	(5,439)	(9,257)	0	13,857	142,744	156,601
55987	Richmond Regional Planning District Committee	151,156	233,234	0		127,919	(109,867)	(297,391)	0	105,051	3,480,611	3,585,662
55988	Henricopolis Soil & Water Conservation District	11,661	10,957	0		754	(51)	(8,306)	0	15,015	160,683	175,698
55989	Piedmont Regional Juvenile Detention Center	60,960	63,911	0		6,738	(11,940)	(2,696)	(7,459)	109,514	918,090	1,027,604
55990	Roanoke River Service Authority	34,993	34,971	0		(14,932)	(30,193)	(1,319)	0	23,520	500,245	523,765
55991	Lee County Public Service Authority	48,624	40,047	0		(19,811)	(19,765)	(5,155)	(22,643)	21,297	585,995	607,292
55992	Blue Ridge Juvenile Detention Center	166,421	167,047	0		136,044	(60,722)	(76,471)	(68,513)	263,806	2,458,879	2,722,685
55993	Ferrum Water & Sewage Authority	14,476	17,022	0		(7,957)	(5,281)	0	0	18,260	243,174	261,434
55994	Wise County Public Service Authority	103,034	89,674	0		24,713	(46,952)	(13,303)	(42,249)	114,917	1,308,837	1,423,754
55995	Holston River Soil & Water Conservation District	17,261	20,447	0		(2,597)	(14,059)	(3,865)	(14,343)	2,844	301,206	304,050
55996	New River Valley Community Services Board	2,027,024	2,100,510	0		725,893	(916,999)	(728,494)	(224,160)	2,983,774	30,483,610	33,467,384
55997	Institute For Advanced Learning And Research	142,198	119,024	0		(28,952)	(18,969)	(28,622)	(6,672)	178,007	1,717,989	1,895,996

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	2,431,513	1,712,128	0	(1,167,222)	(360,646)	(680,596)	(241,073)	1,694,104	24,919,804	26,613,908
55999	Clinch Valley Soil & Water Conservation District	4,916	8,635	0	(8,992)	(1,392)	0	(1,318)	1,849	124,010	125,859
Total Political Subdivisions		541,593,844	1,422,754,924	36,652,242	(205,649,409)	(64,510,282)	(941,856,449)	(42,068,244)	746,916,626	20,817,087,720	21,564,004,346

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



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55100	Accomack County	896,974	575,555	6,254,600	(2,401,526)	(61,106)	(36,392)	(5,551)	5,222,554	51,573,898	56,796,452	139,287
55101	Albemarle County	4,761,093	1,966,791	16,372,174	(6,979,728)	(441,101)	(93,226)	(14,646)	15,571,357	134,299,089	149,870,446	27,589,311
55102	Alleghany County	808,639	367,890	3,460,757	(1,602,330)	(38,240)	(20,018)	(3,082)	2,973,616	28,563,104	31,536,720	4,838,407
55103	Amelia County	291,773	195,927	1,650,237	(473,042)	(32,441)	(9,349)	(1,477)	1,621,628	13,487,986	15,109,614	(449,637)
55104	Amherst County	778,770	449,906	4,256,473	(1,900,827)	(165,441)	(24,889)	(3,773)	3,390,219	35,212,323	38,602,542	2,945,960
55105	Appomattox County	535,438	198,487	2,246,866	(1,262,358)	(35,409)	(13,247)	(1,991)	1,667,786	18,707,246	20,375,032	4,250,407
55107	Augusta County	2,022,988	1,063,805	8,979,601	(4,267,655)	(130,775)	(52,053)	(7,992)	7,607,919	74,168,375	81,776,294	8,357,818
55108	Bath County	319,435	138,015	1,306,328	(717,112)	(5,682)	(7,647)	(1,159)	1,032,178	10,822,659	11,854,837	2,408,072
55109	Bedford County	1,272,940	909,120	7,135,145	(2,636,612)	(344,153)	(41,144)	(6,358)	6,288,938	58,767,224	65,056,162	1,295,582
55110	Bland County	349,001	109,417	832,465	(502,392)	0	(4,746)	(745)	783,000	6,842,792	7,625,792	1,686,338
55111	Botetourt County	1,112,944	579,692	5,055,303	(1,902,272)	(173,354)	(29,044)	(4,493)	4,638,776	41,339,101	45,977,877	2,509,114
55112	Brunswick County	508,505	237,909	1,961,315	(950,362)	(38,901)	(11,310)	(1,751)	1,705,405	16,212,484	17,917,889	3,755,236
55113	Buchanan County	1,304,584	517,071	4,647,555	(2,504,158)	(180,533)	(27,139)	(4,121)	3,753,259	38,414,622	42,167,881	13,446,729
55114	Buckingham County	366,099	202,249	1,895,714	(582,013)	(23,284)	(10,770)	(1,694)	1,846,301	15,487,008	17,333,309	861,740
55115	Campbell County	1,393,354	683,119	6,732,850	(2,850,424)	(145,296)	(38,991)	(5,992)	5,768,620	55,543,676	61,312,296	6,282,070
55116	Caroline County	935,246	534,202	3,886,201	(1,230,149)	(146,885)	(21,938)	(3,475)	3,953,202	31,609,917	35,563,119	943,508
55117	Carroll County	843,731	373,343	3,238,812	(1,757,816)	(91,589)	(18,976)	(2,866)	2,584,639	26,741,979	29,326,618	5,894,002
55118	Charles City County	312,742	149,079	1,533,937	(935,441)	(20,870)	(9,170)	(1,351)	1,028,926	12,792,140	13,821,066	2,003,371
55119	Charlotte County	413,671	210,021	2,430,144	(713,213)	(24,313)	(13,876)	(2,168)	2,300,266	19,882,029	22,182,295	1,407,310
55120	Chesterfield County	23,642,700	9,245,876	95,910,844	(45,252,024)	(956,660)	(555,458)	(85,338)	81,949,940	791,285,209	873,235,149	160,431,589
55121	Clarke County	383,074	226,119	2,119,512	(697,360)	(24,433)	(12,104)	(1,892)	1,992,916	17,364,417	19,357,333	1,635,899
55122	Craig County	157,265	75,211	795,684	(403,598)	(37,460)	(4,711)	(703)	581,688	6,613,337	7,195,025	197,894
55123	Culpeper County	1,694,138	944,891	5,992,864	(2,192,710)	(115,580)	(33,568)	(5,382)	6,284,653	48,785,625	55,070,278	5,438,210
55124	Cumberland County	305,607	166,588	1,375,517	(448,275)	(59,065)	(7,803)	(1,232)	1,331,337	11,273,844	12,605,181	1,024,579
55125	Dickenson County	663,869	356,078	3,056,928	(1,366,997)	(62,340)	(17,715)	(2,715)	2,627,108	25,154,600	27,781,708	4,656,815
55126	Dinwiddie County	837,735	475,344	3,712,015	(1,516,815)	(143,697)	(21,359)	(3,305)	3,339,918	30,483,046	33,822,964	1,578,843
55128	Essex County	349,601	187,550	1,716,731	(620,587)	(22,271)	(9,823)	(1,531)	1,599,670	14,068,457	15,668,127	(102,932)
55130	Fauquier County	2,752,121	1,675,382	12,180,445	(3,862,843)	(215,000)	(68,588)	(10,918)	12,450,599	99,265,302	111,715,901	6,381,782
55131	Floyd County	314,230	191,557	1,606,752	(815,105)	(77,071)	(9,467)	(1,422)	1,209,474	13,338,402	14,547,876	2,315,672
55132	Fluvanna County	518,149	311,591	2,370,791	(968,866)	(39,276)	(13,584)	(2,116)	2,176,689	19,473,032	21,649,721	361,661
55133	Franklin County	1,205,273	677,313	6,482,816	(2,757,955)	(162,890)	(37,699)	(5,757)	5,401,101	53,509,752	58,910,853	2,652,578
55134	Frederick County	4,153,977	1,976,603	14,812,176	(4,996,108)	(216,422)	(82,915)	(13,301)	15,634,010	120,468,081	136,102,091	14,745,596
55135	Giles County	634,623	301,210	2,381,876	(1,196,152)	(16,807)	(13,750)	(2,121)	2,088,879	19,611,163	21,700,042	3,177,062
55136	Gloucester County	1,387,991	744,807	6,477,379	(2,361,591)	(118,488)	(37,007)	(5,772)	6,087,319	52,976,159	59,063,478	4,307,372
55137	Goochland County	879,535	494,180	3,387,664	(1,298,499)	(79,231)	(19,177)	(3,032)	3,361,440	27,659,390	31,020,830	772,961
55138	Grayson County	665,486	210,776	1,959,904	(1,165,384)	(38,597)	(11,421)	(1,740)	1,619,024	16,182,945	17,801,969	5,274,522
55139	Greene County	497,024	266,336	2,118,930	(798,708)	(8,393)	(12,042)	(1,893)	2,061,254	17,312,212	19,373,466	417,596
55140	Greensville County	346,929	224,034	2,336,043	(852,679)	(71,594)	(13,576)	(2,073)	1,967,084	19,246,569	21,213,653	872,644
55141	Halifax County	555,292	399,283	4,080,346	(2,008,517)	(48,409)	(24,171)	(3,602)	2,950,222	33,907,120	36,857,342	804,774
55142	Hanover County	5,698,852	3,033,422	25,051,577	(6,951,374)	(287,229)	(140,541)	(22,390)	26,382,317	202,726,150	229,108,467	12,802,367
55143	Henrico County	31,329,057	12,269,632	128,175,259	(62,472,177)	(1,650,669)	(744,743)	(113,976)	106,792,383	1,059,487,712	1,166,280,095	199,551,696
55144	Henry County	1,610,625	779,350	7,954,439	(3,827,962)	(21,649)	(46,404)	(7,065)	6,441,334	65,848,828	72,290,162	7,218,493
55145	Highland County	144,304	63,793	655,009	(353,102)	(7,429)	(3,850)	(581)	498,144	5,444,910	5,943,054	1,005,903
55146	Isle of Wight County	1,103,715	623,563	4,543,101	(1,837,032)	(128,429)	(25,913)	(4,058)	4,274,947	37,247,606	41,522,553	3,044,027
55147	James City County	3,536,962	1,934,998	17,721,493	(6,778,307)	(172,636)	(101,649)	(15,816)	16,125,045	145,712,573	161,837,618	13,912,380
55148	King George County	747,883	517,641	3,699,701	(1,114,637)	(13,959)	(20,821)	(3,315)	3,812,493	30,105,633	33,918,126	1,183,776
55149	King & Queen County	173,073	112,839	1,131,245	(481,649)	(13,611)	(6,600)	(1,004)	914,293	9,363,937	10,278,230	(10,561)
55150	King William County	294,179	199,433	1,683,245	(570,188)	(59,561)	(9,652)	(1,501)	1,535,955	13,820,689	15,356,644	388,467
55151	Lancaster County	476,163	241,369	2,120,458	(1,128,729)	(38,711)	(12,468)	(1,875)	1,656,207	17,526,464	19,182,671	1,968,890
55152	Lee County	455,072	260,932	2,750,162	(1,428,191)	(69,651)	(16,354)	(2,421)	1,949,549	22,827,808	24,777,357	3,094,222
55153	Loudoun County	19,049,642	9,976,492	70,422,242	(21,178,003)	(1,105,875)	(391,704)	(63,372)	76,709,422	571,757,854	648,467,276	64,761,761
55154	Louisa County	801,163	571,941	3,988,854	(1,321,097)	(30,331)	(22,561)	(3,568)	3,984,401	32,528,062	36,512,463	(1,253,278)
55155	Lunenburg County	276,270	106,205	1,203,146	(812,148)	(1,123)	(7,228)	(1,057)	764,065	10,048,292	10,812,357	1,869,476
55156	Madison County	390,309	219,531	1,825,862	(727,508)	(24,341)	(10,482)	(1,626)	1,671,745	14,971,541	16,643,286	626,811
55157	Mathews County	291,224	142,834	1,245,206	(584,220)	(5,483)	(7,210)	(1,106)	1,081,245	10,233,561	11,314,806	1,081,482

SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION

POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55158	Mecklenburg County	759,803	412,162	4,522,743	(1,800,850)	(34,115)	(26,214)	(4,023)	3,829,506	37,341,375	41,170,881	2,677,491
55159	Middlesex County	121,680	134,500	1,244,950	(400,930)	(51,844)	(7,244)	(1,105)	1,040,007	10,264,216	11,304,223	(1,165,581)
55160	Montgomery County	1,968,509	865,723	8,262,943	(3,621,216)	(159,348)	(47,748)	(7,349)	7,261,514	67,937,005	75,198,519	11,461,651
55162	Nelson County	369,631	192,487	1,869,534	(1,254,230)	(47,679)	(11,274)	(1,647)	1,116,822	15,735,081	16,851,903	1,802,141
55163	New Kent County	741,927	430,503	2,787,517	(894,771)	(58,148)	(15,573)	(2,507)	2,988,948	22,659,392	25,648,340	1,742,828
55165	Northampton County	649,769	410,791	3,476,551	(1,126,477)	(216,781)	(19,927)	(3,102)	3,170,824	28,576,293	31,747,117	571,795
55166	Northumberland County	343,327	198,437	1,794,139	(849,379)	(29,592)	(10,491)	(1,590)	1,444,851	14,823,311	16,268,162	1,498,361
55167	Nottoway County	59,339	161,154	1,847,888	(553,837)	(25,090)	(10,797)	(1,640)	1,477,017	15,301,024	16,778,041	(1,809,912)
55168	Orange County	938,728	495,845	3,581,431	(1,406,358)	(66,881)	(20,329)	(3,202)	3,519,234	29,243,968	32,763,202	2,609,708
55169	Page County	620,514	345,147	2,941,199	(1,311,869)	(16,078)	(16,986)	(2,618)	2,559,309	24,229,457	26,788,766	2,817,472
55170	Patrick County	590,400	279,673	2,327,266	(1,068,586)	(54,197)	(13,419)	(2,072)	2,059,065	19,137,792	21,196,857	2,684,915
55171	Pittsylvania County	1,358,939	705,141	6,785,854	(2,981,729)	(103,920)	(39,392)	(6,026)	5,718,867	55,941,498	61,660,365	5,141,587
55172	Powhatan County	849,179	416,611	2,058,465	(547,605)	(10,995)	(10,985)	(1,870)	2,752,800	16,377,758	19,130,558	2,924,048
55173	Prince Edward County	437,632	265,479	2,341,406	(919,731)	(76,682)	(13,544)	(2,082)	2,032,478	19,273,622	21,306,100	1,795,152
55174	Prince George County	1,785,303	613,996	5,541,986	(2,576,882)	(115,899)	(31,674)	(4,950)	5,211,880	45,438,111	50,649,991	10,812,361
55176	Prince William County	30,825,810	12,644,685	116,129,400	(49,073,672)	(1,592,036)	(664,886)	(103,536)	108,165,765	951,274,333	1,059,440,098	168,700,915
55177	Pulaski County	1,094,705	586,087	5,432,463	(2,880,289)	(25,788)	(31,955)	(4,804)	4,170,419	44,984,374	49,154,793	4,440,314
55178	Rappahannock County	310,711	132,741	1,445,911	(778,449)	0	(8,537)	(1,272)	1,101,105	11,916,660	13,017,765	1,798,055
55179	Richmond County	283,832	132,401	1,407,834	(713,001)	(47,699)	(8,296)	(1,247)	1,053,824	11,704,625	12,758,449	947,675
55180	Roanoke County	5,064,418	2,335,981	22,725,889	(10,924,567)	(466,632)	(132,505)	(20,173)	18,582,411	187,842,936	206,425,347	37,102,515
55181	Rockbridge County	833,106	328,404	3,346,660	(1,546,968)	(29,459)	(19,348)	(2,972)	2,909,423	27,497,065	30,406,488	3,856,433
55182	Rockingham County	2,681,076	1,249,882	10,038,185	(4,415,195)	(185,616)	(57,528)	(8,946)	9,301,858	82,236,567	91,538,425	11,848,912
55183	Russell County	711,930	304,096	2,916,933	(1,594,678)	(222,132)	(17,274)	(2,579)	2,096,296	24,291,713	26,388,009	5,011,239
55184	Scott County	693,671	266,710	2,632,566	(1,344,353)	(103,718)	(15,366)	(2,338)	2,127,172	21,792,436	23,919,608	4,911,064
55185	Shenandoah County	1,191,676	612,314	4,905,320	(1,974,588)	(99,636)	(28,037)	(4,378)	4,602,671	40,194,306	44,796,977	3,717,462
55186	Smyth County	734,198	386,271	4,275,854	(1,891,393)	(103,789)	(25,047)	(3,790)	3,372,304	35,410,865	38,783,169	3,603,734
55187	Southampton County	911,583	388,859	3,966,114	(1,721,028)	(51,282)	(22,892)	(3,530)	3,467,824	32,655,400	36,123,224	4,882,631
55188	Spotsylvania County	4,436,599	2,442,930	17,039,865	(5,198,579)	(263,510)	(95,062)	(15,298)	18,346,945	138,186,758	156,533,703	14,321,679
55189	Stafford County	4,721,720	2,515,641	18,542,305	(6,871,062)	(510,445)	(105,161)	(16,572)	18,276,426	151,296,178	169,572,604	20,418,784
55190	Surry County	272,074	219,825	1,883,572	(1,062,285)	(19,372)	(11,235)	(1,658)	1,280,921	15,681,130	16,962,051	972,615
55191	Sussex County	421,878	236,561	2,756,617	(804,192)	(18,406)	(15,789)	(2,455)	2,574,214	22,542,999	25,117,213	(449,543)
55192	Tazewell County	1,175,469	566,898	5,303,600	(2,625,628)	(152,351)	(31,004)	(4,707)	4,232,277	43,935,867	48,168,144	8,026,583
55193	Warren County	911,215	528,537	4,306,187	(1,844,491)	(99,604)	(24,834)	(3,839)	3,773,171	35,511,780	39,284,951	2,486,665
55195	Washington County	1,078,663	515,827	4,571,778	(2,158,203)	(117,189)	(26,513)	(4,064)	3,860,299	37,725,219	41,585,518	5,525,805
55196	Westmoreland County	586,693	289,810	2,530,844	(1,253,761)	(28,366)	(14,715)	(2,250)	2,108,255	20,914,612	23,022,867	1,315,393
55197	Wise County	1,021,296	512,841	5,209,961	(3,153,747)	(89,039)	(31,101)	(4,600)	3,465,611	43,606,520	47,072,131	8,741,932
55198	Wythe County	572,261	339,762	3,538,877	(1,573,531)	(43,321)	(20,723)	(3,136)	2,810,189	29,280,006	32,090,195	1,914,869
55199	York County	3,593,323	1,906,698	20,266,521	(7,840,677)	(209,439)	(117,234)	(18,023)	17,581,169	166,849,263	184,430,432	14,713,618
55200	City of Alexandria	9,969,716	6,513,944	55,894,128	(26,866,562)	(792,418)	(326,971)	(49,590)	44,342,247	463,063,125	507,405,372	68,240,410
55201	City of Bristol	2,154,620	719,578	10,035,268	(6,580,184)	(299,426)	(60,648)	(8,816)	5,960,392	84,251,429	90,211,821	22,308,466
55202	City of Buena Vista	433,392	167,101	1,753,735	(967,148)	(13,873)	(10,284)	(1,556)	1,361,367	14,557,557	15,918,924	3,101,769
55203	Town of St Paul	67,751	35,123	247,294	(136,861)	(18,215)	(1,445)	(220)	193,427	2,057,503	2,250,930	516,873
55204	City of Clifton Forge	142,505	81,055	964,912	(394,632)	(5,477)	(5,632)	(857)	781,874	7,983,989	8,765,863	862,715
55205	City of Danville	573,824	252,490	2,603,485	(1,296,753)	(38,777)	(15,237)	(2,307)	2,076,725	21,530,623	23,607,348	2,060,845
55206	City of Fredericksburg	2,882,890	1,182,461	11,767,555	(6,747,885)	(181,996)	(69,324)	(10,427)	8,823,274	97,874,143	106,697,417	19,969,885
55207	City of Hampton	14,235,281	4,539,420	49,975,564	(29,797,646)	(964,428)	(294,277)	(44,266)	37,649,648	415,314,880	452,964,528	122,954,994
55208	City of Harrisonburg	3,404,129	1,531,339	13,543,721	(6,865,340)	(133,588)	(78,693)	(12,029)	11,389,539	111,700,479	123,090,018	22,883,639
55209	City of Hopewell	2,465,223	872,284	10,047,935	(5,674,573)	(164,853)	(59,296)	(8,883)	7,477,837	83,418,229	90,896,066	17,812,395
55210	City of Lynchburg	9,920,997	2,766,837	28,939,509	(20,146,520)	(640,222)	(171,345)	(25,640)	20,643,616	241,717,967	262,361,583	97,761,809
55211	Town of Crewe	21,105	45,584	335,505	(53,521)	(22,140)	(1,905)	(300)	324,328	2,747,461	3,071,789	(149,493)
55212	City of Norfolk	2,355,587	1,362,997	10,677,625	(3,966,355)	(410,488)	(61,057)	(9,527)	9,948,782	87,540,574	97,489,356	4,568,877
55213	City of Petersburg	2,460,903	1,028,699	17,049,569	(9,842,415)	(478,889)	(103,173)	(14,969)	10,099,725	143,073,898	153,173,623	17,336,897
55214	City of Portsmouth	6,776,993	3,398,847	33,161,239	(12,690,339)	(892,306)	(190,996)	(29,655)	29,533,783	272,749,271	302,283,054	25,711,004
55215	City of Radford	1,071,626	491,663	5,045,500	(2,398,052)	(55,222)	(29,413)	(4,480)	4,121,622	41,723,501	45,845,123	6,269,357
55216	City of Richmond	3,219,694	1,401,096	12,562,007	(6,359,337)	(222,380)	(72,905)	(11,180)	10,516,995	103,879,582	114,396,577	9,711,715

SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION

POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55217	City of Roanoke	1,439,698	451,501	6,147,715	(2,816,306)	(20,533)	(35,693)	(5,465)	5,160,917	50,763,429	55,924,346	7,660,740
55218	Town of Craigsville	19,382	9,421	38,132	(11,398)	0	(198)	(35)	55,304	302,752	358,056	182,290
55219	City of Staunton	1,956,240	688,105	6,585,902	(3,716,027)	(54,149)	(38,364)	(5,847)	5,415,860	54,411,596	59,827,456	16,967,754
55220	City of Suffolk	6,958,618	3,248,534	26,854,025	(10,485,101)	(749,582)	(152,890)	(24,013)	25,649,591	220,064,797	245,714,388	33,638,690
55221	City of Williamsburg	1,390,195	494,042	6,434,478	(3,375,552)	(24,155)	(37,916)	(5,696)	4,875,396	53,414,378	58,289,774	10,563,084
55222	City of Winchester	2,303,539	1,241,875	10,123,471	(3,976,669)	(225,854)	(57,980)	(9,021)	9,399,361	82,907,192	92,306,553	9,141,853
55223	City of Martinsville	2,140,803	662,985	8,614,574	(5,496,673)	(47,137)	(51,470)	(7,586)	5,815,496	71,808,839	77,624,335	20,615,306
55224	City of Falls Church	20,809	65,328	595,283	(212,042)	(25,183)	(3,521)	(525)	440,149	4,931,565	5,371,714	(813,965)
55225	City of Colonial Heights	1,866,696	650,821	6,900,716	(3,464,431)	(11,932)	(39,983)	(6,144)	5,895,743	56,972,903	62,868,646	11,649,991
55226	Town of Front Royal	983,818	364,069	3,458,423	(2,086,735)	(76,560)	(20,391)	(3,056)	2,619,568	28,651,990	31,271,558	6,601,683
55227	Town of Boyce	0	0	7,618	0	0	(43)	(7)	7,568	62,037	69,605	(51,948)
55228	Town of Middletown	23,175	19,479	79,401	(24,370)	(6,390)	(439)	(71)	90,785	638,979	729,764	(110,111)
55229	Town of Chilhowie	115,731	41,183	332,179	(137,639)	(841)	(1,860)	(299)	348,454	2,706,777	3,055,231	595,626
55230	City of Covington	508,232	184,142	2,220,416	(1,256,259)	(1,780)	(13,102)	(1,964)	1,639,685	18,456,386	20,096,071	4,619,069
55231	Town of Floyd	11,193	7,498	35,563	(24,163)	(10,003)	(218)	(31)	19,839	294,573	314,412	89,679
55232	City of Franklin	811,984	373,063	3,632,479	(1,869,814)	(130,178)	(21,347)	(3,217)	2,792,970	30,121,319	32,914,289	5,464,311
55233	City of Chesapeake	20,970,594	7,699,143	86,401,631	(41,741,560)	(1,084,548)	(502,418)	(76,806)	71,666,036	714,261,656	785,927,692	130,903,130
55234	City of Virginia Beach	43,305,500	15,780,809	175,963,753	(92,533,419)	(2,206,418)	(1,029,901)	(156,044)	139,124,280	1,457,643,926	1,596,768,206	350,237,692
55235	City of Norton	291,335	158,036	1,812,550	(655,736)	(12,505)	(10,466)	(1,614)	1,581,600	14,928,878	16,510,478	558,811
55236	City of Manassas Park	826,406	504,197	3,733,931	(1,227,059)	(130,848)	(21,163)	(3,342)	3,682,122	30,509,846	34,191,968	2,263,356
55237	Town of Exmore	35,576	29,787	167,356	(31,582)	0	(914)	(151)	200,072	1,348,222	1,548,294	(455,954)
55238	Town of Pound	43,300	15,651	140,901	(92,546)	(1,813)	(830)	(125)	104,538	1,174,444	1,278,982	161,579
55239	Town of Grottoes	91,208	38,990	218,749	(55,106)	(2,774)	(1,167)	(199)	289,701	1,746,466	2,036,167	273,895
55240	Town of Onley	7,973	11,507	30,558	0	(1,584)	(155)	(28)	48,271	240,707	288,978	(97,360)
55241	Town of West Point	68,585	70,957	471,341	(66,613)	(1,953)	(2,604)	(424)	539,289	3,796,257	4,335,546	(211,512)
55242	Town of South Hill	233,865	131,362	979,037	(486,331)	(5,922)	(5,657)	(872)	845,482	8,078,174	8,923,656	1,566,594
55243	Town of Rural Retreat	25,198	15,515	70,611	(37,559)	(49,883)	(440)	(62)	23,380	614,538	637,918	138,791
55244	Town of Dillwyn	0	0	1,888	0	0	(11)	(2)	1,875	15,374	17,249	(7,687)
55245	Town of Scottsville	24,081	9,564	44,990	(15,655)	0	(237)	(41)	62,702	357,207	419,909	86,157
55246	Town of Burkeville	7,386	4,911	29,137	(2,904)	0	(156)	(26)	38,348	232,648	270,996	(50,085)
55247	Town of Madison	579	572	5,742	0	0	(31)	(5)	6,857	46,442	53,299	(24,149)
55248	Town of Pennington Gap	30,656	48,678	118,475	(18,597)	(5,292)	(618)	(108)	173,194	933,109	1,106,303	(174,906)
55249	Town of La Crosse	3,847	6,328	41,538	(4,380)	0	(229)	(37)	47,067	335,909	382,976	(138,396)
55250	Town of Rich Creek	15,435	9,245	41,312	(11,356)	0	(221)	(38)	54,377	330,455	384,832	(20,133)
55251	Town of White Stone	0	0	30	0	0	0	0	30	245	275	(275)
55252	Town of Windsor	29,072	29,792	99,949	(16,769)	0	(527)	(91)	141,426	787,849	929,275	(49,458)
55253	Town of Haysi	22,590	5,531	20,806	(23,433)	0	(113)	(19)	25,362	168,812	194,174	277,489
55254	Town of Stephens City	67,124	17,768	136,394	(89,457)	(7,519)	(783)	(122)	123,405	1,122,056	1,245,461	740,589
55255	Town of Brodnax	8,841	3,713	16,072	(3,029)	(12,529)	(96)	(14)	12,958	126,635	139,593	7,290
55256	Town of Mineral	3,901	4,278	21,669	(7,171)	0	(122)	(19)	22,536	176,269	198,805	(56,401)
55257	Town of Lebanon	285,319	103,056	476,082	(249,267)	0	(2,559)	(431)	612,200	3,800,099	4,412,299	2,940,310
55258	City of Newport News	2,766,138	2,685,841	3,322,147	(71,865)	(221,946)	(13,687)	(3,225)	8,463,403	24,443,048	32,906,451	(7,878,667)
55259	Town of Richlands	548,986	128,023	633,234	(535,639)	0	(3,447)	(573)	770,584	5,095,449	5,866,033	6,872,489
55260	Town of Haymarket	61,313	28,041	51,579	(1,607)	0	(205)	(50)	139,071	376,997	516,068	5,180
55261	Town of Lovettsville	27,704	25,290	34,012	(6)	0	(140)	(33)	86,827	249,841	336,668	(24,858)
55300	Town of Abingdon	345,847	271,557	1,983,557	(859,619)	(28,804)	(11,494)	(1,763)	1,699,281	16,338,773	18,038,054	1,303,044
55301	Town of Dumfries	124,388	46,753	498,400	(316,420)	(46,776)	(2,999)	(440)	302,906	4,199,669	4,502,575	1,066,334
55302	Town of Iron Gate	4,860	2,750	29,598	(19,982)	0	(180)	(26)	17,020	248,559	265,579	11,968
55303	Town of Montross	0	4,191	46,184	(24,987)	0	(282)	(40)	25,066	388,765	413,831	(31,882)
55304	Town of South Boston	453,409	156,096	2,060,599	(1,046,381)	(27,642)	(12,121)	(1,824)	1,582,136	17,082,910	18,665,046	3,243,505
55305	Town of Gretna	35,274	21,656	172,294	(40,712)	(11,937)	(975)	(154)	175,446	1,399,485	1,574,931	(56,803)
55306	Town of Remington	15,249	7,780	63,752	(20,536)	0	(358)	(57)	65,830	519,629	585,459	36,922
55307	City of Lexington	555,748	223,719	2,503,921	(1,204,229)	(59,602)	(14,626)	(2,224)	2,002,707	20,754,523	22,757,230	3,537,825
55308	City of Waynesboro	1,340,790	663,517	7,119,980	(3,877,878)	(156,456)	(42,294)	(6,285)	5,041,374	59,266,631	64,308,005	9,691,742
55309	Town of Colonial Beach	85,964	87,594	751,554	(225,824)	(52,513)	(4,353)	(669)	641,753	6,205,789	6,847,542	(926,154)

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
55310	Town of Smithfield	200,069	139,642	1,064,028	(177,813)	(65,584)	(5,926)	(955)	1,153,461	8,621,724	9,775,185	(1,078,758)
55311	Town of Brookneal	42,305	14,099	146,287	(98,274)	0	(867)	(130)	103,420	1,221,780	1,325,200	395,120
55312	Town of Hamilton	25,759	14,520	73,569	(46,774)	(7,005)	(428)	(66)	59,575	612,689	672,264	64,746
55313	City of Galax	520,592	335,882	2,853,761	(1,146,829)	(16,453)	(16,475)	(2,537)	2,527,941	23,436,973	25,964,914	1,795,324
55314	Town of Jonesville	18,465	18,465	106,829	(53,090)	0	(620)	(95)	89,954	882,760	972,714	(34,040)
55315	Town of Wytheville	362,111	324,428	2,730,929	(856,225)	(73,520)	(15,715)	(2,429)	2,469,579	22,386,234	24,855,813	24,734
55316	City of Fairfax	3,571,518	1,633,968	13,186,788	(7,701,538)	(47,494)	(77,024)	(11,711)	10,554,507	109,278,824	119,833,331	34,998,914
55317	Town of Vienna	1,295,257	641,798	6,064,351	(3,199,643)	(138,769)	(35,661)	(5,374)	4,621,959	50,368,833	54,990,792	9,747,674
55318	Town of Vinton	393,323	177,392	1,821,216	(921,426)	(41,435)	(10,681)	(1,613)	1,416,776	15,091,378	16,508,154	1,411,290
55319	City of Emporia	494,818	219,230	2,650,279	(1,020,777)	(30,340)	(15,335)	(2,357)	2,295,518	21,824,872	24,120,390	1,484,354
55320	Town of Culpeper	989,180	469,814	3,609,673	(1,606,120)	(84,216)	(20,645)	(3,222)	3,354,464	29,614,741	32,969,205	5,995,014
55321	Town of Woodstock	420,921	129,078	1,061,616	(560,194)	(47,031)	(6,065)	(948)	997,377	8,703,454	9,700,831	2,413,614
55322	Town of Glasgow	(42)	6,972	90,721	(11,755)	(3,297)	(521)	(81)	81,997	744,510	826,507	(376,439)
55323	Town of Marion	440,467	162,871	1,482,890	(683,831)	(2,845)	(8,464)	(1,326)	1,389,762	12,175,371	13,565,133	3,525,842
55324	Town of Altavista	232,426	124,071	1,123,214	(615,972)	(82,146)	(6,690)	(989)	773,914	9,346,427	10,120,341	626,252
55325	Town of Herndon	1,256,634	876,797	8,184,878	(2,956,597)	(7,263)	(47,240)	(7,263)	7,279,576	67,043,416	74,322,992	2,359,447
55326	Town of Pearisburg	178,627	72,429	668,725	(382,071)	0	(3,913)	(592)	533,205	5,529,420	6,062,625	1,349,014
55327	Town of Christiansburg	1,175,271	527,321	3,910,906	(1,883,195)	(192,688)	(22,474)	(3,487)	3,511,654	32,170,158	35,681,812	7,984,566
55328	Town of Wakefield	14,179	7,118	49,465	(22,710)	0	(281)	(44)	47,727	405,475	453,202	(714)
55329	Town of Leesburg	2,071,096	1,131,997	9,410,583	(3,351,230)	(81,449)	(53,518)	(8,408)	9,119,071	76,914,956	86,034,027	13,556,227
55330	Town of Chatham	24,539	31,395	222,405	(79,398)	(14,864)	(1,297)	(197)	182,583	1,832,401	2,014,984	(268,788)
55331	Town of Bowling Green	36,200	12,233	92,491	(74,641)	(983)	(550)	(82)	64,668	770,583	835,251	351,158
55332	City of Manassas	3,290,895	1,488,053	12,859,256	(6,822,924)	(294,217)	(74,990)	(11,429)	10,434,644	106,512,704	116,947,348	20,061,826
55333	Town of Alberta	0	0	32,322	(8,194)	0	(191)	(29)	23,908	268,186	292,094	(128,404)
55334	Town of Boydton	7,157	9,279	138,220	(28,502)	(7,946)	(803)	(123)	117,282	1,136,646	1,253,928	(348,152)
55335	City of Salem	3,666,197	1,160,522	17,690,999	(11,335,620)	(194,079)	(106,568)	(15,564)	10,865,887	148,393,805	159,259,692	36,198,797
55336	Town of Mckenney	1,744	1,395	37,648	(32,676)	0	(242)	(32)	7,837	324,465	332,302	66,445
55337	Town of Narrows	85,404	43,888	361,088	(147,062)	(12,044)	(2,073)	(322)	328,879	2,964,617	3,293,496	254,164
55338	Town of Quantico	595	7,254	75,173	(37,193)	0	(454)	(66)	45,309	630,542	675,851	(154,131)
55339	Town of Halifax	3,129	16,442	199,420	(47,970)	(10,447)	(1,168)	(176)	159,230	1,644,704	1,803,934	(288,171)
55340	Town of Blacksburg	1,980,051	720,403	6,716,817	(3,124,919)	(34,307)	(38,454)	(5,985)	6,213,606	55,033,248	61,246,854	16,183,019
55341	Town of Chincoteague	198,136	93,603	759,180	(170,233)	(31,668)	(4,207)	(684)	844,127	6,157,635	7,001,762	651,091
55342	Town of Lawrenceville	94,767	47,593	377,908	(306,785)	(24,209)	(2,319)	(332)	186,623	3,212,771	3,399,394	328,377
55343	Town of Amherst	132,392	38,399	407,279	(240,743)	0	(2,374)	(362)	334,591	3,365,628	3,700,219	709,993
55344	Town of Stanley	38,567	29,527	266,167	(58,419)	(5,974)	(1,505)	(238)	268,125	2,165,937	2,434,062	24,307
55345	Town of Hillsville	145,779	73,074	650,616	(274,006)	(16,598)	(3,758)	(578)	574,529	5,342,773	5,917,302	774,411
55346	Town of Elkton	61,288	46,551	384,130	(218,775)	(46,443)	(2,318)	(338)	224,095	3,235,867	3,459,962	157,550
55347	Town of Bridgewater	183,462	117,310	985,528	(321,946)	0	(5,607)	(880)	957,867	8,042,543	9,000,410	277,955
55348	Town of Purcellville	363,393	232,553	1,486,189	(484,699)	(42,014)	(8,346)	(1,336)	1,545,740	12,127,631	13,673,371	24,938
55349	Town of Timberville	61,338	29,594	247,326	(59,310)	0	(1,369)	(223)	277,356	2,000,043	2,277,399	10,549
55350	Town of Wise	150,412	100,363	1,119,050	(639,412)	(21,138)	(6,688)	(996)	701,591	9,486,857	10,188,448	157,156
55351	Town of New Market	73,669	46,514	347,874	(141,797)	(10,852)	(2,005)	(309)	313,094	2,845,251	3,158,345	437,945
55352	Town of Tappahannock	102,506	61,345	564,952	(200,188)	0	(3,232)	(504)	524,879	4,633,406	5,158,285	353,224
55353	Town of Rocky Mount	385,774	134,360	1,061,541	(579,118)	(2,151)	(6,071)	(948)	993,387	8,709,505	9,702,892	2,585,127
55354	Town of Big Stone Gap	313,404	86,454	1,124,759	(909,497)	(12,598)	(6,889)	(980)	594,653	9,436,314	10,030,967	2,843,191
55355	Town of Luray	201,439	101,789	1,118,816	(509,141)	(35,108)	(6,564)	(991)	870,240	9,272,514	10,142,754	1,352,552
55356	Town of Stuart	0	0	0	(9,071)	0	0	0	(9,071)	(137,396)	(146,467)	167,281
55357	Town of Strasburg	187,961	138,404	1,108,684	(385,813)	(13,392)	(6,345)	(989)	1,028,510	9,089,137	10,117,647	145,155
55358	Town of Appomattox	34,348	28,588	255,629	(65,955)	(8,608)	(1,458)	(228)	242,316	2,091,977	2,334,293	(120,863)
55359	Town of Clarksville	59,691	41,884	345,032	(133,967)	(7,187)	(1,989)	(307)	303,157	2,842,055	3,145,212	391,617
55360	Town of Dublin	127,883	50,058	435,848	(127,073)	(27,913)	(2,441)	(392)	455,970	3,555,389	4,011,359	642,636
55361	Town of Middleburg	160,727	40,738	288,503	(138,588)	(42,237)	(1,605)	(261)	307,277	2,360,631	2,667,908	319,400
55362	Town of Edinburg	2,270	11,071	124,706	(15,145)	(13,795)	(720)	(111)	108,276	1,027,432	1,135,708	(234,561)
55363	Town of Chase City	82,383	53,622	624,819	(307,752)	(73,759)	(3,777)	(549)	374,987	5,243,309	5,618,296	90,752
55364	City of Bedford	759,855	178,391	2,353,494	(1,533,594)	(13,914)	(13,924)	(2,079)	1,728,229	19,544,976	21,273,205	6,487,901

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	527,937	319,696	3,261,440	(1,097,034)	(8,369)	(18,731)	(2,903)	2,982,036	26,717,954	29,699,990	1,505,205
55366	Town of Ashland	326,438	182,391	1,578,406	(576,292)	(13,957)	(9,029)	(1,405)	1,486,552	12,890,935	14,377,487	848,794
55367	Town of Broadway	110,799	45,535	313,775	(144,363)	(30,872)	(1,794)	(280)	292,800	2,577,349	2,870,149	465,829
55368	Town of Berryville	157,093	75,379	615,033	(221,535)	(3,249)	(3,473)	(551)	618,697	5,017,864	5,636,561	734,113
55369	Town of Tazewell	117,604	102,534	715,290	(303,850)	(19,699)	(4,153)	(634)	607,092	5,881,651	6,488,743	(327,655)
55370	Town of Urbanna	95	4,008	114,465	(43,629)	0	(686)	(101)	74,152	956,455	1,030,607	(301,401)
55371	Town of Bluefield	155,323	122,353	766,573	(233,081)	(32,120)	(4,333)	(685)	774,030	6,236,360	7,010,390	272,582
55372	Town of Weber City	16,886	7,654	80,115	(45,447)	0	(473)	(71)	58,664	667,687	726,351	45,487
55373	Town of Damascus	(12,503)	12,503	22,342	(7,172)	0	(133)	(20)	15,017	186,298	201,315	(88,484)
55374	Town of Hurt	30,504	6,787	69,590	(49,062)	(9,823)	(416)	(61)	47,519	577,421	624,940	312,139
55375	Town of Waverly	293	24,585	254,268	(94,856)	(25,444)	(1,529)	(224)	157,093	2,133,568	2,290,661	(490,351)
55376	Town of Coeburn	24,954	34,546	348,176	(164,948)	(3,101)	(2,075)	(307)	237,245	2,905,597	3,142,842	(307,613)
55377	Town of Dayton	82,752	311,886	311,886	(135,009)	0	(1,779)	(279)	295,282	2,557,815	2,853,097	323,436
55378	Town of Courtland	4,608	5,538	68,708	(11,998)	0	(391)	(61)	66,404	560,320	626,724	(162,556)
55379	Town of Cape Charles	49,527	58,943	327,947	(88,609)	(29,676)	(1,872)	(291)	315,969	2,666,183	2,982,152	(334,242)
55380	Town of Independence	64,605	23,356	132,633	(75,512)	0	(737)	(120)	144,225	1,079,334	1,223,559	541,878
55381	Town of Warsaw	53,649	23,356	240,986	(148,993)	(16,249)	(1,442)	(214)	151,093	2,034,429	2,185,522	169,726
55382	Town of Grundy	24,193	30,243	308,173	(80,158)	0	(1,771)	(274)	280,406	2,523,065	2,803,471	27,605
55383	Town of Warrenton	599,222	287,136	2,751,413	(1,133,624)	(13,703)	(15,827)	(2,452)	2,472,165	22,618,138	25,090,303	3,148,745
55384	Town of Louisa	43,917	33,314	285,805	(46,823)	(826)	(1,592)	(256)	313,539	2,310,378	2,623,917	(445,556)
55385	Town of Kenbridge	18,935	19,928	150,517	(65,466)	0	(878)	(133)	122,903	1,242,855	1,365,758	(160,402)
55386	Town of Mt Jackson	100,742	34,760	255,764	(108,288)	(3,458)	(1,425)	(230)	277,865	2,072,925	2,350,790	366,150
55387	Town of Pulaski	448,415	208,261	2,318,353	(927,601)	(21,895)	(13,407)	(2,063)	2,010,063	19,097,832	21,107,895	1,277,809
55388	Town of Jarratt	3,065	3,732	23,502	(10,377)	(2,823)	(139)	(21)	16,939	196,384	213,323	(14,466)
55389	Town of Pembroke	26,528	11,704	96,779	(47,491)	(19,464)	(578)	(85)	67,393	799,205	866,598	155,543
55390	Town of Parksley	13,461	9,797	79,034	(23,549)	(15,415)	(459)	(70)	62,799	657,711	720,510	28,743
55391	Town of Onancock	28,585	27,283	209,248	(65,775)	0	(1,195)	(187)	197,959	1,710,954	1,908,913	84,576
55392	Town of Victoria	31,317	25,248	207,274	(93,606)	(6,919)	(1,215)	(184)	161,915	1,717,726	1,879,641	(29,023)
55393	Town of Shenandoah	63,489	32,679	244,575	(252,717)	(4,289)	(1,555)	(207)	81,975	2,033,959	2,115,934	427,447
55394	Town of Gate City	26,656	189,597	189,597	(57,602)	(1,760)	(1,079)	(170)	181,956	1,552,601	1,734,557	79,047
55395	Town of Round Hill	35,807	41,810	198,486	(46,972)	0	(1,093)	(179)	227,859	1,604,763	1,832,622	(162,924)
55396	Town of Kilmarnock	38,109	39,545	311,860	(45,150)	(9,266)	(1,743)	(280)	333,075	2,529,455	2,862,530	(430,142)
55397	Town of Orange	284,672	109,433	756,868	(321,939)	(8,448)	(4,217)	(680)	815,689	6,144,343	6,960,032	1,785,752
55398	Town of Saltville	64,758	21,859	216,647	(159,317)	(5,958)	(1,301)	(191)	136,497	1,816,924	1,953,421	431,511
55399	Town of Blackstone	69,399	102,844	878,767	(201,973)	(4,607)	(5,017)	(782)	838,631	7,167,960	8,006,591	(805,873)
55400	Bedford Recreation Commission	0	0	15,003	(1,668)	0	(87)	(13)	13,235	123,193	136,428	(53,659)
55401	Southeastern Virginia Public Service Authority	81,855	319,579	5,464,712	(2,032,429)	(32,551)	(32,560)	(4,816)	3,763,790	45,518,415	49,282,205	(5,803,444)
55402	Pittsylvania Co Service Authority	25,785	13,469	189,835	(105,254)	(22,557)	(1,162)	(166)	99,950	1,596,164	1,696,114	305,625
55403	Rappahannock Area Office on Youth Services and Group Home Commission	2,783	27,768	95,477	(23,520)	0	(534)	(86)	101,888	774,565	876,453	(279,879)
55404	Appomattox Regional Library	31,129	27,936	299,046	(111,549)	0	(1,744)	(265)	244,553	2,471,019	2,715,572	805
55405	Staunton Redevelopment & Housing Authority	2,487	47,075	165,043	(23,700)	0	(912)	(148)	189,845	1,326,467	1,516,312	(321,531)
55406	Hampton Newport News Community Services Board	637,150	1,378,082	7,617,894	(1,307,151)	(341,586)	(42,765)	(6,828)	7,934,796	61,936,076	69,870,872	(11,844,945)
55408	C P Jones Memorial Library	13,201	3,156	40,289	(25,774)	0	(236)	(36)	30,600	335,382	365,982	65,135
55409	Southside Regional Juvenile Group Home	2,106	96,843	96,843	(43,813)	0	(584)	(85)	59,609	811,366	870,975	(306,130)
55411	Hampton Roads Sanitation District	3,609,308	2,351,443	21,526,280	(8,180,431)	(294,727)	(124,292)	(19,170)	18,868,411	177,288,889	196,157,300	22,074,573
55412	Peninsula Airport Commission	137,317	116,965	801,269	(376,548)	0	(4,659)	(711)	673,633	6,606,036	7,279,669	317,803
55413	Richmond Redevelopment & Housing Authority	845,506	397,480	6,633,050	(4,199,535)	(74,089)	(40,464)	(5,812)	3,556,136	55,918,382	59,474,518	5,005,740
55415	Chesapeake Redevelopment & Housing Authority	35,631	97,424	1,184,140	(398,701)	(21,756)	(6,988)	(1,046)	888,704	9,813,936	10,702,640	(1,101,689)
55416	Alexandria Sanitation Authority	697,581	428,499	4,804,505	(2,492,536)	(65,580)	(28,599)	(4,237)	3,339,633	40,019,329	43,358,962	5,753,235
55417	Norfolk Airport Authority	1,170,578	564,624	4,691,484	(2,153,081)	(111,649)	(27,108)	(4,170)	4,130,678	38,541,642	42,672,320	3,587,497
55418	Charlottesville Redevelopment/Housing Authority	457	21,489	395,686	(155,345)	(34,104)	(2,403)	(347)	225,433	3,324,683	3,550,116	(1,129,645)
55419	Hampton Redevelopment & Housing Authority	228,431	142,930	1,601,496	(801,907)	(43,669)	(9,516)	(1,415)	1,116,350	13,359,278	14,475,628	1,243,259
55420	Loudoun County Sanitation Authority	1,105,723	1,165,954	5,388,063	(1,727,990)	(68,657)	(30,088)	(4,834)	5,828,171	43,636,598	49,464,769	4,282,954
55421	Danville Redevelopment & Housing Authority	37,854	63,443	708,447	(99,476)	(3,707)	(4,012)	(633)	701,916	5,779,794	6,481,710	(858,715)
55422	Blacksburg-Christiansburg-VPI Water Authority	242,825	48,839	340,147	(378,356)	0	(2,001)	(303)	251,151	2,847,282	3,098,433	2,868,490

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
55423	Northern Virginia Juvenile Detention Home	194,125	200,296	1,684,826	(725,998)	(112,251)	(9,969)	(1,488)	1,229,541	13,999,720	15,229,261	15,717
55424	Hopewell Redevelopment & Housing Authority	27,329	42,977	553,785	(274,408)	(20,671)	(3,353)	(486)	325,173	4,645,783	4,970,956	(382,618)
55425	Colonial Behavioral Health	436,666	421,943	2,959,960	(854,092)	(74,374)	(16,815)	(2,646)	2,870,642	24,200,516	27,071,158	(1,428,487)
55426	Blacksburg-VPI Sanitation Authority	65,140	48,109	727,534	(101,638)	0	(4,109)	(651)	734,385	5,924,504	6,658,889	266,598
55427	Potomac River Fisheries Commission	25,556	14,438	165,125	(102,598)	0	(994)	(145)	101,382	1,385,657	1,487,039	56,920
55428	Chesapeake Bay Bridge Tunnel	948,676	379,559	3,740,285	(2,052,777)	(47,023)	(21,889)	(3,321)	2,943,510	31,042,980	33,986,490	10,414,363
55429	Alexandria Redevelopment & Housing Authority	217,473	230,918	1,643,242	(745,159)	(43,941)	(9,618)	(1,459)	1,291,456	13,639,506	14,930,962	(475,124)
55430	Albemarle County Service Authority	235,653	181,895	1,516,452	(495,658)	(643)	(8,670)	(1,352)	1,427,677	12,405,796	13,833,473	1,636,200
55431	Franklin Redevelopment & Housing Authority	7,079	24,478	125,524	(39,358)	0	(718)	(112)	116,893	1,029,033	1,145,926	(346,072)
55432	Bristol Redevelopment & Housing Authority	88,991	48,026	331,651	(190,537)	(21,342)	(1,942)	(295)	254,552	2,763,951	3,018,503	547,260
55433	Norfolk Redevelopment & Housing Authority	1,646,507	656,733	9,331,928	(5,693,189)	(288,320)	(56,368)	(8,205)	5,589,086	78,365,920	83,955,006	11,764,883
55435	Richmond Metropolitan Authority	104,434	181,946	2,013,354	(646,996)	(32,202)	(11,780)	(1,785)	1,606,971	16,655,097	18,262,068	(1,364,979)
55436	Riverside Regional Jail	1,146,951	701,743	5,104,533	(742,230)	(375,532)	(28,163)	(4,600)	5,802,702	41,271,957	47,074,659	(6,453,028)
55437	Peninsula Ports Authority	0	5,251	167,631	(38,290)	0	(982)	(148)	133,462	1,384,391	1,517,853	(1,048,301)
55439	Rappahannock Rapidan Planning District Comm.	16,670	14,694	145,211	(23,038)	0	(815)	(130)	152,592	1,178,636	1,331,228	(449,945)
55440	Shenandoah Valley Juvenile Detention Home Comm	134,276	130,887	578,229	(326,997)	(7,273)	(3,333)	(516)	505,273	4,775,983	5,281,256	453,393
55442	Southside Regional Library Board	0	0	154,162	(71,981)	0	(943)	(135)	81,103	1,299,036	1,380,139	(40,782)
55443	Bedford Public Library	21,993	36,361	298,699	(83,245)	(1,802)	(1,719)	(266)	270,021	2,451,318	2,721,339	(309,095)
55444	Eastern Shore Economic Development Commission	0	0	44,534	0	0	(252)	(40)	44,242	362,692	406,934	(406,934)
55445	Chesterfield County Health Center Commission	143,503	303,401	1,973,959	(619,836)	(110,731)	(11,449)	(1,754)	1,677,093	16,270,043	17,947,136	(3,176,255)
55446	Washington County Service Authority	214,674	170,627	1,381,932	(361,983)	(9,721)	(7,811)	(1,236)	1,386,482	11,258,539	12,645,021	(93,938)
55447	Rappahannock Area Community Services Board	370,563	894,895	4,269,791	(1,071,683)	(189,572)	(24,174)	(3,823)	4,245,997	34,875,794	39,121,791	(6,810,237)
55449	Hampton Roads Planning District Commission	268,149	159,783	1,595,776	(860,828)	(30,070)	(9,475)	(1,409)	1,121,926	13,299,494	14,421,420	1,626,001
55450	Meherrin Regional Library	11,397	12,951	177,988	(30,356)	0	(1,015)	(159)	170,806	1,452,373	1,623,179	(98,730)
55451	New River Valley Regional Commission	22,496	40,211	264,347	(89,552)	(1,713)	(1,525)	(235)	234,029	2,171,662	2,405,691	(117,989)
55452	Northern Virginia Health Care Center	407,250	560,181	2,648,779	(707,144)	(155,895)	(14,895)	(2,371)	2,735,905	21,526,072	24,261,977	(3,246,010)
55453	Rockbridge Area Community Services Board	103,818	192,582	1,534,260	(644,274)	(30,830)	(9,075)	(1,355)	1,145,126	12,717,481	13,862,607	(2,132,347)
55454	Greensville-Emporia Social Services	134,044	65,784	631,925	(416,885)	(49,968)	(3,833)	(555)	360,512	5,320,829	5,681,341	1,258,638
55455	James City County Service Authority	288,588	210,624	1,734,000	(495,181)	0	(9,804)	(1,553)	1,726,674	14,159,679	15,886,353	613,641
55456	Accomack/Norhampton Planning District	26,416	39,039	418,160	(97,985)	(1,567)	(2,400)	(373)	381,290	3,430,701	3,811,991	(297,729)
55457	Harrisonburg/Rockingham Regional Sewage Authority	93,493	73,333	709,648	(295,060)	(2,791)	(4,143)	(630)	573,850	5,870,137	6,443,987	445,031
55458	Wytheville Redevelopment & Housing Authority	40,185	24,204	192,030	(61,556)	(774)	(1,085)	(172)	192,832	1,565,930	1,758,762	233,351
55459	Waynesboro Redevelopment & Housing Authority	63,032	42,650	448,323	(38,860)	0	(2,477)	(403)	512,265	3,613,297	4,125,562	(67,403)
55460	Region Ten Community Services Board	678,475	1,084,940	5,684,422	(1,498,868)	(313,370)	(32,211)	(5,077)	5,598,311	46,347,531	51,945,842	(6,028,781)
55462	Lenowisco Planning District Commission	56,612	15,203	417,175	(203,594)	0	(2,490)	(368)	282,538	3,478,091	3,760,629	669,365
55465	Rivanna Water & Sewer Authority	423,473	237,015	2,098,047	(892,619)	(20,283)	(12,137)	(1,862)	1,831,634	17,222,309	19,053,943	2,923,583
55466	Appomattox River Water Authority	77,470	70,147	630,091	(255,249)	(147)	(3,675)	(559)	518,078	5,197,503	5,715,581	(118,326)
55467	Campbell County Utility Service Authority	111,589	59,339	437,315	(114,884)	0	(2,424)	(393)	490,542	3,535,696	4,026,238	663,509
55469	Eastern Shore Community Services Board	328,079	227,912	1,869,763	(775,961)	(68,657)	(10,859)	(1,662)	1,568,615	15,440,248	17,008,863	1,100,130
55470	Anchor Commission	69	9,934	356,291	(72,930)	0	(2,079)	(316)	290,969	2,939,489	3,230,458	(1,428,046)
55471	Central Virginia Community Services Board	752,156	1,278,865	6,034,147	(1,145,295)	(460,575)	(33,714)	(5,422)	6,420,162	49,056,679	55,476,841	(8,718,363)
55472	District 19 Community Services Board	251,671	448,728	3,824,651	(1,046,813)	(258,559)	(22,260)	(3,394)	3,194,024	31,530,865	34,724,889	(3,813,870)
55473	Hampton Road Transit	979,749	919,527	4,332,554	(1,131,794)	(205,460)	(24,013)	(3,893)	4,866,670	34,965,484	39,832,154	(2,296,555)
55474	Upper Occoquan Sewage Authority	1,131,806	720,658	5,751,870	(1,879,863)	(1,676)	(32,643)	(5,133)	5,685,019	46,841,067	52,526,086	6,250,481
55475	New River Valley Juvenile Detention Home	45,202	37,192	364,141	(166,639)	(12,354)	(2,151)	(323)	265,068	3,035,920	3,300,988	(280,990)
55476	Rockbridge Regional Library	48,999	27,201	217,949	(88,883)	0	(1,247)	(194)	203,825	1,785,256	1,989,081	83,293
55477	Frederick County Sanitation Authority	211,875	161,565	1,053,419	(427,906)	(11,525)	(6,035)	(938)	980,455	8,620,301	9,600,756	339,203
55478	Western Tidewater Community Services Board	597,248	642,663	3,836,489	(869,119)	(84,710)	(21,426)	(3,446)	4,097,699	31,168,363	35,266,062	(1,399,155)
55479	Cumberland Mountain Community Services Board	798,762	508,928	3,518,834	(1,077,223)	(68,826)	(19,757)	(3,158)	3,657,560	28,656,574	32,314,134	5,031,475
55480	Fredericksburg-Stafford Park Authority	0	0	188,043	(7,322)	0	(1,073)	(168)	179,480	1,535,857	1,715,337	(1,578,284)
55482	Middle Peninsula/Northern Neck Community Services Board	366,037	637,509	3,835,526	(701,267)	(244,165)	(21,680)	(3,431)	3,868,529	31,234,857	35,103,386	(4,220,650)
55483	Rockbridge County Public Service Authority	17,436	19,504	176,686	(60,153)	0	(1,022)	(157)	152,294	1,456,060	1,608,354	(57,593)
55484	Danville-Pittsylvania Community Services Board	320,430	490,069	3,095,398	(672,559)	(102,375)	(17,485)	(2,771)	3,110,707	25,246,160	28,356,867	(2,458,114)
55485	Crater Juvenile Detention Home Commission	85,871	58,385	588,902	(294,014)	(3,844)	(3,479)	(521)	431,300	4,899,586	5,330,886	64,491
55486	Opportunity Inc. of Hampton Roads	698	89,795	834,078	(206,183)	(17,520)	(4,855)	(740)	695,273	6,873,035	7,568,308	(2,348,570)

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
55487	Capital Regional Airport Commission	725,003	379,833	3,564,329	(1,363,302)	(72,506)	(20,502)	(3,175)	3,209,680	29,277,800	32,487,480	1,923,291
55488	Northwestern Community Services Board	283,117	314,162	2,453,436	(838,988)	(91,421)	(14,211)	(2,180)	2,103,915	20,207,979	22,311,894	(433,632)
55489	Harrisonburg/Rockingham Community Services Board	296,164	290,527	2,162,891	(663,142)	(16,569)	(12,339)	(1,932)	2,055,600	17,710,924	19,766,524	(1,181,361)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	(2,633)	(2,633)	73,872
55491	Middle Peninsula Regional Security Center	345,847	136,722	1,169,709	(333,428)	(24,601)	(6,509)	(1,051)	1,286,689	9,465,340	10,752,029	(640,627)
55492	Northern Neck Planning District Commission	16,156	19,562	168,848	(50,251)	(14,486)	(987)	(149)	138,693	1,386,463	1,525,156	(123,543)
55493	Planning District 1 Behavioral Health Services Board	(15)	13,511	186,556	(62,563)	0	(1,104)	(165)	136,220	1,548,953	1,685,173	(786,788)
55494	Rockbridge Area Social Services Board	48,178	41,804	532,786	(298,939)	(1,088)	(3,220)	(468)	319,053	4,471,626	4,790,679	(248,916)
55495	Dinwiddie County Water Authority	34,106	26,279	233,304	(25,823)	0	(1,288)	(210)	266,368	1,879,915	2,146,283	(200,902)
55496	Rappahannock/Rapidian Community Services Board	60,304	673,999	4,053,758	(1,092,626)	(323,214)	(23,673)	(3,584)	3,344,964	33,328,649	36,673,613	(8,253,398)
55497	Virginia Education Loan Authority	0	21,532	1,922,786	(101,180)	(16,402)	(10,993)	(1,712)	1,814,031	15,701,690	17,515,721	(14,333,483)
55498	Valley Community Services Board	359,948	519,536	3,259,525	(976,440)	(104,916)	(18,667)	(2,903)	3,036,083	26,671,996	29,708,079	(3,598,751)
55499	Eastern Shore Public Library	5,089	8,958	126,055	(83,971)	0	(781)	(110)	55,240	1,070,000	1,125,240	789
55500	Alexandria City School Board	161,966	390,792	5,185,761	(2,207,544)	(55,352)	(31,000)	(4,572)	3,440,051	43,309,630	46,749,681	(4,600,977)
55501	Albemarle County Schools	295,542	330,846	3,181,638	(1,308,165)	(85,338)	(18,741)	(2,817)	2,392,965	26,435,924	28,828,889	(482,302)
55502	Alleghany County School Board	109,051	96,832	1,174,286	(566,284)	(1,073)	(7,001)	(1,035)	804,776	9,786,345	10,591,121	(344,819)
55503	Charlottesville Public Schools	87,234	97,046	1,229,764	(716,215)	0	(7,477)	(1,078)	689,274	10,342,438	11,031,712	(338,280)
55504	Amherst County School Board	78,384	119,548	991,087	(297,090)	0	(5,704)	(882)	885,343	8,144,048	9,029,391	(1,146,667)
55505	Appomattox County School Board	28,969	33,843	351,265	(136,196)	0	(2,059)	(311)	275,511	2,907,370	3,182,881	(207,288)
55506	Arlington County Schools	1,077,739	935,848	4,632,064	(1,018,618)	(141,441)	(25,371)	(4,184)	5,455,677	37,362,179	42,817,856	902,725
55507	Augusta County School Board	149,548	124,819	1,287,880	(596,965)	(11,068)	(7,625)	(1,136)	945,453	10,674,398	11,619,851	109,078
55508	Bath County School Board	46,903	32,479	453,312	(274,548)	(5,081)	(2,746)	(401)	249,918	3,848,762	4,098,680	(31,193)
55509	Bedford County School Board	236,702	261,842	2,537,662	(941,291)	(153,258)	(14,951)	(2,243)	1,924,463	21,024,573	22,949,036	(1,100,923)
55510	Bland County School Board	27,729	197,037	1,174,286	(81,194)	(17,921)	(1,162)	(174)	149,489	1,634,506	1,783,995	(66,522)
55511	Botetourt County School Board	229,281	119,757	1,260,114	(737,566)	(53,445)	(7,564)	(1,108)	809,469	10,527,883	11,337,352	1,077,433
55512	Norfolk Public Schools	1,392,230	813,078	8,942,762	(4,536,773)	(203,978)	(53,023)	(7,908)	6,346,388	74,573,136	80,919,524	8,806,045
55513	Petersburg Public Schools	174,066	114,458	1,423,260	(820,839)	(21,423)	(8,600)	(1,247)	859,675	11,902,686	12,762,361	347,928
55514	Buckingham County School Board	39,046	41,222	383,857	(140,653)	(7,830)	(2,240)	(340)	313,062	3,168,002	3,481,064	(119,913)
55515	Radford City School Board	11,681	15,962	210,256	(112,485)	0	(1,273)	(185)	123,956	1,764,081	1,888,037	(176,165)
55516	Caroline County School Board	71,009	69,626	573,732	(281,208)	(17,715)	(3,400)	(507)	411,537	4,772,141	5,183,678	(239,174)
55517	Carroll County School Board	156,370	102,599	1,119,816	(639,723)	(23,716)	(6,738)	(984)	707,624	9,362,585	10,070,209	424,761
55518	Charles City County School Board	4,800	12,163	208,033	(115,269)	(604)	(1,273)	(182)	107,668	1,755,671	1,863,339	(264,646)
55519	Charlotte County School Board	20,699	30,970	399,604	(229,487)	0	(2,432)	(350)	219,004	3,366,881	3,585,885	(210,851)
55520	Chesterfield County School Board	1,485,751	772,643	10,957,663	(7,388,123)	(1,031,613)	(67,765)	(9,587)	4,718,969	93,384,426	98,103,395	17,134,433
55521	Clarke County School Board	33,848	32,641	388,498	(172,143)	(3,529)	(2,302)	(343)	276,670	3,237,564	3,514,234	(269,885)
55522	Winchester Public Schools	142,642	109,305	839,313	(286,082)	(50,729)	(4,829)	(748)	748,872	6,900,647	7,649,519	(197,459)
55523	Culpeper County School Board	156,205	211,109	1,500,771	(484,419)	(57,520)	(8,654)	(1,337)	1,316,155	12,364,536	13,680,691	(1,700,767)
55524	Cumberland County School Board	17,630	33,609	345,385	(91,510)	0	(1,994)	(307)	302,813	2,840,388	3,143,201	(505,022)
55525	Dickenson County School Board	420,094	63,163	624,791	(922,456)	0	(3,948)	(543)	181,101	5,380,115	5,561,216	6,921,944
55526	Dinwiddie County Public Schools	129,537	89,080	830,237	(528,882)	(33,584)	(5,022)	(731)	480,635	6,999,004	7,479,639	397,418
55528	Essex County School Board	49,936	29,524	472,233	(268,107)	(14,756)	(2,866)	(415)	265,549	3,977,335	4,242,884	67,828
55530	Covington School Board	61,643	19,124	257,051	(170,745)	(19,001)	(1,557)	(226)	146,289	2,167,483	2,313,772	558,360
55531	Floyd County School Board	161,903	71,504	679,894	(528,680)	(52,589)	(4,184)	(593)	327,255	5,742,859	6,070,114	1,795,403
55532	Fluvanna County Public Schools	118,506	110,414	728,404	(235,700)	(22,090)	(4,161)	(649)	694,724	5,948,150	6,642,874	(321,930)
55533	Chesapeake Public Schools	1,927,178	1,052,494	9,566,139	(4,942,962)	(221,445)	(56,156)	(8,489)	7,316,759	79,551,976	86,868,735	13,065,211
55534	Virginia Beach City School Board	2,959,847	2,124,981	22,825,346	(11,066,537)	(358,994)	(135,200)	(20,191)	16,329,252	190,273,898	206,603,150	13,615,000
55535	Giles County Schools	34,223	18,030	499,637	(318,102)	(15,808)	(3,099)	(435)	214,446	4,240,432	4,454,878	456,719
55536	Gloucester County School Board	177,460	145,681	2,006,570	(823,699)	(39,841)	(11,875)	(1,773)	1,452,523	16,693,606	18,146,129	(436,793)
55537	Goochland County School Board	48,627	34,502	449,637	(176,864)	0	(2,638)	(398)	352,866	3,717,220	4,070,086	63,584
55538	Grayson County School Board	70,121	51,220	611,656	(252,607)	(34,931)	(3,617)	(541)	441,301	5,094,619	5,535,920	83,569
55539	Greene County Schools	112,198	86,675	944,674	(387,597)	0	(5,529)	(838)	749,583	7,823,146	8,572,729	15,282
55540	Greensville County School Board	52,923	43,101	626,818	(394,046)	(13,955)	(3,849)	(548)	310,444	5,298,576	5,609,020	(8,948)
55541	Halifax County School Board	154,312	86,232	1,415,455	(764,455)	(24,582)	(8,540)	(1,244)	857,178	11,872,723	12,729,901	87,732
55542	Hanover County School Board	202,659	250,592	2,913,758	(998,472)	(67,528)	(17,086)	(2,581)	2,281,342	24,124,228	26,405,570	(2,566,544)
55543	Henrico County Schools	199,298	30,785	614,333	(644,491)	(31,662)	(3,892)	(534)	163,837	5,304,308	5,468,145	2,808,553

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
55544	Henry County Public Schools	290,144	165,877	1,921,468	(1,258,740)	(35,977)	(11,663)	(1,689)	1,069,420	16,210,019	17,279,439	1,174,798
55545	Highland County Public Schools	29,727	11,534	94,641	(73,744)	0	(566)	(84)	61,508	793,735	855,243	374,166
55546	Isle of Wight County Schools	95,514	81,403	640,604	(325,906)	(20,214)	(3,788)	(566)	467,047	5,323,446	5,790,493	(4,613)
55548	King George County School Board	132,035	122,274	799,422	(256,928)	(16,101)	(4,549)	(713)	775,440	6,522,214	7,297,654	(14,120)
55549	King & Queen County School Board	726	32,518	344,536	(223,106)	(162)	(2,114)	(305)	152,093	2,972,304	3,124,397	(780,329)
55550	King William County Schools	61,425	63,992	363,846	(93,191)	(4,849)	(2,028)	(328)	388,867	2,962,818	3,351,685	(257,827)
55551	Lancaster County School Board	83,849	41,507	327,027	(111,514)	(11,402)	(1,849)	(292)	327,326	2,662,941	2,990,267	313,961
55552	Lee County School Board	539,130	91,102	894,797	(1,013,889)	(7,171)	(5,414)	(790)	497,765	7,590,202	8,087,967	6,786,381
55553	Loudoun County School Board	3,078,857	2,623,815	15,251,273	(4,944,330)	(545,561)	(85,950)	(13,679)	15,364,425	124,606,185	139,970,610	4,958,303
55554	Louisa County Public Schools	185,122	182,471	1,568,784	(477,018)	(78,271)	(9,049)	(1,399)	1,370,640	12,931,292	14,301,932	(589,578)
55555	Lunenburg County School Board	11,017	30,300	300,235	(97,971)	(1,557)	(1,756)	(266)	240,002	2,482,889	2,722,891	(342,045)
55556	Madison County School Board	1,243	37,596	444,970	(201,153)	(15,854)	(2,689)	(391)	263,722	3,740,118	4,003,840	(753,576)
55557	Mathews County School Board	86,945	38,209	354,888	(177,062)	(2,588)	(2,060)	(316)	298,016	2,933,204	3,231,220	640,948
55558	Mecklenburg County Schools	96,332	49,396	600,499	(444,542)	(15,338)	(3,700)	(525)	282,122	5,085,298	5,367,420	525,465
55559	Middlesex County School Board	58,868	21,208	280,512	(169,576)	0	(1,673)	(248)	189,091	2,343,622	2,532,713	470,604
55560	Montgomery County School Board	598,779	292,491	2,288,302	(1,223,647)	(57,695)	(13,349)	(2,028)	1,882,853	18,869,090	20,751,943	4,019,436
55562	Nelson County Public Schools	111,202	76,116	765,481	(357,861)	(6,248)	(4,502)	(677)	583,511	6,345,918	6,929,429	443,791
55563	New Kent County Schools	76,102	60,153	547,610	(217,670)	(6,896)	(3,187)	(486)	455,626	4,512,879	4,968,505	3,735
55565	Northampton County Schools	62,531	48,487	392,758	(195,041)	(26,558)	(2,331)	(346)	279,500	3,263,692	3,543,192	53,855
55566	Northumberland Co School Board	92,456	34,330	406,550	(230,250)	0	(2,398)	(360)	300,328	3,385,798	3,686,126	712,103
55567	Nottoway County School Board	55,195	46,424	664,164	(231,543)	(11,978)	(3,896)	(589)	517,777	5,507,459	6,025,236	(237,130)
55568	Orange County Public Schools	128,161	147,157	1,102,587	(440,201)	(44,426)	(6,446)	(977)	885,855	9,110,885	9,996,740	(719,661)
55569	Page County Public Schools	155,415	88,281	838,031	(471,552)	(96,482)	(5,060)	(734)	507,899	7,005,761	7,513,660	826,590
55570	Patrick County Public Schools	114,901	87,028	768,480	(444,806)	(4,077)	(4,563)	(679)	544,284	6,401,832	6,946,116	278,956
55571	Pittsylvania County School Board	217,553	135,498	1,494,086	(867,715)	(56,685)	(9,014)	(1,312)	912,411	12,516,808	13,429,219	668,821
55572	Powhatan County School Board	76,154	83,622	938,490	(419,049)	(43,482)	(5,606)	(826)	629,303	7,826,806	8,456,109	(276,908)
55573	Prince Edward County Schools	52,589	425,863	(187,592)	(9,706)	(2,524)	(376)		305,971	3,540,097	3,846,068	122,535
55574	Prince George County School Board	355,732	190,544	1,822,949	(882,975)	(72,037)	(10,692)	(1,617)	1,401,904	15,143,965	16,545,869	1,625,419
55576	Prince William County Schools	3,512,916	2,751,600	20,712,494	(8,059,335)	(254,683)	(118,992)	(18,491)	18,525,509	170,691,682	189,217,191	5,610,768
55577	Pulaski County School Board	151,950	105,216	1,146,141	(535,993)	(17,983)	(6,774)	(1,014)	841,543	9,529,609	10,371,152	219,878
55578	Rappahannock County Schools	51,623	31,684	273,195	(153,672)	(6,395)	(1,618)	(242)	194,575	2,278,289	2,472,864	123,602
55579	Richmond County Public Schools	95	3,308	90,633	(53,372)	0	(561)	(79)	40,024	770,666	810,690	(172,617)
55580	Roanoke County School Board	144,668	150,511	3,725,620	(1,992,819)	(61,426)	(22,797)	(3,259)	1,940,498	31,407,833	33,348,331	(1,332,767)
55581	Rockbridge County Schools	86,267	65,822	827,254	(478,048)	(17,079)	(5,013)	(726)	478,477	6,954,417	7,432,894	47,297
55582	Rockingham County School Board	458,757	388,720	3,671,538	(1,484,395)	(73,756)	(21,471)	(3,254)	2,936,139	30,365,997	33,302,136	(4,889)
55583	Russell County School Board	450,897	127,268	1,325,272	(1,170,513)	(16,107)	(8,059)	(1,167)	707,591	11,234,798	11,942,389	5,655,983
55584	Scott County Schools	153,075	104,870	985,817	(455,670)	(16,065)	(5,784)	(874)	765,369	8,175,059	8,940,428	348,377
55585	Shenandoah County School Board	235,452	175,693	1,474,249	(714,917)	(14,827)	(8,654)	(1,306)	1,145,690	12,213,042	13,358,732	298,873
55586	Smyth County School Board	211,195	116,397	1,284,634	(765,181)	(34,635)	(7,718)	(1,132)	803,560	10,777,062	11,580,622	1,475,115
55587	Southampton County School Board	990	44,104	550,617	(207,985)	(257)	(3,276)	(486)	383,707	4,584,192	4,967,899	(892,016)
55588	Spotsylvania County School Board	584,441	446,288	3,134,917	(1,472,817)	(122,911)	(18,248)	(2,792)	2,548,878	26,018,133	28,567,011	357,418
55589	Stafford County Schools	505,800	409,474	3,015,642	(1,194,339)	(95,978)	(17,420)	(2,684)	2,620,495	24,846,943	27,467,438	952,109
55590	Surry County Public Schools	96,895	45,755	587,284	(400,861)	(10,445)	(3,581)	(514)	314,533	4,949,017	5,263,550	720,939
55591	Sussex County School Board	41,054	42,611	402,899	(155,238)	(15,255)	(2,361)	(357)	313,353	3,344,026	3,657,379	(330,388)
55592	Tazewell County Schools	511,878	185,775	2,292,108	(1,610,600)	(33,175)	(13,865)	(2,014)	1,330,107	19,274,923	20,605,030	5,736,312
55593	Warren County School Board	82,987	91,718	1,077,002	(545,369)	(13,095)	(6,467)	(948)	685,828	9,015,265	9,701,093	(681,603)
55595	Washington County School Board	304,534	142,076	1,409,419	(909,222)	(8,764)	(8,434)	(1,242)	928,367	11,782,145	12,710,512	1,979,606
55596	Westmoreland County School Board	62,921	36,575	432,043	(224,233)	(4,079)	(2,569)	(382)	300,276	3,604,517	3,904,793	153,907
55597	Wise County Schools	267,012	77,810	985,712	(767,749)	(12,947)	(5,994)	(866)	542,978	8,314,597	8,857,575	3,570,047
55598	Wythe County School Board	115,538	62,491	639,326	(419,015)	(1,537)	(3,850)	(562)	392,391	5,362,923	5,755,314	412,873
55599	York County School Board	361,828	309,049	2,525,399	(850,135)	(33,296)	(14,499)	(2,249)	2,296,097	20,713,453	23,009,550	132,600
55600	Accomack County School Board	116,380	141,852	1,395,490	(508,764)	(2,932)	(8,145)	(1,238)	1,132,643	11,532,130	12,664,773	(902,712)
55601	Bristol Virginia School System	40,529	264,280	(218,499)	(1,375)	(1,648)	(231)		102,837	2,255,971	2,358,808	346,653
55602	Buena Vista City Public Schools	104	16,246	197,169	(121,142)	(3,507)	(1,221)	(172)	87,477	1,672,100	1,759,577	(318,334)
55603	Amelia County Public Schools	57,873	40,462	419,754	(187,212)	(20,569)	(2,476)	(372)	307,460	3,500,514	3,807,974	(71,047)

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
55605	Danville School Board	75,562	85,108	902,372	(320,476)	(7,135)	(5,271)	(800)	729,360	7,461,090	8,190,450	(177,996)
55606	Franklin City Public Schools	28,347	19,721	208,126	(88,152)	0	(1,217)	(184)	166,641	1,720,856	1,887,497	(59,699)
55607	Lexington City Public Schools	0	0	56,045	(31,498)	0	(348)	(49)	24,150	475,486	499,636	(181,508)
55608	Harrisonburg City School Board	84,555	92,741	860,467	(314,362)	(77,533)	(5,077)	(761)	640,030	7,148,505	7,788,535	(671,677)
55609	Hopewell Public Schools	178,610	87,895	753,505	(557,871)	(17,140)	(4,552)	(663)	439,784	6,347,290	6,787,074	1,217,207
55610	Lynchburg School Board	228,134	182,067	1,651,561	(788,735)	(14,983)	(9,732)	(1,460)	1,246,852	13,696,841	14,943,693	(41,200)
55611	Fauquier County School Board	346,567	355,536	2,817,301	(998,262)	(71,078)	(16,287)	(2,508)	2,431,269	23,232,221	25,663,490	(1,824,435)
55612	Brunswick County Public Schools	43,960	54,812	600,894	(246,203)	(22,767)	(3,561)	(531)	426,604	5,006,780	5,433,384	(241,709)
55613	P D Pruden Vocational-Technical Center	(171)	2,543	22,551	0	0	(126)	(20)	24,777	182,220	206,997	(133,132)
55614	Portsmouth School Board	882,435	372,038	3,443,683	(2,179,234)	(82,761)	(20,455)	(3,044)	2,412,662	28,730,690	31,143,352	8,304,573
55615	Campbell County School Board	248,253	144,771	1,458,220	(929,365)	(25,624)	(8,793)	(1,283)	886,179	12,238,683	13,124,862	875,801
55616	Richmond City Schools	654,603	481,420	5,737,284	(2,507,148)	(147,376)	(33,920)	(5,074)	4,179,789	47,736,923	51,916,712	1,381,329
55617	Roanoke City Schools	93,237	164,828	332,502	(25,929)	(29,402)	(1,688)	(306)	533,242	2,592,783	3,126,025	(1,138,650)
55619	Staunton City School Board	84,108	50,321	455,248	(341,028)	(7,428)	(2,779)	(399)	238,043	3,849,176	4,087,219	418,827
55620	Suffolk City School Board	394,000	321,683	2,825,628	(994,531)	(130,596)	(16,379)	(2,514)	2,397,291	23,323,630	25,720,921	(335,887)
55622	Craig County School Board	30,714	16,075	193,426	(99,209)	0	(1,142)	(172)	139,692	1,618,086	1,757,778	6,208
55623	Martinsville City School Board	127,356	21,782	301,389	(340,625)	0	(1,891)	(262)	107,749	2,570,047	2,677,796	1,370,767
55624	Appomattox Regional Governor's School	5,476	4,696	21,413	(144)	0	(112)	(20)	31,309	168,882	200,191	(23,693)
55625	Colonial Heights City Schools	72,037	60,431	535,907	(264,402)	(696)	(3,159)	(474)	399,644	4,452,445	4,852,089	(126,726)
55632	City of Manassas School Board	234,665	182,986	1,829,777	(707,209)	(61,608)	(10,701)	(1,621)	1,466,289	15,124,934	16,591,223	304,324
55633	Franklin County Schools	383,934	258,203	2,170,292	(856,801)	(67,406)	(12,546)	(1,933)	1,873,743	17,904,590	19,778,333	1,626,959
55634	Frederick County School Board	487,563	416,129	2,688,328	(972,669)	(70,832)	(15,326)	(2,403)	2,530,790	22,055,825	24,586,615	(894,320)
55635	City of Salem Schools	51,554	61,318	608,458	(307,126)	(26,914)	(3,661)	(535)	383,094	5,092,291	5,475,385	(300,017)
55636	Manassas Park City Schools	15,831	56,932	446,619	(172,014)	(11,203)	(2,633)	(395)	333,137	3,712,054	4,045,191	(813,221)
55637	Newport News Public Schools	231,378	345,945	423,954	(15,840)	(30,376)	(1,869)	(405)	952,787	3,194,444	4,147,231	(1,488,925)
55708	Waynesboro City Schools	39,331	37,355	417,790	(176,617)	(12,057)	(2,475)	(369)	302,958	3,470,988	3,773,946	(439,461)
55710	Valley Vocational-Technical Center	2,633	2,925	37,973	(22,200)	0	(231)	(33)	21,067	319,654	340,721	(14,066)
55711	New Horizons Technical Center	39,896	11,978	79,350	(62,246)	(253)	(459)	(71)	68,195	654,645	722,840	324,246
55713	Galax City Schools	42,353	23,533	227,065	(101,759)	0	(1,321)	(202)	189,669	1,872,316	2,061,985	162,002
55714	Norton City Schools	4,714	11,619	226,795	(127,660)	0	(1,389)	(199)	113,880	1,921,560	2,035,440	(164,146)
55802	Williamsburg-James City County Schools	233,501	257,483	2,158,117	(606,250)	(40,327)	(12,355)	(1,926)	1,988,243	17,720,602	19,708,845	(1,382,027)
55803	Poquoson City School Board	55,375	25,660	227,250	(133,269)	(3,345)	(1,339)	(201)	170,131	1,888,874	2,059,005	258,302
55806	Fredericksburg City Public Schools	50,600	62,163	549,409	(116,566)	0	(3,117)	(491)	541,998	4,478,506	5,020,504	(469,261)
55807	Hampton City Schools	413,542	188,884	2,910,259	(1,860,659)	(34,640)	(17,696)	(2,556)	1,597,134	24,559,556	26,156,690	1,935,928
55813	Buchanan County School Board	483,742	98,616	1,228,869	(1,301,950)	(40,116)	(7,654)	(1,075)	460,432	10,542,737	11,003,169	7,394,945
55814	Jackson River Vocational Technical Center	3,424	2,802	36,678	(21,711)	0	(223)	(32)	20,938	307,725	328,663	(14,246)
55815	Northern Neck Regional Vocational Center	4,189	1,771	13,767	0	0	(72)	(13)	19,642	108,610	128,252	18,153
55862	Crater Criminal Justice Training Academy	5,431	3,962	45	0	0	11	(1)	9,448	0	9,448	(9,448)
55863	Central Shenandoah Criminal Justice Training Academy	15,878	8,154	676	0	0	22	(2)	24,728	0	24,728	(24,728)
55864	New River Valley Emergency Communications Regional Authority	91,496	71,232	11,420	0	0	93	(17)	174,224	0	174,224	(174,224)
55865	Maury Service Authority	68,109	30,602	6,570	(66)	0	60	(10)	105,265	0	105,265	(105,333)
55866	Hampton Roads Transportation Accountability Commission	39,187	12,231	5,504	0	0	20	(7)	56,935	18,029	74,964	3,331
55867	Pamunkey Regional Library	110,831	51,205	383,253	(37,592)	0	(1,822)	(449)	505,426	4,093,006	4,598,432	439,495
55868	Northern Virginia Transportation Authority	78,378	42,081	27,878	0	0	(42)	(30)	148,265	159,022	307,287	38,389
55869	RSW Regional Jail Authority	597,364	208,573	256,174	(25,654)	(53,154)	(746)	(258)	982,299	1,653,829	2,636,128	(499,350)
55870	Bedford Regional Water Authority	194,197	130,927	445,970	(141,460)	0	(2,349)	(406)	626,879	3,528,086	4,154,965	286,449
55871	Portsmouth Redevelopment And Housing Authority	286,043	167,688	154,690	(640,079)	(5,320)	(1,017)	(145)	(38,140)	1,523,442	1,485,302	444,633
55872	Southwest Regional Recreation Authority	13,028	10,219	13,134	(4,309)	0	(55)	(13)	32,004	98,597	130,601	(97,686)
55873	Roanoke Redevelop & Housing Authority	158,003	146,283	272,201	(33,578)	(25,005)	(1,307)	(253)	516,344	2,073,933	2,590,277	(504,806)
55874	Meherrin River Regional Jail Authority	583,584	247,096	536,453	(45,815)	(75,438)	(2,350)	(510)	1,243,020	3,975,343	5,218,363	(1,116,066)
55875	Woodway Water Authority	8,660	9,028	11,972	0	(4,445)	(54)	(11)	25,150	92,085	117,235	(41,150)
55876	Bristol Virginia Utilities Authority	353,523	378,856	956,184	(217,521)	(53,528)	(4,985)	(872)	1,411,657	7,515,777	8,927,434	(2,166,797)
55877	Washington Metro Area Transit Commission	35,793	69,835	0	0	0	(342)	(65)	123,575	540,398	663,973	294,486
55878	Mt Rogers Community Services Board	1,496,594	1,039,755	3,908,620	(999,734)	(268,441)	(20,897)	(3,545)	5,152,352	31,127,245	36,279,597	5,496,291
55879	Lonesome Pine Soil & Water Conservation District	2,493	1,976	4,045	0	0	(19)	(4)	8,491	30,535	39,026	500

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
55880	Big Sandy Soil & Water & Conservation District	2,895	3,016	7,425	0	0	(36)	(7)	13,293	57,204	70,497	(9,722)
55881	Virginia's Region 2000 Local Government Council	94,688	72,785	326,848	(19,762)	0	(1,711)	(298)	472,550	2,576,235	3,048,785	(961,440)
55882	Middle Peninsula Planning District Commission	13,393	12,257	78,809	(12,402)	(6,346)	(440)	(71)	85,200	637,773	722,973	22,476
55883	Western Virginia Regional Jail Authority	742,395	384,203	1,541,333	(43,241)	(55,985)	(7,730)	(1,425)	2,559,550	12,018,632	14,578,182	(4,193,688)
55884	Halifax Service Authority	94,402	58,580	242,303	(39,965)	(25,035)	(1,284)	(221)	328,780	1,932,597	2,261,377	(477,110)
55885	Fort Monroe Area Development Authority	0	0	425	0	0	(2)	0	423	3,464	3,887	467
55886	Russell County Public Service Authority	27,652	20,451	62,050	(4,465)	0	(308)	(58)	105,322	483,037	588,359	(49,783)
55887	Piedmont Community Services Board	500,100	469,678	1,492,425	(249,002)	(110,134)	(7,869)	(1,361)	2,093,837	11,835,750	13,929,587	(1,508,427)
55888	Blue Ridge Behavioral Healthcare	513,275	617,152	2,403,418	(328,077)	(145,414)	(12,998)	(2,172)	3,045,184	19,179,752	22,224,936	(5,610,937)
55889	Skyline Soil & Water Conservation District	11,657	6,654	37,858	0	(642)	(198)	(35)	55,294	297,799	353,093	112,713
55890	Middle River Regional Jail Authority	781,150	319,765	1,477,150	(381,346)	(87,912)	(7,751)	(1,350)	2,099,706	11,718,005	13,817,711	(2,500,357)
55891	Tidewater Soil & Water Conservation District	4,984	5,025	13,237	0	0	(65)	(12)	23,169	102,475	125,644	(7,226)
55892	Big Stone Gap Redevelopment And Housing Authority	19,623	14,306	56,385	(16,692)	0	(303)	(51)	73,268	448,364	521,632	(67,446)
55893	Eastern Shore Soil & Water Conservation District	13,938	8,146	39,217	(8,499)	0	(209)	(36)	52,557	312,652	365,209	(18,697)
55894	Town of Boykins	1,869	2,875	13,465	0	0	(72)	(12)	18,125	107,193	125,318	(44,070)
55895	Town of Gordonsville	56,233	31,436	140,641	(56,266)	(39,686)	(797)	(127)	131,434	1,170,070	1,301,504	58,118
55896	Virginia Resources Authority	60,777	71,356	202,035	(8,898)	(515)	(1,026)	(524)	323,205	1,578,400	1,901,605	(404,168)
55897	Prince William County Service Authority	2,243,187	1,068,016	3,924,943	(1,188,539)	(118,576)	(20,334)	(3,583)	5,905,114	30,760,555	36,665,669	1,526,922
55898	Western Virginia Water Authority	562,802	473,906	1,492,876	(248,356)	(20,883)	(7,697)	(1,369)	2,251,279	11,761,150	14,012,429	(968,476)
55899	Shenandoah Valley Regional Airport Commission	39,349	30,597	166,769	(21,037)	0	(896)	(151)	214,631	1,334,409	1,549,040	203,111
55900	Alleghany Highlands Community Services Board	116,676	134,775	951,956	(374,996)	(33,299)	(5,537)	(846)	788,729	7,864,235	8,652,964	(620,931)
55901	Brunswick Industrial Development Authority	0	6,208	43,523	(5,161)	0	(246)	(39)	44,285	353,916	398,201	(74,392)
55902	Northern Neck/Essex County Group Home Comm	0	0	100,641	(55,277)	0	(623)	(88)	44,653	853,068	897,721	(55,431)
55903	State Education Assistance Authority	0	11,695	1,247,345	(100,973)	0	(7,155)	(1,110)	1,149,802	10,208,345	11,358,147	(8,749,927)
55904	Appalachian Juvenile Commission	163,367	93,009	544,101	(279,806)	(8,415)	(3,111)	(486)	508,659	4,459,560	4,968,219	1,018,015
55905	Goochland/Powhatan Community Services Board	10,846	106,855	983,507	(326,140)	(66,445)	(5,827)	(869)	701,927	8,191,805	8,893,732	(1,363,626)
55906	Suffolk Redevelopment & Housing Authority	1,223	53,649	508,326	(111,457)	(1,072)	(2,934)	(452)	447,283	4,177,542	4,624,825	(1,272,066)
55907	Virginia Small Business Financing Authority	0	0	85,144	(6,142)	(6,392)	(494)	(76)	72,040	701,791	773,831	(295,821)
55908	Lee County Redevelopment & Housing Authority	48,126	14,029	161,912	(85,070)	0	(937)	(144)	137,916	1,337,643	1,475,559	495,566
55909	Henry County Public Service Authority	154,971	112,606	1,238,906	(567,590)	0	(7,292)	(1,098)	930,503	10,301,502	11,232,005	692,814
55910	Southside Planning District Commission	73,194	24,077	282,851	(113,803)	0	(1,617)	(529)	264,173	2,317,725	2,581,898	838,925
55911	Economic Development Authority - Henrico Co	64,961	35,713	245,313	(119,880)	0	(1,405)	(219)	224,483	2,016,819	2,241,302	167,721
55912	Augusta County Service Authority	316,887	252,744	1,754,535	(633,628)	(30,627)	(10,034)	(1,565)	1,648,312	14,361,765	16,010,077	831,392
55914	Rappahannock Juvenile Center	159,347	155,382	994,367	(434,643)	(55,720)	(5,796)	(1,835)	811,102	8,231,523	9,042,625	(192,146)
55915	Cumberland Plateau Regional Housing Authority	43,637	24,587	272,914	(102,598)	(5,301)	(1,584)	(258)	231,397	2,248,267	2,479,664	(207,960)
55918	Amherst County Service Authority	67,280	47,702	554,892	(203,515)	(824)	(3,231)	(491)	461,813	4,565,518	5,027,331	391,526
55919	Pepper's Ferry Regional Wastewater Authority	104,799	53,936	329,961	(127,216)	0	(1,835)	(696)	358,949	2,677,778	3,036,727	667,017
55920	Rappahannock Regional Jail	1,150,842	703,544	4,224,054	(922,412)	(214,077)	(23,216)	(3,811)	4,914,924	34,082,182	38,997,106	(1,306,219)
55921	Thomas Jefferson Planning District Commission	9,145	25,481	204,382	(56,700)	(2,762)	(1,183)	(181)	178,182	1,678,738	1,856,920	(363,464)
55922	Piedmont Regional Jail	595,603	238,371	1,415,059	(404,072)	(67,490)	(7,659)	(1,283)	1,768,529	11,363,764	13,132,293	1,386,617
55923	Nelson County Service Authority	26,373	44,575	361,227	(47,432)	0	(2,023)	(324)	382,396	2,930,537	3,312,933	(289,341)
55924	Coeburn-Norton-Wise Water Treatment Authority	48,229	28,505	205,817	(23,348)	0	(1,115)	(186)	257,902	1,646,976	1,904,878	(17,736)
55925	Fauquier County Water & Sanitation Authority	120,399	141,283	755,805	(157,349)	(45,134)	(4,233)	(754)	810,017	6,116,116	6,926,133	(93,448)
55926	Scott County Soil & Water Conservation District	8,910	6,740	34,859	0	0	(183)	(32)	50,294	274,677	324,971	8,700
55927	New River Resource Authority	82,319	51,834	263,874	(36,972)	0	(1,402)	(470)	359,183	2,093,447	2,452,630	291,541
55928	Scott County Water & Sewerage Authority	67,280	41,426	239,143	(140,188)	(2,972)	(1,393)	(212)	203,084	1,964,191	2,167,275	126,296
55929	Greensville County Water & Sewer Authority	81,262	57,533	446,980	(80,026)	0	(2,477)	(402)	502,870	3,607,568	4,110,438	209,954
55930	Petersburg Redevelopment & Housing Authority	78,660	55,582	544,627	(236,817)	(22,573)	(3,203)	(483)	415,793	4,522,727	4,938,520	253,661
55931	Central Rappahannock Regional Library	345,019	267,426	1,828,046	(593,468)	0	(10,331)	(1,637)	1,835,055	14,914,021	16,749,076	1,570,174
55932	Virginia Coalfield Economic Development Authority	28,933	15,406	137,896	(43,720)	0	(779)	(139)	137,597	1,126,358	1,263,955	235,828
55933	Central Virginia Regional Jail	656,511	282,792	1,433,691	(714,129)	(58,538)	(7,968)	(1,288)	1,591,071	11,585,953	13,177,024	1,235,700
55934	Thomas Jefferson Soil & Water Conservation District	17,725	18,744	93,299	(27,952)	0	(522)	(83)	101,211	750,378	851,589	(598)
55936	Commonwealth Regional Council	30,639	8,928	126,474	(55,824)	0	(731)	(113)	109,373	1,042,863	1,152,236	398,642
55937	Wythe-Grayson Regional Library	6,477	12,442	127,968	(13,560)	0	(720)	(161)	132,446	1,039,295	1,171,741	(238,405)
55938	Colonial Soil & Water Conservation District	20,890	49,325	67,520	(37,757)	0	(360)	(61)	99,557	520,768	620,325	2,419

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



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55939	Rivanna Solid Waste Authority	32,319	20,045	272,976	(159,924)	0	(1,651)	(239)	163,526	2,287,016	2,450,542	96,821
55940	Monacan Soil & Water Conservation District	10,654	7,267	57,073	0	0	(306)	(52)	74,636	454,259	528,895	42,958
55941	Robert E Lee Soil & Water Conservation District	10,979	9,384	43,581	(11,926)	0	(239)	(39)	51,740	350,399	402,139	(1,908)
55942	Tri-County/City Soil & Water Conservation District	2,543	6,981	55,906	(13,125)	(3,335)	(324)	(50)	48,596	459,042	507,638	(41,680)
55944	Central Virginia Waste Management Authority	23,346	25,301	181,635	(55,581)	(7,840)	(1,042)	(285)	165,534	1,492,293	1,657,827	(7,564)
55945	Lonesome Pine Regional Library	74,511	41,423	508,890	(136,389)	(473)	(2,904)	(454)	484,604	4,160,750	4,645,354	558,707
55946	Virginia Peninsulas Public Service Authority	65,631	74,196	537,556	(83,779)	(58,981)	(3,050)	(480)	531,093	4,375,935	4,907,028	(527,237)
55947	Tidewater Youth Services Commission	71,132	128,689	1,205,490	(412,207)	(46,056)	(7,079)	(1,466)	938,503	9,976,132	10,914,635	(1,043,460)
55948	Virginia Highlands Airport Commission	11,223	11,630	59,680	(26,031)	0	(341)	(53)	56,108	488,607	544,715	46,368
55949	Western Tidewater Regional Jail	922,904	386,861	2,943,177	(1,192,451)	(78,431)	(16,605)	(2,638)	2,962,817	24,029,294	26,992,111	519,087
55950	Scott County Redevelopment & Housing Authority	30,733	13,849	130,454	(90,660)	0	(784)	(115)	83,477	1,089,395	1,172,872	378,085
55951	Handley Regional Library	42,446	29,761	284,006	(66,715)	0	(1,602)	(254)	287,642	2,315,116	2,602,758	(214,428)
55952	Northern Neck Regional Jail	338,284	161,017	1,397,021	(446,095)	(69,144)	(7,931)	(1,248)	1,371,904	11,402,106	12,774,010	(87,489)
55953	Montgomery Regional Solid Waste Authority	39,499	32,889	227,143	(50,148)	0	(1,267)	(204)	247,912	1,836,270	2,084,182	64,388
55954	Potomac & Rappahannock Transportation Commission	419,283	407,825	1,829,732	(391,573)	(45,339)	(9,970)	(1,654)	2,208,304	14,713,522	16,921,826	(510,017)
55955	Giles County Public Service Authority	25,444	20,367	167,173	(70,763)	0	(971)	(149)	141,101	1,378,706	1,519,807	87,032
55956	South Central Wastewater Authority	116,205	80,016	436,493	(134,457)	0	(2,415)	(393)	495,449	3,524,954	4,020,403	105,031
55957	Wise County Redevelopment & Housing Authority	88,814	31,277	510,534	(263,923)	0	(3,031)	(451)	363,220	4,247,139	4,610,359	1,115,281
55958	Prince William Soil & Water Conservation District	6,096	9,556	48,757	0	(9,785)	(268)	(44)	54,312	397,279	451,591	(180,488)
55959	Hampton Roads Regional Jail Authority	1,456,290	604,885	4,132,170	(1,222,532)	(236,213)	(22,802)	(3,728)	4,708,070	33,442,527	38,150,597	1,737,713
55960	Castlewood Water & Sewage Authority	23,770	18,986	73,069	(27,044)	(5,286)	(403)	(66)	83,026	594,114	677,140	43,694
55961	Pamunkey Regional Jail	563,871	281,610	1,867,264	(379,663)	(46,966)	(10,187)	(1,686)	2,274,243	14,977,547	17,251,790	(135,084)
55962	Charlottesville-Albemarle Airport Authority	124,216	83,490	531,385	(431,927)	0	(3,254)	(456)	303,454	4,364,471	4,667,925	871,553
55963	Virginia Peninsulas Regional Jail	429,635	242,980	1,683,653	(406,114)	(85,660)	(9,348)	(1,516)	1,853,630	13,660,239	15,513,869	(1,894,996)
55964	Virginia Biotechnology Research Park Authority	2,978	25,655	234,975	(86,948)	0	(1,388)	(330)	174,942	1,949,534	2,124,476	(347,757)
55965	Peumansend Creek Regional Jail	331,602	185,782	1,567,325	(307,866)	(141,705)	(8,835)	(1,397)	1,624,906	12,671,114	14,296,020	(581,839)
55966	Blue Ridge Regional Jail Authority	1,731,911	726,473	4,481,614	(1,196,270)	(265,039)	(24,453)	(4,042)	5,450,194	35,910,557	41,360,751	(621,166)
55967	Massanutten Regional Library	31,644	30,097	265,829	(95,548)	0	(1,536)	(237)	230,249	2,191,921	2,422,170	(165,791)
55968	Albemarle-Charlottesville Regional Jail	861,313	374,264	2,477,114	(601,164)	(140,796)	(13,529)	(2,240)	2,954,962	19,968,246	22,923,208	1,367,616
55969	Culpeper Soil & Water Conservation District	22,252	25,085	83,516	0	0	(426)	(77)	130,350	655,566	785,916	(46,001)
55970	New River Valley Regional Jail	723,508	433,188	2,527,375	(532,136)	(121,256)	(13,825)	(2,280)	3,014,574	20,312,689	23,327,263	(4,098,307)
55971	Sussex Service Authority	39,148	43,170	272,345	(41,412)	0	(1,502)	(245)	311,504	2,199,896	2,511,400	(427,991)
55972	Big Walker Soil & Water Conservation District	5,207	5,162	19,036	0	0	(98)	(17)	29,290	149,577	178,867	4,306
55973	Peter Francisco Soil & Water Conservation District	5,894	6,213	22,740	0	0	(117)	(21)	34,709	178,162	212,871	18,454
55974	Peaks of Otter Soil & Water Conservation District	162	4,206	11,679	0	0	(62)	(11)	15,974	92,552	108,526	(34,003)
55975	New River Soil & Water Conservation District	5,660	4,023	24,906	0	0	(132)	(23)	34,434	197,868	232,302	28,098
55977	Southside Regional Jail	282,818	92,063	729,019	(160,027)	(11,137)	(3,936)	(829)	927,971	5,823,730	6,751,701	(219,914)
55978	Evergreen Soil & Water Conservation District	3,449	4,867	14,121	(5,163)	0	(77)	(13)	17,184	113,202	130,386	44,399
55979	Roanoke Higher Education Authority	26,336	41,900	229,154	(44,031)	(26,577)	(1,306)	(326)	225,150	1,855,355	2,080,505	(398,762)
55981	John Marshall Soil & Water Conservation District	19,423	14,144	82,501	(2,596)	0	(437)	(75)	112,960	655,825	768,785	(52,879)
55982	Daniel Boone Soil & Water Conservation District	4,601	5,623	19,959	0	0	(103)	(18)	30,062	156,693	186,755	10,546
55983	Southside Community Services Board	414,682	325,553	1,932,986	(589,157)	(137,618)	(10,948)	(2,218)	1,933,280	15,737,526	17,670,806	(235,155)
55984	Northern Shenandoah Valley Regional Commission	12,923	23,570	135,578	(49,709)	0	(781)	(121)	121,460	1,113,882	1,235,342	(259,949)
55985	Tazewell Soil & Water Conservation District	5,005	5,508	14,686	(9,257)	0	(82)	(13)	15,847	119,163	135,010	21,591
55987	Richmond Regional Planning District Committee	90,253	72,044	357,931	(297,391)	0	(2,174)	(313)	220,350	2,987,440	3,207,790	377,872
55988	Henricopolis Soil & Water Conservation District	2,098	5,800	23,731	(8,306)	0	(135)	(21)	23,167	193,917	217,084	(41,386)
55989	Piedmont Regional Juvenile Detention Center	20,820	27,270	136,051	(2,696)	(7,459)	(733)	(123)	173,130	1,088,747	1,261,877	(234,273)
55990	Roanoke River Service Authority	19,197	14,116	61,228	(1,319)	0	(315)	(56)	92,851	481,911	574,762	(50,997)
55991	Lee County Public Service Authority	12,754	27,490	87,601	(5,155)	(22,643)	(483)	(79)	99,485	705,488	804,973	(197,681)
55992	Blue Ridge Juvenile Detention Center	81,943	87,889	297,908	(76,471)	(68,513)	(1,653)	(270)	320,833	2,440,993	2,761,826	(39,141)
55993	Ferrum Water & Sewage Authority	6,573	6,495	30,757	0	0	(161)	(28)	43,636	243,686	287,322	(25,888)
55994	Wise County Public Service Authority	46,075	47,241	178,585	(13,303)	(42,249)	(968)	(162)	215,219	1,444,862	1,660,081	(236,327)
55995	Holston River Soil & Water Conservation District	5,411	6,885	37,545	(3,865)	(14,343)	(221)	(33)	31,379	302,558	333,937	(29,887)
55996	New River Valley Community Services Board	1,633,677	1,175,124	4,003,875	(728,494)	(224,160)	(20,841)	(3,663)	5,835,518	31,641,632	37,477,150	(4,009,766)
55997	Institute For Advanced Learning And Research	37,877	84,450	287,589	(28,622)	(6,672)	(1,545)	(261)	372,816	2,293,146	2,665,962	(769,966)

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	1,630,593	742,181	3,105,506	(680,596)	(241,073)	(16,225)	(4,002)	4,536,384	24,480,692	29,017,076	(2,403,168)
55999	Clinch Valley Soil & Water Conservation District	(919)	3,907	19,454	0	(1,318)	(108)	(17)	20,999	157,919	178,918	(53,059)
	Total Political Subdivisions	477,563,307	238,636,442	2,113,967,672	(941,856,449)	(42,068,244)	(12,221,134)	(1,886,358)	1,832,135,236	17,418,111,546	19,250,246,782	2,313,757,564



Schedule F – Summary of Main Plan Provisions

SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Benefit Provisions which apply to all VRS Plans

Plan Year:	Twelve-month period ending June 30th.
Administration:	All plans are administered by the Board of Trustees of the Virginia Retirement System.
Plan 1:	Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
Plan 2:	Members hired on or after July 1, 2010, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in the State Police and Virginia Law Officers Plans are in Plan 2.
Hybrid:	Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
Eligibility:	All full-time, salaried, permanent employees of the Commonwealth of Virginia or of any participating Virginia city, county, town or political subdivision or of any local Virginia school boards are eligible to become members of VRS. This summary covers the provisions relating to state employees.
Employee Contributions:	
Defined Benefit -	Active members in Plan 1 and Plan 2 contribute 5.00% of their creditable compensation per year. Active members in the Hybrid Plan contribute 4% of their creditable compensation per year. The employer may "pick-up" the member's assessments under the provisions of Internal Revenue Code Section 414(h).



Schedule F – Summary of Main Plan Provisions

Defined Contribution -

Active members in the Hybrid Plan are required to contribute 1% 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.

Creditable Compensation:

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

Optional Forms of Payment:

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

100% Survivor Option:

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

50% Survivor Option:

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

Leveling Option:

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

Partial Lump Sum Option:

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

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



Schedule F – State Employees’ Plan Provisions

STATE EMPLOYEES
Plan Specific Benefit Provisions

Effective Date:	March 1, 1952
Type of Plan:	VRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered an agent multiple-employer PERS with separate cost-sharing pools for state employees and teachers.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). 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 5 years of service.
	Annual Benefit: 1.7% of average final compensation (AFC) times years of service.
	Payment Form: Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the



Schedule F – State Employees' Plan Provisions

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

Plan 2:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – State Employees’ Plan Provisions

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

Early Retirement:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor. The reduction is an actuarially



Schedule F – State Employees' Plan Provisions

equivalent factor. No reduction is applied if the sum of the member's age and service is equal to 90.

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 1.7% 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



Schedule F – State Employees’ Plan Provisions

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 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



Schedule F – State Employees' Plan Provisions

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.

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

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

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 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Teachers’ Plan Provisions

TEACHERS
Plan Specific Benefit Provisions

Effective Date:	March 1, 1952
Type of Plan:	VRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered an agent multiple-employer PERS with separate cost-sharing pools for state employees and teachers.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). 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 5 years of service. Annual Benefit: 1.7% of average final compensation (AFC) times years of service. Payment Form: Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the



Schedule F – Teachers' Plan Provisions

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

Plan 2:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Teachers’ Plan Provisions

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

Early Retirement:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor. The reduction is an actuarially



Schedule F – Teachers’ Plan Provisions

equivalent factor. No reduction is applied if the sum of the member’s age and service is equal to 90.

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 1.7% 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.



Schedule F – Teachers' Plan Provisions

Service Credit:

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

Payment Form:

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

Disability Retirement – VLDP (Hybrid Plan):

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



Schedule F – Teachers’ Plan Provisions

Deferred Termination Benefit:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Withdrawal (Refund) Benefit:

Eligibility:

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

Benefit:

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

Death Benefit:

Eligibility:

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

Benefit:

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



Schedule F – Teachers’ Plan Provisions

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

Work-Related Death:

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

Cost-of-Living Increase:

Plan 1:	Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
Plan 2 and Hybrid:	Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.
Plans 1, 2 & Hybrid:	The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – State Police Plan Provisions

STATE POLICE
Plan Specific Benefit Provisions

Effective Date:	July 1, 1950
Type of Plan:	SPORS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to SPORS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.
Average Final Compensation:	
Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2:	The average of the member's highest 60 consecutive months of salary.
Normal Retirement:	Eligibility: A member may retire upon Normal Retirement on or after age 60 with credit for 5 years of service. Annual Benefit: 1.85% of average final compensation (AFC) times years of service. (Previously 1.7% of 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 Police Plan Provisions

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

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 \$13,548 payable from the date of retirement to their Social Security normal retirement age. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period.

Early Retirement:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

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



Schedule F – State Police Plan Provisions

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

Disability Retirement - Non-VSDP:

Eligibility:

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

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.7% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.

- Special Retirement Allowance Guarantee:

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

Service Credit:

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



Schedule F – State Police Plan Provisions

Payment Form:

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

Disability Retirement – VSDP:

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

Deferred Termination Benefit:

Eligibility:

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

Annual Benefit:

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



Schedule F – State Police Plan Provisions

Payment Form:

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

Death Benefit:

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

Withdrawal (Refund) Benefit:

Eligibility:

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

Benefit:

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

Death Benefit

Eligibility:

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

Benefit:

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



Schedule F – State Police Plan Provisions

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

Work-Related Death:

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

Cost-of-Living Increase:

- | | |
|--------------|--|
| Plan 1: | Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%. |
| Plan 2: | Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%. This COLA will be deferred until the date at which the member is eligible for unreduced retirement. |
| Plans 1 & 2: | The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service. |



Schedule F – Judicial Plan Provisions

JUDICIAL
Plan Specific Benefit Provisions

Effective Date: July 1, 1970

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

Service:

Appointed or elected
prior to 7/1/2010:

Employees receive credit of one month of service multiplied by a weighting factor of 3.5 (2.5 for judges entering JRS on or after January 1, 1995) for each month a contribution is made on their behalf to JRS. This weighted service is used for all purposes under this plan, including determining a member's vested status, determining whether a member is eligible for retirement, computing early retirement reductions, and computing the amount of the benefit. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). 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 weighting factor of 1.5, judges age 45 – 54 use a weighting factor of 2.0, and judges age 55 and above use a weighting 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 (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.



Schedule F – Judicial Plan Provisions

Average Final Compensation:

Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2 and Hybrid:	The average of the member's highest 60 consecutive months of salary.

Normal Retirement

Eligibility:

A member may retire upon Normal Retirement on or after age 65 with credit for 5 years of service. The mandatory retirement age for judges is age 73.

Annual Benefit:

1.7% 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 1.0%

Payment Form:

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

Early Retirement

Eligibility:

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

Annual Benefit:

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



Schedule F – Judicial Plan Provisions

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

Payment Form:

Same as for Normal Retirement above.

Disability Retirement

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.7% of AFC times service credit (1.65% if appointed or elected on or after January 1, 2013 and 1.0% if appointed or elected on or after January 1, 2014). Benefit is reduced by Worker's Compensation (if any).

Minimum Guaranteed Benefit:

- **Workers Compensation Guarantee:**

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

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



Schedule F – Judicial Plan Provisions

Service Credit:

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

Payment Form:

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

Deferred Termination Benefit

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Judicial Plan Provisions

Death Benefit:

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

Withdrawal (Refund) Benefit

Eligibility:

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

Benefit:

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

Death Benefit

Eligibility:

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

Benefit:

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



Schedule F – Judicial Plan Provisions

Work-Related Death:

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

Cost-of-Living Increase:

Plan 1:	Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
Plan 2 and Hybrid:	Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.
Plans 1, 2 & Hybrid:	The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Virginia Law Officers' Plan Provisions

VIRGINIA LAW OFFICERS
Plan Specific Benefit Provisions

Effective Date:	October 1, 1999
Type of Plan:	VaLORS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to VaLORS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.
Average Final Compensation:	
Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2:	The average of the member's highest 60 consecutive months of salary.
Normal Retirement:	Eligibility: A member may retire upon Normal Retirement on or after age 60 with credit for 5 years of service. Annual Benefit: For all employees hired on or after July 1, 2001, the benefit is calculated as 2.0% of average final compensation (AFC) times years of service. Employees hired before July 1, 2001, must make a one-time election to receive benefits under (i) or (ii) below: (i) 1.7% of average final compensation (AFC) times years of service plus the temporary supplement described in 5(d).



Schedule F – Virginia Law Officers' Plan Provisions

(ii) 2.0% 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 \$13,548 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under b(i) to receive this supplement.

Early Retirement:

Eligibility:

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

Annual Benefit:

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



Schedule F – Virginia Law Officers' Plan Provisions

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 \$13,548 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under 5(b)(i) to receive this supplement.

Disability Retirement - Non-VSDP:

Eligibility:

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

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.7% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).



Schedule F – Virginia Law Officers' Plan Provisions

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.

- Special Retirement Allowance Guarantee:

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

Service Credit:

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

Payment Form:

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

Disability Retirement – VSDP:

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



Schedule F – Virginia Law Officers' Plan Provisions

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

Deferred Termination Benefit:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Death Benefit:

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

Withdrawal (Refund) Benefit:

Eligibility:

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



Schedule F – Virginia Law Officers' Plan Provisions

Benefit:

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

Death Benefit:

Eligibility:

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

Benefit:

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

Work-Related Death:

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

Cost-of-Living Increase:

Plan 1:

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



Schedule F – Virginia Law Officers' Plan Provisions

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

Plan 2:

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

Plans 1 & 2:

The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Summary of Plan Changes

Summary of Plan Changes

1996 Valuation

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

1998 Valuation

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



Schedule F – Summary of Plan Changes

1999 Valuation

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

2000 Valuation

1. On October 1, 1999, the Virginia Law Officers' Retirement System became effective.
2. On November 15, 2000 the VRS Board of Trustees adopted the recommended economic and demographic assumptions proposed by the actuary as a result of the June 2000 actuarial experience.
3. 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.

2002 Valuation

No material changes were made to the plan provisions.

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.



Schedule F – Summary of Plan Changes

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.

2004 Valuation

No material changes were made to the plan provisions.

2005 Valuation

No material changes were made to the plan provisions.

2006 Valuation

No material changes were made to the plan provisions.

2007 Valuation

The State Police changed their benefit multiplier from 1.7% to 1.85% of pay.

2008 Valuation

No material changes were made to the plan provisions.

2009 Valuation

The temporary retirement supplement for SPORS and VaLORS changed from \$11,508 to \$12,456.

2010 Valuation

No material changes were made to the plan provisions.

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.



Schedule F – Summary of Plan Changes

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 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.



Schedule F – Summary of Plan Changes

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 VaLORS plans. The Hybrid Plan consists of defined benefit plan and defined contribution plan components.

Defined benefit plan component

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

Defined contribution plan component

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

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

2015 Valuation

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



Schedule G – Statement of Actuarial Assumptions and Methods

SCHEDULE G

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuations were based on the actuarial experience study prepared as of June 30, 2016 and adopted by the VRS Board of Trustees.

Assumptions and Methods which apply to all VRS Plans

Investment Return Rate:	7.00% 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(l)(6), has been paid off except for Teachers which is to be amortized using a level-dollar, closed 10 year period beginning June 30, 2011. 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. See the Amortization Schedules for more detail.
Payroll Growth Rate:	3% per annum.
Asset Valuation Method:	<p>For purposes of GASB 68, the value of assets is equal to the market value of assets.</p> <p>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.</p>



Schedule G – Statement of Actuarial Assumptions and Methods

	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:	2.5% 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 SPORS and VaLORS members is assumed to be adjusted biennially based on increases of 2.5% 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.
Marriage Assumption:	100% of active employees are assumed to be married, with males two years older than females.
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.
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.
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 SPORS and VaLORS assume that all VRS service is hazardous duty service for purposes of determining eligibility for the temporary supplement.
Administrative Expenses:	The employer contribution rates include a rate for anticipated non-investment expenses.



Schedule G – State Employees’ Actuarial Assumptions and Methods

STATE EMPLOYEES
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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

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

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate of 1.46% for members in the Hybrid Plan as reported by VRS.



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

TEACHERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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

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

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



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

SALARY INCREASE RATES: 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 of 1.29% for members in the Hybrid Plan as reported by VRS.



Schedule G – State Police Actuarial Assumptions and Methods

STATE POLICE
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – State Police Actuarial Assumptions and Methods

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

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



Schedule G – State Police Actuarial Assumptions and Methods

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

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

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

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



Schedule G – State Police Actuarial Assumptions and Methods

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

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

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

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



Schedule G – Judicial Actuarial Assumptions and Methods

JUDICIAL
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – Judicial Actuarial Assumptions and Methods

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

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

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

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

SALARY INCREASE RATES: Salary increase rates are 4.5%.

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate of 2.63% for members in the Hybrid Plan as reported by VRS.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

VIRGINIA LAW OFFICERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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

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



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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

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



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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

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

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



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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

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

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

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



Schedule G – Summary of Actuarial Assumptions and Methods Changes

2009 Valuation

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

SYSTEM	ASSUMPTION CHANGE
State	Increase rates of withdrawals Increase rates of disability retirement up to age 52, females Decrease rates of disability retirement after age 52, all members Decrease rates of service retirement
Teachers	Increase rates of withdrawals Increase rates of disability retirement Decrease rates of service retirement
SPORS	Decrease rates of withdrawals, males Decrease rates of service retirement
VaLORS	Increase rates of withdrawals Decrease rates of disability retirement Change rates of service retirement
Judicial	Increase rates of salary increases

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

2010 Valuation

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

2011 Valuation

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



Schedule G – Summary of Actuarial Assumptions and Methods Changes

2013 Valuation

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

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

2015 Valuation

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



Schedule G – Summary of Actuarial Assumptions and Methods Changes

2017 Valuation

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

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

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