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Virginia
Retirement
System

GASB STATEMENT NO. 68 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2014





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

September 22, 2015

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, 2015 (Reporting Date). This report has been prepared as of June 30, 2014 (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, 2013. 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.

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Board of Trustees
September 9, 2015
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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jose I. Fernandez', with a stylized, flowing script.

Jose I. Fernandez, ASA, FCA, EA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink, appearing to read 'John J. Garrett', with a stylized, flowing script.

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

A handwritten signature in blue ink, appearing to read 'Micki R. Taylor', with a stylized, flowing script.

Micki R. Taylor, ASA, FCA, MAAA
Senior 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, 2014**

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, 2014 (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 December 3, 2014. 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, 2013. We have prepared and provided separately, actuarial valuation reports as of June 30, 2013 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.

GASB 68 replaces GASB 27 and represents a significant departure from the requirements of the prior statement. GASB 27 required employers providing benefits through pension plans to report items consistent with the results of the plan’s actuarial valuations, as long as those valuations met certain parameters. GASB 68 creates disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

Two major changes in GASB 68 are the requirements to include a proportionate share of a Net Pension Liability (NPL) and to recognize a proportionate share of a Pension Expense (PE) in the financial statements of each of the participating employers and non-employer contributing entities.

The NPL shown in the GASB Statement No. 67 Report for the Virginia Retirement System prepared as of June 30, 2014 and submitted December 3, 2014 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense 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, 2014 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, 2013	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
Measurement Date (MD)	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014
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	N/A
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)	\$21,766,933	\$41,495,883	\$1,031,856	\$616,680	\$1,824,577	\$19,135,008
Fiduciary Net Position (FNP)	<u>16,168,535</u>	<u>29,411,183</u>	<u>720,990</u>	<u>442,194</u>	<u>1,150,450</u>	<u>16,627,539</u>
Net Pension Liability (NPL = TPL - FNP)	\$5,598,398	\$12,084,700	\$310,866	\$174,486	\$674,127	\$2,507,469
FNP as a percentage of TPL	74.28%	70.88%	69.87%	71.71%	63.05%	86.90%
Pension Expense (PE)	\$374,614	\$955,913	\$26,427	\$27,524	\$61,361	\$295,188
Deferred Outflows of Resources	\$77,511	\$112,069	\$0	\$0	\$11,595	\$0
Deferred Inflows of Resources	\$1,076,757	\$1,905,557	\$44,006	\$27,102	\$81,425	\$1,012,850



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 E. The total pension liability was determined based on an actuarial valuation as of June 30, 2013, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2014.

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.

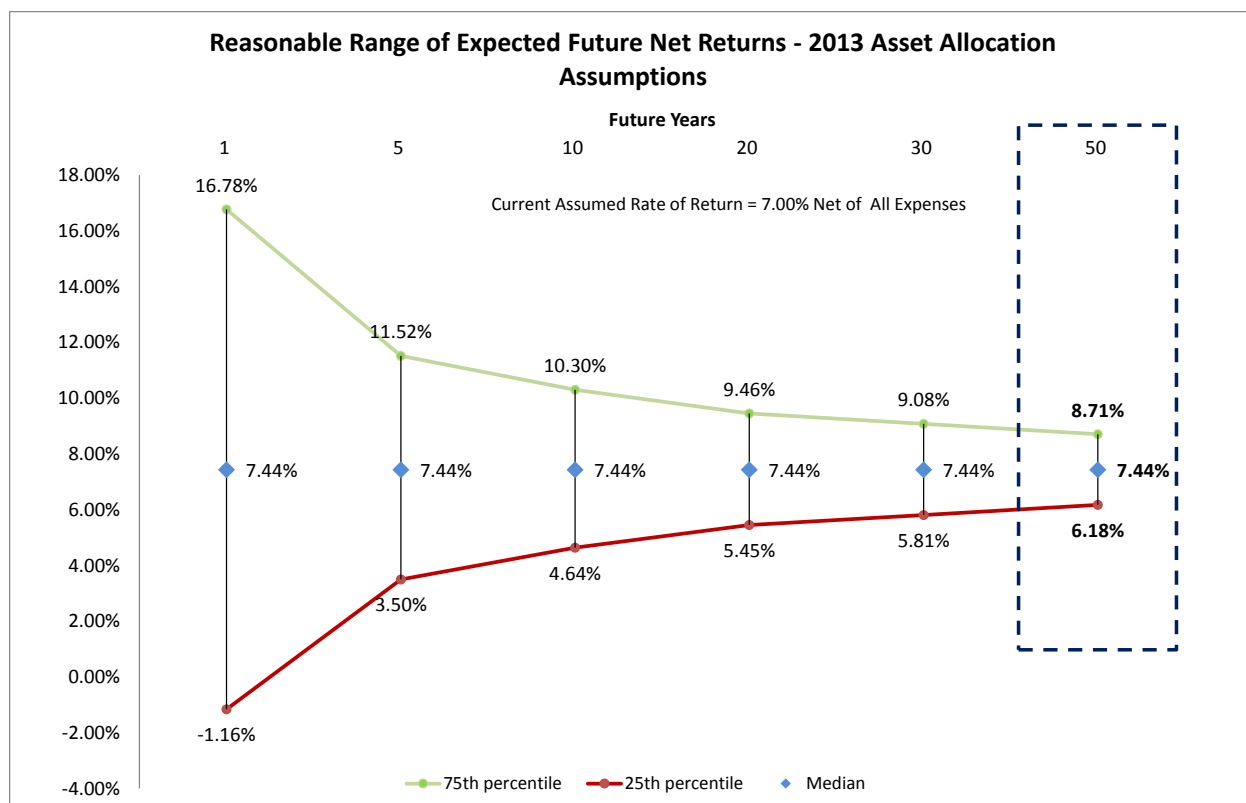


Mortality Table	
For the period before retirement	RP-2000 Employee Mortality Table Projected with Scale AA to 2020
For the period after service retirement	RP-2000 Combined Mortality Table Projected with Scale AA to 2020
For the period after disability retirement	RP-2000 Disabled Life Mortality Table

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period from July 1, 2008 through June 30, 2012.

Paragraph 78:

- (a) **Discount rate.** The discount rate used to measure the total pension liability was 7 percent.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the Employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer 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 long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.3% but also has a high standard deviation, which means there is high volatility. Over larger time horizons, the median return does not change much but the volatility declines significantly. The median return is 7.44%. The following graph provides a summary of results.



The chart above shows the percentile rankings of 5,000 independent 50-year simulations that produce returns of less than the return at that particular percentile level over the given time span. Thus for the 20-year time span, 25% of the resulting real rates of return were below 5.45% and 75% were above that. As the time span increases, the results begin to merge. Over a 50-year time span, the results indicate there is a 25% chance that real returns will be below 6.18% and a 25% chance they will be above 8.71%. In other words there is a 50% chance the real returns will be between 6.18% and 8.71%.

- (d) **Municipal bond rate:** The discount rate determination does not use a municipal bond rate.
- (e) **Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2121.
- (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, 2012 are summarized in the following table:



Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	19.50%	6.46%
Developed Non U.S. Equity	16.50%	6.28%
Emerging Market Equity	6.00%	10.00%
Fixed Income	15.00%	0.09%
Emerging Debt	3.00%	3.51%
Rate Sensitive Credit	4.50%	3.51%
Non-Rate Sensitive Credit	4.50%	5.00%
Convertibles	3.00%	4.81%
Public Real Estate	2.25%	6.12%
Private Real Estate	12.75%	7.10%
Private Equity	12.00%	10.41%
Cash	1.00%	-1.50%
Total	100.00%	



(g) Sensitivity analysis: This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 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). 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	\$ 8,201,094	\$ 5,598,398	\$ 3,415,966

Teachers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 17,745,186	\$ 12,084,700	\$ 7,424,273

State Police

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 434,120	\$ 310,866	\$ 207,413



Judicial

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 230,771	\$ 174,486	\$ 125,641

Virginia Law Officers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 921,139	\$ 674,127	\$ 471,033

Political Subdivisions

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 5,052,686	\$ 2,507,469	\$ 394,561

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, 2013 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2014 using standard roll-forward techniques. The procedure used to determine the TPL as of June 30, 2014 is shown in the GASB 67 report for VRS dated December 3, 2014.

Paragraphs 80(d)-(e): There were no changes in assumptions or benefit terms since the prior measurement period.

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. As noted in the previous section, 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 table below provides a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows for the political subdivision plans and for the cost-sharing employers is provided in Schedule B.

(\$ thousands)

	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Changes of assumptions	0	0	0	0	0	0	0	0	0	0	0	0
Net difference between projected and actual earnings on plan investments	0	999,246	0	1,793,488	0	44,006	0	27,102	0	69,830	0	1,012,850
Changes in proportion and difference between employer contributions and proportionate share of contributions	77,511	77,511	112,069	112,069	0	0	0	0	11,595	11,595	0	0
Employer contributions subsequent to the Measurement Date *												
Total	<u>\$77,511</u>	<u>\$1,076,757</u>	<u>\$112,069</u>	<u>\$1,905,557</u>	<u>\$0</u>	<u>\$44,006</u>	<u>\$0</u>	<u>\$27,102</u>	<u>\$11,595</u>	<u>\$81,425</u>	<u>\$0</u>	<u>\$1,012,850</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
2016	\$ (249,812)	\$ (448,372)	\$ (11,001)	\$ (6,775)	\$ (17,457)	\$ (253,212)
2017	(249,812)	(448,372)	(11,001)	(6,775)	(17,457)	(253,212)
2018	(249,812)	(448,372)	(11,001)	(6,775)	(17,457)	(253,212)
2019	(249,810)	(448,372)	(11,003)	(6,777)	(17,459)	(253,212)
2020	0	0	0	0	0	0
Thereafter	0	0	0	0	0	0

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. At this point only one year is being reported, but comments on additional years will be added as they occur.

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. The liabilities presented in this report do not reflect the hybrid plan since it covers new members joining the System after the valuation date of June 30, 2013 and the impact on the liabilities as of the measurement date of June 30, 2014 is minimal. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.



Changes of assumption: The following changes to the actuarial assumptions were made effective June 30, 2013 based on the most recent experience study of the System for the four-year period ending June 30, 2012:

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



POLITICAL SUBDIVISION SYSTEM	ASSUMPTION CHANGE
Largest 10 - Non-LEOS	Update mortality table Decrease rates of service retirement Decrease rates of disability retirement Reduce rates of salary increase by 0.25% per year
Largest 10 - LEOS	Update mortality table Decrease male rates of disability
All Others (Non 10 largest) Non-LEOS	Update mortality table Decrease rates of service retirement Decrease rates of disability retirement Reduce rates of salary increase by 0.25% per year
All Others (Non 10 largest) LEOS	Update mortality table Adjustments to rates of service retirement for females Increase rates of withdrawals Decrease male and female rates of disability

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, 2013 payable for the fiscal years 2015 and 2016. 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. The deferred contribution, as defined under 2011 Appropriations Act, Item 469(1)(6), 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. The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2013 actuarial valuations of the VRS pension plans:



Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years and 8 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 pension plan investment and administrative expenses, including inflation



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, 2014 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, 2014, this number is 8.57 for State Employees, 10.30 for Teachers, 10.98 for State Police, 6.36 for Judicial, and 6.77 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 3.88 for State Employees, 5.53 for Teachers, 6.09 for State Police, 2.72 for Judicial, and 3.61 for VaLORS. 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.

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 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, 2014 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.

(\$ thousands)

	Collective Pension Expense Determined as of Measurement Date					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Service Cost	\$369,120	\$831,501	\$18,341	\$24,024	\$46,504	\$524,758
Interest on the total pension liability and cash flow	1,436,064	2,722,787	67,977	40,014	119,040	1,243,386
Current-period benefit changes	0	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0	0	0	0	0	0
Expensed portion of current-period changes of assumptions	0	0	0	0	0	0
Member contributions	(198,035)	(371,241)	(5,646)	(3,051)	(17,908)	(225,555)
Projected earnings on plan investments	(994,941)	(1,800,581)	(43,675)	(26,956)	(69,499)	(1,006,222)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(249,812)	(448,372)	(11,001)	(6,775)	(17,457)	(253,212)
Administrative expense	12,341	22,036	431	268	681	12,153
Other	(123)	(217)	0	0	0	(120)
Recognition of beginning deferred outflows of resources as pension expense	0	0	0	0	0	0
Recognition of beginning deferred inflows of resources as pension expense	0	0	0	0	0	0
Pension Expense	<u>\$374,614</u>	<u>\$955,913</u>	<u>\$26,427</u>	<u>\$27,524</u>	<u>\$61,361</u>	<u>\$295,188</u>



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30100	GENERAL ASSEMBLY - SENATE	472,103	0.14506%	528,943	0.15636%
30101	HOUSE OF DELEGATES	760,307	0.23362%	819,324	0.24220%
30103	MAGISTRATE SYSTEM	1,476,791	0.45377%	1,580,556	0.46722%
30107	DIV OF LEGISLATIVE SERVICES	435,123	0.13370%	448,471	0.13257%
30109	LEGISLATIVE AUTOMATED SYSTEM	120,057	0.03689%	125,693	0.03716%
30110	JT LEGISLATIVE AUDIT & REVIEW	184,772	0.05677%	198,583	0.05870%
30111	SUPREME COURT	1,474,899	0.45319%	1,531,899	0.45284%
30112	JUDICIAL INQUIRY AND REVIEW COMMISSION	28,654	0.00880%	29,918	0.00884%
30114	DISTRICT COURTS	2,497,424	0.76737%	2,584,273	0.76393%
30115	JUVENILE & DOMESTIC RELATION DIST COURTS	1,484,288	0.45607%	1,535,343	0.45386%
30116	COMBINED DISTRICT COURTS	543,387	0.16696%	565,832	0.16726%
30117	VIRGINIA STATE BAR	543,509	0.16700%	566,767	0.16754%
30119	OFFICE OF LIEUTENANT GOVERNOR	10,874	0.00334%	8,919	0.00264%
30121	OFFICE OF THE GOVERNOR	97,766	0.03004%	73,118	0.02161%
30122	DEPT OF PLANNING & BUDGET	292,495	0.08987%	327,490	0.09681%
30123	DEPARTMENT OF MILITARY AFFAIRS	1,007,216	0.30948%	1,007,656	0.29787%
30125	COURT OF APPEALS JUDGES	305,447	0.09385%	315,297	0.09320%
30127	VA DEPT OF EMERGENCY MANAGEMENT DEPT OF VETERANS SERVICES-VA VETERANS	572,329	0.17586%	603,276	0.17833%
30128	CARE CENTER	632,180	0.19425%	654,106	0.19336%
30129	DEPT OF HUMAN RESOURCE MANAGEMENT	540,462	0.16607%	545,439	0.16124%
30132	STATE BOARD OF ELECTIONS	127,218	0.03909%	133,576	0.03949%
30133	AUDITOR OF PUBLIC ACCOUNTS VIRGINIA INFORMATION TECHNOLOGIES	578,274	0.17768%	648,178	0.19161%
30136	AGENCY	1,896,214	0.58264%	1,972,888	0.58320%
30140	DEPT OF CRIMINAL JUSTICE SVCS	492,288	0.15126%	537,765	0.15897%
30141	OFFICE OF THE ATTORNEY GENERAL	1,956,116	0.60105%	2,128,900	0.62932%
30143	DIVISION OF DEBT COLLECTION	99,333	0.03052%	101,519	0.03001%
30146	SCIENCE MUSEUM OF VIRGINIA	249,137	0.07655%	264,785	0.07827%
30147	OFFICE OF THE STATE INSPECTOR	208,483	0.06406%	182,938	0.05408%
30148	COMMISSION FOR THE ARTS	14,086	0.00433%	14,749	0.00436%
30151	DEPARTMENT OF ACCOUNTS	621,913	0.19109%	705,312	0.20850%
30152	DEPARTMENT OF TREASURY	497,688	0.15292%	549,184	0.16234%
30154	DEPARTMENT OF MOTOR VEHICLES	6,957,626	2.13784%	7,223,558	2.13534%
30156	DEPARTMENT OF STATE POLICE	2,624,570	0.80644%	2,721,855	0.80460%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30157	COMPENSATION BOARD	81,615	0.02508%	81,986	0.02424%
30158	VIRGINIA RETIREMENT SYSTEM	1,996,405	0.61343%	2,164,813	0.63994%
30160	VIRGINIA CRIMINAL SENTENCING COMMISSION	44,486	0.01367%	47,932	0.01417%
30161	DEPARTMENT OF TAXATION	3,588,878	1.10274%	3,703,357	1.09474%
30162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	7,649	0.00235%	7,952	0.00235%
30165	VA DEPT OF HOUSING & COMM DEV	491,422	0.15100%	487,747	0.14418%
30166	SECRETARY OF THE COMMONWEALTH	25,365	0.00779%	29,378	0.00868%
30170	COUNCIL ON HUMAN RIGHTS	376	0.00012%	0	0.00000%
30171	STATE CORPORATION COMMISSION	3,600,780	1.10639%	3,693,316	1.09177%
30172	VIRGINIA STATE LOTTERY	1,358,342	0.41737%	1,453,188	0.42957%
30174	VA COLLEGE SAVINGS PLAN	497,646	0.15291%	535,070	0.15817%
30175	VA OFFICE OF PROTECTION & ADVOCACY	112,973	0.03471%	27,446	0.00811%
30180	SECRETARY OF ADMINISTRATION	49,983	0.01536%	55,328	0.01636%
30181	DEPARTMENT OF LABOR & INDUSTRY	568,286	0.17461%	621,747	0.18379%
30182	VIRGINIA EMPLOYMENT COMMISSION	3,119,809	0.95861%	3,127,730	0.92458%
30183	SECRETARY OF NATURAL RESOURCES	10,907	0.00335%	8,139	0.00241%
30185	SECRETARY OF EDUCATION	23,349	0.00717%	23,972	0.00709%
30186	SECRETARY OF TRANSPORTATION	33,370	0.01025%	28,169	0.00833%
30187	SECRETARY OF PUBLIC SAFETY	27,466	0.00844%	18,538	0.00548%
30188	SECRETARY OF HEALTH AND HUMAN RESOURCES	10,446	0.00321%	10,562	0.00312%
30190	SECRETARY OF FINANCE	14,054	0.00432%	15,322	0.00453%
30191	WORKERS' COMPENSATION COMMISSION	1,244,690	0.38245%	1,367,963	0.40438%
30192	SECRETARY OF COMMERCE AND TRADE	14,054	0.00432%	8,339	0.00247%
30193	SECRETARY OF AGRICULTURE AND FORESTRY	3,373	0.00104%	1,095	0.00032%
30194	DEPARTMENT OF GENERAL SERVICES	2,798,935	0.86002%	2,910,400	0.86034%
30199	CONSERVATION & RECREATION	1,781,894	0.54751%	1,626,089	0.48068%
30201	DEPARTMENT OF EDUCATION	1,535,830	0.47191%	1,568,322	0.46361%
30202	LIBRARY OF VIRGINIA	555,979	0.17083%	569,232	0.16827%
30203	WOODROW WILSON REHABILITATION CENTER	962,154	0.29564%	1,022,048	0.30213%
30204	COLLEGE OF WILLIAM AND MARY	4,173,364	1.28233%	4,556,309	1.34688%
30206	MCV HOSPITALS AUTHORITY	3,379,464	1.03839%	3,178,276	0.93952%
30207	UNIVERSITY OF VA - ACADEMIC	22,159,311	6.80880%	22,929,164	6.77805%
30208	VPI & SU - ACADEMIC	20,276,011	6.23011%	21,325,111	6.30387%
30209	UNIVERSITY OF VIRGINIA - HOSPITAL	3,953,511	1.21478%	3,801,922	1.12388%
30211	VA MILITARY INSTITUTE	1,365,002	0.41942%	1,412,716	0.41761%
30212	VIRGINIA STATE UNIVERSITY	2,884,723	0.88637%	3,041,757	0.89917%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30213	NORFOLK STATE UNIVERSITY	3,194,466	0.98155%	3,311,079	0.97878%
30214	LONGWOOD UNIVERSITY	1,943,652	0.59722%	2,053,510	0.60703%
30215	UNIVERSITY OF MARY WASHINGTON	2,036,367	0.62570%	2,103,202	0.62172%
30216	JAMES MADISON UNIVERSITY	7,198,108	2.21173%	7,575,105	2.23926%
30217	RADFORD UNIVERSITY	3,169,199	0.97378%	3,399,941	1.00505%
30218	VA SCHOOL FOR THE DEAF & BLIND	526,907	0.16190%	525,264	0.15527%
30221	OLD DOMINION UNIVERSITY	6,127,431	1.88275%	6,620,340	1.95702%
30222	DEPT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	862,750	0.26509%	866,413	0.25612%
30223	HEALTH PROFESSIONS	1,083,247	0.33284%	1,128,769	0.33367%
30226	BOARD OF ACCOUNTANCY	42,104	0.01294%	50,660	0.01498%
30232	MINORITY BUSINESS ENTERPRISE	76,738	0.02358%	0	0.00000%
30233	STATE BOARD OF BAR EXAMINERS	43,888	0.01349%	46,836	0.01385%
30234	VSU-COOP EXT & AGR RESEARCH SERVICES	254,664	0.07825%	264,665	0.07824%
30236	VA COMMONWEALTH UNIVERSITY - ACADEMIC	15,895,121	4.88402%	16,797,183	4.96538%
30238	VIRGINIA MUSEUM OF FINE ARTS	745,849	0.22917%	769,450	0.22746%
30239	FRONTIER CULTURE MUSEUM OF VA	85,343	0.02622%	92,358	0.02730%
30241	RICHARD BLAND COLLEGE	344,470	0.10584%	369,276	0.10916%
30242	CHRISTOPHER NEWPORT UNIVERSITY	1,964,980	0.60377%	2,112,021	0.62433%
30245	COUNCIL OF HIGHER EDUCATION	240,259	0.07382%	219,662	0.06493%
30246	UVA'S COLLEGE AT WISE	696,441	0.21399%	741,375	0.21916%
30247	GEORGE MASON UNIVERSITY	10,404,379	3.19690%	11,050,470	3.26661%
30261	VA COMMUNITY COLLEGE SYSTEM	1,218,757	0.37448%	1,281,600	0.37885%
30262	DEPT OF REHABILITATIVE SVCS	3,842,616	1.18070%	4,008,913	1.18507%
30263	VA REHAB CENTER FOR THE BLIND	88,850	0.02730%	96,855	0.02863%
30268	VA INSTITUTE MARINE SCIENCE	1,054,018	0.32386%	1,081,420	0.31968%
30275	NEW RIVER COMMUNITY COLLEGE	596,062	0.18315%	602,760	0.17818%
30276	SOUTHSIDE VA COMMUNITY COLLEGE	879,890	0.27036%	919,982	0.27195%
30277	PAUL D CAMP COMMUNITY COLLEGE	323,269	0.09933%	317,271	0.09379%
30278	RAPPAHANNOCK COMMUNITY COLLEGE	428,659	0.13171%	460,667	0.13618%
30279	DANVILLE COMMUNITY COLLEGE	605,947	0.18619%	639,851	0.18914%
30280	NORTHERN VA COMMUNITY COLLEGE	6,980,576	2.14489%	7,671,864	2.26786%
30282	PIEDMONT VA COMMUNITY COLLEGE	596,167	0.18318%	627,080	0.18537%
30283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	1,771,401	0.54429%	1,958,613	0.57898%
30284	EASTERN SHORE COMM COLLEGE	238,883	0.07340%	217,730	0.06436%
30285	PATRICK HENRY COMMUNITY COLLEGE	742,553	0.22816%	773,410	0.22863%
30286	VA WESTERN COMMUNITY COLLEGE	953,542	0.29299%	1,039,825	0.30738%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30287	DABNEY S LANCASTER COMM COLLEGE	271,996	0.08357%	292,516	0.08647%
30288	WYTHEVILLE COMMUNITY COLLEGE	485,994	0.14933%	494,195	0.14609%
30290	JOHN TYLER COMMUNITY COLLEGE	1,141,546	0.35076%	1,184,058	0.35002%
30291	BLUE RIDGE COMMUNITY COLLEGE	652,997	0.20064%	682,388	0.20172%
30292	CENTRAL VA COMMUNITY COLLEGE	606,860	0.18647%	618,299	0.18277%
30293	THOMAS NELSON COMMUNITY COLLEGE	1,372,870	0.42184%	1,439,161	0.42543%
30294	SOUTHWEST VA COMMUNITY COLLEGE	487,553	0.14981%	477,067	0.14102%
30295	TIDEWATER COMMUNITY COLLEGE	3,913,432	1.20246%	4,111,304	1.21533%
30296	VA HIGHLANDS COMMUNITY COLLEGE	527,140	0.16197%	462,596	0.13675%
30297	GERMANNA COMMUNITY COLLEGE	788,663	0.24233%	866,202	0.25606%
30298	LORD FAIRFAX COMMUNITY COLLEGE	811,069	0.24921%	861,324	0.25461%
30299	MOUNTAIN EMPIRE COMM COLLEGE	513,879	0.15790%	503,656	0.14888%
30301	VA DEPT OF AGRICULTURE & CONS VIRGINIA ECONOMIC DEVELOPMENT	1,866,240	0.57343%	1,968,049	0.58177%
30310	PARTNERSHIP	653,495	0.20080%	643,250	0.19015%
30320	VIRGINIA TOURISM AUTHORITY	346,297	0.10640%	366,638	0.10838%
30325	DEPARTMENT OF BUSINESS ASSISTANCE	148,613	0.04566%	0	0.00000%
30330	VIRGINIA ISRAEL ADVISORY BOARD DEPARTMENT OF SMALL BUSINESS AND	7,839	0.00241%	8,072	0.00239%
30350	SUPPLIER DIVERSITY	0	0.00000%	200,018	0.05913%
30402	MARINE RESOURCES COMMISSION	293,096	0.09006%	308,802	0.09128%
30403	DEPT GAME & INLAND FISHERIES	1,138,093	0.34970%	1,226,809	0.36265%
30405	VIRGINIA RACING COMMISSION	25,998	0.00799%	21,744	0.00643%
30407	VIRGINIA PORT AUTHORITY	49,702	0.01527%	39,732	0.01175%
30409	DEPT MINES MINERALS ENERGY	1,113,652	0.34219%	1,129,263	0.33382%
30411	DEPARTMENT OF FORESTRY	932,098	0.28640%	969,929	0.28672%
30413	COMMISSION ON VASAP	39,065	0.01200%	40,679	0.01203%
30417	BOARD OF REGENTS, GUNSTON HALL	11,407	0.00350%	12,443	0.00368%
30423	DEPARTMENT OF HISTORIC RESOURCES	175,963	0.05407%	181,970	0.05379%
30425	JAMESTOWN-YORKTOWN FOUNDATION	528,762	0.16247%	538,067	0.15906%
30440	DEPARTMENT OF ENVIRONMENTAL QUALITY	3,713,270	1.14096%	4,113,251	1.21591%
30454	OFFICE OF COMMONWEALTH PREPAREDNESS DEPARTMENT OF RAIL & PUBLIC	46,934	0.01442%	28,363	0.00838%
30505	TRANSPORTATION	303,469	0.09325%	312,358	0.09234%
30506	MOTOR VEHICLE DEALER BOARD	86,803	0.02667%	88,333	0.02611%
30507	TOWING AND RECOVERY OPERATIONS BOARD	3,512	0.00108%	0	0.00000%
30510	VA DEPT OF TRANSPORTATION RICHMOND	7,738,760	2.37785%	8,451,576	2.49835%
30511	VA DEPT OF TRANSPORTATION BRISTOL	2,207,018	0.67814%	2,345,969	0.69349%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30512	VA DEPT OF TRANSPORTATION SALEM	2,932,169	0.90095%	3,162,006	0.93471%
30513	VA DEPT OF TRANSPORTATION LYNCHBURG	2,006,589	0.61655%	2,092,742	0.61863%
30514	VA DEPT OF TRANSPORTATION COLONIAL HEIGHTS	3,422,831	1.05172%	3,585,766	1.05998%
30515	VA DEPT OF TRANSPORTATION SUFFOLK	3,141,052	0.96514%	3,369,120	0.99594%
30516	VA DEPT OF TRANSPORTATION FREDERICKSBURG	1,828,262	0.56176%	1,932,851	0.57137%
30517	VA DEPT OF TRANSPORTATION CULPEPER	1,712,435	0.52617%	1,829,429	0.54079%
30518	VA DEPT OF TRANSPORTATION STAUNTON	2,397,838	0.73677%	2,554,272	0.75506%
30519	VA DEPT OF TRANSPORTATION CHANTILLY	4,118,467	1.26546%	4,299,551	1.27098%
30601	DEPARTMENT OF HEALTH	14,282,517	4.38852%	14,327,006	4.23518%
30602	DEPT OF MEDICAL ASSISTANCE SERVICES	2,005,227	0.61614%	2,073,689	0.61300%
30606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES	50,483	0.01551%	52,633	0.01556%
30701	DEPARTMENT OF CORRECTIONS	1,462,871	0.44949%	1,608,825	0.47558%
30702	VA DEPT VISUALLY HANDICAPPED	529,609	0.16273%	548,858	0.16225%
30703	CENTRAL STATE HOSPITAL	2,430,075	0.74668%	2,487,580	0.73535%
30704	EASTERN STATE HOSPITAL	2,889,325	0.88779%	2,828,174	0.83603%
30705	SOUTHWESTERN VIRGINIA MENTAL HEALTH INSTITUTE	1,500,454	0.46104%	1,623,348	0.47987%
30706	WESTERN STATE HOSPITAL	2,373,384	0.72926%	2,478,509	0.73267%
30707	CENTRAL VA TRAINING CENTER	3,344,276	1.02758%	3,343,159	0.98826%
30708	COMMONWEALTH CENTER FOR CHILDREN & ADOLESCENTS	447,791	0.13759%	445,329	0.13164%
30709	POWHATAN CORRECTIONAL CENTER	366,748	0.11269%	371,743	0.10989%
30711	VIRGINIA CORRECTIONAL ENTERPRISES	697,304	0.21426%	698,481	0.20648%
30716	CORRECTIONAL CENTER FOR WOMEN	337,263	0.10363%	345,167	0.10203%
30718	BLAND CORRECTIONAL CENTER	278,407	0.08554%	288,246	0.08521%
30720	DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES	1,409,538	0.43310%	1,634,177	0.48308%
30721	POWHATAN REC/CLASSIFICATION	108,614	0.03337%	107,729	0.03185%
30723	SOUTHEASTERN VA TRAINING CTR	983,853	0.30230%	943,592	0.27893%
30724	CATAWBA HOSPITAL	904,570	0.27794%	911,138	0.26934%
30725	NORTHERN VA TRAINING CENTER	1,649,827	0.50693%	1,560,641	0.46134%
30726	SOUTHSIDE VA TRAINING CENTER	2,585,344	0.79439%	1,782,485	0.52692%
30728	NORTHERN VA MENTAL HEALTH INSTITUTE	1,279,629	0.39319%	1,284,997	0.37986%
30729	PIEDMONT GERIATRIC HOSPITAL	1,126,278	0.34607%	1,153,468	0.34097%
30733	SUSSEX I CORRECTIONAL CENTER	253,694	0.07795%	255,453	0.07551%
30734	SUSSEX II CORRECTIONAL CENTER	250,641	0.07701%	267,111	0.07896%
30735	WALLEN RIDGE CORRECTIONAL CENTER	336,608	0.10343%	356,189	0.10529%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30737	ST BRIDES CORRECTIONAL CENTER	317,635	0.09760%	345,428	0.10211%
30738	SOUTHWESTERN VA TRAINING CTR	1,142,756	0.35113%	1,146,496	0.33891%
30739	SOUTHERN VA MENTAL HEALTH INSTITUTE	565,212	0.17367%	588,985	0.17411%
30741	RED ONION CORRECTIONAL CENTER	364,345	0.11195%	365,249	0.10797%
30742	ACADEMY FOR STAFF DEVELOPMENT	443,470	0.13626%	462,832	0.13682%
30743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	347,000	0.10662%	364,747	0.10782%
30745	NOTTOWAY CORRECTIONAL CENTER	398,042	0.12230%	410,365	0.12131%
30747	MARION CORRECTIONAL TREATMENT CENTER	294,526	0.09050%	311,299	0.09202%
30748	HIRAM W DAVIS MEDICAL CENTER	619,363	0.19031%	640,132	0.18923%
30749	BUCKINGHAM CORRECTIONAL CENTER	355,001	0.10908%	355,754	0.10516%
30751	DEPT DEAF & HARD OF HEARING	44,718	0.01374%	46,887	0.01386%
30752	DEEP MEADOW CORR CENTER	362,978	0.11153%	361,103	0.10674%
30753	DEERFIELD CORRECTIONAL CENTER	641,827	0.19721%	466,123	0.13779%
30754	AUGUSTA CORRECTIONAL CENTER	296,701	0.09117%	263,629	0.07793%
30756	ADULT REG OFF	1,965,334	0.60388%	2,060,130	0.60899%
30757	DEPT OF CORRECTIONS	110,507	0.03395%	115,142	0.03404%
30760	CENTRAL REG CORR FIELD UNITS	98,787	0.03035%	109,167	0.03227%
30761	EASTERN REG CORR FIELD UNIT	157,847	0.04850%	164,459	0.04862%
30765	DEPARTMENT OF SOCIAL SERVICES	7,271,610	2.23431%	7,519,155	2.22272%
30766	VIRGINIA PAROLE BOARD	69,775	0.02144%	73,684	0.02178%
30767	ADULT COMMUNITY SERVICE	871,045	0.26764%	892,827	0.26393%
30768	KEEN MTN CORRECTIONAL CENTER	264,942	0.08141%	280,524	0.08293%
30769	GREENSVILLE CORRECTIONAL CENTER	757,775	0.23284%	794,737	0.23493%
30770	DILLWYN CORRECTIONAL CENTER	357,489	0.10984%	375,750	0.11107%
30771	INDIAN CREEK CORRECTIONAL CENTER	253,043	0.07775%	253,501	0.07494%
30772	HAYNESVILLE CORRECTIONAL CENTER	404,992	0.12444%	424,457	0.12547%
30773	COFFEEWOOD CORRECTIONAL CENTER	304,849	0.09367%	309,078	0.09137%
30774	LUNENBURG CORRECTIONAL CENTER	282,266	0.08673%	297,837	0.08804%
30775	POCAHONTAS STATE CORRECTIONAL CENTER	297,684	0.09147%	309,214	0.09141%
30776	GREEN ROCK CORRECTIONAL CENTER	321,114	0.09867%	331,802	0.09808%
30777	DEPARTMENT OF JUVENILE JUSTICE	5,916,165	1.81783%	5,714,716	1.68931%
30778	DEPARTMENT OF FORENSIC SCIENCE	1,613,036	0.49563%	1,673,544	0.49471%
30785	GRAYSON COUNTY CORRECTIONAL CENTER	19,265	0.00592%	273,992	0.08099%
30794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	1,055,719	0.32439%	1,183,494	0.34985%
30841	DEPARTMENT OF AVIATION	173,897	0.05343%	197,478	0.05838%
30848	VIRGINIA INDIGENT DEFENSE COMMISSION	2,498,179	0.76760%	2,582,048	0.76327%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
STATE EMPLOYERS (continued)**

State Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
30851	VA TOBACCO INDEM & COMMUN REV COMM FUND	63,118	0.01939%	68,556	0.02027%
30852	VIRGINIA FOUNDATION FOR HEALTHY YOUTH	87,508	0.02689%	91,070	0.02692%
30912	DEPARTMENT OF VETERANS SERVICES	407,706	0.12527%	430,873	0.12737%
30922	SITTER-BARFOOT VETERANS CARE CENTER	750,769	0.23069%	775,217	0.22916%
30937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTER	127,079	0.03905%	133,791	0.03955%
30938	THE NEW COLLEGE INSTITUTE	58,778	0.01806%	62,192	0.01838%
30942	VA MUSEUM OF NATURAL HISTORY	137,863	0.04236%	142,485	0.04212%
30948	SOUTHWEST CENTER FOR HIGHER EDUCATION	101,474	0.03118%	106,816	0.03158%
30957	COMMONWEALTH ATTORNEYS SERVICES COUNCIL	35,405	0.01088%	32,251	0.00953%
30960	DEPARTMENT OF FIRE PROGRAMS	326,886	0.10044%	334,001	0.09873%
30961	VIRGINIA CAPITOL POLICE	43,879	0.01348%	47,829	0.01414%
30999	ALCOHOLIC BEVERAGE CONTROL BD	3,252,731	0.99945%	3,428,213	1.01341%
35106	ARLINGTON CO HEALTH DEPARTMENT	12,427	0.00382%	4,782	0.00141%
35129	FAIRFAX COUNTY PERSONNEL PAYROLL	424,231	0.13035%	367,314	0.10858%
35885	FORT MONROE AUTHORITY	102,526	0.03150%	111,339	0.03291%
Total State Employers		\$ 325,451,816	100.00000%	\$ 338,286,004	100.00000%



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30100	GENERAL ASSEMBLY - SENATE				551	551	1,562		-	1,562	586	191	777
30101	HOUSE OF DELEGATES				418	418	2,420		-	2,420	907	145	1,052
30103	MAGISTRATE SYSTEM DIV OF LEGISLATIVE				655	655	4,669		-	4,669	1,750	228	1,978
30107	SERVICES LEGISLATIVE				-	-	1,325		55	1,380	497	(19)	478
30109	AUTOMATED SYSTEM JT LEGISLATIVE AUDIT & REVIEW				13	13	371		-	371	139	5	144
30110					94	94	587		-	587	220	33	253
30111	SUPREME COURT JUDICIAL INQUIRY AND REVIEW COMMISSION				-	-	4,525		17	4,542	1,696	(6)	1,690
30112					2	2	88		-	88	33	1	34
30114	DISTRICT COURTS JUVENILE & DOMESTIC RELATION DIST COURTS COMBINED DISTRICT COURTS				-	-	7,634		168	7,802	2,862	(58)	2,804
30115					-	-	4,535		108	4,643	1,700	(37)	1,663
30116					15	15	1,671		-	1,671	627	5	632
30117	VIRGINIA STATE BAR OFFICE OF LIEUTENANT GOVERNOR				26	26	1,674		-	1,674	628	9	637
30119					-	-	26		34	60	10	(12)	(2)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30121	OFFICE OF THE GOVERNOR			-	-		216		411	627	81	(143)	(62)
30122	DEPT OF PLANNING & BUDGET			338	338		967		-	967	363	118	481
30123	DEPARTMENT OF MILITARY AFFAIRS			-	-		2,976		566	3,542	1,116	(196)	920
30125	COURT OF APPEALS JUDGES			-	-		931		32	963	349	(11)	338
30127	VA DEPT OF EMERGENCY MANAGEMENT			120	120		1,782		-	1,782	668	42	710
30128	DEPT OF VETERANS SERVICES-VA VETERANS CARE CENTER			-	-		1,932		43	1,975	724	(15)	709
30129	DEPT OF HUMAN RESOURCE MANAGEMENT			-	-		1,611		235	1,846	604	(82)	522
30132	STATE BOARD OF ELECTIONS			19	19		395		-	395	148	7	155
30133	AUDITOR OF PUBLIC ACCOUNTS			679	679		1,915		-	1,915	718	236	954
30136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY			27	27		5,828		-	5,828	2,185	10	2,195
30140	DEPT OF CRIMINAL JUSTICE SVCS			376	376		1,589		-	1,589	596	130	726
30141	OFFICE OF THE ATTORNEY GENERAL			1,378	1,378		6,288		-	6,288	2,358	478	2,836
30143	DIVISION OF DEBT COLLECTION			-	-		300		24	324	112	(9)	103



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30146	SCIENCE MUSEUM OF VIRGINIA			84	84		782		-	782	293	29	322
30147	OFFICE OF THE STATE INSPECTOR			-	-		540		486	1,026	203	(169)	34
30148	COMMISSION FOR THE ARTS			1	1		44		-	44	16	1	17
30151	DEPARTMENT OF ACCOUNTS			848	848		2,083		-	2,083	781	295	1,076
30152	DEPARTMENT OF TREASURY			459	459		1,622		-	1,622	608	160	768
30154	DEPARTMENT OF MOTOR VEHICLES			-	-		21,337		122	21,459	7,999	(42)	7,957
30156	DEPARTMENT OF STATE POLICE			-	-		8,040		90	8,130	3,014	(31)	2,983
30157	COMPENSATION BOARD			-	-		242		41	283	91	(14)	77
30158	VIRGINIA RETIREMENT SYSTEM			1,292	1,292		6,395		-	6,395	2,397	449	2,846
30160	VIRGINIA CRIMINAL SENTENCING COMMISSION			24	24		142		-	142	53	9	62
30161	DEPARTMENT OF TAXATION			-	-		10,939		390	11,329	4,101	(135)	3,966
30162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS			-	-		23		-	23	9	0	9
30165	VA DEPT OF HOUSING & COMM DEV			-	-		1,441		333	1,774	540	(115)	425



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30166	SECRETARY OF THE COMMONWEALTH COUNCIL ON HUMAN			43	43		87		-	87	33	15	48
30170	RIGHTS			-	-		-		6	6	-	(2)	(2)
30171	STATE CORPORATION COMMISSION			-	-		10,909		713	11,622	4,090	(247)	3,843
30172	VIRGINIA STATE LOTTERY			595	595		4,292		-	4,292	1,609	206	1,815
30174	VA COLLEGE SAVINGS PLAN			256	256		1,581		-	1,581	593	89	682
30175	VA OFFICE OF PROTECTION & ADVOCACY			-	-		81		1,297	1,378	30	(450)	(420)
30180	SECRETARY OF ADMINISTRATION			49	49		163		-	163	61	17	78
30181	DEPARTMENT OF LABOR & INDUSTRY			448	448		1,837		-	1,837	689	155	844
30182	VIRGINIA EMPLOYMENT COMMISSION			-	-		9,239		1,659	10,898	3,464	(576)	2,888
30183	SECRETARY OF NATURAL RESOURCES			-	-		24		46	70	9	(16)	(7)
30185	SECRETARY OF EDUCATION			-	-		71		4	75	27	(1)	26
30186	SECRETARY OF TRANSPORTATION			-	-		83		94	177	31	(32)	(1)
30187	SECRETARY OF PUBLIC SAFETY			-	-		55		144	199	21	(50)	(29)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30188	SECRETARY OF HEALTH AND HUMAN RESOURCES			-	-		31		4	35	12	(2)	10
30190	SECRETARY OF FINANCE WORKERS' COMPENSATION			10	10		45		-	45	17	4	21
30191	COMMISSION SECRETARY OF			1,069	1,069		4,041		-	4,041	1,515	371	1,886
30192	COMMERCE AND TRADE SECRETARY OF			-	-		25		90	115	9	(31)	(22)
30193	AGRICULTURE AND FORESTRY			-	-		3		35	38	1	(12)	(11)
30194	DEPARTMENT OF GENERAL SERVICES			16	16		8,597		-	8,597	3,223	5	3,228
30199	CONSERVATION & RECREATION			-	-		4,803		3,257	8,060	1,801	(1,131)	670
30201	DEPARTMENT OF EDUCATION			-	-		4,633		405	5,038	1,737	(140)	1,597
30202	LIBRARY OF VIRGINIA WOODROW WILSON REHABILITATION			-	-		1,681		125	1,806	630	(43)	587
30203	CENTER COLLEGE OF WILLIAM			316	316		3,019		-	3,019	1,132	110	1,242
30204	AND MARY MCV HOSPITALS			3,146	3,146		13,459		-	13,459	5,046	1,093	6,139
30206	AUTHORITY			-	-		9,388		4,819	14,207	3,520	(1,673)	1,847



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30207	UNIVERSITY OF VA - ACADEMIC			-	-		67,733		1,497	69,230	25,389	(525)	24,864
30208	VPI & SU - ACADEMIC			3,595	3,595		62,991		-	62,991	23,615	1,248	24,863
30209	UNIVERSITY OF VIRGINIA - HOSPITAL			-	-		11,230		4,430	15,660	4,210	(1,539)	2,671
30211	VA MILITARY INSTITUTE			-	-		4,173		88	4,261	1,564	(31)	1,533
30212	VIRGINIA STATE UNIVERSITY			623	623		8,985		-	8,985	3,368	217	3,585
30213	NORFOLK STATE UNIVERSITY			-	-		9,780		135	9,915	3,667	(47)	3,620
30214	LONGWOOD UNIVERSITY			478	478		6,066		-	6,066	2,274	166	2,440
30215	UNIVERSITY OF MARY			-	-		6,213		194	6,407	2,329	(67)	2,262
30216	WASHINGTON JAMES MADISON UNIVERSITY			1,342	1,342		22,376		-	22,376	8,389	466	8,855
30217	RADFORD UNIVERSITY			1,524	1,524		10,043		-	10,043	3,765	529	4,294
30218	VA SCHOOL FOR THE DEAF & BLIND			-	-		1,552		323	1,875	582	(112)	470
30221	OLD DOMINION UNIVERSITY			3,620	3,620		19,555		-	19,555	7,331	1,257	8,588
30222	DEPT OF PROFESSIONAL AND OCCUPATIONAL REGULATION			-	-		2,559		437	2,996	959	(152)	807



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30223	HEALTH PROFESSIONS BOARD OF			41	41		3,334		-	3,334	1,250	14	1,264
30226	ACCOUNTANCY MINORITY BUSINESS			99	99		150		-	150	56	35	91
30232	ENTERPRISE STATE BOARD OF BAR EXAMINERS			-	-		-		1,149	1,149	-	(399)	(399)
30233	VSU-COOP EXT & AGR RESEARCH SERVICES			18	18		138		-	138	52	6	58
30234	VA COMMONWEALTH UNIVERSITY - ACADEMIC			-	-		782		-	782	293	(1)	292
30236	VIRGINIA MUSEUM OF FINE ARTS			3,965	3,965		49,616		-	49,616	18,601	1,377	19,978
30238	FRONTIER CULTURE MUSEUM OF VA			-	-		2,273		83	2,356	852	(29)	823
30239	RICHARD BLAND COLLEGE			53	53		273		-	273	102	18	120
30241	CHRISTOPHER NEWPORT UNIVERSITY			162	162		1,091		-	1,091	409	56	465
30242	COUNCIL OF HIGHER EDUCATION			1,002	1,002		6,239		-	6,239	2,339	348	2,687
30245				-	-		649		433	1,082	243	(151)	92
30246	UVA'S COLLEGE AT WISE			252	252		2,190		-	2,190	821	87	908
30247	GEORGE MASON UNIVERSITY			3,397	3,397		32,641		-	32,641	12,237	1,180	13,417
30261	VA COMMUNITY COLLEGE SYSTEM			213	213		3,786		-	3,786	1,419	74	1,493



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30262	DEPT OF REHABILITATIVE SVCS VA REHAB CENTER FOR			213	213		11,842		-	11,842	4,439	74	4,513
30263	THE BLIND VA INSTITUTE MARINE			65	65		286		-	286	107	22	129
30268	SCIENCE NEW RIVER	-	-	-	-		3,194		203	3,397	1,198	(71)	1,127
30275	COMMUNITY COLLEGE SOUTHSIDE VA	-	-	-	-		1,780		242	2,022	667	(84)	583
30276	COMMUNITY COLLEGE PAUL D CAMP			77	77		2,717		-	2,717	1,019	27	1,046
30277	COMMUNITY COLLEGE RAPPAHANNOCK	-	-	-	-		937		270	1,207	351	(94)	257
30278	COMMUNITY COLLEGE DANVILLE COMMUNITY			218	218		1,361		-	1,361	510	76	586
30279	COLLEGE NORTHERN VA			144	144		1,890		-	1,890	709	50	759
30280	COMMUNITY COLLEGE PIEDMONT VA			5,994	5,994		22,662		-	22,662	8,496	2,081	10,577
30282	COMMUNITY COLLEGE J SARGEANT REYNOLDS			107	107		1,852		-	1,852	694	37	731
30283	COMMUNITY COLLEGE EASTERN SHORE COMM			1,691	1,691		5,785		-	5,785	2,169	587	2,756
30284	COLLEGE PATRICK HENRY	-	-	-	-		643		441	1,084	241	(153)	88
30285	COMMUNITY COLLEGE VA WESTERN			23	23		2,285		-	2,285	856	8	864
30286	COMMUNITY COLLEGE			701	701		3,071		-	3,071	1,151	244	1,395



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Difference Between Expected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Employer Code	State Employer	Exp	Assump	Contributions	Resources	Exp	Investments	Assump	Contributions	Resources	Expense	Contributions	Expense
30287	DABNEY S LANCASTER COMM COLLEGE WYTHEVILLE			141	141		864		-	864	324	49	373
30288	COMMUNITY COLLEGE JOHN TYLER			-	-		1,460		158	1,618	547	(55)	492
30290	COMMUNITY COLLEGE BLUE RIDGE			-	-		3,498		36	3,534	1,311	(13)	1,298
30291	COMMUNITY COLLEGE CENTRAL VA			53	53		2,016		-	2,016	756	18	774
30292	COMMUNITY COLLEGE THOMAS NELSON			-	-		1,826		180	2,006	685	(63)	622
30293	COMMUNITY COLLEGE SOUTHWEST VA			175	175		4,251		-	4,251	1,594	61	1,655
30294	COMMUNITY COLLEGE TIDEWATER			-	-		1,409		428	1,837	528	(149)	379
30295	COMMUNITY COLLEGE VA HIGHLANDS			627	627		12,144		-	12,144	4,553	218	4,771
30296	COMMUNITY COLLEGE GERMANNA			-	-		1,366		1,229	2,595	512	(427)	85
30297	COMMUNITY COLLEGE LORD FAIRFAX			669	669		2,559		-	2,559	959	233	1,192
30298	COMMUNITY COLLEGE MOUNTAIN EMPIRE			263	263		2,544		-	2,544	954	92	1,046
30299	COMM COLLEGE VA DEPT OF			-	-		1,488		439	1,927	558	(153)	405
30301	AGRICULTURE & CONS			407	407		5,813		-	5,813	2,179	141	2,320



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Employer Code	State Employer			Contributions	Resources	Exp				Contributions	Resources	Contributions	Contributions
30310	VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHIP			-	-		1,900		519	2,419	712	(180)	532
30320	VIRGINIA TOURISM AUTHORITY			96	96		1,083		-	1,083	406	34	440
30325	DEPARTMENT OF BUSINESS ASSISTANCE			-	-		-		2,225	2,225	-	(773)	(773)
30330	VIRGINIA ISRAEL ADVISORY BOARD			-	-		24		-	24	9	(1)	8
30350	DEPARTMENT OF SMALL BUSINESS AND SUPPLIER DIVERSITY			2,882	2,882		591		-	591	222	1,001	1,223
30402	MARINE RESOURCES COMMISSION			59	59		912		-	912	342	21	363
30403	DEPT GAME & INLAND FISHERIES			631	631		3,624		-	3,624	1,359	219	1,578
30405	VIRGINIA RACING COMMISSION			-	-		64		76	140	24	(26)	(2)
30407	VIRGINIA PORT AUTHORITY			-	-		117		171	288	44	(60)	(16)
30409	DEPT MINES MINERALS ENERGY			-	-		3,336		408	3,744	1,251	(142)	1,109
30411	DEPARTMENT OF FORESTRY			16	16		2,865		-	2,865	1,074	5	1,079
30413	COMMISSION ON VASAP BOARD OF REGENTS,			1	1		120		-	120	45	1	46
30417	GUNSTON HALL			9	9		37		-	37	14	3	17



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30423	DEPARTMENT OF HISTORIC RESOURCES JAMESTOWN- YORKTOWN				-	-	537		13	550	202	(5)	197
30425	FOUNDATION DEPARTMENT OF ENVIRONMENTAL				-	-	1,589		166	1,755	596	(58)	538
30440	QUALITY OFFICE OF COMMONWEALTH			3,653	3,653		12,150		-	12,150	4,555	1,268	5,823
30454	PREPAREDNESS DEPARTMENT OF RAIL & PUBLIC				-	-	84		295	379	31	(102)	(71)
30505	TRANSPORTATION MOTOR VEHICLE DEALER				-	-	923		45	968	346	(15)	331
30506	BOARD TOWING AND RECOVERY				-	-	261		27	288	98	(10)	88
30507	OPERATIONS BOARD VA DEPT OF				-	-	-		53	53	-	(18)	(18)
30510	TRANSPORTATION RICHMOND VA DEPT OF			5,873	5,873		24,965		-	24,965	9,359	2,039	11,398
30511	TRANSPORTATION BRISTOL VA DEPT OF			748	748		6,930		-	6,930	2,598	260	2,858
30512	TRANSPORTATION SALEM			1,646	1,646		9,340		-	9,340	3,502	571	4,073



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Difference Between Expected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Employer Code	State Employer	Exp	Assump	Contributions	Resources	Exp	Investments		Contributions	Resources	Expense	Contributions	Expense
30513	VA DEPT OF TRANSPORTATION LYNCHBURG			102	102		6,182		-	6,182	2,317	35	2,352
30514	VA DEPT OF TRANSPORTATION COLONIAL HEIGHTS			402	402		10,592		-	10,592	3,971	140	4,111
30515	VA DEPT OF TRANSPORTATION SUFFOLK			1,501	1,501		9,952		-	9,952	3,731	521	4,252
30516	VA DEPT OF TRANSPORTATION FREDERICKSBURG			468	468		5,709		-	5,709	2,140	163	2,303
30517	VA DEPT OF TRANSPORTATION CULPEPER			713	713		5,404		-	5,404	2,026	247	2,273
30518	VA DEPT OF TRANSPORTATION STAUNTON			891	891		7,545		-	7,545	2,829	310	3,139
30519	VA DEPT OF TRANSPORTATION CHANTILLY			269	269		12,700		-	12,700	4,761	93	4,854
30601	DEPARTMENT OF HEALTH	-	-	-	-		42,320		7,474	49,794	15,866	(2,595)	13,271
30602	DEPT OF MEDICAL ASSISTANCE SERVICES	-	-	-	-		6,125		153	6,278	2,296	(53)	2,243
30606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES			2	2		155		-	155	58	1	59



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30701	DEPARTMENT OF CORRECTIONS VA DEPT VISUALLY HANDICAPPED			1,271	1,271		4,752		-	4,752	1,782	442	2,224
30702	CENTRAL STATE HOSPITAL			-	-		1,621		24	1,645	608	(8)	600
30703	EASTERN STATE HOSPITAL			-	-		7,348		552	7,900	2,755	(192)	2,563
30704	SOUTHWESTERN VIRGINIA MENTAL HEALTH INSTITUTE			-	-		8,354		2,523	10,877	3,132	(876)	2,256
30705	WESTERN STATE HOSPITAL			917	917		4,795		-	4,795	1,798	319	2,117
30706	CENTRAL VA TRAINING CENTER			166	166		7,321		-	7,321	2,745	58	2,803
30707	COMMONWEALTH CENTER FOR CHILDREN & ADOLESCENTS			-	-		9,875		1,916	11,791	3,702	(666)	3,036
30708	POWHATAN CORRECTIONAL CENTER			-	-		1,315		290	1,605	493	(101)	392
30709	VIRGINIA CORRECTIONAL ENTERPRISES			-	-		1,098		137	1,235	412	(47)	365
30711	CORRECTIONAL CENTER FOR WOMEN			-	-		2,063		379	2,442	774	(132)	642
30716	BLAND CORRECTIONAL CENTER			-	-		1,020		78	1,098	382	(27)	355
30718				-	-		851		16	867	319	(6)	313



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30720	DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES POWHATAN			2,436	2,436		4,827		-	4,827	1,810	846	2,656
30721	REC/CLASSIFICATION SOUTHEASTERN VA			-	-		318		74	392	119	(26)	93
30723	TRAINING CTR			-	-		2,787		1,139	3,926	1,045	(396)	649
30724	CATAWBA HOSPITAL NORTHERN VA			-	-		2,691		419	3,110	1,009	(146)	863
30725	TRAINING CENTER SOUTHSIDE VA			-	-		4,610		2,222	6,832	1,728	(772)	956
30726	TRAINING CENTER NORTHERN VA MENTAL			-	-		5,265		13,036	18,301	1,974	(4,527)	(2,553)
30728	HEALTH INSTITUTE PIEDMONT GERIATRIC			-	-		3,796		649	4,445	1,423	(226)	1,197
30729	HOSPITAL SUSSEX I CORRECTIONAL			-	-		3,407		249	3,656	1,277	(86)	1,191
30733	CENTER SUSSEX II			-	-		755		119	874	283	(41)	242
30734	CORRECTIONAL CENTER WALLEN RIDGE			95	95		789		-	789	296	33	329
30735	CORRECTIONAL CENTER ST BRIDES			91	91		1,052		-	1,052	394	31	425
30737	CORRECTIONAL CENTER SOUTHWESTERN VA			220	220		1,020		-	1,020	383	76	459
30738	TRAINING CTR			-	-		3,387		595	3,982	1,270	(207)	1,063



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Difference Between Expected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Employer Code	State Employer	Exp	Assump	Contributions	Resources	Exp	Investments	Assump	Contributions	Resources	Expense	Contributions	Expense
30739	SOUTHERN VA MENTAL HEALTH INSTITUTE RED ONION				22	22	1,740		-	1,740	652	7	659
30741	CORRECTIONAL CENTER ACADEMY FOR STAFF DEVELOPMENT				-	-	1,079		194	1,273	404	(67)	337
30742	FLUVANNA WOMEN'S CORRECTIONAL CENTER				27	27	1,367		-	1,367	513	10	523
30743	NOTTOWAY				59	59	1,077		-	1,077	404	20	424
30745	CORRECTIONAL CENTER MARION CORRECTIONAL				-	-	1,212		48	1,260	454	(17)	437
30747	TREATMENT CENTER HIRAM W DAVIS				74	74	920		-	920	345	26	371
30748	MEDICAL CENTER BUCKINGHAM				-	-	1,891		53	1,944	709	(18)	691
30749	CORRECTIONAL CENTER DEPT DEAF & HARD OF HEARING				-	-	1,051		191	1,242	394	(66)	328
30751	DEEP MEADOW CORR CENTER				6	6	138		-	138	52	2	54
30752	DEERFIELD				-	-	1,067		234	1,301	400	(81)	319
30753	CORRECTIONAL CENTER AUGUSTA				-	-	1,377		2,896	4,273	516	(1,006)	(490)
30754	CORRECTIONAL CENTER				-	-	779		645	1,424	292	(224)	68
30756	ADULT REG OFF				249	249	6,085		-	6,085	2,281	87	2,368
30757	DEPT OF CORRECTIONS				4	4	340		-	340	128	2	130



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30760	CENTRAL REG CORR FIELD UNITS				94	94	322		-	322	121	32	153
30761	EASTERN REG CORR FIELD UNIT				6	6	486		-	486	182	2	184
30765	DEPARTMENT OF SOCIAL SERVICES				-	-	22,210		565	22,775	8,327	(196)	8,131
30766	VIRGINIA PAROLE BOARD				16	16	218		-	218	82	6	88
30767	ADULT COMMUNITY SERVICE				-	-	2,637		181	2,818	989	(63)	926
30768	KEEN MTN CORRECTIONAL CENTER				74	74	829		-	829	311	26	337
30769	GREENSVILLE CORRECTIONAL CENTER				102	102	2,348		-	2,348	880	35	915
30770	DILLWYN CORRECTIONAL CENTER				60	60	1,110		-	1,110	416	21	437
30771	INDIAN CREEK CORRECTIONAL CENTER				-	-	749		137	886	281	(48)	233
30772	HAYNESVILLE CORRECTIONAL CENTER				50	50	1,254		-	1,254	470	18	488
30773	COFFEEWOOD CORRECTIONAL CENTER				-	-	913		112	1,025	342	(39)	303
30774	LUNENBURG CORRECTIONAL CENTER				64	64	880		-	880	330	22	352
30775	POCAHONTAS STATE CORRECTIONAL CENTER				-	-	913		3	916	342	(1)	341
30776	GREEN ROCK CORRECTIONAL CENTER				-	-	980		29	1,009	367	(10)	357



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30777	DEPARTMENT OF JUVENILE JUSTICE			-	-		16,880		6,264	23,144	6,328	(2,175)	4,153
30778	DEPARTMENT OF FORENSIC SCIENCE			-	-		4,943		45	4,988	1,853	(15)	1,838
30785	GRAYSON COUNTY CORRECTIONAL CENTER			3,658	3,658		809		-	809	303	1,271	1,574
30794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION			1,241	1,241		3,496		-	3,496	1,311	431	1,742
30841	DEPARTMENT OF AVIATION			241	241		583		-	583	219	84	303
30848	VIRGINIA INDIGENT DEFENSE COMMISSION			-	-		7,627		211	7,838	2,859	(73)	2,786
30851	VA TOBACCO INDEM & COMMUN REV COMM FUND			43	43		203		-	203	76	15	91
30852	VIRGINIA FOUNDATION FOR HEALTHY YOUTH			1	1		269		-	269	101	1	102
30912	DEPARTMENT OF VETERANS SERVICES			102	102		1,273		-	1,273	477	36	513
30922	SITTER-BARFOOT VETERANS CARE CENTER			-	-		2,290		74	2,364	858	(26)	832
30937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTER			24	24		395		-	395	148	9	157
30938	THE NEW COLLEGE INSTITUTE			16	16		184		-	184	69	5	74



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30942	VA MUSEUM OF NATURAL HISTORY			-	-		421			12	433	158	154
30948	SOUTHWEST CENTER FOR HIGHER EDUCATION			19	19		316			-	316	118	125
30957	COMMONWEALTH ATTORNEYS SERVICES COUNCIL			-	-		95			66	161	36	13
30960	DEPARTMENT OF FIRE PROGRAMS			-	-		987			83	1,070	370	341
30961	VIRGINIA CAPITOL POLICE			32	32		141			-	141	53	64
30999	ALCOHOLIC BEVERAGE CONTROL BD			681	681		10,126			-	10,126	3,796	4,032
35106	ARLINGTON CO HEALTH DEPARTMENT			-	-		14			117	131	5	(36)
35129	FAIRFAX COUNTY PERSONNEL PAYROLL			-	-		1,085			1,061	2,146	407	39
35885	FORT MONROE AUTHORITY			69	69		329			-	329	123	147
Total State Employers		-	-	77,511	77,511	-	999,246	-	77,511	1,076,757	374,614	-	374,614



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30100	GENERAL ASSEMBLY - SENATE	(200)	(200)	(222)	(389)	-
30101	HOUSE OF DELEGATES	(460)	(460)	(477)	(605)	-
30103	MAGISTRATE SYSTEM	(939)	(939)	(968)	(1,168)	-
30107	DIV OF LEGISLATIVE SERVICES	(350)	(350)	(348)	(332)	-
30109	LEGISLATIVE AUTOMATED SYSTEM	(88)	(88)	(90)	(92)	-
30110	JT LEGISLATIVE AUDIT & REVIEW	(114)	(114)	(119)	(146)	-
30111	SUPREME COURT	(1,137)	(1,137)	(1,136)	(1,132)	-
30112	JUDICIAL INQUIRY AND REVIEW COMMISSION	(21)	(21)	(22)	(22)	-
30114	DISTRICT COURTS	(1,966)	(1,966)	(1,960)	(1,910)	-
30115	JUVENILE & DOMESTIC RELATION DIST COURTS	(1,171)	(1,171)	(1,168)	(1,133)	-
30116	COMBINED DISTRICT COURTS	(413)	(413)	(413)	(417)	-
30117	VIRGINIA STATE BAR	(410)	(410)	(411)	(417)	-
30119	OFFICE OF LIEUTENANT GOVERNOR	(19)	(19)	(17)	(5)	-
30121	OFFICE OF THE GOVERNOR	(197)	(197)	(179)	(54)	-
30122	DEPT OF PLANNING & BUDGET	(124)	(124)	(140)	(241)	-
30123	DEPARTMENT OF MILITARY AFFAIRS	(940)	(940)	(918)	(744)	-
30125	COURT OF APPEALS JUDGES	(244)	(244)	(243)	(232)	-
30127	VA DEPT OF EMERGENCY MANAGEMENT	(403)	(403)	(409)	(447)	-
30128	DEPT OF VETERANS SERVICES-VA VETERANS CARE CENTER	(498)	(498)	(496)	(483)	-
30129	DEPT OF HUMAN RESOURCE MANAGEMENT	(485)	(485)	(474)	(402)	-
30132	STATE BOARD OF ELECTIONS	(92)	(92)	(94)	(98)	-
30133	AUDITOR OF PUBLIC ACCOUNTS	(243)	(243)	(272)	(478)	-
30136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	(1,447)	(1,447)	(1,450)	(1,457)	-
30140	DEPT OF CRIMINAL JUSTICE SVCS	(267)	(267)	(281)	(398)	-
30141	OFFICE OF THE ATTORNEY GENERAL	(1,094)	(1,094)	(1,150)	(1,572)	-
30143	DIVISION OF DEBT COLLECTION	(84)	(84)	(81)	(75)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30146	SCIENCE MUSEUM OF VIRGINIA	(167)	(167)	(170)	(194)	-
30147	OFFICE OF THE STATE INSPECTOR	(304)	(304)	(283)	(135)	-
30148	COMMISSION FOR THE ARTS	(10)	(11)	(11)	(11)	-
30151	DEPARTMENT OF ACCOUNTS	(226)	(226)	(263)	(520)	-
30152	DEPARTMENT OF TREASURY	(246)	(246)	(267)	(404)	-
30154	DEPARTMENT OF MOTOR VEHICLES	(5,376)	(5,376)	(5,372)	(5,335)	-
30156	DEPARTMENT OF STATE POLICE	(2,041)	(2,041)	(2,038)	(2,010)	-
30157	COMPENSATION BOARD	(75)	(75)	(74)	(59)	-
30158	VIRGINIA RETIREMENT SYSTEM	(1,150)	(1,150)	(1,205)	(1,598)	-
30160	VIRGINIA CRIMINAL SENTENCING COMMISSION	(26)	(26)	(29)	(37)	-
30161	DEPARTMENT OF TAXATION	(2,870)	(2,870)	(2,855)	(2,734)	-
30162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	(6)	(6)	(6)	(5)	-
30165	VA DEPT OF HOUSING & COMM DEV	(475)	(475)	(463)	(361)	-
30166	SECRETARY OF THE COMMONWEALTH	(7)	(7)	(9)	(21)	-
30170	COUNCIL ON HUMAN RIGHTS	(2)	(2)	(2)	-	-
30171	STATE CORPORATION COMMISSION	(2,974)	(2,974)	(2,946)	(2,728)	-
30172	VIRGINIA STATE LOTTERY	(867)	(867)	(890)	(1,073)	-
30174	VA COLLEGE SAVINGS PLAN	(306)	(306)	(317)	(396)	-
30175	VA OFFICE OF PROTECTION & ADVOCACY	(470)	(470)	(417)	(21)	-
30180	SECRETARY OF ADMINISTRATION	(24)	(24)	(26)	(40)	-
30181	DEPARTMENT OF LABOR & INDUSTRY	(304)	(304)	(321)	(460)	-
30182	VIRGINIA EMPLOYMENT COMMISSION	(2,886)	(2,886)	(2,817)	(2,309)	-
30183	SECRETARY OF NATURAL RESOURCES	(22)	(22)	(20)	(6)	-
30185	SECRETARY OF EDUCATION	(19)	(19)	(19)	(18)	-
30186	SECRETARY OF TRANSPORTATION	(53)	(53)	(51)	(20)	-
30187	SECRETARY OF PUBLIC SAFETY	(64)	(64)	(58)	(13)	-
30188	SECRETARY OF HEALTH AND HUMAN RESOURCES	(10)	(10)	(8)	(7)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30190	SECRETARY OF FINANCE	(7)	(7)	(9)	(12)	-
30191	WORKERS' COMPENSATION COMMISSION	(639)	(639)	(683)	(1,011)	-
30192	SECRETARY OF COMMERCE AND TRADE	(37)	(37)	(34)	(7)	-
30193	SECRETARY OF AGRICULTURE AND FORESTRY	(13)	(13)	(12)	-	-
30194	DEPARTMENT OF GENERAL SERVICES	(2,144)	(2,144)	(2,144)	(2,149)	-
30199	CONSERVATION & RECREATION	(2,332)	(2,332)	(2,196)	(1,200)	-
30201	DEPARTMENT OF EDUCATION	(1,298)	(1,298)	(1,283)	(1,159)	-
30202	LIBRARY OF VIRGINIA	(463)	(463)	(459)	(421)	-
30203	WOODROW WILSON REHABILITATION CENTER	(645)	(645)	(659)	(754)	-
30204	COLLEGE OF WILLIAM AND MARY	(2,272)	(2,272)	(2,405)	(3,364)	-
30206	MCV HOSPITALS AUTHORITY	(4,020)	(4,020)	(3,820)	(2,347)	-
30207	UNIVERSITY OF VA - ACADEMIC	(17,460)	(17,457)	(17,376)	(16,937)	-
30208	VPI & SU - ACADEMIC	(14,500)	(14,500)	(14,649)	(15,747)	-
30209	UNIVERSITY OF VIRGINIA - HOSPITAL	(4,347)	(4,347)	(4,160)	(2,806)	-
30211	VA MILITARY INSTITUTE	(1,074)	(1,074)	(1,069)	(1,044)	-
30212	VIRGINIA STATE UNIVERSITY	(2,029)	(2,029)	(2,057)	(2,247)	-
30213	NORFOLK STATE UNIVERSITY	(2,492)	(2,492)	(2,486)	(2,445)	-
30214	LONGWOOD UNIVERSITY	(1,350)	(1,350)	(1,370)	(1,518)	-
30215	UNIVERSITY OF MARY WASHINGTON	(1,620)	(1,620)	(1,613)	(1,554)	-
30216	JAMES MADISON UNIVERSITY	(5,128)	(5,128)	(5,184)	(5,594)	-
30217	RADFORD UNIVERSITY	(1,982)	(1,982)	(2,045)	(2,510)	-
30218	VA SCHOOL FOR THE DEAF & BLIND	(500)	(500)	(487)	(388)	-
30221	OLD DOMINION UNIVERSITY	(3,632)	(3,632)	(3,783)	(4,888)	-
30222	DEPT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	(792)	(792)	(773)	(639)	-
30223	HEALTH PROFESSIONS	(820)	(820)	(821)	(832)	-
30226	BOARD OF ACCOUNTANCY	(2)	(2)	(8)	(39)	-
30232	MINORITY BUSINESS ENTERPRISE	(399)	(399)	(351)	-	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30233	STATE BOARD OF BAR EXAMINERS	(29)	(29)	(29)	(33)	-
30234	VSU-COOP EXT & AGR RESEARCH SERVICES	(195)	(195)	(195)	(197)	-
30236	VA COMMONWEALTH UNIVERSITY - ACADEMIC	(11,027)	(11,027)	(11,193)	(12,404)	-
30238	VIRGINIA MUSEUM OF FINE ARTS	(597)	(597)	(593)	(569)	-
30239	FRONTIER CULTURE MUSEUM OF VA	(50)	(50)	(51)	(69)	-
30241	RICHARD BLAND COLLEGE	(217)	(217)	(223)	(272)	-
30242	CHRISTOPHER NEWPORT UNIVERSITY	(1,212)	(1,212)	(1,254)	(1,559)	-
30245	COUNCIL OF HIGHER EDUCATION	(313)	(313)	(293)	(163)	-
30246	UVA'S COLLEGE AT WISE	(460)	(460)	(469)	(549)	-
30247	GEORGE MASON UNIVERSITY	(6,980)	(6,980)	(7,123)	(8,161)	-
30261	VA COMMUNITY COLLEGE SYSTEM	(872)	(872)	(881)	(948)	-
30262	DEPT OF REHABILITATIVE SVCS	(2,886)	(2,886)	(2,895)	(2,962)	-
30263	VA REHAB CENTER FOR THE BLIND	(50)	(50)	(51)	(70)	-
30268	VA INSTITUTE MARINE SCIENCE	(870)	(870)	(860)	(797)	-
30275	NEW RIVER COMMUNITY COLLEGE	(529)	(529)	(519)	(445)	-
30276	SOUTHSIDE VA COMMUNITY COLLEGE	(652)	(652)	(656)	(680)	-
30277	PAUL D CAMP COMMUNITY COLLEGE	(328)	(328)	(316)	(235)	-
30278	RAPPAHANNOCK COMMUNITY COLLEGE	(264)	(264)	(274)	(341)	-
30279	DANVILLE COMMUNITY COLLEGE	(422)	(422)	(428)	(474)	-
30280	NORTHERN VA COMMUNITY COLLEGE	(3,584)	(3,584)	(3,833)	(5,667)	-
30282	PIEDMONT VA COMMUNITY COLLEGE	(426)	(426)	(430)	(463)	-
30283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	(859)	(859)	(929)	(1,447)	-
30284	EASTERN SHORE COMM COLLEGE	(314)	(314)	(296)	(160)	-
30285	PATRICK HENRY COMMUNITY COLLEGE	(563)	(563)	(564)	(572)	-
30286	VA WESTERN COMMUNITY COLLEGE	(524)	(524)	(555)	(767)	-
30287	DABNEY S LANCASTER COMM COLLEGE	(167)	(167)	(173)	(216)	-
30288	WYTHEVILLE COMMUNITY COLLEGE	(420)	(420)	(413)	(365)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30290	JOHN TYLER COMMUNITY COLLEGE	(887)	(887)	(884)	(876)	-
30291	BLUE RIDGE COMMUNITY COLLEGE	(486)	(486)	(487)	(504)	-
30292	CENTRAL VA COMMUNITY COLLEGE	(520)	(520)	(511)	(455)	-
30293	THOMAS NELSON COMMUNITY COLLEGE	(1,002)	(1,002)	(1,010)	(1,062)	-
30294	SOUTHWEST VA COMMUNITY COLLEGE	(501)	(501)	(482)	(353)	-
30295	TIDEWATER COMMUNITY COLLEGE	(2,818)	(2,818)	(2,845)	(3,036)	-
30296	VA HIGHLANDS COMMUNITY COLLEGE	(769)	(769)	(717)	(340)	-
30297	GERMANNA COMMUNITY COLLEGE	(407)	(407)	(437)	(639)	-
30298	LORD FAIRFAX COMMUNITY COLLEGE	(544)	(544)	(557)	(636)	-
30299	MOUNTAIN EMPIRE COMM COLLEGE	(525)	(525)	(505)	(372)	-
30301	VA DEPT OF AGRICULTURE & CONS	(1,312)	(1,312)	(1,328)	(1,454)	-
30310	VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHIP	(655)	(655)	(634)	(475)	-
30320	VIRGINIA TOURISM AUTHORITY	(237)	(237)	(243)	(270)	-
30325	DEPARTMENT OF BUSINESS ASSISTANCE	(773)	(773)	(679)	-	-
30330	VIRGINIA ISRAEL ADVISORY BOARD	(6)	(6)	(6)	(6)	-
30350	DEPARTMENT OF SMALL BUSINESS AND SUPPLIER DIVERSITY	853	853	732	(147)	-
30402	MARINE RESOURCES COMMISSION	(207)	(207)	(211)	(228)	-
30403	DEPT GAME & INLAND FISHERIES	(687)	(687)	(713)	(906)	-
30405	VIRGINIA RACING COMMISSION	(42)	(42)	(40)	(16)	-
30407	VIRGINIA PORT AUTHORITY	(89)	(89)	(80)	(30)	-
30409	DEPT MINES MINERALS ENERGY	(976)	(976)	(958)	(834)	-
30411	DEPARTMENT OF FORESTRY	(711)	(711)	(711)	(716)	-
30413	COMMISSION ON VASAP	(29)	(30)	(30)	(30)	-
30417	BOARD OF REGENTS, GUNSTON HALL	(6)	(6)	(6)	(10)	-
30423	DEPARTMENT OF HISTORIC RESOURCES	(139)	(139)	(137)	(135)	-
30425	JAMESTOWN-YORKTOWN FOUNDATION	(455)	(455)	(447)	(398)	-
30440	DEPARTMENT OF ENVIRONMENTAL QUALITY	(1,769)	(1,769)	(1,920)	(3,039)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30454	OFFICE OF COMMONWEALTH PREPAREDNESS	(123)	(123)	(112)	(21)	-
30505	DEPARTMENT OF RAIL & PUBLIC TRANSPORTATION	(246)	(246)	(246)	(230)	-
30506	MOTOR VEHICLE DEALER BOARD	(75)	(75)	(72)	(66)	-
30507	TOWING AND RECOVERY OPERATIONS BOARD	(18)	(18)	(17)	-	-
30510	VA DEPT OF TRANSPORTATION RICHMOND	(4,202)	(4,202)	(4,446)	(6,242)	-
30511	VA DEPT OF TRANSPORTATION BRISTOL	(1,472)	(1,472)	(1,504)	(1,734)	-
30512	VA DEPT OF TRANSPORTATION SALEM	(1,764)	(1,764)	(1,831)	(2,335)	-
30513	VA DEPT OF TRANSPORTATION LYNCHBURG	(1,510)	(1,510)	(1,513)	(1,547)	-
30514	VA DEPT OF TRANSPORTATION COLONIAL HEIGHTS	(2,508)	(2,508)	(2,526)	(2,648)	-
30515	VA DEPT OF TRANSPORTATION SUFFOLK	(1,967)	(1,967)	(2,029)	(2,488)	-
30516	VA DEPT OF TRANSPORTATION FREDERICKSBURG	(1,264)	(1,264)	(1,285)	(1,428)	-
30517	VA DEPT OF TRANSPORTATION CULPEPER	(1,104)	(1,104)	(1,132)	(1,351)	-
30518	VA DEPT OF TRANSPORTATION STAUNTON	(1,576)	(1,576)	(1,615)	(1,887)	-
30519	VA DEPT OF TRANSPORTATION CHANTILLY	(3,082)	(3,082)	(3,092)	(3,175)	-
30601	DEPARTMENT OF HEALTH	(13,175)	(13,175)	(12,864)	(10,580)	-
30602	DEPT OF MEDICAL ASSISTANCE SERVICES	(1,584)	(1,584)	(1,578)	(1,532)	-
30606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES	(38)	(38)	(39)	(38)	-
30701	DEPARTMENT OF CORRECTIONS	(746)	(746)	(801)	(1,188)	-
30702	VA DEPT VISUALLY HANDICAPPED	(413)	(413)	(413)	(406)	-
30703	CENTRAL STATE HOSPITAL	(2,029)	(2,029)	(2,005)	(1,837)	-
30704	EASTERN STATE HOSPITAL	(2,965)	(2,965)	(2,860)	(2,087)	-
30705	SOUTHWESTERN VIRGINIA MENTAL HEALTH INSTITUTE	(880)	(880)	(920)	(1,198)	-
30706	WESTERN STATE HOSPITAL	(1,772)	(1,772)	(1,780)	(1,831)	-
30707	CENTRAL VA TRAINING CENTER	(3,135)	(3,135)	(3,053)	(2,468)	-
30708	COMMONWEALTH CENTER FOR CHILDREN & ADOLESCENTS	(430)	(430)	(417)	(328)	-
30709	POWHATAN CORRECTIONAL CENTER	(322)	(322)	(318)	(273)	-
30711	VIRGINIA CORRECTIONAL ENTERPRISES	(648)	(648)	(631)	(515)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30716	CORRECTIONAL CENTER FOR WOMEN	(282)	(282)	(279)	(255)	-
30718	BLAND CORRECTIONAL CENTER	(219)	(219)	(217)	(212)	-
30720	DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES	(361)	(361)	(463)	(1,206)	-
30721	POWHATAN REC/CLASSIFICATION	(106)	(106)	(102)	(78)	-
30723	SOUTHEASTERN VA TRAINING CTR	(1,093)	(1,093)	(1,044)	(696)	-
30724	CATAWBA HOSPITAL	(819)	(819)	(800)	(672)	-
30725	NORTHERN VA TRAINING CENTER	(1,924)	(1,924)	(1,830)	(1,154)	-
30726	SOUTHSIDE VA TRAINING CENTER	(5,843)	(5,843)	(5,298)	(1,317)	-
30728	NORTHERN VA MENTAL HEALTH INSTITUTE	(1,175)	(1,175)	(1,146)	(949)	-
30729	PIEDMONT GERIATRIC HOSPITAL	(938)	(938)	(929)	(851)	-
30733	SUSSEX I CORRECTIONAL CENTER	(230)	(230)	(226)	(188)	-
30734	SUSSEX II CORRECTIONAL CENTER	(164)	(164)	(168)	(198)	-
30735	WALLEN RIDGE CORRECTIONAL CENTER	(232)	(232)	(234)	(263)	-
30737	ST BRIDES CORRECTIONAL CENTER	(179)	(179)	(187)	(255)	-
30738	SOUTHWESTERN VA TRAINING CTR	(1,054)	(1,054)	(1,028)	(846)	-
30739	SOUTHERN VA MENTAL HEALTH INSTITUTE	(428)	(428)	(428)	(434)	-
30741	RED ONION CORRECTIONAL CENTER	(337)	(337)	(330)	(269)	-
30742	ACADEMY FOR STAFF DEVELOPMENT	(332)	(332)	(335)	(341)	-
30743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	(249)	(249)	(250)	(270)	-
30745	NOTTOWAY CORRECTIONAL CENTER	(320)	(320)	(317)	(303)	-
30747	MARION CORRECTIONAL TREATMENT CENTER	(204)	(204)	(208)	(230)	-
30748	HIRAM W DAVIS MEDICAL CENTER	(491)	(491)	(490)	(472)	-
30749	BUCKINGHAM CORRECTIONAL CENTER	(329)	(329)	(322)	(262)	-
30751	DEPT DEAF & HARD OF HEARING	(33)	(33)	(33)	(33)	-
30752	DEEP MEADOW CORR CENTER	(348)	(348)	(339)	(266)	-
30753	DEERFIELD CORRECTIONAL CENTER	(1,350)	(1,350)	(1,228)	(345)	-
30754	AUGUSTA CORRECTIONAL CENTER	(419)	(419)	(392)	(194)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30756	ADULT REG OFF	(1,434)	(1,434)	(1,446)	(1,522)	-
30757	DEPT OF CORRECTIONS	(83)	(83)	(85)	(85)	-
30760	CENTRAL REG CORR FIELD UNITS	(49)	(49)	(51)	(79)	-
30761	EASTERN REG CORR FIELD UNIT	(119)	(119)	(119)	(123)	-
30765	DEPARTMENT OF SOCIAL SERVICES	(5,749)	(5,749)	(5,726)	(5,551)	-
30766	VIRGINIA PAROLE BOARD	(48)	(48)	(50)	(56)	-
30767	ADULT COMMUNITY SERVICE	(722)	(722)	(714)	(660)	-
30768	KEEN MTN CORRECTIONAL CENTER	(181)	(181)	(185)	(208)	-
30769	GREENSVILLE CORRECTIONAL CENTER	(552)	(552)	(555)	(587)	-
30770	DILLWYN CORRECTIONAL CENTER	(256)	(256)	(259)	(279)	-
30771	INDIAN CREEK CORRECTIONAL CENTER	(235)	(235)	(228)	(188)	-
30772	HAYNESVILLE CORRECTIONAL CENTER	(295)	(295)	(299)	(315)	-
30773	COFFEEWOOD CORRECTIONAL CENTER	(267)	(267)	(262)	(229)	-
30774	LUNENBURG CORRECTIONAL CENTER	(198)	(198)	(200)	(220)	-
30775	POCAHONTAS STATE CORRECTIONAL CENTER	(229)	(229)	(229)	(229)	-
30776	GREEN ROCK CORRECTIONAL CENTER	(255)	(255)	(254)	(245)	-
30777	DEPARTMENT OF JUVENILE JUSTICE	(6,395)	(6,395)	(6,134)	(4,220)	-
30778	DEPARTMENT OF FORENSIC SCIENCE	(1,251)	(1,251)	(1,251)	(1,235)	-
30785	GRAYSON COUNTY CORRECTIONAL CENTER	1,069	1,069	914	(203)	-
30794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	(443)	(443)	(495)	(874)	-
30841	DEPARTMENT OF AVIATION	(62)	(62)	(73)	(145)	-
30848	VIRGINIA INDIGENT DEFENSE COMMISSION	(1,980)	(1,980)	(1,972)	(1,906)	-
30851	VA TOBACCO INDEM & COMMUN REV COMM FUND	(36)	(36)	(38)	(50)	-
30852	VIRGINIA FOUNDATION FOR HEALTHY YOUTH	(66)	(67)	(67)	(68)	-
30912	DEPARTMENT OF VETERANS SERVICES	(282)	(282)	(288)	(319)	-
30922	SITTER-BARFOOT VETERANS CARE CENTER	(598)	(598)	(594)	(574)	-
30937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTER	(90)	(90)	(93)	(98)	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	State Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30938	THE NEW COLLEGE INSTITUTE	(41)	(41)	(41)	(45)	-
30942	VA MUSEUM OF NATURAL HISTORY	(109)	(109)	(109)	(106)	-
30948	SOUTHWEST CENTER FOR HIGHER EDUCATION	(72)	(72)	(74)	(79)	-
30957	COMMONWEALTH ATTORNEYS SERVICES COUNCIL	(47)	(47)	(44)	(23)	-
30960	DEPARTMENT OF FIRE PROGRAMS	(276)	(276)	(272)	(246)	-
30961	VIRGINIA CAPITOL POLICE	(24)	(24)	(25)	(36)	-
30999	ALCOHOLIC BEVERAGE CONTROL BD	(2,296)	(2,296)	(2,323)	(2,530)	-
35106	ARLINGTON CO HEALTH DEPARTMENT	(45)	(45)	(39)	(2)	-
35129	FAIRFAX COUNTY PERSONNEL PAYROLL	(639)	(639)	(596)	(272)	-
35885	FORT MONROE AUTHORITY	(58)	(58)	(61)	(83)	-
Total State Employers		(249,812)	(249,812)	(249,812)	(249,810)	-



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30100	GENERAL ASSEMBLY - SENATE	9,525	8,754	12,823	5,341
30101	HOUSE OF DELEGATES	15,340	13,560	19,863	8,273
30103	MAGISTRATE SYSTEM	29,796	26,156	38,317	15,960
30107	DIV OF LEGISLATIVE SERVICES	8,779	7,421	10,872	4,529
30109	LEGISLATIVE AUTOMATED SYSTEM	2,422	2,081	3,048	1,269
30110	JT LEGISLATIVE AUDIT & REVIEW	3,728	3,286	4,814	2,005
30111	SUPREME COURT	29,758	25,351	37,138	15,469
30112	JUDICIAL INQUIRY AND REVIEW COMMISSION	578	495	725	302
30114	DISTRICT COURTS	50,388	42,768	62,651	26,096
30115	JUVENILE & DOMESTIC RELATION DIST COURTS	29,947	25,408	37,221	15,504
30116	COMBINED DISTRICT COURTS	10,963	9,364	13,717	5,714
30117	VIRGINIA STATE BAR	10,966	9,379	13,740	5,723
30119	OFFICE OF LIEUTENANT GOVERNOR	219	148	217	90
30121	OFFICE OF THE GOVERNOR	1,973	1,210	1,772	738
30122	DEPT OF PLANNING & BUDGET	5,901	5,420	7,939	3,307
30123	DEPARTMENT OF MILITARY AFFAIRS	20,321	16,676	24,429	10,175
30125	COURT OF APPEALS JUDGES	6,162	5,218	7,643	3,184
30127	VA DEPT OF EMERGENCY MANAGEMENT	11,547	9,984	14,625	6,092
30128	DEPT OF VETERANS SERVICES-VA VETERANS CARE CENTER	12,755	10,826	15,858	6,605
30129	DEPT OF HUMAN RESOURCE MANAGEMENT	10,905	9,027	13,223	5,508
30132	STATE BOARD OF ELECTIONS	2,567	2,211	3,239	1,349
30133	AUDITOR OF PUBLIC ACCOUNTS VIRGINIA INFORMATION	11,667	10,727	15,714	6,545
30136	TECHNOLOGIES AGENCY	38,258	32,650	47,829	19,922



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30140	DEPT OF CRIMINAL JUSTICE SVCS	9,932	8,900	13,037	5,430
30141	OFFICE OF THE ATTORNEY GENERAL	39,467	35,232	51,611	21,497
30143	DIVISION OF DEBT COLLECTION	2,004	1,680	2,461	1,025
30146	SCIENCE MUSEUM OF VIRGINIA	5,026	4,382	6,419	2,674
30147	OFFICE OF THE STATE INSPECTOR	4,206	3,028	4,435	1,847
30148	COMMISSION FOR THE ARTS	284	244	358	149
30151	DEPARTMENT OF ACCOUNTS	12,548	11,673	17,099	7,122
30152	DEPARTMENT OF TREASURY	10,041	9,088	13,314	5,545
30154	DEPARTMENT OF MOTOR VEHICLES	140,377	119,545	175,121	72,942
30156	DEPARTMENT OF STATE POLICE	52,953	45,045	65,986	27,485
30157	COMPENSATION BOARD	1,647	1,357	1,988	828
30158	VIRGINIA RETIREMENT SYSTEM	40,280	35,826	52,482	21,860
30160	VIRGINIA CRIMINAL SENTENCING COMMISSION	898	793	1,162	484
30161	DEPARTMENT OF TAXATION	72,409	61,288	89,781	37,396
30162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	154	132	193	80
30165	VA DEPT OF HOUSING & COMM DEV	9,915	8,072	11,824	4,925
30166	SECRETARY OF THE COMMONWEALTH	512	486	712	297
30170	COUNCIL ON HUMAN RIGHTS	8	-	-	-
30171	STATE CORPORATION COMMISSION	72,649	61,122	89,537	37,294
30172	VIRGINIA STATE LOTTERY	27,406	24,049	35,229	14,674
30174	VA COLLEGE SAVINGS PLAN	10,041	8,855	12,972	5,403
30175	VA OFFICE OF PROTECTION & ADVOCACY	2,279	454	665	277
30180	SECRETARY OF ADMINISTRATION	1,009	916	1,342	559
30181	DEPARTMENT OF LABOR & INDUSTRY	11,465	10,289	15,073	6,278



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30182	VIRGINIA EMPLOYMENT COMMISSION	62,945	51,762	75,826	31,583
30183	SECRETARY OF NATURAL RESOURCES	220	135	198	82
30185	SECRETARY OF EDUCATION	471	397	581	242
30186	SECRETARY OF TRANSPORTATION	673	466	683	285
30187	SECRETARY OF PUBLIC SAFETY	554	307	449	187
30188	SECRETARY OF HEALTH AND HUMAN RESOURCES	211	175	256	107
30190	SECRETARY OF FINANCE	284	254	372	155
30191	WORKERS' COMPENSATION COMMISSION	25,113	22,639	33,164	13,813
30192	SECRETARY OF COMMERCE AND TRADE	284	139	203	84
30193	SECRETARY OF AGRICULTURE AND FORESTRY	68	18	26	11
30194	DEPARTMENT OF GENERAL SERVICES	56,471	48,166	70,557	29,389
30199	CONSERVATION & RECREATION	35,951	26,910	39,421	16,420
30201	DEPARTMENT OF EDUCATION	30,987	25,955	38,021	15,837
30202	LIBRARY OF VIRGINIA	11,217	9,420	13,800	5,748
30203	WOODROW WILSON REHABILITATION CENTER	19,413	16,914	24,778	10,321
30204	COLLEGE OF WILLIAM AND MARY	84,201	75,403	110,459	46,009
30206	MCV HOSPITALS AUTHORITY	68,184	52,598	77,051	32,094
30207	UNIVERSITY OF VA - ACADEMIC	447,084	379,467	555,868	231,539
30208	VPI & SU - ACADEMIC	409,087	352,916	516,986	215,338
30209	UNIVERSITY OF VIRGINIA - HOSPITAL	79,766	62,919	92,170	38,391
30211	VA MILITARY INSTITUTE	27,540	23,380	34,249	14,265
30212	VIRGINIA STATE UNIVERSITY	58,202	50,339	73,742	30,715
30213	NORFOLK STATE UNIVERSITY	64,451	54,796	80,271	33,435
30214	LONGWOOD UNIVERSITY	39,215	33,984	49,783	20,736



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30215	UNIVERSITY OF MARY WASHINGTON	41,085	34,806	50,988	21,238
30216	JAMES MADISON UNIVERSITY	145,229	125,362	183,644	76,492
30217	RADFORD UNIVERSITY	63,941	56,267	82,425	34,332
30218	VA SCHOOL FOR THE DEAF & BLIND	10,631	8,693	12,734	5,304
30221	OLD DOMINION UNIVERSITY	123,627	109,562	160,497	66,851
30222	DEPT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	17,407	14,338	21,005	8,749
30223	HEALTH PROFESSIONS	21,855	18,680	27,365	11,398
30226	BOARD OF ACCOUNTANCY	850	839	1,229	512
30232	MINORITY BUSINESS ENTERPRISE	1,548	-	-	-
30233	STATE BOARD OF BAR EXAMINERS	886	776	1,136	473
30234	VSU-COOP EXT & AGR RESEARCH SERVICES	5,138	4,380	6,417	2,673
30236	VA COMMONWEALTH UNIVERSITY - ACADEMIC	320,699	277,982	407,215	169,616
30238	VIRGINIA MUSEUM OF FINE ARTS	15,048	12,734	18,654	7,770
30239	FRONTIER CULTURE MUSEUM OF VA	1,722	1,528	2,239	933
30241	RICHARD BLAND COLLEGE	6,950	6,111	8,952	3,729
30242	CHRISTOPHER NEWPORT UNIVERSITY	39,645	34,952	51,202	21,327
30245	COUNCIL OF HIGHER EDUCATION	4,847	3,635	5,325	2,218
30246	UVA'S COLLEGE AT WISE	14,051	12,269	17,974	7,486
30247	GEORGE MASON UNIVERSITY	209,918	182,878	267,898	111,586
30261	VA COMMUNITY COLLEGE SYSTEM	24,589	21,210	31,070	12,941
30262	DEPT OF REHABILITATIVE SVCS	77,528	66,345	97,189	40,482
30263	VA REHAB CENTER FOR THE BLIND	1,793	1,603	2,348	978
30268	VA INSTITUTE MARINE SCIENCE	21,266	17,897	26,217	10,920
30275	NEW RIVER COMMUNITY COLLEGE	12,026	9,975	14,613	6,087



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30276	SOUTHSIDE VA COMMUNITY COLLEGE	17,753	15,225	22,303	9,290
30277	PAUL D CAMP COMMUNITY COLLEGE	6,522	5,251	7,692	3,204
30278	RAPPAHANNOCK COMMUNITY COLLEGE	8,648	7,624	11,168	4,652
30279	DANVILLE COMMUNITY COLLEGE	12,226	10,589	15,512	6,461
30280	NORTHERN VA COMMUNITY COLLEGE	140,840	126,964	185,989	77,469
30282	PIEDMONT VA COMMUNITY COLLEGE	12,028	10,377	15,202	6,332
30283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	35,740	32,413	47,483	19,778
30284	EASTERN SHORE COMM COLLEGE	4,820	3,603	5,278	2,199
30285	PATRICK HENRY COMMUNITY COLLEGE	14,982	12,800	18,750	7,810
30286	VA WESTERN COMMUNITY COLLEGE	19,239	17,208	25,209	10,500
30287	DABNEY S LANCASTER COMM COLLEGE	5,487	4,841	7,091	2,954
30288	WYTHEVILLE COMMUNITY COLLEGE	9,805	8,178	11,981	4,990
30290	JOHN TYLER COMMUNITY COLLEGE	23,032	19,596	28,705	11,957
30291	BLUE RIDGE COMMUNITY COLLEGE	13,175	11,293	16,543	6,891
30292	CENTRAL VA COMMUNITY COLLEGE	12,244	10,232	14,989	6,243
30293	THOMAS NELSON COMMUNITY COLLEGE	27,699	23,817	34,890	14,533
30294	SOUTHWEST VA COMMUNITY COLLEGE	9,837	7,895	11,565	4,817
30295	TIDEWATER COMMUNITY COLLEGE	78,957	68,039	99,670	41,515
30296	VA HIGHLANDS COMMUNITY COLLEGE	10,635	7,656	11,215	4,671
30297	GERMANNA COMMUNITY COLLEGE	15,912	14,335	21,000	8,747
30298	LORD FAIRFAX COMMUNITY COLLEGE	16,364	14,254	20,881	8,697
30299	MOUNTAIN EMPIRE COMM COLLEGE	10,368	8,335	12,210	5,086
30301	VA DEPT OF AGRICULTURE & CONS	37,653	32,569	47,712	19,873
30310	VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHIP	13,185	10,646	15,594	6,495



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30320	VIRGINIA TOURISM AUTHORITY	6,987	6,068	8,888	3,702
30325	DEPARTMENT OF BUSINESS ASSISTANCE	2,998	-	-	-
30330	VIRGINIA ISRAEL ADVISORY BOARD	158	134	196	82
30350	DEPARTMENT OF SMALL BUSINESS AND SUPPLIER DIVERSITY	-	3,311	4,849	2,020
30402	MARINE RESOURCES COMMISSION	5,914	5,110	7,486	3,118
30403	DEPT GAME & INLAND FISHERIES	22,962	20,303	29,741	12,388
30405	VIRGINIA RACING COMMISSION	525	360	527	220
30407	VIRGINIA PORT AUTHORITY	1,003	658	964	401
30409	DEPT MINES MINERALS ENERGY	22,469	18,688	27,377	11,403
30411	DEPARTMENT OF FORESTRY	18,806	16,052	23,514	9,794
30413	COMMISSION ON VASAP	788	674	987	411
30417	BOARD OF REGENTS, GUNSTON HALL	230	206	302	126
30423	DEPARTMENT OF HISTORIC RESOURCES	3,550	3,011	4,411	1,837
30425	JAMESTOWN-YORKTOWN FOUNDATION	10,668	8,904	13,045	5,433
30440	DEPARTMENT OF ENVIRONMENTAL QUALITY	74,919	68,071	99,718	41,535
30454	OFFICE OF COMMONWEALTH PREPAREDNESS	947	469	687	286
30505	DEPARTMENT OF RAIL & PUBLIC TRANSPORTATION	6,123	5,170	7,573	3,154
30506	MOTOR VEHICLE DEALER BOARD	1,751	1,461	2,141	892
30507	TOWING AND RECOVERY OPERATIONS BOARD	71	-	-	-
30510	VA DEPT OF TRANSPORTATION RICHMOND	156,136	139,867	204,892	85,343
30511	VA DEPT OF TRANSPORTATION BRISTOL	44,529	38,825	56,874	23,689
30512	VA DEPT OF TRANSPORTATION SALEM	59,159	52,329	76,656	31,929
30513	VA DEPT OF TRANSPORTATION LYNCHBURG	40,484	34,634	50,734	21,132
30514	VA DEPT OF TRANSPORTATION COLONIAL HEIGHTS	69,059	59,342	86,930	36,209



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30515	VA DEPT OF TRANSPORTATION SUFFOLK	63,374	55,757	81,678	34,021
30516	VA DEPT OF TRANSPORTATION FREDERICKSBURG	36,887	31,988	46,859	19,518
30517	VA DEPT OF TRANSPORTATION CULPEPER	34,550	30,275	44,351	18,473
30518	VA DEPT OF TRANSPORTATION STAUNTON	48,378	42,271	61,923	25,793
30519	VA DEPT OF TRANSPORTATION CHANTILLY	83,094	71,154	104,234	43,416
30601	DEPARTMENT OF HEALTH	288,163	237,102	347,331	144,672
30602	DEPT OF MEDICAL ASSISTANCE SERVICES	40,458	34,318	50,273	20,940
30606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES	1,018	871	1,276	532
30701	DEPARTMENT OF CORRECTIONS	29,515	26,625	39,003	16,246
30702	VA DEPT VISUALLY HANDICAPPED	10,685	9,084	13,306	5,542
30703	CENTRAL STATE HOSPITAL	49,029	41,168	60,307	25,119
30704	EASTERN STATE HOSPITAL	58,295	46,804	68,564	28,559
30705	SOUTHWESTERN VIRGINIA MENTAL HEALTH INSTITUTE	30,273	26,865	39,355	16,392
30706	WESTERN STATE HOSPITAL	47,885	41,018	60,087	25,028
30707	CENTRAL VA TRAINING CENTER	67,474	55,327	81,048	33,759
30708	COMMONWEALTH CENTER FOR CHILDREN & ADOLESCENTS	9,035	7,370	10,796	4,497
30709	POWHATAN CORRECTIONAL CENTER	7,400	6,152	9,012	3,754
30711	VIRGINIA CORRECTIONAL ENTERPRISES	14,069	11,559	16,934	7,053
30716	CORRECTIONAL CENTER FOR WOMEN	6,805	5,712	8,368	3,485
30718	BLAND CORRECTIONAL CENTER	5,617	4,771	6,988	2,911
30720	DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES	28,439	27,045	39,618	16,502
30721	POWHATAN REC/CLASSIFICATION	2,191	1,783	2,612	1,088
30723	SOUTHEASTERN VA TRAINING CTR	19,850	15,616	22,875	9,528
30724	CATAWBA HOSPITAL	18,250	15,079	22,089	9,201



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30725	NORTHERN VA TRAINING CENTER	33,286	25,828	37,835	15,759
30726	SOUTHSIDE VA TRAINING CENTER	52,162	29,499	43,213	17,999
30728	NORTHERN VA MENTAL HEALTH INSTITUTE	25,818	21,266	31,153	12,976
30729	PIEDMONT GERIATRIC HOSPITAL	22,724	19,089	27,963	11,647
30733	SUSSEX I CORRECTIONAL CENTER	5,118	4,227	6,193	2,579
30734	SUSSEX II CORRECTIONAL CENTER	5,057	4,420	6,476	2,697
30735	WALLEN RIDGE CORRECTIONAL CENTER	6,792	5,894	8,635	3,597
30737	ST BRIDES CORRECTIONAL CENTER	6,409	5,716	8,374	3,488
30738	SOUTHWESTERN VA TRAINING CTR	23,056	18,973	27,794	11,577
30739	SOUTHERN VA MENTAL HEALTH INSTITUTE	11,404	9,747	14,279	5,948
30741	RED ONION CORRECTIONAL CENTER	7,351	6,045	8,855	3,688
30742	ACADEMY FOR STAFF DEVELOPMENT	8,947	7,660	11,221	4,674
30743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	7,001	6,036	8,842	3,683
30745	NOTTOWAY CORRECTIONAL CENTER	8,031	6,791	9,949	4,144
30747	MARION CORRECTIONAL TREATMENT CENTER	5,942	5,152	7,547	3,143
30748	HIRAM W DAVIS MEDICAL CENTER	12,496	10,594	15,519	6,464
30749	BUCKINGHAM CORRECTIONAL CENTER	7,163	5,887	8,624	3,592
30751	DEPT DEAF & HARD OF HEARING	902	776	1,137	473
30752	DEEP MEADOW CORR CENTER	7,323	5,976	8,754	3,646
30753	DEERFIELD CORRECTIONAL CENTER	12,949	7,714	11,300	4,707
30754	AUGUSTA CORRECTIONAL CENTER	5,986	4,363	6,391	2,662
30756	ADULT REG OFF	39,653	34,093	49,944	20,803
30757	DEPT OF CORRECTIONS	2,229	1,905	2,792	1,163
30760	CENTRAL REG CORR FIELD UNITS	1,993	1,806	2,646	1,102



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30761	EASTERN REG CORR FIELD UNIT	3,185	2,722	3,987	1,661
30765	DEPARTMENT OF SOCIAL SERVICES	146,711	124,437	182,287	75,927
30766	VIRGINIA PAROLE BOARD	1,408	1,219	1,786	744
30767	ADULT COMMUNITY SERVICE	17,574	14,775	21,645	9,016
30768	KEEN MTN CORRECTIONAL CENTER	5,346	4,642	6,801	2,833
30769	GREENSVILLE CORRECTIONAL CENTER	15,289	13,152	19,267	8,025
30770	DILLWYN CORRECTIONAL CENTER	7,212	6,219	9,109	3,794
30771	INDIAN CREEK CORRECTIONAL CENTER	5,105	4,195	6,146	2,560
30772	HAYNESVILLE CORRECTIONAL CENTER	8,171	7,024	10,290	4,286
30773	COFFEEWOOD CORRECTIONAL CENTER	6,151	5,115	7,493	3,121
30774	LUNENBURG CORRECTIONAL CENTER	5,695	4,929	7,220	3,007
30775	POCAHONTAS STATE CORRECTIONAL CENTER	6,006	5,117	7,497	3,123
30776	GREEN ROCK CORRECTIONAL CENTER	6,479	5,491	8,044	3,350
30777	DEPARTMENT OF JUVENILE JUSTICE	119,364	94,574	138,542	57,706
30778	DEPARTMENT OF FORENSIC SCIENCE GRAYSON COUNTY CORRECTIONAL CENTER	32,544	27,696	40,572	16,899
30785	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	389	4,534	6,642	2,767
30794	REHABILITATION	21,300	19,586	28,692	11,951
30841	DEPARTMENT OF AVIATION VIRGINIA INDIGENT DEFENSE	3,508	3,269	4,788	1,994
30848	COMMISSION VA TOBACCO INDEM & COMMUN REV	50,403	42,730	62,596	26,073
30851	COMM FUND VIRGINIA FOUNDATION FOR HEALTHY YOUTH	1,273	1,135	1,662	692
30852	YOUTH	1,766	1,507	2,208	920
30912	DEPARTMENT OF VETERANS SERVICES SITTER-BARFOOT VETERANS CARE CENTER	8,226	7,131	10,446	4,351
30922	SOUTHERN VIRGINIA HIGHER EDUCATION CENTER	15,148	12,829	18,794	7,828
30937	EDUCATION CENTER	2,564	2,214	3,244	1,351



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30938	THE NEW COLLEGE INSTITUTE	1,186	1,029	1,507	628
30942	VA MUSEUM OF NATURAL HISTORY	2,781	2,358	3,454	1,439
30948	SOUTHWEST CENTER FOR HIGHER EDUCATION	2,047	1,768	2,590	1,079
30957	COMMONWEALTH ATTORNEYS SERVICES COUNCIL	714	533	782	326
30960	DEPARTMENT OF FIRE PROGRAMS	6,595	5,527	8,097	3,373
30961	VIRGINIA CAPITOL POLICE	885	792	1,160	483
30999	ALCOHOLIC BEVERAGE CONTROL BD	65,627	56,734	83,111	34,618
35106	ARLINGTON CO HEALTH DEPARTMENT	251	79	116	48
35129	FAIRFAX COUNTY PERSONNEL PAYROLL	8,559	6,079	8,905	3,709
35885	FORT MONROE AUTHORITY	2,068	1,842	2,699	1,124
Total State Employers		6,566,289	5,598,398	8,201,094	3,415,966



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS TEACHER EMPLOYERS

Teacher Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
40100	ACCOMACK COUNTY SCHOOL BOARD	2,931,579	0.35024%	3,023,764	0.35461%
40101	ALBEMARLE COUNTY SCHOOLS	9,188,036	1.09770%	9,491,479	1.11311%
40102	ALLEGHANY COUNTY SCHOOL BOARD	1,531,738	0.18300%	1,435,188	0.16831%
40103	AMELIA COUNTY SCHOOL BOARD	889,003	0.10621%	903,338	0.10594%
40104	AMHERST COUNTY SCHOOL BOARD	2,647,990	0.31636%	2,704,879	0.31721%
40105	APPOMATTOX COUNTY SCHOOL BOARD	1,193,887	0.14263%	1,176,909	0.13802%
40106	ARLINGTON PUBLIC SCHOOLS	28,419,647	3.39530%	29,095,514	3.41217%
40107	AUGUSTA COUNTY SCHOOL BOARD	6,177,181	0.73799%	6,291,642	0.73785%
40108	BATH COUNTY SCHOOL BOARD	483,198	0.05773%	498,809	0.05850%
40109	BEDFORD COUNTY SCHOOL BOARD	5,361,304	0.64052%	5,682,514	0.66642%
40110	BLAND COUNTY SCHOOL BOARD	474,086	0.05664%	483,108	0.05666%
40111	BOTETOURT COUNTY SCHOOLS	2,942,673	0.35156%	3,106,162	0.36427%
40112	BRUNSWICK COUNTY PUBLIC SCHOOLS	1,205,802	0.14406%	1,137,210	0.13337%
40113	BUCHANAN COUNTY SCHOOL BOARD	1,872,733	0.22374%	1,757,633	0.20613%
40114	BUCKINGHAM COUNTY SCHOOL BOARD	1,125,298	0.13444%	1,213,826	0.14235%
40115	CAMPBELL COUNTY SCHOOL BOARD	4,252,638	0.50806%	4,415,408	0.51782%
40116	CAROLINE COUNTY SCHOOL BOARD	2,176,707	0.26005%	2,156,343	0.25288%
40117	CARROLL COUNTY SCHOOL BOARD	2,289,550	0.27353%	2,341,343	0.27458%
40118	CHARLES CITY CO SCHOOL BD	519,159	0.06202%	530,138	0.06217%
40119	CHARLOTTE COUNTY SCHOOL BOARD	1,357,199	0.16214%	1,262,302	0.14804%
40120	CHESTERFIELD CO SCHOOL BD	30,236,797	3.61240%	31,191,014	3.65792%
40121	CLARKE COUNTY SCHOOL BOARD	1,302,140	0.15557%	1,314,464	0.15415%
40122	CRAIG COUNTY SCHOOL BOARD	417,019	0.04982%	427,193	0.05010%
40123	CULPEPER COUNTY SCHOOL BOARD	4,591,491	0.54855%	4,650,180	0.54535%
40124	CUMBERLAND COUNTY SCHOOL BOARD	818,623	0.09780%	827,054	0.09699%
40125	DICKENSON COUNTY SCHOOL BOARD	1,177,464	0.14067%	1,183,689	0.13882%
40126	DINWIDDIE COUNTY SCHOOL BOARD	2,356,460	0.28153%	2,431,355	0.28514%
40128	ESSEX COUNTY PUBLIC SCHOOLS	930,196	0.11113%	928,787	0.10892%
40129	FAIRFAX COUNTY PUBLIC SCHOOLS	148,915,984	17.79107%	154,785,126	18.15234%
40130	FAUQUIER COUNTY SCHOOL BOARD	8,119,409	0.97003%	8,181,163	0.95944%
40131	FLOYD COUNTY SCHOOL BOARD	1,077,197	0.12869%	1,159,427	0.13597%
40132	FLUVANNA COUNTY PUBLIC SCHOOLS	2,698,153	0.32235%	2,590,817	0.30384%
40133	FRANKLIN COUNTY PUBLIC SCHOOLS	4,266,720	0.50975%	4,357,778	0.51106%
40134	FREDERICK COUNTY SCHOOL BOARD	8,622,800	1.03017%	8,866,765	1.03985%
40135	GILES COUNTY SCHOOLS	1,274,458	0.15226%	1,339,685	0.15711%
40136	GLOUCESTER COUNTY SCHOOL BOARD	3,283,284	0.39225%	3,286,207	0.38539%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
TEACHER EMPLOYERS (continued)**

Teacher Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
40137	GOOCHLAND COUNTY SCHOOL BOARD	1,479,259	0.17673%	1,593,375	0.18686%
40138	GRAYSON COUNTY SCHOOL BOARD	1,071,659	0.12803%	1,089,358	0.12775%
40139	GREENE COUNTY PUBLIC SCHOOLS	1,755,750	0.20976%	1,740,222	0.20408%
40140	GREENSVILLE CO SCHOOL BOARD	1,407,241	0.16812%	1,379,385	0.16177%
40141	HALIFAX COUNTY SCHOOL BOARD	3,223,962	0.38517%	3,202,051	0.37552%
40142	HANOVER COUNTY PUBLIC SCHOOLS	11,054,756	1.32071%	10,806,814	1.26737%
40143	HENRICO CO SCHOOL BOARD	28,048,548	3.35097%	28,125,017	3.29835%
40144	HENRY COUNTY PUBLIC SCHOOLS	4,014,238	0.47958%	4,066,899	0.47694%
40145	HIGHLAND COUNTY PUBLIC SCHOOLS	202,524	0.02420%	193,451	0.02269%
40146	ISLE OF WIGHT COUNTY SCHOOLS	3,510,891	0.41945%	3,210,607	0.37652%
40148	KING GEORGE CO SCHOOL BOARD	2,150,988	0.25698%	2,198,192	0.25779%
40149	KING AND QUEEN COUNTY SCHOOL BOARD	551,128	0.06584%	540,293	0.06336%
40150	KING WILLIAM CO SCHOOL BOARD	1,211,282	0.14471%	1,311,578	0.15381%
40151	LANCASTER COUNTY PUBLIC SCHOOLS	832,413	0.09945%	843,960	0.09898%
40152	LEE COUNTY SCHOOL BOARD	2,098,610	0.25072%	1,996,841	0.23418%
40153	LOUDOUN COUNTY SCHOOL BOARD	49,935,540	5.96581%	52,480,267	6.15461%
40154	LOUISA COUNTY PUBLIC SCHOOLS	2,812,949	0.33606%	2,906,335	0.34084%
40155	LUNENBURG COUNTY SCHOOL BOARD	913,888	0.10918%	899,503	0.10549%
40156	MADISON COUNTY SCHOOL BOARD	1,123,966	0.13428%	1,120,652	0.13142%
40157	MATHEWS COUNTY SCHOOL BOARD	711,170	0.08496%	737,347	0.08647%
40158	MECKLENBURG CO SCHOOL BOARD	2,658,923	0.31766%	2,537,389	0.29757%
40159	MIDDLESEX COUNTY SCHOOL BOARD	823,287	0.09836%	817,615	0.09589%
40160	MONTGOMERY COUNTY SCHOOL BOARD	5,129,551	0.61283%	5,347,271	0.62710%
40162	NELSON COUNTY PUBLIC SCHOOLS	1,241,762	0.14835%	1,308,629	0.15347%
40163	NEW KENT COUNTY SCHOOL BOARD	1,632,067	0.19498%	1,691,829	0.19841%
40165	NORTHAMPTON COUNTY SCHOOLS	1,058,925	0.12651%	1,058,915	0.12418%
40166	NORTHUMBERLAND CO SCHOOL BD	786,423	0.09395%	863,530	0.10127%
40167	NOTTOWAY COUNTY SCHOOL BOARD	1,267,321	0.15141%	1,257,565	0.14748%
40168	ORANGE COUNTY PUBLIC SCHOOLS	2,831,919	0.33833%	2,849,604	0.33419%
40169	PAGE COUNTY PUBLIC SCHOOLS	2,047,970	0.24467%	2,107,242	0.24713%
40170	PATRICK COUNTY SCHOOL BOARD	1,442,652	0.17235%	1,464,490	0.17175%
40171	PITTSYLVANIA CO SCHOOL BD	4,318,844	0.51597%	4,454,374	0.52239%
40172	POWHATAN COUNTY SCHOOL BOARD	2,574,700	0.30760%	2,617,576	0.30698%
40173	PRINCE EDWARD CO SCHOOL BD	1,483,161	0.17719%	1,479,575	0.17352%
40174	PRINCE GEORGE CO SCHOOL BD	3,479,517	0.41570%	3,642,696	0.42720%
40176	PRINCE WILLIAM CO SCHOOL BD	53,019,433	6.33425%	54,083,109	6.34258%
40177	PULASKI COUNTY SCHOOL BOARD	2,567,608	0.30675%	2,559,730	0.30019%
40178	RAPPAHANNOCK CO SCHOOL BOARD	652,003	0.07789%	650,029	0.07623%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
TEACHER EMPLOYERS (continued)**

Teacher Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
40179	RICHMOND COUNTY SCHOOL BOARD	714,805	0.08540%	716,553	0.08403%
40180	ROANOKE COUNTY SCHOOL BOARD	8,422,244	1.00621%	8,314,301	0.97506%
40181	ROCKBRIDGE CO SCHOOL BD	1,807,378	0.21593%	1,785,858	0.20944%
40182	ROCKINGHAM CO SCHOOL BD	6,811,097	0.81372%	6,914,654	0.81091%
40183	RUSSELL COUNTY SCHOOL BOARD	2,038,125	0.24350%	1,991,880	0.23360%
40184	SCOTT COUNTY SCHOOL BOARD	2,169,715	0.25922%	2,180,840	0.25576%
40185	SHENANDOAH COUNTY SCHOOL BOARD	3,662,797	0.43760%	3,666,074	0.42994%
40186	SMYTH COUNTY SCHOOL BOARD	2,763,234	0.33012%	2,756,869	0.32331%
40187	SOUTHAMPTON CO SCHOOL BD	1,444,170	0.17254%	1,433,054	0.16806%
40188	SPOTSYLVANIA CO SCHOOL BD	14,053,884	1.67902%	13,818,496	1.62056%
40189	STAFFORD COUNTY SCHOOL BOARD	16,310,716	1.94865%	16,715,309	1.96028%
40190	SURRY COUNTY SCHOOLS	941,561	0.11249%	929,262	0.10898%
40191	SUSSEX COUNTY SCHOOL BOARD	906,212	0.10827%	892,358	0.10465%
40192	TAZEWELL COUNTY SCHOOLS	3,116,295	0.37230%	3,084,512	0.36174%
40193	WARREN COUNTY SCHOOL BOARD	3,186,615	0.38071%	3,279,178	0.38456%
40195	WASHINGTON COUNTY SCHOOL BOARD	4,144,426	0.49514%	4,130,138	0.48436%
40196	WESTMORELAND CO SCHOOL BD	1,007,908	0.12042%	994,329	0.11661%
40197	WISE COUNTY SCHOOL BOARD	3,295,787	0.39375%	3,441,282	0.40358%
40198	WYTHE COUNTY SCHOOL BOARD	2,371,802	0.28336%	2,394,690	0.28084%
40199	YORK COUNTY SCHOOL BOARD	6,907,467	0.82524%	7,087,445	0.83118%
40200	ALEXANDRIA CITY SCHOOL BOARD	15,252,252	1.82219%	15,098,924	1.77072%
40201	BRISTOL CITY SCHOOL BD	1,429,365	0.17077%	1,459,822	0.17120%
40202	BUENA VISTA CITY SCHOOLS	571,759	0.06831%	588,007	0.06896%
40203	CHARLOTTESVILLE PUBLIC SCHOOLS	4,027,893	0.48121%	3,969,047	0.46547%
40205	DANVILLE CITY SCHOOLS	4,021,706	0.48047%	3,826,825	0.44879%
40206	FREDERICKSBURG CITY SCHOOLS	2,246,518	0.26839%	2,328,108	0.27303%
40207	HAMPTON CITY SCHOOLS	12,406,905	1.48226%	12,831,186	1.50477%
40208	HARRISONBURG CITY SCHOOL BD	3,735,755	0.44631%	3,812,575	0.44712%
40209	HOPEWELL CITY SCHOOL BOARD	2,683,966	0.32065%	2,676,054	0.31383%
40210	LYNCHBURG PUBLIC SCHOOLS	5,738,804	0.68562%	5,969,556	0.70008%
40211	NEWPORT NEWS PUBLIC SCHOOLS	17,631,302	2.10642%	17,646,241	2.06946%
40212	NORFOLK PUBLIC SCHOOLS	24,212,567	2.89268%	24,410,928	2.86278%
40213	PETERSBURG CITY SCHOOLS	2,588,785	0.30928%	2,587,206	0.30341%
40214	PORTSMOUTH SCHOOL BOARD	9,215,672	1.10100%	9,198,866	1.07879%
40215	RADFORD CITY SCHOOL BOARD	950,043	0.11350%	927,967	0.10883%
40216	RICHMOND PUBLIC SCHOOLS	17,081,229	2.04070%	16,948,526	1.98763%
40217	ROANOKE CITY SCHOOL BOARD	8,128,824	0.97115%	8,374,008	0.98206%
40219	STAUNTON CITY SCHOOLS	1,894,535	0.22634%	1,851,261	0.21711%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
TEACHER EMPLOYERS (continued)**

Teacher Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
40220	SUFFOLK CITY SCHOOL BOARD	8,142,025	0.97273%	7,932,701	0.93031%
40222	WINCHESTER PUBLIC SCHOOLS	3,047,306	0.36406%	3,134,439	0.36759%
40223	MARTINSVILLE CITY SCHOOLS	1,310,419	0.15656%	1,403,886	0.16464%
40224	FALLS CHURCH PUBLIC SCHOOLS	2,279,770	0.27236%	2,477,823	0.29059%
40225	COLONIAL HEIGHTS CITY SCHOOLS	2,173,522	0.25967%	2,175,312	0.25511%
40230	COVINGTON CITY SCHOOL BOARD	593,048	0.07085%	597,474	0.07007%
40231	FAIRFAX CITY SCHOOL BOARD	9,589	0.00115%	9,925	0.00116%
40232	FRANKLIN CITY PUBLIC SCHOOLS	868,616	0.10377%	922,052	0.10813%
40233	CHESAPEAKE PUBLIC SCHOOLS	24,631,101	2.94268%	25,246,663	2.96080%
40234	VA BEACH CITY SCHOOL BOARD	44,229,249	5.28408%	44,025,096	5.16303%
40236	MANASSAS PARK CITY SCHOOLS	1,952,237	0.23323%	2,077,819	0.24368%
40306	TOWN OF WEST POINT SCHOOL BD	530,524	0.06338%	537,150	0.06299%
40307	LEXINGTON CITY SCHOOL BOARD	298,489	0.03566%	299,871	0.03517%
40308	WAYNESBORO PUBLIC SCHOOLS	1,982,698	0.23687%	2,032,714	0.23839%
40309	TOWN OF COLONIAL BEACH SCHOOLS	372,780	0.04454%	378,393	0.04438%
40313	GALAX CITY SCHOOLS	762,537	0.09110%	785,784	0.09215%
40314	NORTON CITY SCHOOLS	425,305	0.05081%	429,415	0.05036%
40332	MANASSAS CITY SCHOOLS	5,740,047	0.68577%	6,112,487	0.71684%
40335	CITY OF SALEM SCHOOLS	2,566,334	0.30660%	2,487,358	0.29170%
40402	WILLIAMSBURG-JAMES CITY CO SCH	7,243,371	0.86537%	7,332,082	0.85987%
40403	POQUOSON CITY PUBLIC SCHOOLS	1,239,379	0.14807%	1,258,022	0.14753%
40410	VALLEY VO-TECH CENTER	212,896	0.02543%	216,906	0.02544%
40412	CHVILLE/ALBEMARLE VO-TECH CTR	143,792	0.01718%	137,737	0.01615%
40413	THE PRUDEN CENTER FOR INDUSTRY AND TECHNOLOGY	158,234	0.01890%	155,328	0.01822%
40414	JACKSON RIVER TECHNICAL CTR	105,441	0.01260%	97,460	0.01143%
40415	NEW HORIZONS TECHNICAL CTR	873,196	0.10432%	875,702	0.10270%
40416	NORTHERN NECK REG VOC CTR	106,644	0.01274%	122,850	0.01441%
40417	ROWANTY VO-TECH CENTER	79,773	0.00953%	81,687	0.00958%
40418	AMELIA-NOTTOWAY TECHNICAL CENTER	24,627	0.00294%	24,012	0.00282%
40421	NORTHERN NECK REGIONAL SPECIAL EDUCATION PROGRAM	114,292	0.01365%	113,088	0.01326%
40423	MAGGIE WALKER GOVERNOR'S SCH FOR GOVT/INT'L STUDY	463,467	0.05537%	481,309	0.05645%
40424	APPOMATTOX REGION GOVERNOR'S SCHOOL	180,876	0.02161%	199,678	0.02342%
40425	BRIDGING COMMUNITIES REGIONAL CAREER AND TECH CNTR	18,062	0.00216%	42,758	0.00501%
Total Teacher Employers		\$ 837,028,195	100.00000%	\$ 852,698,698	100.00000%



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
											Deferred Amounts from Changes in Proportion and Differences Between Employer				
		Changes in Proportion and Differences Between Employer				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments					Changes in Proportion and Differences Between Employer			Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions and Proportionate Share of				Total Deferred Outflows of Resources					Proportionate Share of Plan Pension Expense			Contributions and Proportionate Share of Employer Pension Expense	
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
40100	ACCOMACK COUNTY SCHOOL BOARD			493	493		6,360		-	6,360	3,390	109	3,499		
40101	ALBEMARLE COUNTY SCHOOLS			1,739	1,739		19,963		-	19,963	10,640	384	11,024		
40102	ALLEGHANY COUNTY SCHOOL BOARD			-	-		3,019		1,658	4,677	1,609	(366)	1,243		
40103	AMELIA COUNTY SCHOOL BOARD			-	-		1,900		30	1,930	1,013	(7)	1,006		
40104	AMHERST COUNTY SCHOOL BOARD			96	96		5,689		-	5,689	3,032	21	3,053		
40105	APPOMATTOX COUNTY SCHOOL BOARD			-	-		2,475		520	2,995	1,319	(115)	1,204		
40106	ARLINGTON PUBLIC SCHOOLS			1,904	1,904		61,197		-	61,197	32,617	420	33,037		
40107	AUGUSTA COUNTY SCHOOL BOARD			-	-		13,233		16	13,249	7,053	(3)	7,050		
40108	BATH COUNTY SCHOOL BOARD			87	87		1,049		-	1,049	559	19	578		
40109	BEDFORD COUNTY SCHOOL BOARD			2,923	2,923		11,952		-	11,952	6,370	645	7,015		
40110	BLAND COUNTY SCHOOL BOARD			2	2		1,016		-	1,016	542	1	543		
40111	BOTETOURT COUNTY SCHOOLS			1,434	1,434		6,533		-	6,533	3,482	317	3,799		
40112	BRUNSWICK COUNTY PUBLIC SCHOOLS			-	-		2,392		1,207	3,599	1,275	(266)	1,009		
40113	BUCHANAN COUNTY SCHOOL BOARD			-	-		3,697		1,987	5,684	1,970	(439)	1,531		
40114	BUCKINGHAM COUNTY SCHOOL BOARD			893	893		2,553		-	2,553	1,361	197	1,558		



SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions											
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40115	CAMPBELL COUNTY SCHOOL BOARD			1,102	1,102		9,287		-	9,287	4,950	243	5,193
40116	CAROLINE COUNTY SCHOOL BOARD			-	-		4,535		809	5,344	2,417	(179)	2,238
40117	CARROLL COUNTY SCHOOL BOARD			119	119		4,925		-	4,925	2,625	26	2,651
40118	CHARLES CITY CO SCHOOL BD			17	17		1,115		-	1,115	594	4	598
40119	CHARLOTTE COUNTY SCHOOL BOARD			-	-		2,655		1,591	4,246	1,415	(351)	1,064
40120	CHESTERFIELD CO SCHOOL BD			5,137	5,137		65,604		-	65,604	34,967	1,134	36,101
40121	CLARKE COUNTY SCHOOL BOARD			-	-		2,765		161	2,926	1,474	(35)	1,439
40122	CRAIG COUNTY SCHOOL BOARD			32	32		899		-	899	479	7	486
40123	CULPEPER COUNTY SCHOOL BOARD			-	-		9,781		361	10,142	5,213	(80)	5,133
40124	CUMBERLAND COUNTY SCHOOL BOARD			-	-		1,740		92	1,832	927	(20)	907
40125	DICKENSON COUNTY SCHOOL BOARD			-	-		2,490		209	2,699	1,327	(46)	1,281
40126	DINWIDDIE COUNTY SCHOOL BOARD			407	407		5,114		-	5,114	2,726	90	2,816
40128	ESSEX COUNTY PUBLIC SCHOOLS			-	-		1,953		249	2,202	1,041	(55)	986
40129	FAIRFAX COUNTY PUBLIC SCHOOLS			40,774	40,774		325,556		-	325,556	173,517	8,999	182,516
40130	FAUQUIER COUNTY SCHOOL BOARD			-	-		17,207		1,195	18,402	9,171	(264)	8,907



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
Employer Code	Teacher Employer			Total Deferred Outflows of Resources	Total Deferred Outflows of Resources		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources		Total Employer Pension Expense	Total Employer Pension Expense
40131	FLOYD COUNTY SCHOOL BOARD			822	822		2,439		-	2,439	1,300	181	1,481
40132	FLUVANNA COUNTY PUBLIC SCHOOLS			-	-		5,449		2,089	7,538	2,904	(461)	2,443
40133	FRANKLIN COUNTY PUBLIC SCHOOLS			147	147		9,166		-	9,166	4,885	33	4,918
40134	FREDERICK COUNTY SCHOOL BOARD			1,093	1,093		18,650		-	18,650	9,940	241	10,181
40135	GILES COUNTY SCHOOLS			547	547		2,818		-	2,818	1,502	121	1,623
40136	GLOUCESTER COUNTY SCHOOL BOARD			-	-		6,912		774	7,686	3,684	(171)	3,513
40137	GOOCHLAND COUNTY SCHOOL BOARD			1,143	1,143		3,351		-	3,351	1,786	252	2,038
40138	GRAYSON COUNTY SCHOOL BOARD			-	-		2,291		32	2,323	1,221	(7)	1,214
40139	GREENE COUNTY PUBLIC SCHOOLS			-	-		3,660		641	4,301	1,951	(141)	1,810
40140	GREENSVILLE CO SCHOOL BOARD			-	-		2,901		717	3,618	1,546	(158)	1,388
40141	HALIFAX COUNTY SCHOOL BOARD			-	-		6,735		1,089	7,824	3,590	(240)	3,350
40142	HANOVER COUNTY PUBLIC SCHOOLS			-	-		22,730		6,019	28,749	12,115	(1,329)	10,786
40143	HENRICO CO SCHOOL BOARD			-	-		59,156		5,938	65,094	31,529	(1,311)	30,218
40144	HENRY COUNTY PUBLIC SCHOOLS			-	-		8,554		298	8,852	4,559	(66)	4,493
40145	HIGHLAND COUNTY PUBLIC SCHOOLS			-	-		407		170	577	217	(38)	179



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
											Deferred Amounts from Changes in Proportion and Differences Between Employer		
											</		



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
											Deferred Amounts from Changes in Proportion and Differences Between Employer		
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40163	NEW KENT COUNTY SCHOOL BOARD NORTHAMPTON			387	387		3,558		-	3,558	1,897	86	1,983
40165	COUNTY SCHOOLS NORTHUMBERLAND CO			-	-		2,227		263	2,490	1,187	(58)	1,129
40166	SCHOOL BD NOTTOWAY COUNTY			826	826		1,816		-	1,816	968	182	1,150
40167	SCHOOL BOARD ORANGE COUNTY			-	-		2,645		443	3,088	1,410	(98)	1,312
40168	PUBLIC SCHOOLS PAGE COUNTY PUBLIC			-	-		5,994		467	6,461	3,195	(103)	3,092
40169	SCHOOLS PATRICK COUNTY			278	278		4,432		-	4,432	2,362	61	2,423
40170	SCHOOL BOARD PITTSYLVANIA CO			-	-		3,080		68	3,148	1,642	(15)	1,627
40171	SCHOOL BD POWHATAN COUNTY			724	724		9,369		-	9,369	4,994	160	5,154
40172	SCHOOL BOARD PRINCE EDWARD CO			-	-		5,506		70	5,576	2,934	(15)	2,919
40173	SCHOOL BD PRINCE GEORGE CO			-	-		3,112		414	3,526	1,659	(92)	1,567
40174	SCHOOL BD PRINCE WILLIAM CO			1,297	1,297		7,662		-	7,662	4,084	287	4,371
40176	SCHOOL BD PULASKI COUNTY			940	940		113,753		-	113,753	60,630	208	60,838
40177	SCHOOL BOARD RAPPAHANNOCK CO			-	-		5,384		740	6,124	2,870	(164)	2,706
40178	SCHOOL BOARD RICHMOND COUNTY			-	-		1,367		188	1,555	729	(41)	688
40179	SCHOOL BOARD			-	-		1,507		155	1,662	803	(34)	769



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)								
		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense										
											Deferred Amounts from Changes in Proportion and Differences Between Employer										
				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources		Difference Between Expected and Actual Exp		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense		Contributions and Proportionate Share of Contributions		Total Employer Pension Expense	
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense								
40180	ROANOKE COUNTY SCHOOL BOARD			-	-		17,488		3,515	21,003	9,321	(776)	8,545								
40181	ROCKBRIDGE CO SCHOOL BD			-	-		3,756		732	4,488	2,002	(162)	1,840								
40182	ROCKINGHAM CO SCHOOL BD			-	-		14,544		317	14,861	7,752	(70)	7,682								
40183	RUSSELL COUNTY SCHOOL BOARD			-	-		4,190		1,117	5,307	2,233	(247)	1,986								
40184	SCOTT COUNTY SCHOOL BOARD			-	-		4,587		391	4,978	2,445	(86)	2,359								
40185	SHENANDOAH COUNTY SCHOOL BOARD			-	-		7,711		864	8,575	4,110	(191)	3,919								
40186	SMYTH COUNTY SCHOOL BOARD			-	-		5,799		768	6,567	3,091	(170)	2,921								
40187	SOUTHAMPTON CO SCHOOL BD			-	-		3,014		505	3,519	1,607	(112)	1,495								
40188	SPOTSYLVANIA CO SCHOOL BD			-	-		29,065		6,596	35,661	15,491	(1,457)	14,034								
40189	STAFFORD COUNTY SCHOOL BOARD			1,312	1,312		35,157		-	35,157	18,739	290	19,029								
40190	SURRY COUNTY SCHOOLS			-	-		1,955		396	2,351	1,042	(88)	954								
40191	SUSSEX COUNTY SCHOOL BOARD			-	-		1,877		409	2,286	1,000	(90)	910								
40192	TAZEWELL COUNTY SCHOOLS			-	-		6,488		1,192	7,680	3,458	(263)	3,195								
40193	WARREN COUNTY SCHOOL BOARD			434	434		6,897		-	6,897	3,676	96	3,772								
40195	WASHINGTON COUNTY SCHOOL BOARD			-	-		8,687		1,216	9,903	4,630	(269)	4,361								



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
												Deferred Amounts from Changes in Proportion and Differences Between Employer		
				Changes in Proportion and Differences Between Employer			Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Changes in Proportion and Differences Between Employer			Deferred Amounts from Changes in Proportion and Differences Between Employer	
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp		Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
40196	WESTMORELAND CO SCHOOL BD			-	-		2,091		430	2,521	1,115	(95)	1,020	
40197	WISE COUNTY SCHOOL BOARD			1,109	1,109		7,238		-	7,238	3,858	245	4,103	
40198	WYTHE COUNTY SCHOOL BOARD			-	-		5,037		284	5,321	2,685	(63)	2,622	
40199	YORK COUNTY SCHOOL BOARD			670	670		14,907		-	14,907	7,945	148	8,093	
40200	ALEXANDRIA CITY SCHOOL BOARD			-	-		31,758		5,808	37,566	16,927	(1,282)	15,645	
40201	BRISTOL CITY SCHOOL BD			48	48		3,070		-	3,070	1,637	11	1,648	
40202	BUENA VISTA CITY SCHOOLS			74	74		1,237		-	1,237	659	16	675	
40203	CHARLOTTESVILLE PUBLIC SCHOOLS			-	-		8,348		1,776	10,124	4,449	(392)	4,057	
40205	DANVILLE CITY SCHOOLS			-	-		8,049		3,575	11,624	4,290	(789)	3,501	
40206	FREDERICKSBURG CITY SCHOOLS			523	523		4,897		-	4,897	2,610	116	2,726	
40207	HAMPTON CITY SCHOOLS			2,540	2,540		26,988		-	26,988	14,384	561	14,945	
40208	HARRISONBURG CITY SCHOOL BD			92	92		8,019		-	8,019	4,274	20	4,294	
40209	HOPEWELL CITY SCHOOL BOARD			-	-		5,629		770	6,399	3,000	(170)	2,830	
40210	LYNCHBURG PUBLIC SCHOOLS			1,632	1,632		12,556		-	12,556	6,692	360	7,052	
40211	NEWPORT NEWS PUBLIC SCHOOLS			-	-		37,116		4,171	41,287	19,782	(921)	18,861	



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
											Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40212	NORFOLK PUBLIC SCHOOLS			-	-		51,344		3,374	54,718	27,366	(745)	26,621
40213	PETERSBURG CITY SCHOOLS			-	-		5,442		663	6,105	2,900	(146)	2,754
40214	PORTSMOUTH SCHOOL BOARD			-	-		19,348		2,506	21,854	10,312	(554)	9,758
40215	RADFORD CITY SCHOOL BOARD			-	-		1,952		527	2,479	1,040	(116)	924
40216	RICHMOND PUBLIC SCHOOLS			-	-		35,648		5,989	41,637	19,000	(1,322)	17,678
40217	ROANOKE CITY SCHOOL BOARD			1,231	1,231		17,613		-	17,613	9,388	272	9,660
40219	STAUNTON CITY SCHOOLS			-	-		3,894		1,042	4,936	2,075	(230)	1,845
40220	SUFFOLK CITY SCHOOL BOARD			-	-		16,685		4,787	21,472	8,893	(1,057)	7,836
40222	WINCHESTER PUBLIC SCHOOLS			398	398		6,593		-	6,593	3,514	88	3,602
40223	MARTINSVILLE CITY SCHOOLS			912	912		2,953		-	2,953	1,574	201	1,775
40224	FALLS CHURCH PUBLIC SCHOOLS			2,057	2,057		5,212		-	5,212	2,778	454	3,232
40225	COLONIAL HEIGHTS CITY SCHOOLS			-	-		4,575		514	5,089	2,439	(114)	2,325
40230	COVINGTON CITY SCHOOL BOARD			-	-		1,257		88	1,345	670	(19)	651
40231	FAIRFAX CITY SCHOOL BOARD			-	-		21		-	21	11	1	12
40232	FRANKLIN CITY PUBLIC SCHOOLS			492	492		1,939		-	1,939	1,034	109	1,143



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
											Deferred Amounts from Changes in Proportion and Differences Between Employer		
		Changes in Proportion and Differences Between Employer				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments					Changes in Proportion and Differences Between Employer		
		Contributions and Proportionate Share of				Total Deferred Outflows of Resources					Total Deferred Inflows of Resources		
		Difference Between Expected and Actual Exp				Difference Between Expected and Actual Exp					Proportionate Share of Plan Pension Expense		
Employer Code	Teacher Employer		Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of	Total Employer Pension Expense
40233	CHESAPEAKE PUBLIC SCHOOLS			2,045	2,045		53,102		-	53,102	28,303	451	28,754
40234	VA BEACH CITY SCHOOL BOARD			-	-		92,598		13,660	106,258	49,354	(3,016)	46,338
40236	MANASSAS PARK CITY SCHOOLS			1,180	1,180		4,370		-	4,370	2,329	260	2,589
40306	TOWN OF WEST POINT SCHOOL BD			-	-		1,130		44	1,174	602	(10)	592
40307	LEXINGTON CITY SCHOOL BOARD			-	-		631		56	687	336	(12)	324
40308	WAYNESBORO PUBLIC SCHOOLS			171	171		4,275		-	4,275	2,279	38	2,317
40309	TOWN OF COLONIAL BEACH SCHOOLS			-	-		796		18	814	424	(4)	420
40313	GALAX CITY SCHOOLS			119	119		1,653		-	1,653	881	26	907
40314	NORTON CITY SCHOOLS			-	-		903		51	954	481	(11)	470
40332	MANASSAS CITY SCHOOLS			3,506	3,506		12,856		-	12,856	6,852	774	7,626
40335	CITY OF SALEM SCHOOLS			-	-		5,232		1,682	6,914	2,788	(371)	2,417
40402	WILLIAMSBURG-JAMES CITY CO SCH			-	-		15,422		621	16,043	8,220	(137)	8,083
40403	POQUOSON CITY PUBLIC SCHOOLS			-	-		2,646		61	2,707	1,410	(13)	1,397
40410	VALLEY VO-TECH CENTER CHVILLE/ALBEMARLE			-	-		456		-	456	243	1	244
40412	VO-TECH CTR			-	-		290		116	406	154	(26)	128



**SCHEDULE B — SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE
TEACHER EMPLOYERS (continued)
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40413	THE PRUDEN CENTER FOR INDUSTRY AND TECHNOLOGY			-	-		327		77	404	174	(17)	157
40414	JACKSON RIVER TECHNICAL CTR			-	-		205		132	337	109	(29)	80
40415	NEW HORIZONS TECHNICAL CTR			-	-		1,842		183	2,025	982	(40)	942
40416	NORTHERN NECK REG VOC CTR			188	188		258		-	258	138	42	180
40417	ROWANTY VO-TECH CENTER			6	6		172		-	172	92	1	93
40418	AMELIA-NOTTOWAY TECHNICAL CENTER			-	-		51		14	65	27	(3)	24
40421	NORTHERN NECK REGIONAL SPECIAL EDUCATION PROGRAM			-	-		238		44	282	127	(10)	117
40423	MAGGIE WALKER GOVERNOR'S SCH FOR GOVT/INT'L STUDY			122	122		1,012		-	1,012	540	27	567
40424	APPOMATTOX REGION GOVERNOR'S SCHOOL			204	204		420		-	420	224	45	269
40425	BRIDGING COMMUNITIES REGIONAL CAREER AND TECH CNTR			322	322		90		-	90	48	71	119
Total Teacher Employers		-	-	112,069	112,069	-	1,793,488	-	112,069	1,905,557	955,913	-	955,913



**SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS
(\$ thousands)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40100	ACCOMACK COUNTY SCHOOL BOARD	(1,481)	(1,481)	(1,481)	(1,481)	57
40101	ALBEMARLE COUNTY SCHOOLS	(4,607)	(4,607)	(4,607)	(4,607)	204
40102	ALLEGHANY COUNTY SCHOOL BOARD	(1,121)	(1,121)	(1,121)	(1,121)	(193)
40103	AMELIA COUNTY SCHOOL BOARD	(482)	(482)	(482)	(482)	(2)
40104	AMHERST COUNTY SCHOOL BOARD	(1,401)	(1,401)	(1,401)	(1,401)	11
40105	APPOMATTOX COUNTY SCHOOL BOARD	(734)	(734)	(734)	(734)	(59)
40106	ARLINGTON PUBLIC SCHOOLS	(14,879)	(14,879)	(14,879)	(14,879)	223
40107	AUGUSTA COUNTY SCHOOL BOARD	(3,311)	(3,311)	(3,311)	(3,311)	(5)
40108	BATH COUNTY SCHOOL BOARD	(243)	(243)	(243)	(243)	10
40109	BEDFORD COUNTY SCHOOL BOARD	(2,343)	(2,343)	(2,343)	(2,343)	343
40110	BLAND COUNTY SCHOOL BOARD	(252)	(254)	(254)	(254)	-
40111	BOTETOURT COUNTY SCHOOLS	(1,316)	(1,316)	(1,316)	(1,316)	165
40112	BRUNSWICK COUNTY PUBLIC SCHOOLS	(864)	(864)	(864)	(864)	(143)
40113	BUCHANAN COUNTY SCHOOL BOARD	(1,363)	(1,363)	(1,363)	(1,363)	(232)
40114	BUCKINGHAM COUNTY SCHOOL BOARD	(441)	(441)	(441)	(441)	104
40115	CAMPBELL COUNTY SCHOOL BOARD	(2,079)	(2,079)	(2,079)	(2,079)	131
40116	CAROLINE COUNTY SCHOOL BOARD	(1,313)	(1,313)	(1,313)	(1,313)	(92)
40117	CARROLL COUNTY SCHOOL BOARD	(1,205)	(1,205)	(1,205)	(1,205)	14
40118	CHARLES CITY CO SCHOOL BD	(275)	(275)	(275)	(275)	2
40119	CHARLOTTE COUNTY SCHOOL BOARD	(1,015)	(1,015)	(1,015)	(1,015)	(186)
40120	CHESTERFIELD CO SCHOOL BD	(15,267)	(15,267)	(15,267)	(15,267)	601
40121	CLARKE COUNTY SCHOOL BOARD	(726)	(726)	(726)	(726)	(22)
40122	CRAIG COUNTY SCHOOL BOARD	(218)	(218)	(218)	(218)	5
40123	CULPEPER COUNTY SCHOOL BOARD	(2,525)	(2,525)	(2,525)	(2,525)	(42)
40124	CUMBERLAND COUNTY SCHOOL BOARD	(455)	(455)	(455)	(455)	(12)



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40125	DICKENSON COUNTY SCHOOL BOARD	(668)	(668)	(668)	(668)	(27)
40126	DINWIDDIE COUNTY SCHOOL BOARD	(1,188)	(1,188)	(1,188)	(1,188)	45
40128	ESSEX COUNTY PUBLIC SCHOOLS	(543)	(543)	(543)	(543)	(30)
40129	FAIRFAX COUNTY PUBLIC SCHOOLS	(72,395)	(72,393)	(72,393)	(72,393)	4,792
40130	FAUQUIER COUNTY SCHOOL BOARD	(4,566)	(4,566)	(4,566)	(4,566)	(138)
40131	FLOYD COUNTY SCHOOL BOARD	(429)	(429)	(429)	(429)	99
40132	FLUVANNA COUNTY PUBLIC SCHOOLS	(1,823)	(1,823)	(1,823)	(1,823)	(246)
40133	FRANKLIN COUNTY PUBLIC SCHOOLS	(2,258)	(2,258)	(2,258)	(2,258)	13
40134	FREDERICK COUNTY SCHOOL BOARD	(4,421)	(4,421)	(4,421)	(4,421)	127
40135	GILES COUNTY SCHOOLS	(583)	(583)	(583)	(583)	61
40136	GLOUCESTER COUNTY SCHOOL BOARD	(1,899)	(1,899)	(1,899)	(1,899)	(90)
40137	GOOCHLAND COUNTY SCHOOL BOARD	(586)	(586)	(586)	(586)	136
40138	GRAYSON COUNTY SCHOOL BOARD	(580)	(580)	(580)	(580)	(3)
40139	GREENE COUNTY PUBLIC SCHOOLS	(1,056)	(1,056)	(1,056)	(1,056)	(77)
40140	GREENSVILLE CO SCHOOL BOARD	(883)	(883)	(883)	(883)	(86)
40141	HALIFAX COUNTY SCHOOL BOARD	(1,924)	(1,924)	(1,924)	(1,924)	(128)
40142	HANOVER COUNTY PUBLIC SCHOOLS	(7,012)	(7,012)	(7,012)	(7,012)	(701)
40143	HENRICO CO SCHOOL BOARD	(16,100)	(16,100)	(16,100)	(16,100)	(694)
40144	HENRY COUNTY PUBLIC SCHOOLS	(2,204)	(2,204)	(2,204)	(2,204)	(36)
40145	HIGHLAND COUNTY PUBLIC SCHOOLS	(140)	(140)	(140)	(140)	(17)
40146	ISLE OF WIGHT COUNTY SCHOOLS	(2,758)	(2,758)	(2,758)	(2,758)	(565)
40148	KING GEORGE CO SCHOOL BOARD	(1,136)	(1,136)	(1,136)	(1,136)	13
40149	KING AND QUEEN COUNTY SCHOOL BOARD	(346)	(346)	(346)	(346)	(32)
40150	KING WILLIAM CO SCHOOL BOARD	(463)	(463)	(463)	(463)	120
40151	LANCASTER COUNTY PUBLIC SCHOOLS	(456)	(456)	(456)	(456)	(4)
40152	LEE COUNTY SCHOOL BOARD	(1,462)	(1,462)	(1,462)	(1,462)	(219)
40153	LOUDOUN COUNTY SCHOOL BOARD	(22,891)	(22,891)	(22,891)	(22,891)	2,486



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40154	LOUISA COUNTY PUBLIC SCHOOLS	(1,409)	(1,409)	(1,409)	(1,409)	62
40155	LUNENBURG COUNTY SCHOOL BOARD	(565)	(565)	(565)	(565)	(48)
40156	MADISON COUNTY SCHOOL BOARD	(660)	(660)	(660)	(660)	(40)
40157	MATHEWS COUNTY SCHOOL BOARD	(350)	(350)	(350)	(350)	19
40158	MECKLENBURG CO SCHOOL BOARD	(1,835)	(1,835)	(1,835)	(1,835)	(264)
40159	MIDDLESEX COUNTY SCHOOL BOARD	(492)	(492)	(492)	(492)	(30)
40160	MONTGOMERY COUNTY SCHOOL BOARD	(2,456)	(2,456)	(2,456)	(2,456)	187
40162	NELSON COUNTY PUBLIC SCHOOLS	(560)	(560)	(560)	(560)	65
40163	NEW KENT COUNTY SCHOOL BOARD	(804)	(804)	(804)	(804)	45
40165	NORTHAMPTON COUNTY SCHOOLS	(615)	(615)	(615)	(615)	(30)
40166	NORTHUMBERLAND CO SCHOOL BD	(272)	(272)	(272)	(272)	98
40167	NOTTOWAY COUNTY SCHOOL BOARD	(759)	(759)	(759)	(759)	(52)
40168	ORANGE COUNTY PUBLIC SCHOOLS	(1,601)	(1,601)	(1,601)	(1,601)	(57)
40169	PAGE COUNTY PUBLIC SCHOOLS	(1,047)	(1,047)	(1,047)	(1,047)	34
40170	PATRICK COUNTY SCHOOL BOARD	(785)	(785)	(785)	(785)	(8)
40171	PITTSYLVANIA CO SCHOOL BD	(2,182)	(2,182)	(2,182)	(2,182)	83
40172	POWHATAN COUNTY SCHOOL BOARD	(1,391)	(1,391)	(1,391)	(1,391)	(12)
40173	PRINCE EDWARD CO SCHOOL BD	(870)	(870)	(870)	(870)	(46)
40174	PRINCE GEORGE CO SCHOOL BD	(1,628)	(1,628)	(1,628)	(1,628)	147
40176	PRINCE WILLIAM CO SCHOOL BD	(28,230)	(28,230)	(28,230)	(28,230)	107
40177	PULASKI COUNTY SCHOOL BOARD	(1,510)	(1,510)	(1,510)	(1,510)	(84)
40178	RAPPAHANNOCK CO SCHOOL BOARD	(383)	(383)	(383)	(383)	(23)
40179	RICHMOND COUNTY SCHOOL BOARD	(411)	(411)	(411)	(411)	(18)
40180	ROANOKE COUNTY SCHOOL BOARD	(5,148)	(5,148)	(5,148)	(5,148)	(411)
40181	ROCKBRIDGE CO SCHOOL BD	(1,101)	(1,101)	(1,101)	(1,101)	(84)
40182	ROCKINGHAM CO SCHOOL BD	(3,706)	(3,706)	(3,706)	(3,706)	(37)
40183	RUSSELL COUNTY SCHOOL BOARD	(1,294)	(1,294)	(1,294)	(1,294)	(131)



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40184	SCOTT COUNTY SCHOOL BOARD	(1,233)	(1,233)	(1,233)	(1,233)	(46)
40185	SHENANDOAH COUNTY SCHOOL BOARD	(2,119)	(2,119)	(2,119)	(2,119)	(99)
40186	SMYTH COUNTY SCHOOL BOARD	(1,620)	(1,620)	(1,620)	(1,620)	(87)
40187	SOUTHAMPTON CO SCHOOL BD	(866)	(866)	(866)	(866)	(55)
40188	SPOTSYLVANIA CO SCHOOL BD	(8,723)	(8,723)	(8,723)	(8,723)	(769)
40189	STAFFORD COUNTY SCHOOL BOARD	(8,499)	(8,499)	(8,499)	(8,499)	151
40190	SURRY COUNTY SCHOOLS	(577)	(577)	(577)	(577)	(43)
40191	SUSSEX COUNTY SCHOOL BOARD	(559)	(559)	(559)	(559)	(50)
40192	TAZEWELL COUNTY SCHOOLS	(1,885)	(1,885)	(1,885)	(1,885)	(140)
40193	WARREN COUNTY SCHOOL BOARD	(1,628)	(1,628)	(1,628)	(1,628)	49
40195	WASHINGTON COUNTY SCHOOL BOARD	(2,441)	(2,441)	(2,441)	(2,441)	(139)
40196	WESTMORELAND CO SCHOOL BD	(618)	(618)	(618)	(618)	(49)
40197	WISE COUNTY SCHOOL BOARD	(1,565)	(1,565)	(1,565)	(1,565)	131
40198	WYTHE COUNTY SCHOOL BOARD	(1,322)	(1,322)	(1,322)	(1,322)	(33)
40199	YORK COUNTY SCHOOL BOARD	(3,579)	(3,579)	(3,579)	(3,579)	79
40200	ALEXANDRIA CITY SCHOOL BOARD	(9,221)	(9,221)	(9,221)	(9,221)	(682)
40201	BRISTOL CITY SCHOOL BD	(757)	(757)	(757)	(757)	6
40202	BUENA VISTA CITY SCHOOLS	(293)	(293)	(293)	(293)	9
40203	CHARLOTTESVILLE PUBLIC SCHOOLS	(2,479)	(2,479)	(2,479)	(2,479)	(208)
40205	DANVILLE CITY SCHOOLS	(2,801)	(2,801)	(2,801)	(2,801)	(420)
40206	FREDERICKSBURG CITY SCHOOLS	(1,108)	(1,108)	(1,108)	(1,108)	58
40207	HAMPTON CITY SCHOOLS	(6,186)	(6,186)	(6,186)	(6,186)	296
40208	HARRISONBURG CITY SCHOOL BD	(1,985)	(1,985)	(1,985)	(1,985)	13
40209	HOPEWELL CITY SCHOOL BOARD	(1,577)	(1,577)	(1,577)	(1,577)	(91)
40210	LYNCHBURG PUBLIC SCHOOLS	(2,779)	(2,779)	(2,779)	(2,779)	192
40211	NEWPORT NEWS PUBLIC SCHOOLS	(10,200)	(10,200)	(10,200)	(10,200)	(487)
40212	NORFOLK PUBLIC SCHOOLS	(13,581)	(13,581)	(13,581)	(13,581)	(394)



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40213	PETERSBURG CITY SCHOOLS	(1,506)	(1,506)	(1,506)	(1,506)	(81)
40214	PORTSMOUTH SCHOOL BOARD	(5,391)	(5,391)	(5,391)	(5,391)	(290)
40215	RADFORD CITY SCHOOL BOARD	(604)	(604)	(604)	(604)	(63)
40216	RICHMOND PUBLIC SCHOOLS	(10,234)	(10,234)	(10,234)	(10,234)	(701)
40217	ROANOKE CITY SCHOOL BOARD	(4,131)	(4,131)	(4,131)	(4,131)	142
40219	STAUNTON CITY SCHOOLS	(1,203)	(1,203)	(1,203)	(1,203)	(124)
40220	SUFFOLK CITY SCHOOL BOARD	(5,228)	(5,228)	(5,228)	(5,228)	(560)
40222	WINCHESTER PUBLIC SCHOOLS	(1,560)	(1,560)	(1,560)	(1,560)	45
40223	MARTINSVILLE CITY SCHOOLS	(537)	(537)	(537)	(537)	107
40224	FALLS CHURCH PUBLIC SCHOOLS	(849)	(849)	(849)	(849)	241
40225	COLONIAL HEIGHTS CITY SCHOOLS	(1,258)	(1,258)	(1,258)	(1,258)	(57)
40230	COVINGTON CITY SCHOOL BOARD	(333)	(333)	(333)	(333)	(13)
40231	FAIRFAX CITY SCHOOL BOARD	(5)	(5)	(5)	(5)	(1)
40232	FRANKLIN CITY PUBLIC SCHOOLS	(376)	(376)	(376)	(376)	57
40233	CHESAPEAKE PUBLIC SCHOOLS	(12,824)	(12,824)	(12,824)	(12,824)	239
40234	VA BEACH CITY SCHOOL BOARD	(26,166)	(26,166)	(26,166)	(26,166)	(1,594)
40236	MANASSAS PARK CITY SCHOOLS	(833)	(833)	(833)	(833)	142
40306	TOWN OF WEST POINT SCHOOL BD	(292)	(292)	(292)	(292)	(6)
40307	LEXINGTON CITY SCHOOL BOARD	(170)	(170)	(170)	(170)	(7)
40308	WAYNESBORO PUBLIC SCHOOLS	(1,031)	(1,031)	(1,031)	(1,031)	20
40309	TOWN OF COLONIAL BEACH SCHOOLS	(203)	(203)	(203)	(203)	(2)
40313	GALAX CITY SCHOOLS	(387)	(387)	(387)	(387)	14
40314	NORTON CITY SCHOOLS	(237)	(237)	(237)	(237)	(6)
40332	MANASSAS CITY SCHOOLS	(2,440)	(2,440)	(2,440)	(2,440)	410
40335	CITY OF SALEM SCHOOLS	(1,679)	(1,679)	(1,679)	(1,679)	(198)
40402	WILLIAMSBURG-JAMES CITY CO SCH	(3,992)	(3,992)	(3,992)	(3,992)	(75)
40403	POQUOSON CITY PUBLIC SCHOOLS	(674)	(674)	(674)	(674)	(11)



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
TEACHERS EMPLOYERS (continued)
(\$ thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40410	VALLEY VO-TECH CENTER	(114)	(114)	(114)	(114)	-
40412	CHVILLE/ALBEMARLE VO-TECH CTR	(98)	(98)	(98)	(98)	(14)
40413	THE PRUDEN CENTER FOR INDUSTRY AND TECHNOLOGY	(99)	(99)	(99)	(99)	(8)
40414	JACKSON RIVER TECHNICAL CTR	(80)	(80)	(80)	(80)	(17)
40415	NEW HORIZONS TECHNICAL CTR	(500)	(500)	(500)	(500)	(25)
40416	NORTHERN NECK REG VOC CTR	(23)	(23)	(23)	(23)	22
40417	ROWANTY VO-TECH CENTER	(42)	(42)	(42)	(42)	2
40418	AMELIA-NOTTOWAY TECHNICAL CENTER	(16)	(16)	(16)	(16)	(1)
40421	NORTHERN NECK REGIONAL SPECIAL EDUCATION PROGRAM	(69)	(69)	(69)	(69)	(6)
40423	MAGGIE WALKER GOVERNOR'S SCH FOR GOVT/INT'L STUDY	(226)	(226)	(226)	(226)	14
40424	APPOMATTOX REGION GOVERNOR'S SCHOOL	(60)	(60)	(60)	(60)	24
40425	BRIDGING COMMUNITIES REGIONAL CAREER AND TECH CNTR	49	49	49	49	36
Total Teacher Employers		(448,372)	(448,372)	(448,372)	(448,372)	-



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40100	ACCOMACK COUNTY SCHOOL BOARD	48,249	42,854	62,926	26,327
40101	ALBEMARLE COUNTY SCHOOLS	151,218	134,516	197,523	82,640
40102	ALLEGHANY COUNTY SCHOOL BOARD	25,210	20,340	29,867	12,496
40103	AMELIA COUNTY SCHOOL BOARD	14,631	12,803	18,799	7,865
40104	AMHERST COUNTY SCHOOL BOARD	43,581	38,334	56,290	23,551
40105	APPOMATTOX COUNTY SCHOOL BOARD	19,649	16,680	24,492	10,247
40106	ARLINGTON PUBLIC SCHOOLS	467,733	412,350	605,496	253,329
40107	AUGUSTA COUNTY SCHOOL BOARD	101,665	89,167	130,933	54,780
40108	BATH COUNTY SCHOOL BOARD	7,953	7,069	10,381	4,343
40109	BEDFORD COUNTY SCHOOL BOARD	88,237	80,535	118,257	49,477
40110	BLAND COUNTY SCHOOL BOARD	7,803	6,848	10,054	4,207
40111	BOTETOURT COUNTY SCHOOLS	48,431	44,021	64,640	27,044
40112	BRUNSWICK COUNTY PUBLIC SCHOOLS	19,846	16,117	23,667	9,902
40113	BUCHANAN COUNTY SCHOOL BOARD	30,822	24,910	36,578	15,304
40114	BUCKINGHAM COUNTY SCHOOL BOARD	18,520	17,202	25,260	10,568
40115	CAMPBELL COUNTY SCHOOL BOARD	69,990	62,577	91,888	38,444
40116	CAROLINE COUNTY SCHOOL BOARD	35,824	30,560	44,874	18,775
40117	CARROLL COUNTY SCHOOL BOARD	37,681	33,182	48,725	20,386
40118	CHARLES CITY CO SCHOOL BD	8,544	7,513	11,032	4,616
40119	CHARLOTTE COUNTY SCHOOL BOARD	22,336	17,891	26,270	10,991
40120	CHESTERFIELD CO SCHOOL BD	497,641	442,048	649,105	271,574



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40121	CLARKE COUNTY SCHOOL BOARD	21,431	18,629	27,354	11,445
40122	CRAIG COUNTY SCHOOL BOARD	6,863	6,054	8,890	3,720
40123	CULPEPER COUNTY SCHOOL BOARD	75,568	65,904	96,773	40,488
40124	CUMBERLAND COUNTY SCHOOL BOARD	13,473	11,721	17,211	7,201
40125	DICKENSON COUNTY SCHOOL BOARD	19,379	16,776	24,634	10,306
40126	DINWIDDIE COUNTY SCHOOL BOARD	38,783	34,458	50,599	21,170
40128	ESSEX COUNTY PUBLIC SCHOOLS	15,309	13,162	19,328	8,087
40129	FAIRFAX COUNTY PUBLIC SCHOOLS	2,450,880	2,193,660	3,221,170	1,347,678
40130	FAUQUIER COUNTY SCHOOL BOARD	133,630	115,945	170,254	71,231
40131	FLOYD COUNTY SCHOOL BOARD	17,728	16,432	24,128	10,095
40132	FLUVANNA COUNTY PUBLIC SCHOOLS	44,407	36,718	53,917	22,558
40133	FRANKLIN COUNTY PUBLIC SCHOOLS	70,223	61,760	90,689	37,942
40134	FREDERICK COUNTY SCHOOL BOARD	141,915	125,663	184,523	77,201
40135	GILES COUNTY SCHOOLS	20,975	18,986	27,879	11,664
40136	GLOUCESTER COUNTY SCHOOL BOARD	54,036	46,573	68,388	28,612
40137	GOOCHLAND COUNTY SCHOOL BOARD	24,346	22,581	33,159	13,873
40138	GRAYSON COUNTY SCHOOL BOARD	17,637	15,438	22,669	9,485
40139	GREENE COUNTY PUBLIC SCHOOLS	28,896	24,663	36,214	15,151
40140	GREENSVILLE CO SCHOOL BOARD	23,160	19,550	28,706	12,010
40141	HALIFAX COUNTY SCHOOL BOARD	53,061	45,380	66,637	27,880
40142	HANOVER COUNTY PUBLIC SCHOOLS	181,940	153,157	224,897	94,093



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40143	HENRICO CO SCHOOL BOARD	461,627	398,595	585,298	244,879
40144	HENRY COUNTY PUBLIC SCHOOLS	66,067	57,636	84,634	35,409
40145	HIGHLAND COUNTY PUBLIC SCHOOLS	3,334	2,742	4,026	1,685
40146	ISLE OF WIGHT COUNTY SCHOOLS	57,783	45,501	66,814	27,954
40148	KING GEORGE CO SCHOOL BOARD	35,401	31,153	45,745	19,139
40149	KING AND QUEEN COUNTY SCHOOL BOARD	9,070	7,657	11,243	4,704
40150	KING WILLIAM CO SCHOOL BOARD	19,935	18,588	27,294	11,419
40151	LANCASTER COUNTY PUBLIC SCHOOLS	13,700	11,962	17,564	7,349
40152	LEE COUNTY SCHOOL BOARD	34,539	28,300	41,556	17,386
40153	LOUDOUN COUNTY SCHOOL BOARD	821,845	743,766	1,092,147	456,935
40154	LOUISA COUNTY PUBLIC SCHOOLS	46,295	41,190	60,483	25,305
40155	LUNENBURG COUNTY SCHOOL BOARD	15,041	12,748	18,719	7,832
40156	MADISON COUNTY SCHOOL BOARD	18,498	15,882	23,321	9,757
40157	MATHEWS COUNTY SCHOOL BOARD	11,704	10,449	15,344	6,420
40158	MECKLENBURG CO SCHOOL BOARD	43,761	35,960	52,804	22,092
40159	MIDDLESEX COUNTY SCHOOL BOARD	13,550	11,588	17,016	7,119
40160	MONTGOMERY COUNTY SCHOOL BOARD	84,423	75,783	111,280	46,558
40162	NELSON COUNTY PUBLIC SCHOOLS	20,437	18,547	27,234	11,394
40163	NEW KENT COUNTY SCHOOL BOARD	26,860	23,977	35,208	14,731
40165	NORTHAMPTON COUNTY SCHOOLS	17,428	15,007	22,036	9,219
40166	NORTHUMBERLAND CO SCHOOL BD	12,942	12,238	17,971	7,519



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40167	NOTTOWAY COUNTY SCHOOL BOARD	20,858	17,822	26,171	10,949
40168	ORANGE COUNTY PUBLIC SCHOOLS	46,608	40,386	59,303	24,811
40169	PAGE COUNTY PUBLIC SCHOOLS	33,706	29,865	43,854	18,348
40170	PATRICK COUNTY SCHOOL BOARD	23,743	20,755	30,477	12,751
40171	PITTSYLVANIA CO SCHOOL BD	71,080	63,129	92,699	38,784
40172	POWHATAN COUNTY SCHOOL BOARD	42,375	37,098	54,474	22,791
40173	PRINCE EDWARD CO SCHOOL BD	24,410	20,970	30,791	12,883
40174	PRINCE GEORGE CO SCHOOL BD	57,266	51,625	75,807	31,716
40176	PRINCE WILLIAM CO SCHOOL BD	872,601	766,482	1,125,503	470,890
40177	PULASKI COUNTY SCHOOL BOARD	42,258	36,277	53,269	22,287
40178	RAPPAHANNOCK CO SCHOOL BOARD	10,730	9,212	13,527	5,660
40179	RICHMOND COUNTY SCHOOL BOARD	11,765	10,155	14,911	6,239
40180	ROANOKE COUNTY SCHOOL BOARD	138,615	117,833	173,026	72,391
40181	ROCKBRIDGE CO SCHOOL BD	29,746	25,310	37,166	15,549
40182	ROCKINGHAM CO SCHOOL BD	112,097	97,996	143,897	60,204
40183	RUSSELL COUNTY SCHOOL BOARD	33,544	28,229	41,453	17,343
40184	SCOTT COUNTY SCHOOL BOARD	35,710	30,908	45,385	18,988
40185	SHENANDOAH COUNTY SCHOOL BOARD	60,283	51,957	76,294	31,920
40186	SMYTH COUNTY SCHOOL BOARD	45,477	39,071	57,372	24,003
40187	SOUTHAMPTON CO SCHOOL BD	23,769	20,310	29,823	12,477
40188	SPOTSYLVANIA CO SCHOOL BD	231,300	195,840	287,571	120,315



**SCHEDULE D – NET PENSION LIABILITY
TEACHERS EMPLOYERS (continued)
(\$ thousands)**

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40189	STAFFORD COUNTY SCHOOL BOARD	268,444	236,893	347,855	145,537
40190	SURRY COUNTY SCHOOLS	15,497	13,170	19,339	8,091
40191	SUSSEX COUNTY SCHOOL BOARD	14,915	12,646	18,570	7,770
40192	TAZEWELL COUNTY SCHOOLS	51,288	43,715	64,191	26,857
40193	WARREN COUNTY SCHOOL BOARD	52,446	46,473	68,241	28,551
40195	WASHINGTON COUNTY SCHOOL BOARD	68,210	58,533	85,951	35,960
40196	WESTMORELAND CO SCHOOL BD	16,589	14,092	20,693	8,657
40197	WISE COUNTY SCHOOL BOARD	54,243	48,771	71,616	29,963
40198	WYTHE COUNTY SCHOOL BOARD	39,035	33,939	49,836	20,850
40199	YORK COUNTY SCHOOL BOARD	113,684	100,445	147,494	61,709
40200	ALEXANDRIA CITY SCHOOL BOARD	251,023	213,986	314,218	131,463
40201	BRISTOL CITY SCHOOL BD	23,525	20,689	30,380	12,710
40202	BUENA VISTA CITY SCHOOLS	9,410	8,334	12,237	5,120
40203	CHARLOTTESVILLE PUBLIC SCHOOLS	66,291	56,251	82,599	34,558
40205	DANVILLE CITY SCHOOLS	66,189	54,235	79,639	33,319
40206	FREDERICKSBURG CITY SCHOOLS	36,973	32,995	48,450	20,270
40207	HAMPTON CITY SCHOOLS	204,195	181,847	267,024	111,718
40208	HARRISONBURG CITY SCHOOL BD	61,483	54,033	79,342	33,195
40209	HOPEWELL CITY SCHOOL BOARD	44,172	37,926	55,690	23,300
40210	LYNCHBURG PUBLIC SCHOOLS	94,450	84,602	124,230	51,976
40211	NEWPORT NEWS PUBLIC SCHOOLS	290,179	250,088	367,230	153,642



**SCHEDULE D – NET PENSION LIABILITY
TEACHERS EMPLOYERS (continued)
(\$ thousands)**

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40212	NORFOLK PUBLIC SCHOOLS	398,493	345,959	508,006	212,541
40213	PETERSBURG CITY SCHOOLS	42,606	36,667	53,841	22,526
40214	PORTSMOUTH SCHOOL BOARD	151,673	130,368	191,433	80,092
40215	RADFORD CITY SCHOOL BOARD	15,636	13,152	19,312	8,080
40216	RICHMOND PUBLIC SCHOOLS	281,125	240,200	352,709	147,567
40217	ROANOKE CITY SCHOOL BOARD	133,785	118,679	174,268	72,911
40219	STAUNTON CITY SCHOOLS	31,180	26,237	38,527	16,119
40220	SUFFOLK CITY SCHOOL BOARD	134,002	112,425	165,085	69,069
40222	WINCHESTER PUBLIC SCHOOLS	50,153	44,422	65,230	27,291
40223	MARTINSVILLE CITY SCHOOLS	21,568	19,896	29,216	12,223
40224	FALLS CHURCH PUBLIC SCHOOLS	37,520	35,117	51,566	21,574
40225	COLONIAL HEIGHTS CITY SCHOOLS	35,772	30,829	45,270	18,940
40230	COVINGTON CITY SCHOOL BOARD	9,760	8,468	12,434	5,202
40231	FAIRFAX CITY SCHOOL BOARD	158	140	206	86
40232	FRANKLIN CITY PUBLIC SCHOOLS	14,295	13,067	19,188	8,028
40233	CHESAPEAKE PUBLIC SCHOOLS	405,381	357,804	525,399	219,818
40234	VA BEACH CITY SCHOOL BOARD	727,930	623,937	916,189	383,317
40236	MANASSAS PARK CITY SCHOOLS	32,130	29,448	43,241	18,091
40306	TOWN OF WEST POINT SCHOOL BD	8,731	7,612	11,178	4,677
40307	LEXINGTON CITY SCHOOL BOARD	4,912	4,250	6,241	2,611
40308	WAYNESBORO PUBLIC SCHOOLS	32,631	28,809	42,303	17,699



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40309	TOWN OF COLONIAL BEACH SCHOOLS	6,136	5,363	7,875	3,295
40313	GALAX CITY SCHOOLS	12,550	11,136	16,352	6,841
40314	NORTON CITY SCHOOLS	7,000	6,086	8,936	3,739
40332	MANASSAS CITY SCHOOLS	94,471	86,628	127,205	53,220
40335	CITY OF SALEM SCHOOLS	42,237	35,251	51,763	21,657
40402	WILLIAMSBURG-JAMES CITY CO SCH	119,213	103,913	152,586	63,839
40403	POQUOSON CITY PUBLIC SCHOOLS	20,398	17,829	26,179	10,953
40410	VALLEY VO-TECH CENTER	3,503	3,075	4,514	1,889
40412	CHVILLE/ALBEMARLE VO-TECH CTR	2,367	1,952	2,866	1,199
40413	THE PRUDEN CENTER FOR INDUSTRY AND TECHNOLOGY	2,604	2,202	3,233	1,353
40414	JACKSON RIVER TECHNICAL CTR	1,736	1,381	2,028	849
40415	NEW HORIZONS TECHNICAL CTR	14,371	12,411	18,224	7,625
40416	NORTHERN NECK REG VOC CTR	1,755	1,742	2,557	1,070
40417	ROWANTY VO-TECH CENTER	1,313	1,157	1,700	711
40418	AMELIA-NOTTOWAY TECHNICAL CENTER	405	341	500	209
40421	NORTHERN NECK REGIONAL SPECIAL EDUCATION PROGRAM	1,880	1,602	2,353	984
40423	MAGGIE WALKER GOVERNOR'S SCH FOR GOVT/INT'L STUDY	7,628	6,821	10,017	4,191
40424	APPOMATTOX REGION GOVERNOR'S SCHOOL	2,977	2,830	4,156	1,739
40425	BRIDGING COMMUNITIES REGIONAL CAREER AND TECH CNTR	298	605	889	372
Total Teacher Employers		13,775,909	12,084,700	17,745,186	7,424,273



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS VALORS EMPLOYERS

Valors Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
70156	DEPARTMENT OF STATE POLICE WOODROW WILSON REHABILITATION CENTER	108,411	0.21513%	98,431	0.18868%
70203		36,268	0.07197%	42,010	0.08053%
70204	COLLEGE OF WILLIAM AND MARY	129,440	0.25686%	134,035	0.25693%
70207	UNIVERSITY OF VA - ACADEMIC	348,017	0.69061%	361,791	0.69350%
70208	VPI & SU - ACADEMIC	360,778	0.71594%	364,198	0.69812%
70211	VA MILITARY INSTITUTE	62,619	0.12426%	64,487	0.12361%
70212	VIRGINIA STATE UNIVERSITY	141,148	0.28010%	118,839	0.22780%
70213	NORFOLK STATE UNIVERSITY	138,277	0.27440%	139,512	0.26742%
70214	LONGWOOD UNIVERSITY	86,389	0.17143%	86,631	0.16606%
70215	UNIVERSITY OF MARY WASHINGTON	97,099	0.19269%	97,835	0.18754%
70216	JAMES MADISON UNIVERSITY	189,881	0.37681%	202,705	0.38856%
70217	RADFORD UNIVERSITY	129,797	0.25757%	136,302	0.26127%
70221	OLD DOMINION UNIVERSITY VA COMMONWEALTH UNIVERSITY - ACADEMIC	269,055	0.53392%	264,768	0.50752%
70236		528,248	1.04827%	551,030	1.05625%
70241	RICHARD BLAND COLLEGE	27,218	0.05401%	22,580	0.04328%
70242	CHRISTOPHER NEWPORT UNIVERSITY	99,256	0.19697%	125,462	0.24049%
70246	UVA'S COLLEGE AT WISE	49,646	0.09852%	47,880	0.09178%
70247	GEORGE MASON UNIVERSITY	445,945	0.88495%	370,328	0.70987%
70280	NORTHERN VA COMMUNITY COLLEGE J. SARGEANT REYNOLDS COMMUNITY COLLEGE	354,977	0.70443%	362,763	0.69536%
70283		87,292	0.17322%	80,960	0.15519%
70286	VA WESTERN COMMUNITY COLLEGE	46,078	0.09144%	53,730	0.10299%
70288	WYTHEVILLE COMMUNITY COLLEGE	7,592	0.01507%	7,732	0.01482%
70291	BLUE RIDGE COMMUNITY COLLEGE	0	0.00000%	9,975	0.01912%
70292	CENTRAL VA COMMUNITY COLLEGE THOMAS NELSON COMMUNITY COLLEGE	7,945	0.01577%	20,433	0.03917%
70293		51,718	0.10263%	54,323	0.10413%
70294	SOUTHWEST VA COMMUNITY COLLEGE VIRGINIA HIGHLANDS COMMUNITY COLLEGE	22,246	0.04415%	23,298	0.04466%
70296		8,880	0.01762%	9,043	0.01733%
70297	GERMANNA COMMUNITY COLLEGE	11,761	0.02334%	18,271	0.03502%
70298	LORD FAIRFAX COMMUNITY COLLEGE MOUNTAIN EMPIRE COMMUNITY COLLEGE	12,530	0.02486%	13,247	0.02539%
70299		0	0.00000%	4,747	0.00910%
70402	MARINE RESOURCES COMMISSION	426,268	0.84590%	441,229	0.84577%
70403	DEPT GAME & INLAND FISHERIES DEPARTMENT OF CORRECTIONS-CENTRAL ADMINISTRATION	1,218,927	2.41887%	1,209,108	2.31769%
70701		3,728	0.00740%	0	0.00000%



**SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS
VALORS EMPLOYERS (continued)**

Valors Cost Sharing Plan					
Employer Code	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage	2014 Actual Employer Contributions	Employer Allocation Percentage
70709	POWHATAN CORRECTIONAL CENTER	1,391,078	2.76049%	1,374,300	2.63434%
70716	CORRECTIONAL CENTER FOR WOMEN	625,199	1.24066%	659,443	1.26406%
70718	BLAND CORRECTIONAL CENTER	971,941	1.92875%	990,097	1.89787%
70721	POWHATAN REC/CLASSIFICATION	461,112	0.91504%	461,345	0.88433%
70733	SUSSEX I CORRECTIONAL CENTER	1,543,622	3.06321%	1,600,084	3.06713%
70734	SUSSEX II CORRECTIONAL CENTER	1,373,324	2.72526%	1,410,988	2.70466%
70735	WALLEN RIDGE CORRECTIONAL CENTER	1,670,010	3.31402%	1,712,784	3.28316%
70737	ST BRIDES CORRECTIONAL CENTER	938,715	1.86281%	929,232	1.78120%
70741	RED ONION STATE PRISON FLUVANNA WOMEN'S CORRECTIONAL CENTER	1,689,171	3.35204%	1,740,775	3.33682%
70743	MECKLENBURG CORRECTIONAL CTR	390	0.00077%	0	0.00000%
70745	NOTTOWAY CORRECTIONAL CENTER MARION CORRECTIONAL TREATMENT CENTER	1,634,351	3.24325%	1,625,677	3.11619%
70747	BUCKINGHAM CORRECTIONAL CENTER	763,929	1.51596%	771,500	1.47885%
70749	DEEP MEADOW CORR CENTER	1,513,987	3.00440%	1,534,265	2.94097%
70752	DEERFIELD CORRECTIONAL CENTER	1,591,863	3.15894%	1,627,159	3.11903%
70753	AUGUSTA CORRECTIONAL CENTER	1,668,256	3.31053%	1,698,923	3.25659%
70754	ADULT REG OFF	1,285,809	2.55160%	1,244,432	2.38540%
70756	DEPT OF CORRECTIONS	81,909	0.16254%	98,813	0.18941%
70757	CENTRAL REG CORR FIELD UNITS	808,490	1.60439%	834,615	1.59984%
70760	EASTERN REG CORR FIELD UNIT	237,269	0.47084%	253,786	0.48647%
70761	ADULT COMMUNITY SERVICE	543,273	1.07809%	558,108	1.06981%
70767	KEEN MTN CORRECTIONAL CENTER	6,342,096	12.58545%	6,644,224	12.73601%
70768	GREENSVILLE CORRECTIONAL CENTER	1,023,594	2.03125%	1,050,619	2.01389%
70769	DILLWYN CORRECTIONAL CENTER	3,174,536	6.29964%	3,253,605	6.23669%
70770	INDIAN CREEK CORRECTIONAL CENTER	1,303,097	2.58590%	1,337,183	2.56319%
70771	HAYNESVILLE CORRECTIONAL CENTER	860,020	1.70665%	893,765	1.71322%
70772	COFFEEWOOD CORRECTIONAL CENTER	1,378,670	2.73587%	1,417,136	2.71645%
70773	LUNENBURG CORRECTIONAL CENTER POCAHONTAS STATE CORRECTIONAL CENTER	984,477	1.95362%	999,780	1.91643%
70774	GREEN ROCK CORRECTIONAL CENTER	1,005,327	1.99500%	1,033,554	1.98117%
70775	DEPARTMENT OF JUVENILE JUSTICE GRAYSON COUNTY CORRECTIONAL CENTER	921,724	1.82910%	929,820	1.78233%
70776		947,302	1.87985%	958,262	1.83685%
70777		3,511,845	6.96900%	3,360,735	6.44205%
70785		24,139	0.04790%	869,813	1.66731%
70961	DIVISION OF CAPITOL POLICE	476,121	0.94483%	512,620	0.98262%
70999	ALCOHOLIC BEVERAGE CONTROL BD	956,885	1.89887%	1,042,388	1.99811%
Total Valors Employers		\$ 50,392,348	100.00000%	52,168,749	100.00000%



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
Employer Code	Valors Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
70156	DEPARTMENT OF STATE POLICE			-	-		132		143	275	116	(55)	61
70203	WOODROW WILSON REHABILITATION CENTER			46	46		56		-	56	49	18	67
70204	COLLEGE OF WILLIAM AND MARY			-	-		179		-	179	158	1	159
70207	UNIVERSITY OF VA - ACADEMIC			16	16		484		-	484	426	6	432
70208	VPI & SU - ACADEMIC			-	-		487		97	584	428	(37)	391
70211	VA MILITARY INSTITUTE			-	-		86		4	90	76	(1)	75
70212	VIRGINIA STATE UNIVERSITY			-	-		159		283	442	140	(109)	31
70213	NORFOLK STATE UNIVERSITY			-	-		187		38	225	164	(14)	150
70214	LONGWOOD UNIVERSITY			-	-		116		29	145	102	(11)	91
70215	UNIVERSITY OF MARY WASHINGTON			-	-		131		28	159	115	(11)	104
70216	JAMES MADISON UNIVERSITY			64	64		271		-	271	238	24	262
70217	RADFORD UNIVERSITY			20	20		182		-	182	160	8	168
70221	OLD DOMINION UNIVERSITY			-	-		354		143	497	311	(55)	256
70236	VA COMMONWEALTH UNIVERSITY - ACADEMIC			43	43		738		-	738	648	17	665



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

(1) Employer Code	(2) Valors Employer	(3) Deferred Outflows of Resources			(6) Deferred Inflows of Resources			(11) Deferred Inflows of Resources			(13) Pension Expense		
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Plan Pension Expense	(13) Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
70241	RICHARD BLAND COLLEGE			-	-		30		58	88	27	(22)	5
70242	CHRISTOPHER NEWPORT UNIVERSITY			236	236		168		-	168	148	90	238
70246	UVA'S COLLEGE AT WISE			-	-		64		37	101	56	(14)	42
70247	GEORGE MASON UNIVERSITY			-	-		496		949	1,445	436	(364)	72
70280	NORTHERN VA COMMUNITY COLLEGE			-	-		486		49	535	427	(19)	408
70283	J. SARGEANT REYNOLDS COMMUNITY COLLEGE			-	-		108		98	206	95	(37)	58
70286	VA WESTERN COMMUNITY COLLEGE			63	63		72		-	72	63	24	87
70288	WYTHEVILLE COMMUNITY COLLEGE			-	-		10		1	11	9	(1)	8
70291	BLUE RIDGE COMMUNITY COLLEGE			103	103		13		-	13	12	40	52
70292	CENTRAL VA COMMUNITY COLLEGE			127	127		27		-	27	24	49	73
70293	THOMAS NELSON COMMUNITY COLLEGE			8	8		73		-	73	64	3	67
70294	SOUTHWEST VA COMMUNITY COLLEGE			3	3		31		-	31	27	1	28
70296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE			-	-		12		1	13	11	(1)	10
70297	GERMANNA COMMUNITY COLLEGE			64	64		24		-	24	21	24	45



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

(1) Employer Code	(2) Valors Employer	(3) Deferred Outflows of Resources			(6) Deferred Inflows of Resources			(11) Pension Expense			(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			(14) Total Employer Pension Expense
		(4) Difference Between Expected and Actual Exp	(5) Change of Assump	(7) Proportionate Share of Contributions	(8) Total Deferred Outflows of Resources	(9) Difference Between Expected and Actual Exp	(10) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(11) Change of Assump	(12) Proportionate Share of Contributions	(13) Total Deferred Inflows of Resources	(14) Proportionate Share of Pension Expense	(15) Proportionate Share of Contributions	(16) Total Employer Pension Expense	
70298	LORD FAIRFAX COMMUNITY COLLEGE			3	3		18		-	18	16	1	17	
70299	MOUNTAIN EMPIRE COMMUNITY COLLEGE			49	49		6		-	6	6	19	25	
70402	MARINE RESOURCES COMMISSION			-	-		591		-	591	519	(1)	518	
70403	DEPT GAME & INLAND FISHERIES			-	-		1,618		548	2,166	1,422	(211)	1,211	
70701	DEPARTMENT OF CORRECTIONS-CENTRAL ADMINISTRATION			-	-		-		40	40	-	(16)	(16)	
70709	POWHATAN CORRECTIONAL CENTER			-	-		1,840		684	2,524	1,616	(262)	1,354	
70716	CORRECTIONAL CENTER FOR WOMEN			127	127		883		-	883	776	49	825	
70718	BLAND CORRECTIONAL CENTER			-	-		1,325		168	1,493	1,165	(64)	1,101	
70721	POWHATAN REC/CLASSIFICATION			-	-		618		166	784	543	(64)	479	
70733	SUSSEX I CORRECTIONAL CENTER			21	21		2,142		-	2,142	1,882	8	1,890	
70734	SUSSEX II CORRECTIONAL CENTER			-	-		1,889		112	2,001	1,660	(43)	1,617	
70735	WALLEN RIDGE CORRECTIONAL CENTER			-	-		2,293		167	2,460	2,015	(64)	1,951	
70737	ST BRIDES CORRECTIONAL CENTER			-	-		1,244		442	1,686	1,093	(170)	923	
70741	RED ONION STATE PRISON			-	-		2,330		82	2,412	2,048	(32)	2,016	



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	
Employer Code	VaLors Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
70743	FLUVANNA WOMEN'S CORRECTIONAL CENTER			-	-		1,608		226	1,834	1,413	(87)	1,326
70744	MECKLENBURG CORRECTIONAL CTR			-	-		-		4	4	-	(2)	(2)
70745	NOTTOWAY CORRECTIONAL CENTER			-	-		2,176		689	2,865	1,912	(264)	1,648
70747	MARION CORRECTIONAL TREATMENT CENTER			-	-		1,033		201	1,234	907	(77)	830
70749	BUCKINGHAM CORRECTIONAL CENTER			-	-		2,054		344	2,398	1,805	(132)	1,673
70752	DEEP MEADOW CORR CENTER			-	-		2,178		216	2,394	1,914	(83)	1,831
70753	DEERFIELD CORRECTIONAL CENTER			-	-		2,274		293	2,567	1,998	(112)	1,886
70754	AUGUSTA CORRECTIONAL CENTER			-	-		1,666		901	2,567	1,464	(346)	1,118
70756	ADULT REG OFF			146	146		132		-	132	116	56	172
70757	DEPT OF CORRECTIONS CENTRAL REG CORR FIELD UNITS			-	-		1,117		25	1,142	982	(9)	973
70760	EASTERN REG CORR FIELD UNIT			85	85		340		-	340	299	32	331
70761	ADULT COMMUNITY SERVICE KEEN MTN CORRECTIONAL CENTER			-	-		747		45	792	656	(17)	639
70767				816	816		8,896		-	8,896	7,815	313	8,128
70768				-	-		1,406		94	1,500	1,232	(36)	1,196



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer	
Employer Code	VaLors Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70769	GREENSVILLE CORRECTIONAL CENTER			-	-		4,355		341	4,696	3,827	(131)	3,696
70770	DILLWYN CORRECTIONAL CENTER			-	-		1,790		123	1,913	1,573	(47)	1,526
70771	INDIAN CREEK CORRECTIONAL CENTER			35	35		1,196		-	1,196	1,051	14	1,065
70772	HAYNESVILLE CORRECTIONAL CENTER			-	-		1,897		106	2,003	1,667	(40)	1,627
70773	COFFEEWOOD CORRECTIONAL CENTER			-	-		1,338		202	1,540	1,176	(77)	1,099
70774	LUNENBURG CORRECTIONAL CENTER			-	-		1,383		75	1,458	1,216	(29)	1,187
70775	POCAHONTAS STATE CORRECTIONAL CENTER			-	-		1,245		254	1,499	1,094	(97)	997
70776	GREEN ROCK CORRECTIONAL CENTER			-	-		1,283		233	1,516	1,127	(90)	1,037
70777	DEPARTMENT OF JUVENILE JUSTICE			-	-		4,498		2,856	7,354	3,953	(1,097)	2,856
70785	GRAYSON COUNTY CORRECTIONAL CENTER			8,778	8,778		1,164		-	1,164	1,023	3,369	4,392
70961	DIVISION OF CAPITOL POLICE			204	204		686		-	686	603	79	682
70999	ALCOHOLIC BEVERAGE CONTROL BD			538	538		1,395		-	1,395	1,226	206	1,432
	Total VaLors Employers	-	-	11,595	11,595	-	69,830	-	11,595	81,425	61,361	-	61,361



**SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VALORS EMPLOYERS
(\$ thousands)**

(1) Employer Code	(2) VaLors Employer	(3) (4) (5) (6) (7) Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70156	DEPARTMENT OF STATE POLICE WOODROW WILSON	(88)	(88)	(66)	(33)	-
70203	REHABILITATION CENTER	4	4	(4)	(14)	-
70204	COLLEGE OF WILLIAM AND MARY	(45)	(45)	(45)	(44)	-
70207	UNIVERSITY OF VA - ACADEMIC	(115)	(115)	(117)	(121)	-
70208	VPI & SU - ACADEMIC	(159)	(159)	(145)	(121)	-
70211	VA MILITARY INSTITUTE	(23)	(23)	(24)	(20)	-
70212	VIRGINIA STATE UNIVERSITY	(149)	(149)	(105)	(39)	-
70213	NORFOLK STATE UNIVERSITY	(61)	(61)	(57)	(46)	-
70214	LONGWOOD UNIVERSITY	(40)	(40)	(36)	(29)	-
70215	UNIVERSITY OF MARY WASHINGTON	(44)	(44)	(39)	(32)	-
70216	JAMES MADISON UNIVERSITY	(44)	(44)	(52)	(67)	-
70217	RADFORD UNIVERSITY	(38)	(38)	(42)	(44)	-
70221	OLD DOMINION UNIVERSITY	(144)	(144)	(122)	(87)	-
70236	VA COMMONWEALTH UNIVERSITY - ACADEMIC	(167)	(167)	(175)	(186)	-
70241	RICHARD BLAND COLLEGE	(30)	(30)	(22)	(6)	-
70242	CHRISTOPHER NEWPORT UNIVERSITY	48	48	14	(42)	-
70246	UVA'S COLLEGE AT WISE	(30)	(30)	(25)	(16)	-
70247	GEORGE MASON UNIVERSITY	(488)	(488)	(345)	(124)	-
70280	NORTHERN VA COMMUNITY COLLEGE	(140)	(140)	(132)	(123)	-
70283	J. SARGEANT REYNOLDS COMMUNITY COLLEGE	(64)	(64)	(51)	(27)	-
70286	VA WESTERN COMMUNITY COLLEGE	6	6	(3)	(18)	-
70288	WYTHEVILLE COMMUNITY COLLEGE	(4)	(3)	(3)	(1)	-
70291	BLUE RIDGE COMMUNITY COLLEGE	37	37	20	(4)	-
70292	CENTRAL VA COMMUNITY COLLEGE	42	42	22	(6)	-



SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VALORS EMPLOYERS (continued)
(\$ thousands)

(1) Employer Code	(2) VaLors Employer	(3) (4) (5) (6) (7) Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70293	THOMAS NELSON COMMUNITY COLLEGE	(15)	(15)	(16)	(19)	-
70294	SOUTHWEST VA COMMUNITY COLLEGE	(7)	(7)	(7)	(7)	-
70296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	(4)	(3)	(3)	(3)	-
70297	GERMANNA COMMUNITY COLLEGE	18	18	10	(6)	-
70298	LORD FAIRFAX COMMUNITY COLLEGE	(3)	(3)	(3)	(6)	-
70299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	17	17	9	-	-
70402	MARINE RESOURCES COMMISSION	(148)	(148)	(148)	(147)	-
70403	DEPT GAME & INLAND FISHERIES	(616)	(616)	(531)	(403)	-
70701	DEPARTMENT OF CORRECTIONS- CENTRAL ADMINISTRATION	(16)	(16)	(8)	-	-
70709	POWHATAN CORRECTIONAL CENTER	(722)	(722)	(620)	(460)	-
70716	CORRECTIONAL CENTER FOR WOMEN	(172)	(172)	(192)	(220)	-
70718	BLAND CORRECTIONAL CENTER	(395)	(395)	(371)	(332)	-
70721	POWHATAN REC/CLASSIFICATION	(218)	(218)	(192)	(156)	-
70733	SUSSEX I CORRECTIONAL CENTER	(527)	(527)	(530)	(537)	-
70734	SUSSEX II CORRECTIONAL CENTER	(515)	(515)	(498)	(473)	-
70735	WALLEN RIDGE CORRECTIONAL CENTER	(637)	(637)	(612)	(574)	-
70737	ST BRIDES CORRECTIONAL CENTER	(481)	(481)	(413)	(311)	-
70741	RED ONION STATE PRISON	(615)	(615)	(601)	(581)	-
70743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	(489)	(489)	(454)	(402)	-
70744	MECKLENBURG CORRECTIONAL CTR	(2)	(2)	-	-	-
70745	NOTTOWAY CORRECTIONAL CENTER	(808)	(808)	(705)	(544)	-
70747	MARION CORRECTIONAL TREATMENT CENTER	(335)	(335)	(305)	(259)	-
70749	BUCKINGHAM CORRECTIONAL CENTER	(645)	(645)	(593)	(515)	-
70752	DEEP MEADOW CORR CENTER	(627)	(627)	(594)	(546)	-
70753	DEERFIELD CORRECTIONAL CENTER	(681)	(681)	(638)	(567)	-



**SCHEDULE C – AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VALORS EMPLOYERS (continued)
(\$ thousands)**

(1) Employer Code	(2) VaLors Employer	(3) (4) (5) (6) (7) Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70754	AUGUSTA CORRECTIONAL CENTER	(762)	(762)	(625)	(418)	-
70756	ADULT REG OFF	23	23	1	(33)	-
70757	DEPT OF CORRECTIONS	(288)	(288)	(286)	(280)	-
70760	CENTRAL REG CORR FIELD UNITS	(53)	(53)	(64)	(85)	-
70761	EASTERN REG CORR FIELD UNIT	(204)	(204)	(198)	(186)	-
70767	ADULT COMMUNITY SERVICE	(1,907)	(1,909)	(2,028)	(2,236)	-
70768	KEEN MTN CORRECTIONAL CENTER	(388)	(388)	(374)	(350)	-
70769	GREENSVILLE CORRECTIONAL CENTER	(1,220)	(1,220)	(1,168)	(1,088)	-
70770	DILLWYN CORRECTIONAL CENTER	(494)	(494)	(476)	(449)	-
70771	INDIAN CREEK CORRECTIONAL CENTER	(285)	(285)	(292)	(299)	-
70772	HAYNESVILLE CORRECTIONAL CENTER	(514)	(514)	(500)	(475)	-
70773	COFFEEWOOD CORRECTIONAL CENTER	(412)	(412)	(383)	(333)	-
70774	LUNENBURG CORRECTIONAL CENTER	(375)	(375)	(363)	(345)	-
70775	POCAHONTAS STATE CORRECTIONAL CENTER	(408)	(408)	(371)	(312)	-
70776	GREEN ROCK CORRECTIONAL CENTER	(411)	(411)	(374)	(320)	-
70777	DEPARTMENT OF JUVENILE JUSTICE GRAYSON COUNTY CORRECTIONAL	(2,222)	(2,222)	(1,787)	(1,123)	-
70785	CENTER	3,078	3,078	1,749	(291)	-
70961	DIVISION OF CAPITOL POLICE	(93)	(93)	(126)	(170)	-
70999	ALCOHOLIC BEVERAGE CONTROL BD	(143)	(143)	(223)	(348)	-
Total VaLors Employers		(17,457)	(17,457)	(17,457)	(17,459)	-



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70156	DEPARTMENT OF STATE POLICE WOODROW WILSON	1,614	1,272	1,738	889
70203	REHABILITATION CENTER	540	543	742	379
70204	COLLEGE OF WILLIAM AND MARY	1,927	1,732	2,367	1,210
70207	UNIVERSITY OF VA - ACADEMIC	5,180	4,675	6,388	3,267
70208	VPI & SU - ACADEMIC	5,370	4,706	6,431	3,288
70211	VA MILITARY INSTITUTE	932	833	1,139	582
70212	VIRGINIA STATE UNIVERSITY	2,101	1,535	2,098	1,073
70213	NORFOLK STATE UNIVERSITY	2,058	1,802	2,463	1,260
70214	LONGWOOD UNIVERSITY	1,286	1,120	1,530	782
70215	UNIVERSITY OF MARY WASHINGTON	1,445	1,264	1,728	883
70216	JAMES MADISON UNIVERSITY	2,826	2,620	3,579	1,830
70217	RADFORD UNIVERSITY	1,932	1,761	2,407	1,231
70221	OLD DOMINION UNIVERSITY	4,005	3,421	4,675	2,391
70236	VA COMMONWEALTH UNIVERSITY - ACADEMIC	7,863	7,120	9,730	4,975
70241	RICHARD BLAND COLLEGE	405	292	399	204
70242	CHRISTOPHER NEWPORT UNIVERSITY	1,477	1,621	2,215	1,133
70246	UVA'S COLLEGE AT WISE	739	619	845	432
70247	GEORGE MASON UNIVERSITY	6,638	4,785	6,539	3,344
70280	NORTHERN VA COMMUNITY COLLEGE	5,284	4,687	6,405	3,275
70283	J. SARGEANT REYNOLDS COMMUNITY COLLEGE	1,299	1,047	1,430	731
70286	VA WESTERN COMMUNITY COLLEGE	686	694	949	485



**SCHEDULE D – NET PENSION LIABILITY
VALORS EMPLOYERS (continued)
(\$ thousands)**

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70288	WYTHEVILLE COMMUNITY COLLEGE	113	100	137	70
70291	BLUE RIDGE COMMUNITY COLLEGE	-	129	176	90
70292	CENTRAL VA COMMUNITY COLLEGE	118	264	361	185
70293	THOMAS NELSON COMMUNITY COLLEGE	770	702	959	490
70294	SOUTHWEST VA COMMUNITY COLLEGE	331	301	411	210
70296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	132	117	160	82
70297	GERMANNA COMMUNITY COLLEGE	175	236	323	165
70298	LORD FAIRFAX COMMUNITY COLLEGE	186	171	234	120
70299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	-	61	84	43
70402	MARINE RESOURCES COMMISSION	6,345	5,702	7,791	3,984
70403	DEPT GAME & INLAND FISHERIES	18,143	15,624	21,349	10,917
70701	DEPARTMENT OF CORRECTIONS- CENTRAL ADMINISTRATION	56	-	-	-
70709	POWHATAN CORRECTIONAL CENTER	20,706	17,759	24,266	12,409
70716	CORRECTIONAL CENTER FOR WOMEN	9,306	8,522	11,644	5,954
70718	BLAND CORRECTIONAL CENTER	14,467	12,794	17,482	8,940
70721	POWHATAN REC/CLASSIFICATION	6,864	5,961	8,146	4,165
70733	SUSSEX I CORRECTIONAL CENTER	22,977	20,676	28,253	14,447
70734	SUSSEX II CORRECTIONAL CENTER	20,442	18,233	24,914	12,740
70735	WALLEN RIDGE CORRECTIONAL CENTER	24,858	22,133	30,242	15,465
70737	ST BRIDES CORRECTIONAL CENTER	13,973	12,007	16,407	8,390
70741	RED ONION STATE PRISON	25,143	22,495	30,737	15,718
70743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	17,585	15,523	21,210	10,846



**SCHEDULE D – NET PENSION LIABILITY
VALORS EMPLOYERS (continued)
(\$ thousands)**

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70744	MECKLENBURG CORRECTIONAL CTR	6	-	-	-
70745	NOTTOWAY CORRECTIONAL CENTER	24,327	21,007	28,704	14,678
70747	MARION CORRECTIONAL TREATMENT CENTER	11,371	9,970	13,622	6,966
70749	BUCKINGHAM CORRECTIONAL CENTER	22,535	19,826	27,090	13,853
70752	DEEP MEADOW CORR CENTER	23,695	21,026	28,731	14,692
70753	DEERFIELD CORRECTIONAL CENTER	24,832	21,954	29,998	15,340
70754	AUGUSTA CORRECTIONAL CENTER	19,139	16,080	21,973	11,236
70756	ADULT REG OFF	1,219	1,277	1,745	892
70757	DEPT OF CORRECTIONS	12,034	10,785	14,737	7,536
70760	CENTRAL REG CORR FIELD UNITS	3,532	3,279	4,481	2,291
70761	EASTERN REG CORR FIELD UNIT	8,087	7,212	9,854	5,039
70767	ADULT COMMUNITY SERVICE	94,399	85,859	117,313	59,991
70768	KEEN MTN CORRECTIONAL CENTER	15,236	13,576	18,551	9,486
70769	GREENSVILLE CORRECTIONAL CENTER	47,252	42,043	57,449	29,377
70770	DILLWYN CORRECTIONAL CENTER	19,396	17,279	23,611	12,073
70771	INDIAN CREEK CORRECTIONAL CENTER	12,801	11,549	15,781	8,070
70772	HAYNESVILLE CORRECTIONAL CENTER	20,521	18,313	25,022	12,795
70773	COFFEEWOOD CORRECTIONAL CENTER	14,654	12,919	17,653	9,027
70774	LUNENBURG CORRECTIONAL CENTER	14,964	13,356	18,249	9,332
70775	POCAHONTAS STATE CORRECTIONAL CENTER	13,720	12,015	16,418	8,395
70776	GREEN ROCK CORRECTIONAL CENTER	14,100	12,383	16,920	8,652
70777	DEPARTMENT OF JUVENILE JUSTICE	52,273	43,427	59,340	30,344



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

Employer Code	Employer	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70785	GRAYSON COUNTY CORRECTIONAL CENTER	359	11,239	15,358	7,854
70961	DIVISION OF CAPITOL POLICE	7,087	6,624	9,051	4,628
70999	ALCOHOLIC BEVERAGE CONTROL BD	14,243	13,470	18,405	9,412
Total VaLors Employers		750,079	674,127	921,139	471,033



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55100	Accomack County	0	0	0	0	0	0	0	3,038	0	3,038	74
55101	Albemarle County	0	0	0	0	0	0	0	7,591	0	7,591	3,069
55102	Alleghany County	0	0	0	0	0	0	0	1,679	0	1,679	639
55103	Amelia County	0	0	0	0	0	0	0	763	0	763	200
55104	Amherst County	0	0	0	0	0	0	0	2,086	0	2,086	455
55105	Appomattox County	0	0	0	0	0	0	0	1,140	0	1,140	328
55107	Augusta County	0	0	0	0	0	0	0	4,419	0	4,419	1,126
55108	Bath County	0	0	0	0	0	0	0	659	0	659	145
55109	Bedford County	0	0	0	0	0	0	0	3,390	0	3,390	737
55110	Bland County	0	0	0	0	0	0	0	394	0	394	178
55111	Botetourt County	0	0	0	0	0	0	0	2,331	0	2,331	726
55112	Brunswick County	0	0	0	0	0	0	0	946	0	946	351
55113	Buchanan County	0	0	0	0	0	0	0	2,249	0	2,249	980
55114	Buckingham County	0	0	0	0	0	0	0	867	0	867	220
55115	Campbell County	0	0	0	0	0	0	0	3,255	0	3,255	766
55116	Caroline County	0	0	0	0	0	0	0	1,750	0	1,750	534
55117	Carroll County	0	0	0	0	0	0	0	1,567	0	1,567	522
55118	Charles City County	0	0	0	0	0	0	0	778	0	778	164
55119	Charlotte County	0	0	0	0	0	0	0	1,130	0	1,130	254
55120	Chesterfield County	0	0	0	0	0	0	0	46,141	0	46,141	17,292
55121	Clarke County	0	0	0	0	0	0	0	995	0	995	215
55122	Craig County	0	0	0	0	0	0	0	404	0	404	78



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55123	Culpeper County	0	0	0	0	0	0	0	2,740	0	2,740	900
55124	Cumberland County	0	0	0	0	0	0	0	650	0	650	153
55125	Dickenson County	0	0	0	0	0	0	0	1,477	0	1,477	359
55126	Dinwiddie County	0	0	0	0	0	0	0	1,767	0	1,767	501
55128	Essex County	0	0	0	0	0	0	0	829	0	829	105
55130	Fauquier County	0	0	0	0	0	0	0	5,470	0	5,470	1,698
55131	Floyd County	0	0	0	0	0	0	0	773	0	773	196
55132	Fluvanna County	0	0	0	0	0	0	0	1,091	0	1,091	363
55133	Franklin County	0	0	0	0	0	0	0	3,126	0	3,126	680
55134	Frederick County	0	0	0	0	0	0	0	6,647	0	6,647	2,356
55135	Giles County	0	0	0	0	0	0	0	1,169	0	1,169	201
55136	Gloucester County	0	0	0	0	0	0	0	3,053	0	3,053	771
55137	Goochland County	0	0	0	0	0	0	0	1,533	0	1,533	389
55138	Grayson County	0	0	0	0	0	0	0	983	0	983	435
55139	Greene County	0	0	0	0	0	0	0	987	0	987	241
55140	Greenville County	0	0	0	0	0	0	0	1,134	0	1,134	112
55141	Halifax County	0	0	0	0	0	0	0	2,058	0	2,058	193
55142	Hanover County	0	0	0	0	0	0	0	11,432	0	11,432	3,569
55143	Henrico County	0	0	0	0	0	0	0	62,340	0	62,340	21,550
55144	Henry County	0	0	0	0	0	0	0	3,926	0	3,926	785
55145	Highland County	0	0	0	0	0	0	0	326	0	326	93
55146	Isle of Wight County	0	0	0	0	0	0	0	2,124	0	2,124	537



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55147	James City County	0	0	0	0	0	0	0	8,441	0	8,441	2,073
55148	King George County	0	0	0	0	0	0	0	1,651	0	1,651	385
55149	King & Queen County	0	0	0	0	0	0	0	546	0	546	92
55150	King William County	0	0	0	0	0	0	0	781	0	781	192
55151	Lancaster County	0	0	0	0	0	0	0	1,017	0	1,017	295
55152	Lee County	0	0	0	0	0	0	0	1,392	0	1,392	246
55153	Loudoun County	0	0	0	0	0	0	0	31,232	0	31,232	10,723
55154	Louisa County	0	0	0	0	0	0	0	1,818	0	1,818	457
55155	Lunenburg County	0	0	0	0	0	0	0	618	0	618	172
55156	Madison County	0	0	0	0	0	0	0	875	0	875	247
55157	Mathews County	0	0	0	0	0	0	0	613	0	613	186
55158	Mecklenburg County	0	0	0	0	0	0	0	2,187	0	2,187	472
55159	Middlesex County	0	0	0	0	0	0	0	597	0	597	34
55160	Montgomery County	0	0	0	0	0	0	0	3,945	0	3,945	1,267
55162	Nelson County	0	0	0	0	0	0	0	959	0	959	224
55163	New Kent County	0	0	0	0	0	0	0	1,229	0	1,229	414
55165	Northampton County	0	0	0	0	0	0	0	1,628	0	1,628	326
55166	Northumberland County	0	0	0	0	0	0	0	878	0	878	166
55167	Nottoway County	0	0	0	0	0	0	0	911	0	911	(46)
55168	Orange County	0	0	0	0	0	0	0	1,646	0	1,646	635
55169	Page County	0	0	0	0	0	0	0	1,410	0	1,410	356



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55170	Patrick County	0	0	0	0	0	0	0	1,103	0	1,103	324
55171	Pittsylvania County	0	0	0	0	0	0	0	3,344	0	3,344	687
55172	Powhatan County	0	0	0	0	0	0	0	848	0	848	609
55173	Prince Edward County	0	0	0	0	0	0	0	1,115	0	1,115	325
55174	Prince George County	0	0	0	0	0	0	0	2,591	0	2,591	1,194
55176	Prince William County	0	0	0	0	0	0	0	54,628	0	54,628	17,000
55177	Pulaski County	0	0	0	0	0	0	0	2,670	0	2,670	538
55178	Rappahannock County	0	0	0	0	0	0	0	693	0	693	215
55179	Richmond County	0	0	0	0	0	0	0	703	0	703	104
55180	Roanoke County	0	0	0	0	0	0	0	11,245	0	11,245	3,597
55181	Rockbridge County	0	0	0	0	0	0	0	1,607	0	1,607	452
55182	Rockingham County	0	0	0	0	0	0	0	4,731	0	4,731	1,457
55183	Russell County	0	0	0	0	0	0	0	1,476	0	1,476	514
55184	Scott County	0	0	0	0	0	0	0	1,318	0	1,318	483
55185	Shenandoah County	0	0	0	0	0	0	0	2,270	0	2,270	727
55186	Smyth County	0	0	0	0	0	0	0	2,122	0	2,122	500
55187	Southampton County	0	0	0	0	0	0	0	1,905	0	1,905	574
55188	Spotsylvania County	0	0	0	0	0	0	0	7,600	0	7,600	2,470
55189	Stafford County	0	0	0	0	0	0	0	8,447	0	8,447	3,161
55190	Surry County	0	0	0	0	0	0	0	938	0	938	128
55191	Sussex County	0	0	0	0	0	0	0	1,295	0	1,295	158



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55192	Tazewell County	0	0	0	0	0	0	0	2,591	0	2,591	651
55193	Warren County	0	0	0	0	0	0	0	2,018	0	2,018	661
55195	Washington County	0	0	0	0	0	0	0	2,215	0	2,215	750
55196	Westmoreland County	0	0	0	0	0	0	0	1,210	0	1,210	352
55197	Wise County	0	0	0	0	0	0	0	2,675	0	2,675	713
55198	Wythe County	0	0	0	0	0	0	0	1,751	0	1,751	293
55199	York County	0	0	0	0	0	0	0	9,631	0	9,631	1,993
55200	City of Alexandria	0	0	0	0	0	0	0	27,223	0	27,223	6,127
55201	City of Bristol	0	0	0	0	0	0	0	5,426	0	5,426	1,477
55202	City of Buena Vista	0	0	0	0	0	0	0	880	0	880	206
55203	Town of St Paul	0	0	0	0	0	0	0	112	0	112	38
55204	City of Clifton Forge	0	0	0	0	0	0	0	466	0	466	137
55205	City of Danville	0	0	0	0	0	0	0	1,306	0	1,306	259
55206	City of Fredericksburg	0	0	0	0	0	0	0	5,741	0	5,741	2,038
55207	City of Hampton	0	0	0	0	0	0	0	24,946	0	24,946	10,746
55208	City of Harrisonburg	0	0	0	0	0	0	0	6,513	0	6,513	1,983
55209	City of Hopewell	0	0	0	0	0	0	0	5,240	0	5,240	1,317
55210	City of Lynchburg	0	0	0	0	0	0	0	14,662	0	14,662	7,860
55211	Town of Crewe	0	0	0	0	0	0	0	156	0	156	(8)
55212	City of Norfolk	0	0	0	0	0	0	0	4,872	0	4,872	1,749
55213	City of Petersburg	0	0	0	0	0	0	0	8,841	0	8,841	2,018



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55214	City of Portsmouth	0	0	0	0	0	0	0	15,908	0	15,908	3,340
55215	City of Radford	0	0	0	0	0	0	0	2,470	0	2,470	677
55216	City of Richmond	0	0	0	0	0	0	0	6,076	0	6,076	1,825
55217	City of Roanoke	0	0	0	0	0	0	0	3,011	0	3,011	884
55218	Town of Craigsville	0	0	0	0	0	0	0	15	0	15	20
55219	City of Staunton	0	0	0	0	0	0	0	3,201	0	3,201	1,532
55220	City of Suffolk	0	0	0	0	0	0	0	12,536	0	12,536	4,549
55221	City of Williamsburg	0	0	0	0	0	0	0	3,203	0	3,203	923
55222	City of Winchester	0	0	0	0	0	0	0	4,748	0	4,748	1,507
55223	City of Martinsville	0	0	0	0	0	0	0	4,434	0	4,434	1,490
55224	City of Falls Church	0	0	0	0	0	0	0	288	0	288	(59)
55225	City of Colonial Heights	0	0	0	0	0	0	0	3,244	0	3,244	1,353
55226	Town of Front Royal	0	0	0	0	0	0	0	1,751	0	1,751	553
55227	Town of Boyce	0	0	0	0	0	0	0	4	0	4	(3)
55228	Town of Middletown	0	0	0	0	0	0	0	34	0	34	12
55229	Town of Chilhowie	0	0	0	0	0	0	0	150	0	150	95
55230	City of Covington	0	0	0	0	0	0	0	1,134	0	1,134	347
55231	Town of Floyd	0	0	0	0	0	0	0	18	0	18	7
55232	City of Franklin	0	0	0	0	0	0	0	1,813	0	1,813	576
55233	City of Chesapeake	0	0	0	0	0	0	0	41,987	0	41,987	12,982
55234	City of Virginia Beach	0	0	0	0	0	0	0	86,662	0	86,662	28,929



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55235	City of Norton	0	0	0	0	0	0	0	885	0	885	95
55236	City of Manassas Park	0	0	0	0	0	0	0	1,709	0	1,709	464
55237	Town of Exmore	0	0	0	0	0	0	0	76	0	76	(3)
55238	Town of Pound	0	0	0	0	0	0	0	71	0	71	17
55239	Town of Grottoes	0	0	0	0	0	0	0	87	0	87	82
55240	Town of Onley	0	0	0	0	0	0	0	12	0	12	1
55241	Town of West Point	0	0	0	0	0	0	0	207	0	207	48
55242	Town of South Hill	0	0	0	0	0	0	0	440	0	440	192
55243	Town of Rural Retreat	0	0	0	0	0	0	0	35	0	35	17
55244	Town of Dillwyn	0	0	0	0	0	0	0	1	0	1	(1)
55245	Town of Scottsville	0	0	0	0	0	0	0	18	0	18	14
55246	Town of Burkeville	0	0	0	0	0	0	0	11	0	11	6
55247	Town of Madison	0	0	0	0	0	0	0	3	0	3	1
55248	Town of Pennington Gap	0	0	0	0	0	0	0	46	0	46	10
55249	Town of La Crosse	0	0	0	0	0	0	0	19	0	19	(0)
55250	Town of Rich Creek	0	0	0	0	0	0	0	16	0	16	8
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	(0)
55252	Town of Windsor	0	0	0	0	0	0	0	39	0	39	32
55253	Town of Haysi	0	0	0	0	0	0	0	9	0	9	24
55254	Town of Stephens City	0	0	0	0	0	0	0	54	0	54	88
55255	Town of Brodnax	0	0	0	0	0	0	0	7	0	7	11



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55256	Town of Mineral	0	0	0	0	0	0	0	9	0	9	1
55257	Town of Lebanon	0	0	0	0	0	0	0	202	0	202	230
55258	City of Newport News	0	0	0	0	0	0	0	705	0	705	1,252
55259	Town of Richlands	0	0	0	0	0	0	0	263	0	263	536
55260	Town of Haymarket	0	0	0	0	0	0	0	13	0	13	28
55261	Town of Lovettsville	0	0	0	0	0	0	0	7	0	7	(1)
55300	Town of Abingdon	0	0	0	0	0	0	0	936	0	936	257
55301	Town of Dumfries	0	0	0	0	0	0	0	251	0	251	138
55302	Town of Iron Gate	0	0	0	0	0	0	0	16	0	16	4
55303	Town of Montross	0	0	0	0	0	0	0	20	0	20	4
55304	Town of South Boston	0	0	0	0	0	0	0	1,037	0	1,037	300
55305	Town of Gretna	0	0	0	0	0	0	0	74	0	74	25
55306	Town of Remington	0	0	0	0	0	0	0	30	0	30	(33)
55307	City of Lexington	0	0	0	0	0	0	0	1,216	0	1,216	377
55308	City of Waynesboro	0	0	0	0	0	0	0	3,615	0	3,615	1,010
55309	Town of Colonial Beach	0	0	0	0	0	0	0	348	0	348	163
55310	Town of Smithfield	0	0	0	0	0	0	0	478	0	478	30
55311	Town of Brookneal	0	0	0	0	0	0	0	78	0	78	21
55312	Town of Hamilton	0	0	0	0	0	0	0	37	0	37	6
55313	City of Galax	0	0	0	0	0	0	0	1,369	0	1,369	316
55314	Town of Jonesville	0	0	0	0	0	0	0	52	0	52	6



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55315	Town of Wytheville	0	0	0	0	0	0	0	1,289	0	1,289	173
55316	City of Fairfax	0	0	0	0	0	0	0	6,559	0	6,559	2,529
55317	Town of Vienna	0	0	0	0	0	0	0	3,022	0	3,022	655
55318	Town of Vinton	0	0	0	0	0	0	0	912	0	912	188
55319	City of Emporia	0	0	0	0	0	0	0	1,293	0	1,293	205
55320	Town of Culpeper	0	0	0	0	0	0	0	1,724	0	1,724	605
55321	Town of Woodstock	0	0	0	0	0	0	0	508	0	508	330
55322	Town of Glasgow	0	0	0	0	0	0	0	45	0	45	(6)
55323	Town of Marion	0	0	0	0	0	0	0	712	0	712	327
55324	Town of Altavista	0	0	0	0	0	0	0	579	0	579	96
55325	Town of Herndon	0	0	0	0	0	0	0	3,842	0	3,842	649
55326	Town of Pearisburg	0	0	0	0	0	0	0	324	0	324	93
55327	Town of Christiansburg	0	0	0	0	0	0	0	1,800	0	1,800	1,089
55328	Town of Wakefield	0	0	0	0	0	0	0	24	0	24	7
55329	Town of Leesburg	0	0	0	0	0	0	0	4,344	0	4,344	1,504
55330	Town of Chatham	0	0	0	0	0	0	0	101	0	101	9
55331	Town of Bowling Green	0	0	0	0	0	0	0	49	0	49	45
55332	City of Manassas	0	0	0	0	0	0	0	6,184	0	6,184	2,544
55333	Town of Alberta	0	0	0	0	0	0	0	16	0	16	(8)
55334	Town of Boydton	0	0	0	0	0	0	0	67	0	67	(15)
55335	City of Salem	0	0	0	0	0	0	0	9,210	0	9,210	2,313



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55336	Town of Mckenney	0	0	0	0	0	0	0	19	0	19	2
55337	Town of Narrows	0	0	0	0	0	0	0	168	0	168	45
55338	Town of Quantico	0	0	0	0	0	0	0	40	0	40	(11)
55339	Town of Halifax	0	0	0	0	0	0	0	98	0	98	(24)
55340	Town of Blacksburg	0	0	0	0	0	0	0	3,216	0	3,216	1,215
55341	Town of Chincoteague	0	0	0	0	0	0	0	338	0	338	126
55342	Town of Lawrenceville	0	0	0	0	0	0	0	184	0	184	51
55343	Town of Amherst	0	0	0	0	0	0	0	207	0	207	57
55344	Town of Stanley	0	0	0	0	0	0	0	120	0	120	19
55345	Town of Hillsville	0	0	0	0	0	0	0	310	0	310	105
55346	Town of Elkton	0	0	0	0	0	0	0	191	0	191	44
55347	Town of Bridgewater	0	0	0	0	0	0	0	457	0	457	97
55348	Town of Purcellville	0	0	0	0	0	0	0	643	0	643	233
55349	Town of Timberville	0	0	0	0	0	0	0	110	0	110	8
55350	Town of Wise	0	0	0	0	0	0	0	545	0	545	61
55351	Town of New Market	0	0	0	0	0	0	0	164	0	164	43
55352	Town of Tappahannock	0	0	0	0	0	0	0	280	0	280	22
55353	Town of Rocky Mount	0	0	0	0	0	0	0	503	0	503	229
55354	Town of Big Stone Gap	0	0	0	0	0	0	0	596	0	596	152
55355	Town of Luray	0	0	0	0	0	0	0	541	0	541	139
55356	Town of Stuart	0	0	0	0	0	0	0	6	0	6	9



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55357	Town of Strasburg	0	0	0	0	0	0	0	513	0	513	34
55358	Town of Appomattox	0	0	0	0	0	0	0	120	0	120	(10)
55359	Town of Clarksville	0	0	0	0	0	0	0	166	0	166	23
55360	Town of Dublin	0	0	0	0	0	0	0	198	0	198	70
55361	Town of Middleburg	0	0	0	0	0	0	0	129	0	129	101
55362	Town of Edinburg	0	0	0	0	0	0	0	56	0	56	3
55363	Town of Chase City	0	0	0	0	0	0	0	312	0	312	46
55364	City of Bedford	0	0	0	0	0	0	0	1,228	0	1,228	560
55365	City of Poquoson	0	0	0	0	0	0	0	1,542	0	1,542	363
55366	Town of Ashland	0	0	0	0	0	0	0	732	0	732	147
55367	Town of Broadway	0	0	0	0	0	0	0	147	0	147	54
55368	Town of Berryville	0	0	0	0	0	0	0	278	0	278	61
55369	Town of Tazewell	0	0	0	0	0	0	0	354	0	354	10
55370	Town of Urbanna	0	0	0	0	0	0	0	57	0	57	(21)
55371	Town of Bluefield	0	0	0	0	0	0	0	346	0	346	18
55372	Town of Weber City	0	0	0	0	0	0	0	38	0	38	10
55373	Town of Damascus	0	0	0	0	0	0	0	14	0	14	(8)
55374	Town of Hurt	0	0	0	0	0	0	0	35	0	35	21
55375	Town of Waverly	0	0	0	0	0	0	0	130	0	130	(21)
55376	Town of Coeburn	0	0	0	0	0	0	0	172	0	172	(3)
55377	Town of Dayton	0	0	0	0	0	0	0	150	0	150	84



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55378	Town of Courtland	0	0	0	0	0	0	0	29	0	29	18
55379	Town of Cape Charles	0	0	0	0	0	0	0	146	0	146	8
55380	Town of Independence	0	0	0	0	0	0	0	62	0	62	41
55381	Town of Warsaw	0	0	0	0	0	0	0	117	0	117	42
55382	Town of Grundy	0	0	0	0	0	0	0	142	0	142	18
55383	Town of Warrenton	0	0	0	0	0	0	0	1,341	0	1,341	309
55384	Town of Louisa	0	0	0	0	0	0	0	130	0	130	0
55385	Town of Kenbridge	0	0	0	0	0	0	0	74	0	74	4
55386	Town of Mt Jackson	0	0	0	0	0	0	0	117	0	117	53
55387	Town of Pulaski	0	0	0	0	0	0	0	1,122	0	1,122	215
55388	Town of Jarratt	0	0	0	0	0	0	0	12	0	12	2
55389	Town of Pembroke	0	0	0	0	0	0	0	46	0	46	13
55390	Town of Parksley	0	0	0	0	0	0	0	37	0	37	7
55391	Town of Onancock	0	0	0	0	0	0	0	93	0	93	9
55392	Town of Victoria	0	0	0	0	0	0	0	103	0	103	10
55393	Town of Shenandoah	0	0	0	0	0	0	0	116	0	116	48
55394	Town of Gate City	0	0	0	0	0	0	0	91	0	91	14
55395	Town of Round Hill	0	0	0	0	0	0	0	85	0	85	10
55396	Town of Kilmarnock	0	0	0	0	0	0	0	135	0	135	40
55397	Town of Orange	0	0	0	0	0	0	0	344	0	344	107
55398	Town of Saltville	0	0	0	0	0	0	0	115	0	115	62



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55399	Town of Blackstone	0	0	0	0	0	0	0	402	0	402	13
55400	Bedford Recreation Commission	0	0	0	0	0	0	0	7	0	7	(4)
55401	Southeastern Virginia Public Service Authority	0	0	0	0	0	0	0	2,820	0	2,820	(458)
55402	Pittsylvania Co Service Authority	0	0	0	0	0	0	0	95	0	95	24
55403	Spotsylvania/Stafford/Fredericksburg Group Home	0	0	0	0	0	0	0	44	0	44	6
55404	Appomattox Regional Library	0	0	0	0	0	0	0	148	0	148	23
55405	Staunton Redevelopment & Housing Authority	0	0	0	0	0	0	0	77	0	77	(21)
55406	Newport News Community Services Board	0	0	0	0	0	0	0	3,344	0	3,344	534
55408	C P Jones Memorial Library	0	0	0	0	0	0	0	21	0	21	6
55409	Southside Regional Juvenile Group Home	0	0	0	0	0	0	0	51	0	51	(6)
55411	Hampton Roads Sanitation District	0	0	0	0	0	0	0	10,400	0	10,400	1,793
55412	Peninsula Airport Commission	0	0	0	0	0	0	0	389	0	389	52
55413	Richmond Redevelopment & Housing Authority	0	0	0	0	0	0	0	3,620	0	3,620	485
55415	Chesapeake Redevelopment & Housing Authority	0	0	0	0	0	0	0	587	0	587	(1)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55416	Alexandria Sanitation Authority	0	0	0	0	0	0	0	2,433	0	2,433	267
55417	Norfolk Airport Authority	0	0	0	0	0	0	0	2,203	0	2,203	595
55418	Charlottesville Redevelopment/Housing Authority	0	0	0	0	0	0	0	208	0	208	(43)
55419	Hampton Redevelopment & Housing Authority	0	0	0	0	0	0	0	826	0	826	20
55420	Loudoun County Sanitation Authority	0	0	0	0	0	0	0	2,345	0	2,345	365
55421	Danville Redevelopment & Housing Authority	0	0	0	0	0	0	0	336	0	336	(30)
55422	Blacksburg-Christiansburg-VPI Water Authority	0	0	0	0	0	0	0	185	0	185	152
55423	Northern Virginia Juvenile Detention Home	0	0	0	0	0	0	0	856	0	856	22
55424	Hopewell Redevelopment & Housing Authority	0	0	0	0	0	0	0	292	0	292	14
55425	Colonial Behavioral Health	0	0	0	0	0	0	0	1,371	0	1,371	172
55426	Blacksburg-VPI Sanitation Authority	0	0	0	0	0	0	0	334	0	334	17
55427	Potomac River Fisheries Commission	0	0	0	0	0	0	0	89	0	89	(3)
55428	Chesapeake Bay Bridge Tunnel	0	0	0	0	0	0	0	1,886	0	1,886	659



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55429	Alexandria Redevelopment & Housing Authority	0	0	0	0	0	0	0	789	0	789	127
55430	Albemarle County Service Authority	0	0	0	0	0	0	0	705	0	705	160
55431	Franklin Redevelopment & Housing Authority	0	0	0	0	0	0	0	60	0	60	(15)
55432	Bristol Redevelopment & Housing Authority	0	0	0	0	0	0	0	165	0	165	57
55433	Norfolk Redevelopment & Housing Authority	0	0	0	0	0	0	0	4,992	0	4,992	1,010
55435	Richmond Metropolitan Authority	0	0	0	0	0	0	0	970	0	970	110
55436	Riverside Regional Jail	0	0	0	0	0	0	0	2,148	0	2,148	667
55437	Peninsula Ports Authority	0	0	0	0	0	0	0	85	0	85	(73)
55439	Rappahannock Rapidan Planning District Commission	0	0	0	0	0	0	0	63	0	63	4
55440	Shenandoah Valley Juvenile Detention Home Commission	0	0	0	0	0	0	0	274	0	274	121
55442	Southside Regional Library Board	0	0	0	0	0	0	0	81	0	81	15
55443	Bedford Public Library	0	0	0	0	0	0	0	141	0	141	6
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0	0	21	0	21	(26)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55445	Chesterfield County Health Center	0	0	0	0	0	0	0	924	0	924	117
55446	Commission Washington County Service Authority	0	0	0	0	0	0	0	630	0	630	83
55447	Rappahannock Area Community Services Board	0	0	0	0	0	0	0	1,889	0	1,889	67
55449	Hampton Roads Planning District Commission	0	0	0	0	0	0	0	837	0	837	99
55450	Meherrin Regional Library	0	0	0	0	0	0	0	82	0	82	1
55451	New River Valley Planning District Commission	0	0	0	0	0	0	0	125	0	125	24
55452	Northern Virginia Health Care Center	0	0	0	0	0	0	0	1,191	0	1,191	266
55453	Rockbridge Area Community Services Board	0	0	0	0	0	0	0	730	0	730	20
55454	Greensville-Emporia Social Services	0	0	0	0	0	0	0	335	0	335	81
55455	James City County Service Authority	0	0	0	0	0	0	0	804	0	804	144
55456	Accomack/Norhampton Planning District	0	0	0	0	0	0	0	197	0	197	8
55457	Harrisonburg/Rockingham Regional Sewage Authority	0	0	0	0	0	0	0	358	0	358	24
55458	Wytheville Redevelopment & Housing Authority	0	0	0	0	0	0	0	89	0	89	23



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55459	Waynesboro Redevelopment & Housing Authority Region Ten Community	0	0	0	0	0	0	0	194	0	194	44
55460	Services Board Lenowisco Planning District	0	0	0	0	0	0	0	2,601	0	2,601	181
55462	Commission Rivanna Water & Sewer Authority	0	0	0	0	0	0	0	208	0	208	42
55465	Appomattox River Water Authority	0	0	0	0	0	0	0	1,009	0	1,009	213
55466	Campbell County Utility Service Authority	0	0	0	0	0	0	0	301	0	301	(13)
55467	Eastern Shore Community Services Board	0	0	0	0	0	0	0	194	0	194	50
55469	Anchor Commission	0	0	0	0	0	0	0	890	0	890	209
55470	Central Virginia Community Services Board	0	0	0	0	0	0	0	177	0	177	(83)
55471	District 19 Community Services Board	0	0	0	0	0	0	0	2,639	0	2,639	319
55472	Hampton Road Transit	0	0	0	0	0	0	0	1,842	0	1,842	9
55473	Upper Occoquan Sewage Authority	0	0	0	0	0	0	0	1,926	0	1,926	495
55474	New River Valley Juvenile Detention Home	0	0	0	0	0	0	0	2,660	0	2,660	526
55475	Rockbridge Regional Library	0	0	0	0	0	0	0	189	0	189	8
55476	Frederick County Sanitation Authority	0	0	0	0	0	0	0	106	0	106	16
55477		0	0	0	0	0	0	0	497	0	497	148



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55478	Western Tidewater Community Services Board	0	0	0	0	0	0	0	1,742	0	1,742	264
55479	Cumberland Mountain Community Services Board	0	0	0	0	0	0	0	1,613	0	1,613	457
55480	Fredericksburg-Stafford Park Authority	0	0	0	0	0	0	0	90	0	90	(100)
55482	Middle Peninsula/Northern Neck Community Services Board	0	0	0	0	0	0	0	1,708	0	1,708	223
55483	Rockbridge County Public Service Authority	0	0	0	0	0	0	0	86	0	86	8
55484	Danville-Pittsylvania Community Services Board	0	0	0	0	0	0	0	1,409	0	1,409	86
55485	Crater Juvenile Detention Home Commission	0	0	0	0	0	0	0	297	0	297	34
55486	Opportunity Inc. of Hampton Roads	0	0	0	0	0	0	0	407	0	407	(125)
55487	Capital Regional Airport Commission	0	0	0	0	0	0	0	1,698	0	1,698	405
55488	Northwestern Community Services Board	0	0	0	0	0	0	0	1,158	0	1,158	100
55489	Harrisonburg/Rockingham Community Services Board	0	0	0	0	0	0	0	992	0	992	58



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	0	0	3
55491	Middle Peninsula Regional Security Center	0	0	0	0	0	0	0	522	0	522	294
55492	Northern Neck Planning District Commission	0	0	0	0	0	0	0	81	0	81	13
55493	Planning District 1 Behavioral Health Services Board	0	0	0	0	0	0	0	98	0	98	(28)
55494	Rockbridge Area Social Services Board	0	0	0	0	0	0	0	276	0	276	16
55495	Dinwiddie County Water Authority	0	0	0	0	0	0	0	106	0	106	12
55496	Rappahannock/Rapidan Community Services Board	0	0	0	0	0	0	0	1,931	0	1,931	(280)
55497	Virginia Education Loan Authority	0	0	0	0	0	0	0	913	0	913	(943)
55498	Valley Community Services Board	0	0	0	0	0	0	0	1,523	0	1,523	171
55499	Eastern Shore Public Library	0	0	0	0	0	0	0	65	0	65	(1)
55500	Alexandria City School Board	0	0	0	0	0	0	0	2,690	0	2,690	(255)
55501	Albemarle County Schools	0	0	0	0	0	0	0	1,564	0	1,564	224
55502	Alleghany County School Board	0	0	0	0	0	0	0	605	0	605	29
55503	Charlottesville Public Schools	0	0	0	0	0	0	0	657	0	657	8
55504	Amherst County School Board	0	0	0	0	0	0	0	473	0	473	(6)
55505	Appomattox County School Board	0	0	0	0	0	0	0	173	0	173	13



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55506	Arlington County Schools	0	0	0	0	0	0	0	1,963	0	1,963	615
55507	Augusta County School Board	0	0	0	0	0	0	0	644	0	644	73
55508	Bath County School Board	0	0	0	0	0	0	0	231	0	231	23
55509	Bedford County School Board	0	0	0	0	0	0	0	1,230	0	1,230	58
55510	Bland County School Board	0	0	0	0	0	0	0	95	0	95	8
55511	Botetourt County School Board	0	0	0	0	0	0	0	649	0	649	163
55512	Norfolk Public Schools	0	0	0	0	0	0	0	4,550	0	4,550	763
55513	Petersburg Public Schools	0	0	0	0	0	0	0	738	0	738	123
55514	Buckingham County School Board	0	0	0	0	0	0	0	186	0	186	18
55515	Radford City School Board	0	0	0	0	0	0	0	115	0	115	0
55516	Caroline County School Board	0	0	0	0	0	0	0	304	0	304	23
55517	Carroll County School Board	0	0	0	0	0	0	0	563	0	563	115
55518	Charles City County School Board	0	0	0	0	0	0	0	112	0	112	(10)
55519	Charlotte County School Board	0	0	0	0	0	0	0	218	0	218	(36)
55520	Chesterfield County School Board	0	0	0	0	0	0	0	5,764	0	5,764	1,723
55521	Clarke County School Board	0	0	0	0	0	0	0	194	0	194	50
55522	Winchester Public Schools	0	0	0	0	0	0	0	394	0	394	80
55523	Culpeper County School Board	0	0	0	0	0	0	0	722	0	722	37



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55524	Cumberland County School Board	0	0	0	0	0	0	0	167	0	167	(7)
55525	Dickenson County School Board	0	0	0	0	0	0	0	361	0	361	425
55526	Dinwiddie County Public Schools	0	0	0	0	0	0	0	428	0	428	87
55528	Essex County School Board	0	0	0	0	0	0	0	255	0	255	43
55530	Covington School Board	0	0	0	0	0	0	0	139	0	139	52
55531	Floyd County School Board	0	0	0	0	0	0	0	374	0	374	94
55532	Fluvanna County Public Schools	0	0	0	0	0	0	0	339	0	339	56
55533	Chesapeake Public Schools	0	0	0	0	0	0	0	4,682	0	4,682	1,265
55534	Virginia Beach City School Board	0	0	0	0	0	0	0	11,483	0	11,483	994
55535	Giles County Schools	0	0	0	0	0	0	0	268	0	268	76
55536	Gloucester County School Board	0	0	0	0	0	0	0	982	0	982	90
55537	Goochland County School Board	0	0	0	0	0	0	0	215	0	215	1
55538	Grayson County School Board	0	0	0	0	0	0	0	287	0	287	50
55539	Greene County Schools	0	0	0	0	0	0	0	454	0	454	50
55540	Greenville County School Board	0	0	0	0	0	0	0	337	0	337	(19)
55541	Halifax County School Board	0	0	0	0	0	0	0	756	0	756	155
55542	Hanover County School Board	0	0	0	0	0	0	0	1,394	0	1,394	183



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55543	Henrico County Schools	0	0	0	0	0	0	0	354	0	354	178
55544	Henry County Public Schools	0	0	0	0	0	0	0	1,030	0	1,030	124
55545	Highland County Public Schools	0	0	0	0	0	0	0	48	0	48	22
55546	Isle of Wight County Schools	0	0	0	0	0	0	0	317	0	317	110
55548	King George County School Board	0	0	0	0	0	0	0	367	0	367	94
55549	King & Queen County School Board	0	0	0	0	0	0	0	170	0	170	(7)
55550	King William County Schools	0	0	0	0	0	0	0	155	0	155	36
55551	Lancaster County School Board	0	0	0	0	0	0	0	151	0	151	58
55552	Lee County School Board	0	0	0	0	0	0	0	486	0	486	421
55553	Loudoun County School Board	0	0	0	0	0	0	0	6,844	0	6,844	2,026
55554	Louisa County Public Schools	0	0	0	0	0	0	0	739	0	739	61
55555	Lunenburg County School Board	0	0	0	0	0	0	0	146	0	146	(1)
55556	Madison County School Board	0	0	0	0	0	0	0	230	0	230	(26)
55557	Mathews County School Board	0	0	0	0	0	0	0	173	0	173	50
55558	Mecklenburg County Schools	0	0	0	0	0	0	0	344	0	344	12
55559	Middlesex County School Board	0	0	0	0	0	0	0	144	0	144	27
55560	Montgomery County School Board	0	0	0	0	0	0	0	1,147	0	1,147	302



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55562	Nelson County Public Schools	0	0	0	0	0	0	0	376	0	376	36
55563	New Kent County Schools	0	0	0	0	0	0	0	266	0	266	26
55565	Northampton County Schools	0	0	0	0	0	0	0	196	0	196	(5)
55566	Northumberland Co School Board	0	0	0	0	0	0	0	213	0	213	40
55567	Nottoway County School Board	0	0	0	0	0	0	0	331	0	331	21
55568	Orange County Public Schools	0	0	0	0	0	0	0	537	0	537	58
55569	Page County Public Schools	0	0	0	0	0	0	0	425	0	425	91
55570	Patrick County Public Schools	0	0	0	0	0	0	0	384	0	384	84
55571	Pittsylvania County School Board	0	0	0	0	0	0	0	788	0	788	127
55572	Powhatan County School Board	0	0	0	0	0	0	0	470	0	470	7
55573	Prince Edward County Schools	0	0	0	0	0	0	0	220	0	220	32
55574	Prince George County School Board	0	0	0	0	0	0	0	901	0	901	220
55576	Prince William County Schools	0	0	0	0	0	0	0	9,811	0	9,811	1,822
55577	Pulaski County School Board	0	0	0	0	0	0	0	570	0	570	84
55578	Rappahannock County Schools	0	0	0	0	0	0	0	140	0	140	32
55579	Richmond County Public Schools	0	0	0	0	0	0	0	49	0	49	(2)
55580	Roanoke County School Board	0	0	0	0	0	0	0	2,032	0	2,032	(48)
55581	Rockbridge County Schools	0	0	0	0	0	0	0	440	0	440	30



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55582	Rockingham County School Board	0	0	0	0	0	0	0	1,789	0	1,789	187
55583	Russell County School Board	0	0	0	0	0	0	0	723	0	723	352
55584	Scott County Schools	0	0	0	0	0	0	0	492	0	492	83
55585	Shenandoah County School Board	0	0	0	0	0	0	0	704	0	704	188
55586	Smyth County School Board	0	0	0	0	0	0	0	670	0	670	150
55587	Southampton County School Board	0	0	0	0	0	0	0	287	0	287	(39)
55588	Spotsylvania County School Board	0	0	0	0	0	0	0	1,485	0	1,485	414
55589	Stafford County Schools	0	0	0	0	0	0	0	1,447	0	1,447	394
55590	Surry County Public Schools	0	0	0	0	0	0	0	315	0	315	55
55591	Sussex County School Board	0	0	0	0	0	0	0	197	0	197	35
55592	Tazewell County Schools	0	0	0	0	0	0	0	1,209	0	1,209	398
55593	Warren County School Board	0	0	0	0	0	0	0	549	0	549	84
55595	Washington County School Board	0	0	0	0	0	0	0	754	0	754	181
55596	Westmoreland County School Board	0	0	0	0	0	0	0	220	0	220	41
55597	Wise County Schools	0	0	0	0	0	0	0	545	0	545	236
55598	Wythe County School Board	0	0	0	0	0	0	0	340	0	340	40



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55599	York County School Board	0	0	0	0	0	0	0	1,180	0	1,180	152
55600	Accomack County School Board	0	0	0	0	0	0	0	681	0	681	61
55601	Bristol Virginia School System	0	0	0	0	0	0	0	151	0	151	(3)
55602	Buena Vista City Public Schools	0	0	0	0	0	0	0	110	0	110	(27)
55603	Amelia County Public Schools	0	0	0	0	0	0	0	211	0	211	17
55605	Danville School Board	0	0	0	0	0	0	0	440	0	440	78
55606	Franklin City Public Schools	0	0	0	0	0	0	0	103	0	103	15
55607	Lexington City Public Schools	0	0	0	0	0	0	0	31	0	31	(16)
55608	Harrisonburg City School Board	0	0	0	0	0	0	0	434	0	434	18
55609	Hopewell Public Schools	0	0	0	0	0	0	0	411	0	411	113
55610	Lynchburg School Board	0	0	0	0	0	0	0	821	0	821	137
55611	Fauquier County School Board	0	0	0	0	0	0	0	1,348	0	1,348	72
55612	Brunswick County Public Schools	0	0	0	0	0	0	0	305	0	305	37
55613	P D Pruden Vocational-Technical Center	0	0	0	0	0	0	0	11	0	11	(4)
55614	Portsmouth School Board	0	0	0	0	0	0	0	1,815	0	1,815	586
55615	Campbell County School Board	0	0	0	0	0	0	0	771	0	771	151
55616	Richmond City Schools	0	0	0	0	0	0	0	2,852	0	2,852	365
55617	Roanoke City Schools	0	0	0	0	0	0	0	116	0	116	42
55619	Staunton City School Board	0	0	0	0	0	0	0	244	0	244	35



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55620	Suffolk City School Board	0	0	0	0	0	0	0	1,355	0	1,355	192
55622	Craig County School Board	0	0	0	0	0	0	0	90	0	90	31
55623	Martinsville City School Board	0	0	0	0	0	0	0	178	0	178	96
55624	Appomattox Regional Governor's School	0	0	0	0	0	0	0	8	0	8	3
55625	Colonial Heights City Schools	0	0	0	0	0	0	0	271	0	271	34
55632	City of Manassas School Board	0	0	0	0	0	0	0	878	0	878	138
55633	Franklin County Schools	0	0	0	0	0	0	0	1,066	0	1,066	226
55634	Frederick County School Board	0	0	0	0	0	0	0	1,242	0	1,242	266
55635	City of Salem Schools	0	0	0	0	0	0	0	311	0	311	25
55636	Manassas Park City Schools	0	0	0	0	0	0	0	219	0	219	42
55637	Newport News Public Schools	0	0	0	0	0	0	0	96	0	96	117
55708	Waynesboro City Schools	0	0	0	0	0	0	0	212	0	212	28
55710	Valley Vocational-Technical Center	0	0	0	0	0	0	0	20	0	20	(2)
55711	New Horizons Technical Center	0	0	0	0	0	0	0	40	0	40	35
55713	Galax City Schools	0	0	0	0	0	0	0	108	0	108	37
55714	Norton City Schools	0	0	0	0	0	0	0	124	0	124	(16)
55802	Williamsburg-James City County Schools	0	0	0	0	0	0	0	1,010	0	1,010	48
55803	Poquoson City School Board	0	0	0	0	0	0	0	118	0	118	37



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55806	Fredericksburg City Public Schools	0	0	0	0	0	0	0	253	0	253	17
55807	Hampton City Schools	0	0	0	0	0	0	0	1,592	0	1,592	443
55813	Buchanan County School Board	0	0	0	0	0	0	0	707	0	707	451
55814	Jackson River Vocational Technical Center	0	0	0	0	0	0	0	18	0	18	0
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	6	0	6	3
55871	Portsmouth Redevelopment And Housing Authority	0	0	0	0	0	0	0	31	0	31	157
55872	Southwest Regional Recreation Authority	0	0	0	0	0	0	0	2	0	2	6
55873	Roanoke Redevelopment & Housing Authority	0	0	0	0	0	0	0	109	0	109	148
55874	Meherrin River Regional Jail Authority	0	0	0	0	0	0	0	94	0	94	602
55875	Woodway Water Authority	0	0	0	0	0	0	0	3	0	3	5
55876	Bristol Virginia Utilities Authority	0	0	0	0	0	0	0	324	0	324	351
55877	Washington Metro Area Transit Commission	0	0	0	0	0	0	0	23	0	23	35
55878	Mt Rogers Community Services Board	0	0	0	0	0	0	0	1,545	0	1,545	1,245



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55879	Lonesome Pine Soil & Water Conservation District	0	0	0	0	0	0	0	1	0	1	1
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0	0	2	0	2	2
55881	Virginia's Region 2000 Local Government Council	0	0	0	0	0	0	0	118	0	118	122
55882	Middle Peninsula Planning District Commission	0	0	0	0	0	0	0	31	0	31	31
55883	Western Virginia Regional Jail Authority	0	0	0	0	0	0	0	514	0	514	627
55884	Halifax Service Authority	0	0	0	0	0	0	0	88	0	88	93
55885	Fort Monroe Area Development Authority	0	0	0	0	0	0	0	0	0	0	(0)
55886	Russell County Public Service Authority	0	0	0	0	0	0	0	19	0	19	26
55887	Piedmont Community Services Board	0	0	0	0	0	0	0	546	0	546	389
55888	Blue Ridge Behavioral Healthcare	0	0	0	0	0	0	0	957	0	957	552
55889	Skyline Soil & Water Conservation District	0	0	0	0	0	0	0	14	0	14	10
55890	Middle River Regional Jail Authority	0	0	0	0	0	0	0	538	0	538	603



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55891	Tidewater Soil & Water Conservation District	0	0	0	0	0	0	0	4	0	4	4
55892	Big Stone Gap Redevelopment And Housing Authority	0	0	0	0	0	0	0	21	0	21	15
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0	0	0	0	12	0	12	5
55894	Town of Boykins	0	0	0	0	0	0	0	5	0	5	0
55895	Town of Gordonsville	0	0	0	0	0	0	0	61	0	61	32
55896	Virginia Resources Authority	0	0	0	0	0	0	0	74	0	74	(3)
55897	Prince William County Service Authority	0	0	0	0	0	0	0	1,405	0	1,405	1,127
55898	Western Virginia Water Authority	0	0	0	0	0	0	0	560	0	560	342
55899	Shenandoah Valley Regional Airport Commission	0	0	0	0	0	0	0	68	0	68	20
55900	Alleghany Highlands Community Services Board	0	0	0	0	0	0	0	460	0	460	52
55901	Brunswick Industrial Development Authority	0	0	0	0	0	0	0	19	0	19	6
55902	Northern Neck/Essex County Group Home Commission	0	0	0	0	0	0	0	57	0	57	(14)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55903	State Education Assistance Authority	0	0	0	0	0	0	0	601	0	601	(607)
55904	Appalachian Juvenile Commission	0	0	0	0	0	0	0	250	0	250	131
55905	Goochland/Powhatan Community Services Board	0	0	0	0	0	0	0	480	0	480	34
55906	Suffolk Redevelopment & Housing Authority	0	0	0	0	0	0	0	234	0	234	(18)
55907	Virginia Small Business Financing Authority	0	0	0	0	0	0	0	40	0	40	(25)
55908	Lee County Redevelopment & Housing Authority	0	0	0	0	0	0	0	80	0	80	26
55909	Henry County Public Service Authority	0	0	0	0	0	0	0	613	0	613	(6)
55910	Southside Planning District Commission	0	0	0	0	0	0	0	134	0	134	59
55911	Economic Development Authority - Henrico County	0	0	0	0	0	0	0	117	0	117	40
55912	Augusta County Service Authority	0	0	0	0	0	0	0	826	0	826	151
55914	Rappahannock Juvenile Center	0	0	0	0	0	0	0	493	0	493	64
55915	Cumberland Plateau Regional Housing Authority	0	0	0	0	0	0	0	138	0	138	26
55870	Bedford Regional Water Authority	0	0	0	0	0	0	0	177	0	177	(2)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55918	Amherst County Service Authority	0	0	0	0	0	0	0	260	0	260	28
55919	Pepper's Ferry Regional Wastewater Authority	0	0	0	0	0	0	0	146	0	146	87
55920	Rappahannock Regional Jail	0	0	0	0	0	0	0	1,758	0	1,758	869
55921	Thomas Jefferson Planning District Commission	0	0	0	0	0	0	0	97	0	97	5
55922	Piedmont Regional Jail	0	0	0	0	0	0	0	608	0	608	389
55923	Nelson County Service Authority	0	0	0	0	0	0	0	163	0	163	8
55924	Coeburn-Norton-Wise Water Treatment Authority	0	0	0	0	0	0	0	88	0	88	42
55925	Fauquier County Water & Sanitation Authority	0	0	0	0	0	0	0	343	0	343	43
55926	Scott County Soil & Water Conservation District	0	0	0	0	0	0	0	14	0	14	3
55927	New River Resource Authority	0	0	0	0	0	0	0	109	0	109	42
55928	Scott County Water & Sewerage Authority	0	0	0	0	0	0	0	104	0	104	40
55929	Greenville County Water & Sewer Authority	0	0	0	0	0	0	0	202	0	202	36



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55930	Petersburg Redevelopment & Housing Authority Central	0	0	0	0	0	0	0	273	0	273	10
55931	Rappahannock Regional Library Virginia Coalfield Economic Development Authority	0	0	0	0	0	0	0	842	0	842	232
55932	Central Virginia Regional Jail	0	0	0	0	0	0	0	64	0	64	15
55933	Thomas Jefferson Soil & Water Conservation District	0	0	0	0	0	0	0	647	0	647	301
55934	Commonwealth Regional Council	0	0	0	0	0	0	0	39	0	39	6
55936	Wythe-Grayson Regional Library	0	0	0	0	0	0	0	62	0	62	21
55937	Colonial Soil & Water Conservation District	0	0	0	0	0	0	0	62	0	62	(6)
55938	Rivanna Solid Waste Authority	0	0	0	0	0	0	0	32	0	32	10
55939	Monacan Soil & Water Conservation District	0	0	0	0	0	0	0	141	0	141	31
55940	Robert E Lee Soil & Water Conservation District	0	0	0	0	0	0	0	24	0	24	(3)
55941	Tri-County/City Soil & Water Conservation District	0	0	0	0	0	0	0	19	0	19	8
55942	District	0	0	0	0	0	0	0	26	0	26	(5)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55944	Central Virginia Waste Management Authority	0	0	0	0	0	0	0	84	0	84	14
55945	Lonesome Pine Regional Library	0	0	0	0	0	0	0	238	0	238	55
55946	Virginia Peninsula Public Service Authority	0	0	0	0	0	0	0	238	0	238	34
55947	Tidewater Youth Services Commission	0	0	0	0	0	0	0	597	0	597	(75)
55948	Virginia Highlands Airport Commission	0	0	0	0	0	0	0	29	0	29	2
55949	Western Tidewater Regional Jail	0	0	0	0	0	0	0	1,317	0	1,317	543
55950	Scott County Redevelopment & Housing Authority	0	0	0	0	0	0	0	60	0	60	28
55951	Handley Regional Library	0	0	0	0	0	0	0	129	0	129	24
55952	Northern Neck Regional Jail	0	0	0	0	0	0	0	625	0	625	277
55953	Montgomery Regional Solid Waste Authority	0	0	0	0	0	0	0	99	0	99	30
55954	Potomac & Rappahannock Transportation Commission	0	0	0	0	0	0	0	757	0	757	139
55955	Giles County Public Service Authority	0	0	0	0	0	0	0	74	0	74	20
55956	South Central Wastewater Authority	0	0	0	0	0	0	0	192	0	192	94



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Difference Between Projected and Actual Earnings on Plan Investments			Total Deferred Inflows of Resources	Pension Expense
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources		
55957	Wise County Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	266	266	51
55958	Prince William Soil & Water Conservation District	0	0	0	0	0	0	0	0	21	21	(6)
55959	Hampton Roads Regional Jail Authority	0	0	0	0	0	0	0	0	1,671	1,671	1,159
55960	Castlewood Water & Sewage Authority	0	0	0	0	0	0	0	0	34	34	12
55961	Pamunkey Regional Jail	0	0	0	0	0	0	0	0	773	773	413
55962	Charlottesville-Albemarle Airport Authority	0	0	0	0	0	0	0	0	243	243	69
55963	Virginia Peninsula Regional Jail	0	0	0	0	0	0	0	0	727	727	261
55964	Virginia Biotechnology Research Park Authority	0	0	0	0	0	0	0	0	118	118	(12)
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	644	644	391
55966	Blue Ridge Regional Jail Authority	0	0	0	0	0	0	0	0	1,810	1,810	1,445
55967	Massanutten Regional Library	0	0	0	0	0	0	0	0	125	125	28
55968	Albemarle-Charlottesville Regional Jail	0	0	0	0	0	0	0	0	1,046	1,046	675
55969	Culpeper Soil & Water Conservation District	0	0	0	0	0	0	0	0	32	32	7



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55970	New River Valley Regional Jail	0	0	0	0	0	0	0	1,018	0	1,018	606
55971	Sussex Service Authority	0	0	0	0	0	0	0	118	0	118	(3)
55972	Big Walker Soil & Water Conservation District	0	0	0	0	0	0	0	7	0	7	2
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0	0	0	0	9	0	9	3
55974	Peaks of Otter Soil & Water Conservation District	0	0	0	0	0	0	0	5	0	5	(4)
55975	New River Soil & Water Conservation District	0	0	0	0	0	0	0	10	0	10	2
55977	Southside Regional Jail	0	0	0	0	0	0	0	305	0	305	223
55978	Evergreen Soil & Water Conservation District	0	0	0	0	0	0	0	6	0	6	4
55979	Roanoke Higher Education Authority	0	0	0	0	0	0	0	99	0	99	22
55981	John Marshall Soil & Water Conservation District	0	0	0	0	0	0	0	33	0	33	9
55982	Daniel Boone Soil & Water Conservation District	0	0	0	0	0	0	0	8	0	8	3



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55983	Southside Community Services Board	0	0	0	0	0	0	0	852	0	852	294
55984	Northern Shenandoah Valley Regional Commission	0	0	0	0	0	0	0	63	0	63	7
55985	Tazewell Soil & Water Conservation District	0	0	0	0	0	0	0	7	0	7	2
55987	Richmond Regional Planning District Committee	0	0	0	0	0	0	0	162	0	162	94
55988	Henricopolis Soil & Water Conservation District	0	0	0	0	0	0	0	11	0	11	6
55989	Piedmont Regional Juvenile Detention Center	0	0	0	0	0	0	0	55	0	55	8
55990	Roanoke River Service Authority	0	0	0	0	0	0	0	23	0	23	14
55991	Lee County Public Service Authority	0	0	0	0	0	0	0	35	0	35	9
55992	Blue Ridge Juvenile Detention Center	0	0	0	0	0	0	0	134	0	134	42
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0	0	12	0	12	4
55994	Wise County Public Service Authority	0	0	0	0	0	0	0	70	0	70	28
55995	Holston River Soil & Water Conservation District	0	0	0	0	0	0	0	16	0	16	3



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Deferred Outflows of Resources						Deferred Inflows of Resources						
Employer Code	Political Subdivision	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55996	New River Valley Community Services Board	0	0	0	0	0	0	0	1,534	0	1,534	573
55997	Institute For Advanced Learning And Research	0	0	0	0	0	0	0	114	0	114	32
55998	Southwest Virginia Regional Jail Authority	0	0	0	0	0	0	0	1,135	0	1,135	1,217
55999	Clinch Valley Soil & Water Conservation District	0	0	0	0	0	0	0	8	0	8	8
	Total Political Subdivisions	0	0	0	0	0	0	0	1,012,850	0	1,012,850	295,188



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(759)	(759)	(759)	(759)	0	0
55101	Albemarle County	(1,898)	(1,898)	(1,898)	(1,898)	0	0
55102	Alleghany County	(420)	(420)	(420)	(420)	0	0
55103	Amelia County	(191)	(191)	(191)	(191)	0	0
55104	Amherst County	(522)	(522)	(522)	(522)	0	0
55105	Appomattox County	(285)	(285)	(285)	(285)	0	0
55107	Augusta County	(1,105)	(1,105)	(1,105)	(1,105)	0	0
55108	Bath County	(165)	(165)	(165)	(165)	0	0
55109	Bedford County	(847)	(847)	(847)	(847)	0	0
55110	Bland County	(98)	(98)	(98)	(98)	0	0
55111	Botetourt County	(583)	(583)	(583)	(583)	0	0
55112	Brunswick County	(236)	(236)	(236)	(236)	0	0
55113	Buchanan County	(562)	(562)	(562)	(562)	0	0
55114	Buckingham County	(217)	(217)	(217)	(217)	0	0
55115	Campbell County	(814)	(814)	(814)	(814)	0	0
55116	Caroline County	(437)	(437)	(437)	(437)	0	0
55117	Carroll County	(392)	(392)	(392)	(392)	0	0
55118	Charles City County	(195)	(195)	(195)	(195)	0	0
55119	Charlotte County	(282)	(282)	(282)	(282)	0	0
55120	Chesterfield County	(11,535)	(11,535)	(11,535)	(11,535)	0	0
55121	Clarke County	(249)	(249)	(249)	(249)	0	0
55122	Craig County	(101)	(101)	(101)	(101)	0	0
55123	Culpeper County	(685)	(685)	(685)	(685)	0	0
55124	Cumberland County	(162)	(162)	(162)	(162)	0	0
55125	Dickenson County	(369)	(369)	(369)	(369)	0	0
55126	Dinwiddie County	(442)	(442)	(442)	(442)	0	0
55128	Essex County	(207)	(207)	(207)	(207)	0	0
55130	Fauquier County	(1,367)	(1,367)	(1,367)	(1,367)	0	0
55131	Floyd County	(193)	(193)	(193)	(193)	0	0
55132	Fluvanna County	(273)	(273)	(273)	(273)	0	0
55133	Franklin County	(781)	(781)	(781)	(781)	0	0
55134	Frederick County	(1,662)	(1,662)	(1,662)	(1,662)	0	0
55135	Giles County	(292)	(292)	(292)	(292)	0	0
55136	Gloucester County	(763)	(763)	(763)	(763)	0	0
55137	Goochland County	(383)	(383)	(383)	(383)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55138	Grayson County	(246)	(246)	(246)	(246)	0	0
55139	Greene County	(247)	(247)	(247)	(247)	0	0
55140	Greensville County	(283)	(283)	(283)	(283)	0	0
55141	Halifax County	(514)	(514)	(514)	(514)	0	0
55142	Hanover County	(2,858)	(2,858)	(2,858)	(2,858)	0	0
55143	Henrico County	(15,585)	(15,585)	(15,585)	(15,585)	0	0
55144	Henry County	(982)	(982)	(982)	(982)	0	0
55145	Highland County	(81)	(81)	(81)	(81)	0	0
55146	Isle of Wight County	(531)	(531)	(531)	(531)	0	0
55147	James City County	(2,110)	(2,110)	(2,110)	(2,110)	0	0
55148	King George County	(413)	(413)	(413)	(413)	0	0
55149	King & Queen County	(137)	(137)	(137)	(137)	0	0
55150	King William County	(195)	(195)	(195)	(195)	0	0
55151	Lancaster County	(254)	(254)	(254)	(254)	0	0
55152	Lee County	(348)	(348)	(348)	(348)	0	0
55153	Loudoun County	(7,808)	(7,808)	(7,808)	(7,808)	0	0
55154	Louisa County	(454)	(454)	(454)	(454)	0	0
55155	Lunenburg County	(154)	(154)	(154)	(154)	0	0
55156	Madison County	(219)	(219)	(219)	(219)	0	0
55157	Mathews County	(153)	(153)	(153)	(153)	0	0
55158	Mecklenburg County	(547)	(547)	(547)	(547)	0	0
55159	Middlesex County	(149)	(149)	(149)	(149)	0	0
55160	Montgomery County	(986)	(986)	(986)	(986)	0	0
55162	Nelson County	(240)	(240)	(240)	(240)	0	0
55163	New Kent County	(307)	(307)	(307)	(307)	0	0
55165	Northampton County	(407)	(407)	(407)	(407)	0	0
55166	Northumberland County	(220)	(220)	(220)	(220)	0	0
55167	Nottoway County	(228)	(228)	(228)	(228)	0	0
55168	Orange County	(411)	(411)	(411)	(411)	0	0
55169	Page County	(352)	(352)	(352)	(352)	0	0
55170	Patrick County	(276)	(276)	(276)	(276)	0	0
55171	Pittsylvania County	(836)	(836)	(836)	(836)	0	0
55172	Powhatan County	(212)	(212)	(212)	(212)	0	0
55173	Prince Edward County	(279)	(279)	(279)	(279)	0	0
55174	Prince George County	(648)	(648)	(648)	(648)	0	0
55176	Prince William County	(13,657)	(13,657)	(13,657)	(13,657)	0	0
55177	Pulaski County	(667)	(667)	(667)	(667)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	(173)	(173)	(173)	(173)	0	0
55179	Richmond County	(176)	(176)	(176)	(176)	0	0
55180	Roanoke County	(2,811)	(2,811)	(2,811)	(2,811)	0	0
55181	Rockbridge County	(402)	(402)	(402)	(402)	0	0
55182	Rockingham County	(1,183)	(1,183)	(1,183)	(1,183)	0	0
55183	Russell County	(369)	(369)	(369)	(369)	0	0
55184	Scott County	(329)	(329)	(329)	(329)	0	0
55185	Shenandoah County	(568)	(568)	(568)	(568)	0	0
55186	Smyth County	(530)	(530)	(530)	(530)	0	0
55187	Southampton County	(476)	(476)	(476)	(476)	0	0
55188	Spotsylvania County	(1,900)	(1,900)	(1,900)	(1,900)	0	0
55189	Stafford County	(2,112)	(2,112)	(2,112)	(2,112)	0	0
55190	Surry County	(234)	(234)	(234)	(234)	0	0
55191	Sussex County	(324)	(324)	(324)	(324)	0	0
55192	Tazewell County	(648)	(648)	(648)	(648)	0	0
55193	Warren County	(504)	(504)	(504)	(504)	0	0
55195	Washington County	(554)	(554)	(554)	(554)	0	0
55196	Westmoreland County	(303)	(303)	(303)	(303)	0	0
55197	Wise County	(669)	(669)	(669)	(669)	0	0
55198	Wythe County	(438)	(438)	(438)	(438)	0	0
55199	York County	(2,408)	(2,408)	(2,408)	(2,408)	0	0
55200	City of Alexandria	(6,806)	(6,806)	(6,806)	(6,806)	0	0
55201	City of Bristol	(1,357)	(1,357)	(1,357)	(1,357)	0	0
55202	City of Buena Vista	(220)	(220)	(220)	(220)	0	0
55203	Town of St Paul	(28)	(28)	(28)	(28)	0	0
55204	City of Clifton Forge	(116)	(116)	(116)	(116)	0	0
55205	City of Danville	(326)	(326)	(326)	(326)	0	0
55206	City of Fredericksburg	(1,435)	(1,435)	(1,435)	(1,435)	0	0
55207	City of Hampton	(6,237)	(6,237)	(6,237)	(6,237)	0	0
55208	City of Harrisonburg	(1,628)	(1,628)	(1,628)	(1,628)	0	0
55209	City of Hopewell	(1,310)	(1,310)	(1,310)	(1,310)	0	0
55210	City of Lynchburg	(3,665)	(3,665)	(3,665)	(3,665)	0	0
55211	Town of Crewe	(39)	(39)	(39)	(39)	0	0
55212	City of Norfolk	(1,218)	(1,218)	(1,218)	(1,218)	0	0
55213	City of Petersburg	(2,210)	(2,210)	(2,210)	(2,210)	0	0
55214	City of Portsmouth	(3,977)	(3,977)	(3,977)	(3,977)	0	0
55215	City of Radford	(617)	(617)	(617)	(617)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55216	City of Richmond	(1,519)	(1,519)	(1,519)	(1,519)	0	0
55217	City of Roanoke	(753)	(753)	(753)	(753)	0	0
55218	Town of Craigsville	(4)	(4)	(4)	(4)	0	0
55219	City of Staunton	(800)	(800)	(800)	(800)	0	0
55220	City of Suffolk	(3,134)	(3,134)	(3,134)	(3,134)	0	0
55221	City of Williamsburg	(801)	(801)	(801)	(801)	0	0
55222	City of Winchester	(1,187)	(1,187)	(1,187)	(1,187)	0	0
55223	City of Martinsville	(1,109)	(1,109)	(1,109)	(1,109)	0	0
55224	City of Falls Church	(72)	(72)	(72)	(72)	0	0
55225	City of Colonial Heights	(811)	(811)	(811)	(811)	0	0
55226	Town of Front Royal	(438)	(438)	(438)	(438)	0	0
55227	Town of Boyce	(1)	(1)	(1)	(1)	0	0
55228	Town of Middletown	(9)	(9)	(9)	(9)	0	0
55229	Town of Chilhowie	(38)	(38)	(38)	(38)	0	0
55230	City of Covington	(284)	(284)	(284)	(284)	0	0
55231	Town of Floyd	(4)	(4)	(4)	(4)	0	0
55232	City of Franklin	(453)	(453)	(453)	(453)	0	0
55233	City of Chesapeake	(10,497)	(10,497)	(10,497)	(10,497)	0	0
55234	City of Virginia Beach	(21,666)	(21,666)	(21,666)	(21,666)	0	0
55235	City of Norton	(221)	(221)	(221)	(221)	0	0
55236	City of Manassas Park	(427)	(427)	(427)	(427)	0	0
55237	Town of Exmore	(19)	(19)	(19)	(19)	0	0
55238	Town of Pound	(18)	(18)	(18)	(18)	0	0
55239	Town of Grottoes	(22)	(22)	(22)	(22)	0	0
55240	Town of Onley	(3)	(3)	(3)	(3)	0	0
55241	Town of West Point	(52)	(52)	(52)	(52)	0	0
55242	Town of South Hill	(110)	(110)	(110)	(110)	0	0
55243	Town of Rural Retreat	(9)	(9)	(9)	(9)	0	0
55244	Town of Dillwyn	(0)	(0)	(0)	(0)	0	0
55245	Town of Scottsville	(4)	(4)	(4)	(4)	0	0
55246	Town of Burkeville	(3)	(3)	(3)	(3)	0	0
55247	Town of Madison	(1)	(1)	(1)	(1)	0	0
55248	Town of Pennington Gap	(11)	(11)	(11)	(11)	0	0
55249	Town of La Crosse	(5)	(5)	(5)	(5)	0	0
55250	Town of Rich Creek	(4)	(4)	(4)	(4)	0	0
55251	Town of White Stone	(0)	(0)	(0)	(0)	0	0
55252	Town of Windsor	(10)	(10)	(10)	(10)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55253	Town of Haysi	(2)	(2)	(2)	(2)	0	0
55254	Town of Stephens City	(14)	(14)	(14)	(14)	0	0
55255	Town of Brodnax	(2)	(2)	(2)	(2)	0	0
55256	Town of Mineral	(2)	(2)	(2)	(2)	0	0
55257	Town of Lebanon	(51)	(51)	(51)	(51)	0	0
55258	City of Newport News	(176)	(176)	(176)	(176)	0	0
55259	Town of Richlands	(66)	(66)	(66)	(66)	0	0
55260	Town of Haymarket	(3)	(3)	(3)	(3)	0	0
55261	Town of Lovettsville	(2)	(2)	(2)	(2)	0	0
55300	Town of Abingdon	(234)	(234)	(234)	(234)	0	0
55301	Town of Dumfries	(63)	(63)	(63)	(63)	0	0
55302	Town of Iron Gate	(4)	(4)	(4)	(4)	0	0
55303	Town of Montross	(5)	(5)	(5)	(5)	0	0
55304	Town of South Boston	(259)	(259)	(259)	(259)	0	0
55305	Town of Gretna	(19)	(19)	(19)	(19)	0	0
55306	Town of Remington	(8)	(8)	(8)	(8)	0	0
55307	City of Lexington	(304)	(304)	(304)	(304)	0	0
55308	City of Waynesboro	(904)	(904)	(904)	(904)	0	0
55309	Town of Colonial Beach	(87)	(87)	(87)	(87)	0	0
55310	Town of Smithfield	(119)	(119)	(119)	(119)	0	0
55311	Town of Brookneal	(20)	(20)	(20)	(20)	0	0
55312	Town of Hamilton	(9)	(9)	(9)	(9)	0	0
55313	City of Galax	(342)	(342)	(342)	(342)	0	0
55314	Town of Jonesville	(13)	(13)	(13)	(13)	0	0
55315	Town of Wytheville	(322)	(322)	(322)	(322)	0	0
55316	City of Fairfax	(1,640)	(1,640)	(1,640)	(1,640)	0	0
55317	Town of Vienna	(755)	(755)	(755)	(755)	0	0
55318	Town of Vinton	(228)	(228)	(228)	(228)	0	0
55319	City of Emporia	(323)	(323)	(323)	(323)	0	0
55320	Town of Culpeper	(431)	(431)	(431)	(431)	0	0
55321	Town of Woodstock	(127)	(127)	(127)	(127)	0	0
55322	Town of Glasgow	(11)	(11)	(11)	(11)	0	0
55323	Town of Marion	(178)	(178)	(178)	(178)	0	0
55324	Town of Altavista	(145)	(145)	(145)	(145)	0	0
55325	Town of Herndon	(961)	(961)	(961)	(961)	0	0
55326	Town of Pearisburg	(81)	(81)	(81)	(81)	0	0
55327	Town of Christiansburg	(450)	(450)	(450)	(450)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55328	Town of Wakefield	(6)	(6)	(6)	(6)	0	0
55329	Town of Leesburg	(1,086)	(1,086)	(1,086)	(1,086)	0	0
55330	Town of Chatham	(25)	(25)	(25)	(25)	0	0
55331	Town of Bowling Green	(12)	(12)	(12)	(12)	0	0
55332	City of Manassas	(1,546)	(1,546)	(1,546)	(1,546)	0	0
55333	Town of Alberta	(4)	(4)	(4)	(4)	0	0
55334	Town of Boydton	(17)	(17)	(17)	(17)	0	0
55335	City of Salem	(2,302)	(2,302)	(2,302)	(2,302)	0	0
55336	Town of Mckenney	(5)	(5)	(5)	(5)	0	0
55337	Town of Narrows	(42)	(42)	(42)	(42)	0	0
55338	Town of Quantico	(10)	(10)	(10)	(10)	0	0
55339	Town of Halifax	(25)	(25)	(25)	(25)	0	0
55340	Town of Blacksburg	(804)	(804)	(804)	(804)	0	0
55341	Town of Chincoteague	(85)	(85)	(85)	(85)	0	0
55342	Town of Lawrenceville	(46)	(46)	(46)	(46)	0	0
55343	Town of Amherst	(52)	(52)	(52)	(52)	0	0
55344	Town of Stanley	(30)	(30)	(30)	(30)	0	0
55345	Town of Hillsville	(78)	(78)	(78)	(78)	0	0
55346	Town of Elkton	(48)	(48)	(48)	(48)	0	0
55347	Town of Bridgewater	(114)	(114)	(114)	(114)	0	0
55348	Town of Purcellville	(161)	(161)	(161)	(161)	0	0
55349	Town of Timberville	(28)	(28)	(28)	(28)	0	0
55350	Town of Wise	(136)	(136)	(136)	(136)	0	0
55351	Town of New Market	(41)	(41)	(41)	(41)	0	0
55352	Town of Tappahannock	(70)	(70)	(70)	(70)	0	0
55353	Town of Rocky Mount	(126)	(126)	(126)	(126)	0	0
55354	Town of Big Stone Gap	(149)	(149)	(149)	(149)	0	0
55355	Town of Luray	(135)	(135)	(135)	(135)	0	0
55356	Town of Stuart	(2)	(2)	(2)	(2)	0	0
55357	Town of Strasburg	(128)	(128)	(128)	(128)	0	0
55358	Town of Appomattox	(30)	(30)	(30)	(30)	0	0
55359	Town of Clarksville	(42)	(42)	(42)	(42)	0	0
55360	Town of Dublin	(50)	(50)	(50)	(50)	0	0
55361	Town of Middleburg	(32)	(32)	(32)	(32)	0	0
55362	Town of Edinburg	(14)	(14)	(14)	(14)	0	0
55363	Town of Chase City	(78)	(78)	(78)	(78)	0	0
55364	City of Bedford	(307)	(307)	(307)	(307)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55365	City of Poquoson	(386)	(386)	(386)	(386)	0	0
55366	Town of Ashland	(183)	(183)	(183)	(183)	0	0
55367	Town of Broadway	(37)	(37)	(37)	(37)	0	0
55368	Town of Berryville	(69)	(69)	(69)	(69)	0	0
55369	Town of Tazewell	(88)	(88)	(88)	(88)	0	0
55370	Town of Urbanna	(14)	(14)	(14)	(14)	0	0
55371	Town of Bluefield	(86)	(86)	(86)	(86)	0	0
55372	Town of Weber City	(9)	(9)	(9)	(9)	0	0
55373	Town of Damascus	(3)	(3)	(3)	(3)	0	0
55374	Town of Hurt	(9)	(9)	(9)	(9)	0	0
55375	Town of Waverly	(32)	(32)	(32)	(32)	0	0
55376	Town of Coeburn	(43)	(43)	(43)	(43)	0	0
55377	Town of Dayton	(37)	(37)	(37)	(37)	0	0
55378	Town of Courtland	(7)	(7)	(7)	(7)	0	0
55379	Town of Cape Charles	(37)	(37)	(37)	(37)	0	0
55380	Town of Independence	(15)	(15)	(15)	(15)	0	0
55381	Town of Warsaw	(29)	(29)	(29)	(29)	0	0
55382	Town of Grundy	(35)	(35)	(35)	(35)	0	0
55383	Town of Warrenton	(335)	(335)	(335)	(335)	0	0
55384	Town of Louisa	(32)	(32)	(32)	(32)	0	0
55385	Town of Kenbridge	(19)	(19)	(19)	(19)	0	0
55386	Town of Mt Jackson	(29)	(29)	(29)	(29)	0	0
55387	Town of Pulaski	(280)	(280)	(280)	(280)	0	0
55388	Town of Jarratt	(3)	(3)	(3)	(3)	0	0
55389	Town of Pembroke	(12)	(12)	(12)	(12)	0	0
55390	Town of Parksley	(9)	(9)	(9)	(9)	0	0
55391	Town of Onancock	(23)	(23)	(23)	(23)	0	0
55392	Town of Victoria	(26)	(26)	(26)	(26)	0	0
55393	Town of Shenandoah	(29)	(29)	(29)	(29)	0	0
55394	Town of Gate City	(23)	(23)	(23)	(23)	0	0
55395	Town of Round Hill	(21)	(21)	(21)	(21)	0	0
55396	Town of Kilmarnock	(34)	(34)	(34)	(34)	0	0
55397	Town of Orange	(86)	(86)	(86)	(86)	0	0
55398	Town of Saltville	(29)	(29)	(29)	(29)	0	0
55399	Town of Blackstone	(101)	(101)	(101)	(101)	0	0
55400	Bedford Recreation Commission	(2)	(2)	(2)	(2)	0	0
55401	Southeastern Virginia Public Service Authority	(705)	(705)	(705)	(705)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55402	Pittsylvania Co Service Authority	(24)	(24)	(24)	(24)	0	0
55403	Spotsylvania/Stafford/Frederick sburg Group Home	(11)	(11)	(11)	(11)	0	0
55404	Appomattox Regional Library	(37)	(37)	(37)	(37)	0	0
55405	Staunton Redevelopment & Housing Authority	(19)	(19)	(19)	(19)	0	0
55406	Hampton Newport News Community Services Board	(836)	(836)	(836)	(836)	0	0
55408	C P Jones Memorial Library	(5)	(5)	(5)	(5)	0	0
55409	Southside Regional Juvenile Group Home	(13)	(13)	(13)	(13)	0	0
55411	Hampton Roads Sanitation District	(2,600)	(2,600)	(2,600)	(2,600)	0	0
55412	Peninsula Airport Commission	(97)	(97)	(97)	(97)	0	0
55413	Richmond Redevelopment & Housing Authority	(905)	(905)	(905)	(905)	0	0
55415	Chesapeake Redevelopment & Housing Authority	(147)	(147)	(147)	(147)	0	0
55416	Alexandria Sanitation Authority	(608)	(608)	(608)	(608)	0	0
55417	Norfolk Airport Authority	(551)	(551)	(551)	(551)	0	0
55418	Charlottesville Redevelopment/Housing Authority	(52)	(52)	(52)	(52)	0	0
55419	Hampton Redevelopment & Housing Authority	(206)	(206)	(206)	(206)	0	0
55420	Loudoun County Sanitation Authority	(586)	(586)	(586)	(586)	0	0
55421	Danville Redevelopment & Housing Authority	(84)	(84)	(84)	(84)	0	0
55422	Blacksburg-Christiansburg-VPI Water Authority	(46)	(46)	(46)	(46)	0	0
55423	Northern Virginia Juvenile Detention Home	(214)	(214)	(214)	(214)	0	0
55424	Hopewell Redevelopment & Housing Authority	(73)	(73)	(73)	(73)	0	0
55425	Colonial Behavioral Health	(343)	(343)	(343)	(343)	0	0
55426	Blacksburg-VPI Sanitation Authority	(84)	(84)	(84)	(84)	0	0
55427	Potomac River Fisheries Commission	(22)	(22)	(22)	(22)	0	0
55428	Chesapeake Bay Bridge Tunnel	(471)	(471)	(471)	(471)	0	0
55429	Alexandria Redevelopment & Housing Authority	(197)	(197)	(197)	(197)	0	0
55430	Albemarle County Service Authority	(176)	(176)	(176)	(176)	0	0
55431	Franklin Redevelopment & Housing Authority	(15)	(15)	(15)	(15)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55432	Bristol Redevelopment & Housing Authority	(41)	(41)	(41)	(41)	0	0
55433	Norfolk Redevelopment & Housing Authority	(1,248)	(1,248)	(1,248)	(1,248)	0	0
55435	Richmond Metropolitan Authority	(242)	(242)	(242)	(242)	0	0
55436	Riverside Regional Jail	(537)	(537)	(537)	(537)	0	0
55437	Peninsula Ports Authority	(21)	(21)	(21)	(21)	0	0
55439	Rappahannock Rapidan Planning District Commission	(16)	(16)	(16)	(16)	0	0
55440	Shenandoah Valley Juvenile Detention Home Commission	(69)	(69)	(69)	(69)	0	0
55442	Southside Regional Library Board	(20)	(20)	(20)	(20)	0	0
55443	Bedford Public Library	(35)	(35)	(35)	(35)	0	0
55444	Eastern Shore Economic Development Commission	(5)	(5)	(5)	(5)	0	0
55445	Chesterfield County Health Center Commission	(231)	(231)	(231)	(231)	0	0
55446	Washington County Service Authority	(158)	(158)	(158)	(158)	0	0
55447	Rappahannock Area Community Services Board	(472)	(472)	(472)	(472)	0	0
55449	Hampton Roads Planning District Commission	(209)	(209)	(209)	(209)	0	0
55450	Meherrin Regional Library	(20)	(20)	(20)	(20)	0	0
55451	New River Valley Planning District Commission	(31)	(31)	(31)	(31)	0	0
55452	Northern Virginia Health Care Center	(298)	(298)	(298)	(298)	0	0
55453	Rockbridge Area Community Services Board	(183)	(183)	(183)	(183)	0	0
55454	Greensville-Emporia Social Services	(84)	(84)	(84)	(84)	0	0
55455	James City County Service Authority	(201)	(201)	(201)	(201)	0	0
55456	Accomack/Northampton Planning District	(49)	(49)	(49)	(49)	0	0
55457	Harrisonburg/Rockingham Regional Sewage Authority	(90)	(90)	(90)	(90)	0	0
55458	Wytheville Redevelopment & Housing Authority	(22)	(22)	(22)	(22)	0	0
55459	Waynesboro Redevelopment & Housing Authority	(48)	(48)	(48)	(48)	0	0
55460	Region Ten Community Services Board	(650)	(650)	(650)	(650)	0	0
55462	Lenowisco Planning District Commission	(52)	(52)	(52)	(52)	0	0
55465	Rivanna Water & Sewer Authority	(252)	(252)	(252)	(252)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55466	Appomattox River Water Authority	(75)	(75)	(75)	(75)	0	0
55467	Campbell County Utility Service Authority	(49)	(49)	(49)	(49)	0	0
55469	Eastern Shore Community Services Board	(223)	(223)	(223)	(223)	0	0
55470	Anchor Commission	(44)	(44)	(44)	(44)	0	0
55471	Central Virginia Community Services Board	(660)	(660)	(660)	(660)	0	0
55472	District 19 Community Services Board	(461)	(461)	(461)	(461)	0	0
55473	Hampton Road Transit	(482)	(482)	(482)	(482)	0	0
55474	Upper Occoquan Sewage Authority	(665)	(665)	(665)	(665)	0	0
55475	New River Valley Juvenile Detention Home	(47)	(47)	(47)	(47)	0	0
55476	Rockbridge Regional Library	(26)	(26)	(26)	(26)	0	0
55477	Frederick County Sanitation Authority	(124)	(124)	(124)	(124)	0	0
55478	Western Tidewater Community Services Board	(436)	(436)	(436)	(436)	0	0
55479	Cumberland Mountain Community Services Board	(403)	(403)	(403)	(403)	0	0
55480	Fredericksburg-Stafford Park Authority	(22)	(22)	(22)	(22)	0	0
55482	Middle Peninsula/Northern Neck Community Services Board	(427)	(427)	(427)	(427)	0	0
55483	Rockbridge County Public Service Authority	(21)	(21)	(21)	(21)	0	0
55484	Danville-Pittsylvania Community Services Board	(352)	(352)	(352)	(352)	0	0
55485	Crater Juvenile Detention Home Commission	(74)	(74)	(74)	(74)	0	0
55486	Opportunity Inc. of Hampton Roads	(102)	(102)	(102)	(102)	0	0
55487	Capital Regional Airport Commission	(425)	(425)	(425)	(425)	0	0
55488	Northwestern Community Services Board	(289)	(289)	(289)	(289)	0	0
55489	Harrisonburg/Rockingham Community Services Board	(248)	(248)	(248)	(248)	0	0
55490	Upper Valley Regional Park Authority	(0)	(0)	(0)	(0)	0	0
55491	Middle Peninsula Regional Security Center	(130)	(130)	(130)	(130)	0	0
55492	Northern Neck Planning District Commission	(20)	(20)	(20)	(20)	0	0
55493	Planning District 1 Behavioral Health Services Board	(24)	(24)	(24)	(24)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55494	Rockbridge Area Social Services Board	(69)	(69)	(69)	(69)	0	0
55495	Dinwiddie County Water Authority	(26)	(26)	(26)	(26)	0	0
55496	Rappahannock/Rapidan Community Services Board	(483)	(483)	(483)	(483)	0	0
55497	Virginia Education Loan Authority	(228)	(228)	(228)	(228)	0	0
55498	Valley Community Services Board	(381)	(381)	(381)	(381)	0	0
55499	Eastern Shore Public Library	(16)	(16)	(16)	(16)	0	0
55500	Alexandria City School Board	(672)	(672)	(672)	(672)	0	0
55501	Albemarle County Schools	(391)	(391)	(391)	(391)	0	0
55502	Alleghany County School Board	(151)	(151)	(151)	(151)	0	0
55503	Charlottesville Public Schools	(164)	(164)	(164)	(164)	0	0
55504	Amherst County School Board	(118)	(118)	(118)	(118)	0	0
55505	Appomattox County School Board	(43)	(43)	(43)	(43)	0	0
55506	Arlington County Schools	(491)	(491)	(491)	(491)	0	0
55507	Augusta County School Board	(161)	(161)	(161)	(161)	0	0
55508	Bath County School Board	(58)	(58)	(58)	(58)	0	0
55509	Bedford County School Board	(308)	(308)	(308)	(308)	0	0
55510	Bland County School Board	(24)	(24)	(24)	(24)	0	0
55511	Botetourt County School Board	(162)	(162)	(162)	(162)	0	0
55512	Norfolk Public Schools	(1,137)	(1,137)	(1,137)	(1,137)	0	0
55513	Petersburg Public Schools	(184)	(184)	(184)	(184)	0	0
55514	Buckingham County School Board	(47)	(47)	(47)	(47)	0	0
55515	Radford City School Board	(29)	(29)	(29)	(29)	0	0
55516	Caroline County School Board	(76)	(76)	(76)	(76)	0	0
55517	Carroll County School Board	(141)	(141)	(141)	(141)	0	0
55518	Charles City County School Board	(28)	(28)	(28)	(28)	0	0
55519	Charlotte County School Board	(55)	(55)	(55)	(55)	0	0
55520	Chesterfield County School Board	(1,441)	(1,441)	(1,441)	(1,441)	0	0
55521	Clarke County School Board	(49)	(49)	(49)	(49)	0	0
55522	Winchester Public Schools	(98)	(98)	(98)	(98)	0	0
55523	Culpeper County School Board	(181)	(181)	(181)	(181)	0	0
55524	Cumberland County School Board	(42)	(42)	(42)	(42)	0	0
55525	Dickenson County School Board	(90)	(90)	(90)	(90)	0	0
55526	Dinwiddie County Public Schools	(107)	(107)	(107)	(107)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55528	Essex County School Board	(64)	(64)	(64)	(64)	0	0
55530	Covington School Board	(35)	(35)	(35)	(35)	0	0
55531	Floyd County School Board	(93)	(93)	(93)	(93)	0	0
55532	Fluvanna County Public Schools	(85)	(85)	(85)	(85)	0	0
55533	Chesapeake Public Schools	(1,170)	(1,170)	(1,170)	(1,170)	0	0
55534	Virginia Beach City School Board	(2,871)	(2,871)	(2,871)	(2,871)	0	0
55535	Giles County Schools	(67)	(67)	(67)	(67)	0	0
55536	Gloucester County School Board	(245)	(245)	(245)	(245)	0	0
55537	Goochland County School Board	(54)	(54)	(54)	(54)	0	0
55538	Grayson County School Board	(72)	(72)	(72)	(72)	0	0
55539	Greene County Schools	(114)	(114)	(114)	(114)	0	0
55540	Greensville County School Board	(84)	(84)	(84)	(84)	0	0
55541	Halifax County School Board	(189)	(189)	(189)	(189)	0	0
55542	Hanover County School Board	(348)	(348)	(348)	(348)	0	0
55543	Henrico County Schools	(89)	(89)	(89)	(89)	0	0
55544	Henry County Public Schools	(258)	(258)	(258)	(258)	0	0
55545	Highland County Public Schools	(12)	(12)	(12)	(12)	0	0
55546	Isle of Wight County Schools	(79)	(79)	(79)	(79)	0	0
55548	King George County School Board	(92)	(92)	(92)	(92)	0	0
55549	King & Queen County School Board	(43)	(43)	(43)	(43)	0	0
55550	King William County Schools	(39)	(39)	(39)	(39)	0	0
55551	Lancaster County School Board	(38)	(38)	(38)	(38)	0	0
55552	Lee County School Board	(122)	(122)	(122)	(122)	0	0
55553	Loudoun County School Board	(1,711)	(1,711)	(1,711)	(1,711)	0	0
55554	Louisa County Public Schools	(185)	(185)	(185)	(185)	0	0
55555	Lunenburg County School Board	(36)	(36)	(36)	(36)	0	0
55556	Madison County School Board	(58)	(58)	(58)	(58)	0	0
55557	Mathews County School Board	(43)	(43)	(43)	(43)	0	0
55558	Mecklenburg County Schools	(86)	(86)	(86)	(86)	0	0
55559	Middlesex County School Board	(36)	(36)	(36)	(36)	0	0
55560	Montgomery County School Board	(287)	(287)	(287)	(287)	0	0
55562	Nelson County Public Schools	(94)	(94)	(94)	(94)	0	0
55563	New Kent County Schools	(66)	(66)	(66)	(66)	0	0
55565	Northampton County Schools	(49)	(49)	(49)	(49)	0	0
55566	Northumberland Co School Board	(53)	(53)	(53)	(53)	0	0
55567	Nottoway County School Board	(83)	(83)	(83)	(83)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55568	Orange County Public Schools	(134)	(134)	(134)	(134)	0	0
55569	Page County Public Schools	(106)	(106)	(106)	(106)	0	0
55570	Patrick County Public Schools	(96)	(96)	(96)	(96)	0	0
55571	Pittsylvania County School Board	(197)	(197)	(197)	(197)	0	0
55572	Powhatan County School Board	(118)	(118)	(118)	(118)	0	0
55573	Prince Edward County Schools	(55)	(55)	(55)	(55)	0	0
55574	Prince George County School Board	(225)	(225)	(225)	(225)	0	0
55576	Prince William County Schools	(2,453)	(2,453)	(2,453)	(2,453)	0	0
55577	Pulaski County School Board	(142)	(142)	(142)	(142)	0	0
55578	Rappahannock County Schools	(35)	(35)	(35)	(35)	0	0
55579	Richmond County Public Schools	(12)	(12)	(12)	(12)	0	0
55580	Roanoke County School Board	(508)	(508)	(508)	(508)	0	0
55581	Rockbridge County Schools	(110)	(110)	(110)	(110)	0	0
55582	Rockingham County School Board	(447)	(447)	(447)	(447)	0	0
55583	Russell County School Board	(181)	(181)	(181)	(181)	0	0
55584	Scott County Schools	(123)	(123)	(123)	(123)	0	0
55585	Shenandoah County School Board	(176)	(176)	(176)	(176)	0	0
55586	Smyth County School Board	(167)	(167)	(167)	(167)	0	0
55587	Southampton County School Board	(72)	(72)	(72)	(72)	0	0
55588	Spotsylvania County School Board	(371)	(371)	(371)	(371)	0	0
55589	Stafford County Schools	(362)	(362)	(362)	(362)	0	0
55590	Surry County Public Schools	(79)	(79)	(79)	(79)	0	0
55591	Sussex County School Board	(49)	(49)	(49)	(49)	0	0
55592	Tazewell County Schools	(302)	(302)	(302)	(302)	0	0
55593	Warren County School Board	(137)	(137)	(137)	(137)	0	0
55595	Washington County School Board	(188)	(188)	(188)	(188)	0	0
55596	Westmoreland County School Board	(55)	(55)	(55)	(55)	0	0
55597	Wise County Schools	(136)	(136)	(136)	(136)	0	0
55598	Wythe County School Board	(85)	(85)	(85)	(85)	0	0
55599	York County School Board	(295)	(295)	(295)	(295)	0	0
55600	Accomack County School Board	(170)	(170)	(170)	(170)	0	0
55601	Bristol Virginia School System	(38)	(38)	(38)	(38)	0	0
55602	Buena Vista City Public Schools	(27)	(27)	(27)	(27)	0	0
55603	Amelia County Public Schools	(53)	(53)	(53)	(53)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55605	Danville School Board	(110)	(110)	(110)	(110)	0	0
55606	Franklin City Public Schools	(26)	(26)	(26)	(26)	0	0
55607	Lexington City Public Schools	(8)	(8)	(8)	(8)	0	0
55608	Harrisonburg City School Board	(108)	(108)	(108)	(108)	0	0
55609	Hopewell Public Schools	(103)	(103)	(103)	(103)	0	0
55610	Lynchburg School Board	(205)	(205)	(205)	(205)	0	0
55611	Fauquier County School Board	(337)	(337)	(337)	(337)	0	0
55612	Brunswick County Public Schools	(76)	(76)	(76)	(76)	0	0
55613	P D Pruden Vocational-Technical Center	(3)	(3)	(3)	(3)	0	0
55614	Portsmouth School Board	(454)	(454)	(454)	(454)	0	0
55615	Campbell County School Board	(193)	(193)	(193)	(193)	0	0
55616	Richmond City Schools	(713)	(713)	(713)	(713)	0	0
55617	Roanoke City Schools	(29)	(29)	(29)	(29)	0	0
55619	Staunton City School Board	(61)	(61)	(61)	(61)	0	0
55620	Suffolk City School Board	(339)	(339)	(339)	(339)	0	0
55622	Craig County School Board	(22)	(22)	(22)	(22)	0	0
55623	Martinsville City School Board	(44)	(44)	(44)	(44)	0	0
55624	Appomattox Regional Governor's School	(2)	(2)	(2)	(2)	0	0
55625	Colonial Heights City Schools	(68)	(68)	(68)	(68)	0	0
55632	City of Manassas School Board	(219)	(219)	(219)	(219)	0	0
55633	Franklin County Schools	(267)	(267)	(267)	(267)	0	0
55634	Frederick County School Board	(311)	(311)	(311)	(311)	0	0
55635	City of Salem Schools	(78)	(78)	(78)	(78)	0	0
55636	Manassas Park City Schools	(55)	(55)	(55)	(55)	0	0
55637	Newport News Public Schools	(24)	(24)	(24)	(24)	0	0
55708	Waynesboro City Schools	(53)	(53)	(53)	(53)	0	0
55710	Valley Vocational-Technical Center	(5)	(5)	(5)	(5)	0	0
55711	New Horizons Technical Center	(10)	(10)	(10)	(10)	0	0
55713	Galax City Schools	(27)	(27)	(27)	(27)	0	0
55714	Norton City Schools	(31)	(31)	(31)	(31)	0	0
55802	Williamsburg-James City County Schools	(252)	(252)	(252)	(252)	0	0
55803	Poquoson City School Board	(29)	(29)	(29)	(29)	0	0
55806	Fredericksburg City Public Schools	(63)	(63)	(63)	(63)	0	0
55807	Hampton City Schools	(398)	(398)	(398)	(398)	0	0
55813	Buchanan County School Board	(177)	(177)	(177)	(177)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55814	Jackson River Vocational Technical Center	(5)	(5)	(5)	(5)	0	0
55815	Northern Neck Regional Vocational Center	(1)	(1)	(1)	(1)	0	0
55871	Portsmouth Redevelopment And Housing Authority	(8)	(8)	(8)	(8)	0	0
55872	Southwest Regional Recreation Authority	(1)	(1)	(1)	(1)	0	0
55873	Roanoke Redevelopment & Housing Authority	(27)	(27)	(27)	(27)	0	0
55874	Meherrin River Regional Jail Authority	(23)	(23)	(23)	(23)	0	0
55875	Woodway Water Authority	(1)	(1)	(1)	(1)	0	0
55876	Bristol Virginia Utilities Authority	(81)	(81)	(81)	(81)	0	0
55877	Washington Metro Area Transit Commission	(6)	(6)	(6)	(6)	0	0
55878	Mt Rogers Community Services Board	(386)	(386)	(386)	(386)	0	0
55879	Lonesome Pine Soil & Water Conservation District	(0)	(0)	(0)	(0)	0	0
55880	Big Sandy Soil & Water & Conservation District	(1)	(1)	(1)	(1)	0	0
55881	Virginia's Region 2000 Local Government Council	(29)	(29)	(29)	(29)	0	0
55882	Middle Peninsula Planning District Commission	(8)	(8)	(8)	(8)	0	0
55883	Western Virginia Regional Jail Authority	(128)	(128)	(128)	(128)	0	0
55884	Halifax Service Authority	(22)	(22)	(22)	(22)	0	0
55885	Fort Monroe Area Development Authority	(0)	(0)	(0)	(0)	0	0
55886	Russell County Public Service Authority	(5)	(5)	(5)	(5)	0	0
55887	Piedmont Community Services Board	(136)	(136)	(136)	(136)	0	0
55888	Blue Ridge Behavioral Healthcare	(239)	(239)	(239)	(239)	0	0
55889	Skyline Soil & Water Conservation District	(4)	(4)	(4)	(4)	0	0
55890	Middle River Regional Jail Authority	(135)	(135)	(135)	(135)	0	0
55891	Tidewater Soil & Water Conservation District	(1)	(1)	(1)	(1)	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	(5)	(5)	(5)	(5)	0	0
55893	Eastern Shore Soil & Water Conservation District	(3)	(3)	(3)	(3)	0	0
55894	Town of Boykins	(1)	(1)	(1)	(1)	0	0
55895	Town of Gordonsville	(15)	(15)	(15)	(15)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55896	Virginia Resources Authority	(18)	(18)	(18)	(18)	0	0
55897	Prince William County Service Authority	(351)	(351)	(351)	(351)	0	0
55898	Western Virginia Water Authority	(140)	(140)	(140)	(140)	0	0
55899	Shenandoah Valley Regional Airport Commission	(17)	(17)	(17)	(17)	0	0
55900	Alleghany Highlands Community Services Board	(115)	(115)	(115)	(115)	0	0
55901	Brunswick Industrial Development Authority	(5)	(5)	(5)	(5)	0	0
55902	Northern Neck/Essex County Group Home Commission	(14)	(14)	(14)	(14)	0	0
55903	State Education Assistance Authority	(150)	(150)	(150)	(150)	0	0
55904	Appalachian Juvenile Commission	(62)	(62)	(62)	(62)	0	0
55905	Goochland/Powhatan Community Services Board	(120)	(120)	(120)	(120)	0	0
55906	Suffolk Redevelopment & Housing Authority	(59)	(59)	(59)	(59)	0	0
55907	Virginia Small Business Financing Authority	(10)	(10)	(10)	(10)	0	0
55908	Lee County Redevelopment & Housing Authority	(20)	(20)	(20)	(20)	0	0
55909	Henry County Public Service Authority	(153)	(153)	(153)	(153)	0	0
55910	Southside Planning District Commission	(33)	(33)	(33)	(33)	0	0
55911	Economic Development Authority - Henrico County	(29)	(29)	(29)	(29)	0	0
55912	Augusta County Service Authority	(207)	(207)	(207)	(207)	0	0
55914	Rappahannock Juvenile Center	(123)	(123)	(123)	(123)	0	0
55915	Cumberland Plateau Regional Housing Authority	(34)	(34)	(34)	(34)	0	0
55870	Bedford Regional Water Authority	(44)	(44)	(44)	(44)	0	0
55918	Amherst County Service Authority	(65)	(65)	(65)	(65)	0	0
55919	Pepper's Ferry Regional Wastewater Authority	(36)	(36)	(36)	(36)	0	0
55920	Rappahannock Regional Jail	(440)	(440)	(440)	(440)	0	0
55921	Thomas Jefferson Planning District Commission	(24)	(24)	(24)	(24)	0	0
55922	Piedmont Regional Jail	(152)	(152)	(152)	(152)	0	0
55923	Nelson County Service Authority	(41)	(41)	(41)	(41)	0	0
55924	Coeburn-Norton-Wise Water Treatment Authority	(22)	(22)	(22)	(22)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55925	Fauquier County Water & Sanitation Authority	(86)	(86)	(86)	(86)	0	0
55926	Scott County Soil & Water Conservation District	(3)	(3)	(3)	(3)	0	0
55927	New River Resource Authority	(27)	(27)	(27)	(27)	0	0
55928	Scott County Water & Sewerage Authority	(26)	(26)	(26)	(26)	0	0
55929	Greensville County Water & Sewer Authority	(50)	(50)	(50)	(50)	0	0
55930	Petersburg Redevelopment & Housing Authority	(68)	(68)	(68)	(68)	0	0
55931	Central Rappahannock Regional Library	(211)	(211)	(211)	(211)	0	0
55932	Virginia Coalfield Economic Development Authority	(16)	(16)	(16)	(16)	0	0
55933	Central Virginia Regional Jail	(162)	(162)	(162)	(162)	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(10)	(10)	(10)	(10)	0	0
55936	Commonwealth Regional Council	(16)	(16)	(16)	(16)	0	0
55937	Wythe-Grayson Regional Library	(15)	(15)	(15)	(15)	0	0
55938	Colonial Soil & Water Conservation District	(8)	(8)	(8)	(8)	0	0
55939	Rivanna Solid Waste Authority	(35)	(35)	(35)	(35)	0	0
55940	Monacan Soil & Water Conservation District	(6)	(6)	(6)	(6)	0	0
55941	Robert E Lee Soil & Water Conservation District	(5)	(5)	(5)	(5)	0	0
55942	Tri-County/City Soil & Water Conservation District	(7)	(7)	(7)	(7)	0	0
55944	Central Virginia Waste Management Authority	(21)	(21)	(21)	(21)	0	0
55945	Lonesome Pine Regional Library	(59)	(59)	(59)	(59)	0	0
55946	Virginia Peninsulas Public Service Authority	(59)	(59)	(59)	(59)	0	0
55947	Tidewater Youth Services Commission	(149)	(149)	(149)	(149)	0	0
55948	Virginia Highlands Airport Commission	(7)	(7)	(7)	(7)	0	0
55949	Western Tidewater Regional Jail	(329)	(329)	(329)	(329)	0	0
55950	Scott County Redevelopment & Housing Authority	(15)	(15)	(15)	(15)	0	0
55951	Handley Regional Library	(32)	(32)	(32)	(32)	0	0
55952	Northern Neck Regional Jail	(156)	(156)	(156)	(156)	0	0
55953	Montgomery Regional Solid Waste Authority	(25)	(25)	(25)	(25)	0	0
55954	Potomac & Rappahannock Transportation Commission	(189)	(189)	(189)	(189)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55955	Giles County Public Service Authority	(19)	(19)	(19)	(19)	0	0
55956	South Central Wastewater Authority	(48)	(48)	(48)	(48)	0	0
55957	Wise County Redevelopment & Housing Authority	(66)	(66)	(66)	(66)	0	0
55958	Prince William Soil & Water Conservation District	(5)	(5)	(5)	(5)	0	0
55959	Hampton Roads Regional Jail Authority	(418)	(418)	(418)	(418)	0	0
55960	Castlewood Water & Sewage Authority	(9)	(9)	(9)	(9)	0	0
55961	Pamunkey Regional Jail	(193)	(193)	(193)	(193)	0	0
55962	Charlottesville-Albemarle Airport Authority	(61)	(61)	(61)	(61)	0	0
55963	Virginia Peninsula Regional Jail	(182)	(182)	(182)	(182)	0	0
55964	Virginia Biotechnology Research Park Authority	(29)	(29)	(29)	(29)	0	0
55965	Peumansend Creek Regional Jail	(161)	(161)	(161)	(161)	0	0
55966	Blue Ridge Regional Jail Authority	(452)	(452)	(452)	(452)	0	0
55967	Massanutten Regional Library	(31)	(31)	(31)	(31)	0	0
55968	Albemarle-Charlottesville Regional Jail	(261)	(261)	(261)	(261)	0	0
55969	Culpeper Soil & Water Conservation District	(8)	(8)	(8)	(8)	0	0
55970	New River Valley Regional Jail	(255)	(255)	(255)	(255)	0	0
55971	Sussex Service Authority	(30)	(30)	(30)	(30)	0	0
55972	Big Walker Soil & Water Conservation District	(2)	(2)	(2)	(2)	0	0
55973	Peter Francisco Soil & Water Conservation District	(2)	(2)	(2)	(2)	0	0
55974	Peaks of Otter Soil & Water Conservation District	(1)	(1)	(1)	(1)	0	0
55975	New River Soil & Water Conservation District	(3)	(3)	(3)	(3)	0	0
55977	Southside Regional Jail	(76)	(76)	(76)	(76)	0	0
55978	Evergreen Soil & Water Conservation District	(1)	(1)	(1)	(1)	0	0
55979	Roanoke Higher Education Authority	(25)	(25)	(25)	(25)	0	0
55981	John Marshall Soil & Water Conservation District	(8)	(8)	(8)	(8)	0	0
55982	Daniel Boone Soil & Water Conservation District	(2)	(2)	(2)	(2)	0	0
55983	Southside Community Services Board	(213)	(213)	(213)	(213)	0	0
55984	Northern Shenandoah Valley Regional Commission	(16)	(16)	(16)	(16)	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55985	Tazewell Soil & Water Conservation District	(2)	(2)	(2)	(2)	0	0
55987	Richmond Regional Planning District Committee	(41)	(41)	(41)	(41)	0	0
55988	Henricopolis Soil & Water Conservation District	(3)	(3)	(3)	(3)	0	0
55989	Piedmont Regional Juvenile Detention Center	(14)	(14)	(14)	(14)	0	0
55990	Roanoke River Service Authority	(6)	(6)	(6)	(6)	0	0
55991	Lee County Public Service Authority	(9)	(9)	(9)	(9)	0	0
55992	Blue Ridge Juvenile Detention Center	(33)	(33)	(33)	(33)	0	0
55993	Ferrum Water & Sewage Authority	(3)	(3)	(3)	(3)	0	0
55994	Wise County Public Service Authority	(18)	(18)	(18)	(18)	0	0
55995	Holston River Soil & Water Conservation District	(4)	(4)	(4)	(4)	0	0
55996	New River Valley Community Services Board	(383)	(383)	(383)	(383)	0	0
55997	Institute For Advanced Learning And Research	(29)	(29)	(29)	(29)	0	0
55998	Southwest Virginia Regional Jail Authority	(284)	(284)	(284)	(284)	0	0
55999	Clinch Valley Soil & Water Conservation District	(2)	(2)	(2)	(2)	0	0
	Total Political Subdivisions	(253,212)	(253,212)	(253,212)	(253,212)	0	0



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55100	Accomack County	3,600	(276)	6,068	(5,561)
55101	Albemarle County	37,790	28,184	49,963	10,195
55102	Alleghany County	8,659	6,579	10,947	2,943
55103	Amelia County	1,994	946	2,633	(468)
55104	Amherst County	5,893	3,377	8,208	(642)
55105	Appomattox County	5,565	4,216	7,067	1,836
55107	Augusta County	15,955	10,452	21,321	1,463
55108	Bath County	2,871	2,079	3,709	726
55109	Bedford County	7,985	3,581	11,949	(3,302)
55110	Bland County	2,524	1,969	3,088	1,042
55111	Botetourt County	6,895	3,885	9,692	(919)
55112	Brunswick County	5,180	3,996	6,699	1,767
55113	Buchanan County	15,219	12,609	19,429	6,985
55114	Buckingham County	2,876	1,727	3,834	(15)
55115	Campbell County	10,715	6,586	14,719	(129)
55116	Caroline County	4,323	1,977	6,493	(1,729)
55117	Carroll County	6,963	5,044	9,067	1,707
55118	Charles City County	3,009	2,041	3,968	442
55119	Charlotte County	3,394	1,981	4,629	(229)
55120	Chesterfield County	227,734	172,801	298,841	68,379
55121	Clarke County	3,148	1,876	4,244	(95)
55122	Craig County	695	243	1,056	(439)
55123	Culpeper County	9,245	5,551	13,019	(562)
55124	Cumberland County	1,769	930	2,570	(425)
55125	Dickenson County	5,677	3,841	7,634	710
55126	Dinwiddie County	5,750	3,390	7,563	(77)
55128	Essex County	968	(90)	1,586	(1,495)
55130	Fauquier County	14,897	7,570	21,864	(4,150)
55131	Floyd County	2,637	1,659	3,578	69
55132	Fluvanna County	2,898	1,416	3,964	(696)
55133	Franklin County	8,541	4,525	11,907	(1,617)
55134	Frederick County	22,656	14,175	32,407	(807)
55135	Giles County	3,591	2,084	4,873	(223)
55136	Gloucester County	8,342	4,429	11,935	(1,784)
55137	Goochland County	3,388	1,145	4,678	(1,776)
55138	Grayson County	6,209	5,112	7,618	3,016
55139	Greene County	2,221	961	3,218	(906)
55140	Greensville County	2,025	565	3,011	(1,466)
55141	Halifax County	3,466	771	5,245	(2,945)
55142	Hanover County	34,205	19,879	51,092	(5,788)
55143	Henrico County	286,707	212,051	370,310	79,870
55144	Henry County	11,189	6,196	15,359	(1,425)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55145	Highland County	1,272	887	1,608	279
55146	Isle of Wight County	5,124	2,181	7,166	(1,951)
55147	James City County	26,190	15,459	37,444	(2,697)
55148	King George County	3,496	1,323	5,397	(2,031)
55149	King & Queen County	1,125	393	1,584	(597)
55150	King William County	2,058	1,075	3,038	(545)
55151	Lancaster County	3,900	2,616	4,918	682
55152	Lee County	4,966	3,244	6,484	539
55153	Loudoun County	90,549	50,885	134,965	(18,348)
55154	Louisa County	2,887	159	4,355	(3,288)
55155	Lunenburg County	2,428	1,783	3,140	641
55156	Madison County	1,958	823	2,789	(805)
55157	Mathews County	2,188	1,468	2,846	317
55158	Mecklenburg County	7,563	4,803	10,258	287
55159	Middlesex County	99	(677)	458	(1,624)
55160	Montgomery County	17,221	12,766	23,284	4,082
55162	Nelson County	3,082	1,855	3,984	76
55163	New Kent County	2,851	1,147	4,288	(1,431)
55165	Northampton County	3,253	1,140	4,896	(1,973)
55166	Northumberland County	2,639	1,487	3,518	(198)
55167	Nottoway County	903	(295)	1,401	(1,718)
55168	Orange County	5,593	3,476	7,809	(83)
55169	Page County	4,782	2,910	6,394	37
55170	Patrick County	3,989	2,527	5,206	301
55171	Pittsylvania County	8,524	4,703	12,203	(1,551)
55172	Powhatan County	3,624	2,489	5,050	383
55173	Prince Edward County	4,440	3,044	5,820	734
55174	Prince George County	14,636	11,327	18,547	5,335
55176	Prince William County	209,076	140,960	280,840	24,808
55177	Pulaski County	8,120	4,660	10,858	(500)
55178	Rappahannock County	2,528	1,764	3,507	318
55179	Richmond County	1,478	584	2,046	(635)
55180	Roanoke County	45,181	33,294	62,394	9,140
55181	Rockbridge County	6,039	4,077	7,921	861
55182	Rockingham County	18,339	12,305	25,120	1,802
55183	Russell County	7,578	5,834	9,684	2,642
55184	Scott County	7,116	5,479	9,062	2,506
55185	Shenandoah County	7,124	3,951	10,034	(1,031)
55186	Smyth County	8,887	6,295	11,700	1,806
55187	Southampton County	7,311	4,951	9,432	1,206
55188	Spotsylvania County	22,334	12,467	33,413	(4,708)
55189	Stafford County	33,157	22,579	46,117	3,216
55190	Surry County	2,298	1,106	3,213	(655)
55191	Sussex County	2,143	431	3,224	(1,896)
55192	Tazewell County	9,449	6,237	12,557	988



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55193	Warren County	5,539	2,970	8,074	(1,229)
55195	Washington County	9,342	6,498	12,051	1,875
55196	Westmoreland County	4,452	2,926	5,771	552
55197	Wise County	12,447	9,693	16,573	3,991
55198	Wythe County	4,493	2,575	6,549	(731)
55199	York County	28,963	16,994	40,410	(2,512)
55200	City of Alexandria	106,799	73,072	143,207	14,937
55201	City of Bristol	25,043	19,450	32,513	8,532
55202	City of Buena Vista	3,211	2,115	4,275	321
55203	Town of St Paul	545	412	744	138
55204	City of Clifton Forge	1,923	1,441	2,583	490
55205	City of Danville	3,697	2,029	4,748	(253)
55206	City of Fredericksburg	30,571	23,731	38,568	11,370
55207	City of Hampton	154,966	124,719	191,731	68,824
55208	City of Harrisonburg	30,675	22,727	40,341	8,160
55209	City of Hopewell	22,641	17,069	29,572	6,600
55210	City of Lynchburg	116,271	98,987	140,721	64,122
55211	Town of Crewe	71	(149)	201	(432)
55212	City of Norfolk	12,726	6,436	19,323	(4,166)
55213	City of Petersburg	32,339	21,603	41,768	4,763
55214	City of Portsmouth	44,290	26,020	65,019	(6,311)
55215	City of Radford	10,530	7,496	13,858	2,222
55216	City of Richmond	20,233	12,485	27,028	402
55217	City of Roanoke	10,810	7,223	14,827	901
55218	Town of Craigsville	265	248	320	189
55219	City of Staunton	23,483	19,633	28,563	12,184
55220	City of Suffolk	54,055	38,384	73,011	9,828
55221	City of Williamsburg	15,007	11,168	18,950	4,664
55222	City of Winchester	18,711	12,691	25,525	2,153
55223	City of Martinsville	24,775	19,469	30,381	10,295
55224	City of Falls Church	(588)	(1,010)	(577)	(1,374)
55225	City of Colonial Heights	16,562	12,529	21,344	5,201
55226	Town of Front Royal	8,296	6,069	10,454	2,430
55227	Town of Boyce	(37)	(44)	(43)	(46)
55228	Town of Middletown	(2)	(52)	34	(120)
55229	Town of Chilhowie	965	772	1,216	405
55230	City of Covington	6,464	5,129	7,989	2,720
55231	Town of Floyd	103	80	116	50
55232	City of Franklin	6,602	4,552	8,847	963
55233	City of Chesapeake	175,224	124,439	227,960	37,919
55234	City of Virginia Beach	437,332	333,772	556,834	147,454
55235	City of Norton	1,953	781	2,863	(942)
55236	City of Manassas Park	6,066	3,827	8,607	(79)
55237	Town of Exmore	(284)	(402)	(255)	(521)
55238	Town of Pound	221	143	347	(24)



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

Employer Code	Political Subdivisions	6/30/2013	6/30/2014	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate (6%)	Increase Discount Rate (8%)
55239	Town of Grottoes	423	316	578	100
55240	Town of Onley	(68)	(88)	(63)	(107)
55241	Town of West Point	361	86	685	(399)
55242	Town of South Hill	3,121	2,588	4,053	1,386
55243	Town of Rural Retreat	154	104	201	25
55244	Town of Dillwyn	(6)	(7)	(5)	(8)
55245	Town of Scottsville	51	33	90	(12)
55246	Town of Burkeville	(15)	(33)	(16)	(48)
55247	Town of Madison	(19)	(24)	(22)	(26)
55248	Town of Pennington Gap	(15)	(85)	17	(166)
55249	Town of La Crosse	(81)	(113)	(88)	(134)
55250	Town of Rich Creek	(21)	(55)	(20)	(84)
55251	Town of White Stone	(6)	(0)	(0)	(0)
55252	Town of Windsor	87	36	157	(62)
55253	Town of Haysi	263	265	313	224
55254	Town of Stephens City	842	771	973	600
55255	Town of Brodnax	(4)	(6)	5	(16)
55256	Town of Mineral	(23)	(43)	(26)	(57)
55257	Town of Lebanon	3,063	2,846	3,779	2,073
55258	City of Newport News	(1,448)	(3,941)	(1,781)	(5,617)
55259	Town of Richlands	7,298	7,072	8,536	5,844
55260	Town of Haymarket	(37)	(64)	(29)	(92)
55261	Town of Lovettsville	(13)	(44)	(27)	(58)
55300	Town of Abingdon	3,904	2,741	5,259	669
55301	Town of Dumfries	1,489	1,158	1,791	630
55302	Town of Iron Gate	46	29	67	(2)
55303	Town of Montross	(18)	(40)	(8)	(67)
55304	Town of South Boston	4,513	3,271	5,797	1,155
55305	Town of Gretna	154	65	263	(99)
55306	Town of Remington	43	(35)	16	(78)
55307	City of Lexington	5,504	4,011	6,960	1,540
55308	City of Waynesboro	16,806	12,506	21,543	5,007
55309	Town of Colonial Beach	1,303	941	1,714	294
55310	Town of Smithfield	(455)	(1,129)	(19)	(2,032)
55311	Town of Brookneal	414	326	525	160
55312	Town of Hamilton	72	25	92	(31)
55313	City of Galax	4,706	2,953	6,212	237
55314	Town of Jonesville	104	33	152	(65)
55315	Town of Wytheville	3,637	2,020	5,246	(642)
55316	City of Fairfax	44,068	36,378	56,237	19,967
55317	Town of Vienna	12,509	8,776	16,330	2,486
55318	Town of Vinton	2,511	1,480	3,629	(298)
55319	City of Emporia	3,471	1,854	4,785	(590)
55320	Town of Culpeper	8,089	6,004	10,717	2,113
55321	Town of Woodstock	4,104	3,525	5,130	2,203



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55322	Town of Glasgow	(233)	(290)	(220)	(348)
55323	Town of Marion	5,075	4,201	6,280	2,465
55324	Town of Altavista	1,155	437	1,641	(571)
55325	Town of Herndon	9,416	4,619	13,949	(3,124)
55326	Town of Pearisburg	1,562	1,190	2,084	453
55327	Town of Christiansburg	12,651	10,589	16,462	5,781
55328	Town of Wakefield	13	(12)	25	(45)
55329	Town of Leesburg	16,058	11,319	23,725	1,111
55330	Town of Chatham	(69)	(208)	(22)	(361)
55331	Town of Bowling Green	569	533	698	397
55332	City of Manassas	33,859	26,669	44,927	11,668
55333	Town of Alberta	(80)	(107)	(83)	(126)
55334	Town of Boydton	(161)	(250)	(132)	(346)
55335	City of Salem	45,324	34,759	58,261	15,189
55336	Town of Mckenney	66	44	82	12
55337	Town of Narrows	424	210	635	(140)
55338	Town of Quantico	(176)	(239)	(200)	(272)
55339	Town of Halifax	(255)	(385)	(193)	(540)
55340	Town of Blacksburg	18,125	14,362	24,072	6,361
55341	Town of Chincoteague	1,182	743	1,689	(40)
55342	Town of Lawrenceville	640	413	859	40
55343	Town of Amherst	784	522	1,002	118
55344	Town of Stanley	336	175	468	(69)
55345	Town of Hillsville	1,265	876	1,694	198
55346	Town of Elkton	447	214	659	(152)
55347	Town of Bridgewater	1,102	530	1,637	(388)
55348	Town of Purcellville	954	24	1,614	(1,289)
55349	Town of Timberville	56	(114)	136	(322)
55350	Town of Wise	1,217	547	1,955	(609)
55351	Town of New Market	544	339	796	(32)
55352	Town of Tappahannock	590	226	879	(314)
55353	Town of Rocky Mount	2,806	2,181	3,593	1,015
55354	Town of Big Stone Gap	2,652	1,948	3,367	761
55355	Town of Luray	2,711	1,998	3,400	829
55356	Town of Stuart	146	148	149	148
55357	Town of Strasburg	407	(316)	1,017	(1,394)
55358	Town of Appomattox	(34)	(197)	69	(412)
55359	Town of Clarksville	454	253	718	(126)
55360	Town of Dublin	604	346	827	(56)
55361	Town of Middleburg	553	403	726	136
55362	Town of Edinburg	36	(40)	79	(139)
55363	Town of Chase City	1,205	825	1,547	220
55364	City of Bedford	7,370	6,232	9,430	3,553
55365	City of Poquoson	4,734	3,048	6,769	(43)
55366	Town of Ashland	2,331	1,352	3,202	(174)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55367	Town of Broadway	511	302	678	(10)
55368	Town of Berryville	714	361	1,075	(231)
55369	Town of Tazewell	334	(109)	657	(744)
55370	Town of Urbanna	(157)	(236)	(154)	(305)
55371	Town of Bluefield	415	(41)	793	(717)
55372	Town of Weber City	136	92	195	9
55373	Town of Damascus	(75)	(69)	(57)	(79)
55374	Town of Hurt	349	301	410	211
55375	Town of Waverly	(378)	(546)	(331)	(721)
55376	Town of Coeburn	411	206	547	(79)
55377	Town of Dayton	609	437	836	107
55378	Town of Courtland	135	102	159	52
55379	Town of Cape Charles	71	(163)	174	(438)
55380	Town of Independence	537	465	670	296
55381	Town of Warsaw	388	240	517	11
55382	Town of Grundy	458	286	643	(10)
55383	Town of Warrenton	5,031	3,386	6,641	667
55384	Town of Louisa	(9)	(182)	86	(403)
55385	Town of Kenbridge	(75)	(166)	(22)	(284)
55386	Town of Mt Jackson	514	400	680	163
55387	Town of Pulaski	2,864	1,461	4,081	(712)
55388	Town of Jarratt	11	(6)	13	(22)
55389	Town of Pembroke	242	176	288	82
55390	Town of Parksley	109	60	154	(18)
55391	Town of Onancock	(145)	(262)	(62)	(427)
55392	Town of Victoria	43	(93)	116	(265)
55393	Town of Shenandoah	676	532	833	280
55394	Town of Gate City	145	21	258	(170)
55395	Town of Round Hill	(90)	(203)	(9)	(363)
55396	Town of Kilmarnock	90	(90)	201	(331)
55397	Town of Orange	1,441	995	2,098	105
55398	Town of Saltville	780	654	938	418
55399	Town of Blackstone	250	(322)	618	(1,086)
55400	Bedford Recreation Commission	(38)	(49)	(42)	(56)
	Southeastern Virginia Public Service				
55401	Authority	(919)	(4,495)	698	(8,826)
55402	Pittsylvania Co Service Authority	489	377	591	197
	Spotsylvania/Stafford/Fredericksburg				
55403	Group Home	(73)	(122)	(6)	(215)
55404	Appomattox Regional Library	146	(40)	282	(307)
	Staunton Redevelopment & Housing				
55405	Authority	(181)	(291)	(157)	(402)
	Hampton Newport News Community				
55406	Services Board	(2,709)	(7,375)	435	(13,721)
55408	C P Jones Memorial Library	111	85	135	44



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55409	Southside Regional Juvenile Group Home	30	(40)	38	(106)
55411	Hampton Roads Sanitation District	40,184	27,464	56,632	3,372
55412	Peninsula Airport Commission	506	(50)	753	(721)
55413	Richmond Redevelopment & Housing Authority	11,132	6,808	14,344	469
55415	Chesapeake Redevelopment & Housing Authority	169	(618)	518	(1,565)
55416	Alexandria Sanitation Authority	10,288	7,269	13,465	2,094
55417	Norfolk Airport Authority	5,912	3,043	7,900	(1,038)
55418	Charlottesville Redevelopment/Housing Authority	(559)	(860)	(586)	(1,087)
55419	Hampton Redevelopment & Housing Authority	1,278	198	1,911	(1,234)
55420	Loudoun County Sanitation Authority	8,032	4,627	11,198	(763)
55421	Danville Redevelopment & Housing Authority	(112)	(545)	165	(1,133)
55422	Blacksburg-Christiansburg-VPI Water Authority	2,807	2,631	3,366	2,024
55423	Northern Virginia Juvenile Detention Home	1,439	327	2,159	(1,194)
55424	Hopewell Redevelopment & Housing Authority	363	14	618	(489)
55425	Colonial Behavioral Health	1,388	(462)	2,449	(2,886)
55426	Blacksburg-VPI Sanitation Authority	1,164	764	1,567	90
55427	Potomac River Fisheries Commission	13	(96)	50	(220)
55428	Chesapeake Bay Bridge Tunnel	12,595	10,423	15,799	5,952
55429	Alexandria Redevelopment & Housing Authority	1,137	117	1,722	(1,225)
55430	Albemarle County Service Authority	3,036	2,166	4,058	598
55431	Franklin Redevelopment & Housing Authority	(261)	(352)	(270)	(419)
55432	Bristol Redevelopment & Housing Authority	649	437	785	144
55433	Norfolk Redevelopment & Housing Authority	21,475	15,770	26,513	6,688
55435	Richmond Metropolitan Authority	1,398	239	2,418	(1,576)
55436	Riverside Regional Jail	(747)	(3,584)	2,000	(8,108)
55437	Peninsula Ports Authority	(749)	(907)	(865)	(943)
55439	Rappahannock Rapidan Planning District Commission	(90)	(173)	(39)	(283)
55440	Shenandoah Valley Juvenile Detention Home Commission	1,298	927	1,614	363
55442	Southside Regional Library Board	230	129	273	7
55443	Bedford Public Library	(133)	(314)	(71)	(517)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55444	Eastern Shore Economic Development Commission	(295)	(341)	(341)	(341)
55445	Chesterfield County Health Center Commission	(748)	(1,998)	(275)	(3,420)
55446	Washington County Service Authority	1,552	766	2,394	(581)
55447	Rappahannock Area Community Services Board	(1,622)	(4,427)	(183)	(7,860)
55449	Hampton Roads Planning District Commission	2,554	1,551	3,412	3
55450	Meherrin Regional Library	95	(15)	169	(167)
55451	New River Valley Planning District Commission	196	52	355	(196)
55452	Northern Virginia Health Care Center	262	(1,519)	1,029	(3,612)
55453	Rockbridge Area Community Services Board	161	(828)	992	(2,294)
55454	Greensville-Emporia Social Services	1,651	1,247	2,076	557
55455	James City County Service Authority	1,908	939	2,968	(740)
55456	Accomack/Northampton Planning District	334	89	530	(277)
55457	Harrisonburg/Rockingham Regional Sewage Authority	768	303	1,116	(375)
55458	Wytheville Redevelopment & Housing Authority	304	200	416	20
55459	Waynesboro Redevelopment & Housing Authority	549	306	783	(93)
55460	Region Ten Community Services Board	(322)	(3,685)	2,071	(8,364)
55462	Lenowisco Planning District Commission	1,131	905	1,459	444
55465	Rivanna Water & Sewer Authority	3,867	2,642	5,131	568
55466	Appomattox River Water Authority	149	(250)	303	(714)
55467	Campbell County Utility Service Authority	864	621	1,210	141
55469	Eastern Shore Community Services Board	2,629	1,480	3,689	(352)
55470	Anchor Commission	(733)	(993)	(764)	(1,185)
55471	Central Virginia Community Services Board	(1,038)	(4,524)	2,124	(9,832)
55472	District 19 Community Services Board	(501)	(2,749)	1,246	(6,029)
55473	Hampton Road Transit	1,622	(732)	3,550	(4,282)
55474	Upper Occoquan Sewage Authority	9,271	5,972	12,793	306
55475	New River Valley Juvenile Detention Home	207	0	447	(365)
55476	Rockbridge Regional Library	339	203	421	19
55477	Frederick County Sanitation Authority	1,897	1,270	2,379	339



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55478	Western Tidewater Community Services Board	2,583	338	4,855	(3,347)
55479	Cumberland Mountain Community Services Board	7,554	5,481	10,570	1,342
55480	Fredericksburg-Stafford Park Authority	(1,123)	(1,313)	(1,292)	(1,329)
55482	Middle Peninsula/Northern Neck Community Services Board	283	(2,126)	1,808	(5,344)
55483	Rockbridge County Public Service Authority	73	(35)	151	(190)
55484	Danville-Pittsylvania Community Services Board	269	(1,666)	1,726	(4,421)
55485	Crater Juvenile Detention Home Commission	413	32	633	(471)
55486	Opportunity Inc. of Hampton Roads	(1,521)	(2,074)	(1,533)	(2,527)
55487	Capital Regional Airport Commission	4,948	2,823	6,850	(526)
55488	Northwestern Community Services Board	1,070	(453)	2,187	(2,626)
55489	Harrisonburg/Rockingham Community Services Board	412	(914)	1,238	(2,694)
55490	Upper Valley Regional Park Authority	38	40	46	36
55491	Middle Peninsula Regional Security Center	954	261	1,451	(727)
55492	Northern Neck Planning District Commission	153	66	225	(68)
55493	Planning District 1 Behavioral Health Services Board	(315)	(441)	(337)	(532)
55494	Rockbridge Area Social Services Board	405	67	533	(331)
55495	Dinwiddie County Water Authority	113	(31)	229	(247)
55496	Rappahannock/Rapidan Community Services Board	(3,977)	(6,492)	(3,047)	(9,336)
55497	Virginia Education Loan Authority	(10,326)	(12,182)	(11,797)	(12,498)
55498	Valley Community Services Board	228	(1,841)	1,572	(4,618)
55499	Eastern Shore Public Library	66	(16)	94	(110)
55500	Alexandria City School Board	(87)	(3,443)	1,220	(7,372)
55501	Albemarle County Schools	2,896	806	4,239	(2,049)
55502	Alleghany County School Board	944	201	1,335	(761)
55503	Charlottesville Public Schools	782	(40)	1,108	(1,013)
55504	Amherst County School Board	(272)	(910)	(80)	(1,607)
55505	Appomattox County School Board	154	(62)	283	(348)
55506	Arlington County Schools	5,027	1,953	7,448	(2,550)
55507	Augusta County School Board	1,596	806	2,240	(388)
55508	Bath County School Board	644	355	839	(55)
55509	Bedford County School Board	1,160	(488)	1,888	(2,491)
55510	Bland County School Board	119	(17)	160	(167)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55511	Botetourt County School Board	2,416	1,571	2,920	430
55512	Norfolk Public Schools	16,693	11,170	21,256	2,672
55513	Petersburg Public Schools	2,377	1,522	3,040	237
55514	Buckingham County School Board	231	(6)	366	(316)
55515	Radford City School Board	(22)	(165)	0	(308)
55516	Caroline County School Board	263	(145)	396	(602)
55517	Carroll County School Board	1,476	769	1,916	(199)
55518	Charles City County School Board	(99)	(241)	(75)	(382)
55519	Charlotte County School Board	(63)	(340)	(8)	(622)
55520	Chesterfield County School Board	24,144	16,935	30,663	5,451
55521	Clarke County School Board	170	(70)	259	(350)
55522	Winchester Public Schools	717	200	1,010	(482)
55523	Culpeper County School Board	64	(912)	394	(2,012)
55524	Cumberland County School Board	(181)	(393)	(94)	(643)
55525	Dickenson County School Board	6,233	5,945	7,198	4,883
55526	Dinwiddie County Public Schools	1,212	644	1,441	(34)
55528	Essex County School Board	636	324	828	(105)
55530	Covington School Board	813	634	945	371
55531	Floyd County School Board	1,711	1,310	2,101	642
55532	Fluvanna County Public Schools	267	(183)	524	(775)
55533	Chesapeake Public Schools	19,961	14,145	25,343	4,767
55534	Virginia Beach City School Board	24,959	10,823	35,487	(9,844)
55535	Giles County Schools	1,415	1,042	1,712	483
55536	Gloucester County School Board	1,935	674	2,762	(1,083)
55537	Goochland County School Board	315	23	460	(345)
55538	Grayson County School Board	855	488	1,118	(44)
55539	Greene County Schools	825	258	1,177	(516)
55540	Greensville County School Board	231	(192)	350	(654)
55541	Halifax County School Board	2,342	1,523	3,041	235
55542	Hanover County School Board	1,578	(228)	2,520	(2,543)
55543	Henrico County Schools	3,362	2,814	3,683	2,080
55544	Henry County Public Schools	2,437	1,156	2,972	(392)
55545	Highland County Public Schools	404	348	471	242
55546	Isle of Wight County Schools	766	376	1,061	(199)
55548	King George County School Board	620	150	932	(505)
55549	King & Queen County School Board	(162)	(377)	(83)	(624)
55550	King William County Schools	(34)	(265)	50	(529)
55551	Lancaster County School Board	598	410	775	103
55552	Lee County School Board	6,567	6,089	7,616	4,797
55553	Loudoun County School Board	14,042	5,567	22,637	(8,485)
55554	Louisa County Public Schools	642	(360)	1,140	(1,620)
55555	Lunenburg County School Board	16	(168)	106	(397)
55556	Madison County School Board	(97)	(395)	9	(733)
55557	Mathews County School Board	845	631	999	317
55558	Mecklenburg County Schools	743	330	946	(193)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55559	Middlesex County School Board	603	444	741	192
55560	Montgomery County School Board	4,901	3,585	6,415	1,229
55562	Nelson County Public Schools	834	346	1,127	(310)
55563	New Kent County Schools	303	(58)	509	(530)
55565	Northampton County Schools	558	242	627	(84)
55566	Northumberland Co School Board	835	591	1,046	205
55567	Nottoway County School Board	776	368	1,075	(228)
55568	Orange County Public Schools	291	(423)	566	(1,251)
55569	Page County Public Schools	1,318	760	1,644	13
55570	Patrick County Public Schools	1,189	696	1,459	50
55571	Pittsylvania County School Board	2,119	1,229	2,820	(114)
55572	Powhatan County School Board	431	(197)	759	(992)
55573	Prince Edward County Schools	592	354	822	(41)
55574	Prince George County School Board	3,621	2,468	4,382	846
55576	Prince William County Schools	21,126	8,445	30,730	(10,105)
55577	Pulaski County School Board	1,374	642	1,905	(412)
55578	Rappahannock County Schools	512	329	605	94
55579	Richmond County Public Schools	(110)	(181)	(102)	(247)
55580	Roanoke County School Board	1,511	(876)	2,622	(3,848)
55581	Rockbridge County Schools	780	240	1,019	(419)
55582	Rockingham County School Board	3,000	675	4,225	(2,322)
55583	Russell County School Board	5,849	5,055	6,902	3,493
55584	Scott County Schools	1,324	688	1,763	(216)
55585	Shenandoah County School Board	1,752	811	2,209	(374)
55586	Smyth County School Board	2,489	1,710	3,151	493
55587	Southampton County School Board	(307)	(673)	(190)	(1,080)
55588	Spotsylvania County School Board	2,863	920	4,114	(1,745)
55589	Stafford County Schools	4,068	2,187	5,553	(615)
55590	Surry County Public Schools	1,174	799	1,491	219
55591	Sussex County School Board	176	(86)	291	(403)
55592	Tazewell County Schools	7,317	5,917	8,722	3,542
55593	Warren County School Board	309	(486)	532	(1,341)
55595	Washington County School Board	3,157	2,231	3,743	945
55596	Westmoreland County School Board	508	252	676	(108)
55597	Wise County Schools	4,375	3,859	5,305	2,640
55598	Wythe County School Board	806	372	1,053	(199)
55599	York County School Board	1,597	29	2,514	(2,052)
55600	Accomack County School Board	1,004	118	1,377	(949)
55601	Bristol Virginia School System	342	154	433	(82)
55602	Buena Vista City Public Schools	(269)	(422)	(286)	(538)
55603	Amelia County Public Schools	249	(16)	402	(366)
55605	Danville School Board	965	433	1,367	(356)
55606	Franklin City Public Schools	205	72	278	(102)
55607	Lexington City Public Schools	(120)	(167)	(138)	(192)
55608	Harrisonburg City School Board	164	(409)	358	(1,059)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55609	Hopewell Public Schools	1,752	1,295	2,107	604
55610	Lynchburg School Board	1,958	892	2,510	(473)
55611	Fauquier County School Board	68	(1,843)	681	(3,953)
55612	Brunswick County Public Schools	675	301	895	(203)
55613	P D Pruden Vocational-Technical Center	(73)	(89)	(80)	(96)
55614	Portsmouth School Board	9,468	7,590	11,816	4,029
55615	Campbell County School Board	2,148	1,210	2,614	15
55616	Richmond City Schools	6,259	2,810	9,097	(2,465)
55617	Roanoke City Schools	(678)	(921)	(748)	(1,059)
55619	Staunton City School Board	732	421	844	59
55620	Suffolk City School Board	1,971	220	3,172	(2,245)
55622	Craig County School Board	277	173	372	4
55623	Martinsville City School Board	1,602	1,400	1,809	1,052
55624	Appomattox Regional Governor's School	(9)	(22)	(1)	(39)
55625	Colonial Heights City Schools	343	(12)	490	(438)
55632	City of Manassas School Board	1,889	778	2,930	(996)
55633	Franklin County Schools	3,399	2,163	4,539	168
55634	Frederick County School Board	1,270	(445)	2,082	(2,560)
55635	City of Salem Schools	294	(89)	488	(574)
55636	Manassas Park City Schools	(184)	(497)	(66)	(856)
55637	Newport News Public Schools	(511)	(865)	(676)	(1,015)
55708	Waynesboro City Schools	414	122	539	(231)
55710	Valley Vocational-Technical Center	5	(26)	5	(53)
55711	New Horizons Technical Center	305	266	378	173
55713	Galax City Schools	486	356	608	143
55714	Norton City Schools	17	(132)	65	(299)
55802	Williamsburg-James City County Schools	593	(805)	1,175	(2,467)
55803	Poquoson City School Board	425	274	501	81
55806	Fredericksburg City Public Schools	128	(184)	324	(614)
55807	Hampton City Schools	6,071	4,021	7,373	1,191
55813	Buchanan County School Board	7,388	6,644	8,484	5,077
55814	Jackson River Vocational Technical Center	(17)	(40)	(9)	(66)
55815	Northern Neck Regional Vocational Center	44	37	54	24
55871	Portsmouth Redevelopment And Housing Authority	2,060	2,015	2,494	1,626
55872	Southwest Regional Recreation Authority	(8)	(25)	(21)	(29)
55873	Roanoke Redevelopment & Housing Authority	(306)	(397)	(162)	(590)
55874	Meherrin River Regional Jail Authority	(266)	(411)	(79)	(671)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55875	Woodway Water Authority	(4)	(6)	6	(15)
55876	Bristol Virginia Utilities Authority	(1,087)	(1,823)	(1,085)	(2,416)
	Washington Metro Area Transit				
55877	Commission	383	354	455	269
55878	Mt Rogers Community Services Board	9,278	6,965	12,264	2,640
	Lonesome Pine Soil & Water				
55879	Conservation District	0	(2)	2	(5)
	Big Sandy Soil & Water &				
55880	Conservation District	(6)	(12)	(6)	(17)
	Virginia's Region 2000 Local				
55881	Government Council	(449)	(643)	(430)	(816)
	Middle Peninsula Planning District				
55882	Commission	323	282	409	177
	Western Virginia Regional Jail				
55883	Authority	(1,572)	(2,506)	(1,232)	(3,516)
55884	Halifax Service Authority	(286)	(429)	(285)	(550)
	Fort Monroe Area Development				
55885	Authority	0	0	1	(0)
	Russell County Public Service				
55886	Authority	(35)	(65)	4	(121)
55887	Piedmont Community Services Board	305	(698)	683	(1,821)
55888	Blue Ridge Behavioral Healthcare	(2,240)	(3,914)	(1,926)	(5,514)
	Skyline Soil & Water Conservation				
55889	District	134	117	186	61
55890	Middle River Regional Jail Authority	(741)	(1,440)	(93)	(2,530)
	Tidewater Soil & Water Conservation				
55891	District	(3)	(10)	5	(21)
	Big Stone Gap Redevelopment And				
55892	Housing Authority	(9)	(45)	7	(87)
	Eastern Shore Soil & Water				
55893	Conservation District	55	40	81	7
55894	Town of Boykins	(26)	(35)	(25)	(43)
55895	Town of Gordonsville	105	21	197	(118)
55896	Virginia Resources Authority	(231)	(393)	(219)	(529)
	Prince William County Service				
55897	Authority	4,910	2,478	6,632	(923)
55898	Western Virginia Water Authority	562	(400)	1,049	(1,579)
	Shenandoah Valley Regional Airport				
55899	Commission	292	209	486	(13)
	Alleghany Highlands Community				
55900	Services Board	366	(267)	800	(1,138)
	Brunswick Industrial Development				
55901	Authority	(21)	(43)	(19)	(64)
	Northern Neck/Essex County Group				
55902	Home Commission	(3)	(74)	20	(153)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55903	State Education Assistance Authority	(6,393)	(7,600)	(7,298)	(7,850)
55904	Appalachian Juvenile Commission	1,731	1,405	2,183	768
55905	Goochland/Powhatan Community Services Board	85	(510)	490	(1,335)
55906	Suffolk Redevelopment & Housing Authority	(627)	(936)	(516)	(1,284)
55907	Virginia Small Business Financing Authority	(225)	(291)	(232)	(339)
55908	Lee County Redevelopment & Housing Authority	453	361	587	172
55909	Henry County Public Service Authority	808	51	1,471	(1,127)
55910	Southside Planning District Commission	1,055	904	1,360	531
55911	Economic Development Authority - Henrico County	360	210	411	36
55912	Augusta County Service Authority	1,974	897	2,801	(687)
55914	Rappahannock Juvenile Center	717	60	1,178	(854)
55915	Cumberland Plateau Regional Housing Authority	462	288	622	12
55870	Bedford Regional Water Authority	460	103	665	(346)
55918	Amherst County Service Authority	743	424	1,056	(105)
55919	Pepper's Ferry Regional Wastewater Authority	754	564	948	242
55920	Rappahannock Regional Jail	3,298	807	5,759	(3,209)
55921	Thomas Jefferson Planning District Commission	(92)	(222)	(31)	(378)
55922	Piedmont Regional Jail	2,477	1,715	3,450	286
55923	Nelson County Service Authority	30	(174)	262	(524)
55924	Coeburn-Norton-Wise Water Treatment Authority	631	528	845	270
55925	Fauquier County Water & Sanitation Authority	337	(128)	776	(859)
55926	Scott County Soil & Water Conservation District	39	18	73	(25)
55927	New River Resource Authority	505	365	724	73
55928	Scott County Water & Sewerage Authority	281	142	411	(83)
55929	Greensville County Water & Sewer Authority	343	97	639	(345)
55930	Petersburg Redevelopment & Housing Authority	689	326	899	(155)
55931	Central Rappahannock Regional Library	3,116	2,052	4,255	226
55932	Virginia Coalfield Economic Development Authority	313	236	434	75



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55933	Central Virginia Regional Jail	1,813	915	2,536	(420)
	Thomas Jefferson Soil & Water				
55934	Conservation District	137	80	192	(10)
55936	Commonwealth Regional Council	459	389	605	212
55937	Wythe-Grayson Regional Library	(15)	(96)	50	(214)
	Colonial Soil & Water Conservation				
55938	District	158	127	222	48
55939	Rivanna Solid Waste Authority	397	242	511	11
	Monacan Soil & Water Conservation				
55940	District	(17)	(52)	21	(110)
	Robert E Lee Soil & Water				
55941	Conservation District	28	1	54	(42)
	Tri-County/City Soil & Water				
55942	Conservation District	21	(23)	30	(67)
	Central Virginia Waste Management				
55944	Authority	157	39	276	(152)
55945	Lonesome Pine Regional Library	913	618	1,239	98
	Virginia Peninsulas Public Service				
55946	Authority	(6)	(329)	183	(757)
55947	Tidewater Youth Services Commission	(357)	(1,167)	(30)	(2,104)
	Virginia Highlands Airport				
55948	Commission	75	34	99	(19)
55949	Western Tidewater Regional Jail	2,759	996	4,059	(1,555)
	Scott County Redevelopment &				
55950	Housing Authority	359	283	428	159
55951	Handley Regional Library	130	(40)	244	(276)
55952	Northern Neck Regional Jail	1,792	1,013	2,791	(441)
	Montgomery Regional Solid Waste				
55953	Authority	236	92	365	(133)
	Potomac & Rappahannock				
55954	Transportation Commission	641	(505)	1,315	(1,996)
55955	Giles County Public Service Authority	188	64	233	(77)
55956	South Central Wastewater Authority	806	572	1,060	167
	Wise County Redevelopment &				
55957	Housing Authority	1,292	1,000	1,627	468
	Prince William Soil & Water				
55958	Conservation District	(119)	(151)	(111)	(181)
	Hampton Roads Regional Jail				
55959	Authority	5,699	3,382	8,322	(688)
	Castlewood Water & Sewage				
55960	Authority	80	33	132	(46)
55961	Pamunkey Regional Jail	1,007	(29)	2,134	(1,790)
	Charlottesville-Albemarle Airport				
55962	Authority	1,072	778	1,493	192
55963	Virginia Peninsula Regional Jail	(138)	(1,232)	312	(2,507)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55964	Virginia Biotechnology Research Park Authority	(249)	(396)	(212)	(551)
55965	Peumansend Creek Regional Jail	643	(263)	1,319	(1,569)
55966	Blue Ridge Regional Jail Authority	3,401	761	5,441	(3,092)
55967	Massanutten Regional Library	200	46	309	(173)
55968	Albemarle-Charlottesville Regional Jail	3,450	2,044	5,134	(484)
55969	Culpeper Soil & Water Conservation District	(5)	(49)	39	(119)
55970	New River Valley Regional Jail	(524)	(2,073)	553	(4,192)
55971	Sussex Service Authority	(239)	(418)	(153)	(630)
55972	Big Walker Soil & Water Conservation District	23	13	50	(15)
55973	Peter Francisco Soil & Water Conservation District	28	18	57	(12)
55974	Peaks of Otter Soil & Water Conservation District	(34)	(44)	(31)	(53)
55975	New River Soil & Water Conservation District	46	34	84	(5)
55977	Southside Regional Jail	745	341	1,193	(354)
55978	Evergreen Soil & Water Conservation District	60	52	88	25
55979	Roanoke Higher Education Authority	(17)	(136)	92	(319)
55981	John Marshall Soil & Water Conservation District	(6)	(46)	37	(114)
55982	Daniel Boone Soil & Water Conservation District	41	33	68	4
55983	Southside Community Services Board	1,920	759	2,841	(959)
55984	Northern Shenandoah Valley Regional Commission	(23)	(119)	12	(223)
55985	Tazewell Soil & Water Conservation District	33	23	37	11
55987	Richmond Regional Planning District Committee	737	515	949	153
55988	Henricopolis Soil & Water Conservation District	40	28	68	(2)
55989	Piedmont Regional Juvenile Detention Center	(89)	(174)	(48)	(278)
55990	Roanoke River Service Authority	26	(5)	59	(56)
55991	Lee County Public Service Authority	(70)	(127)	(42)	(195)
55992	Blue Ridge Juvenile Detention Center	162	(57)	314	(356)
55993	Ferrum Water & Sewage Authority	9	(6)	33	(38)
55994	Wise County Public Service Authority	(7)	(112)	80	(267)
55995	Holston River Soil & Water Conservation District	23	1	48	(35)



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

Employer Code	Political Subdivisions	6/30/2013 Net Pension Liability	6/30/2014 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6%)	Net Pension Liability 1% Increase Discount Rate (8%)
55996	New River Valley Community Services Board	2,551	155	4,526	(3,352)
55997	Institute For Advanced Learning And Research	(360)	(573)	(354)	(747)
55998	Southwest Virginia Regional Jail Authority	2,014	246	3,391	(2,313)
55999	Clinch Valley Soil & Water Conservation District	49	42	76	15
	Total Political Subdivisions	3,764,497	2,507,468	5,052,687	394,562



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

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55100	Accomack County	1,133,269	3,205,991	0	0	0	(1,652,821)	(88,650)	2,597,789	46,670,602	49,268,391
55101	Albemarle County	4,357,028	9,952,430	0	0	0	(5,267,630)	(248,057)	8,793,771	144,935,418	153,729,189
55102	Alleghany County	854,453	2,228,520	0	0	0	(1,565,532)	(38,366)	1,479,075	32,637,952	34,117,027
55103	Amelia County	452,456	874,169	0	0	0	(451,261)	(33,492)	841,872	12,730,508	13,572,380
55104	Amherst County	950,553	2,439,990	0	0	0	(1,448,892)	(28,611)	1,913,040	35,595,749	37,508,789
55105	Appomattox County	443,674	1,496,352	0	0	0	(1,062,451)	(39,877)	837,698	21,927,617	22,765,315
55107	Augusta County	2,078,481	5,396,036	0	0	0	(3,715,312)	(152,802)	3,606,403	79,020,284	82,626,687
55108	Bath County	239,486	846,283	0	0	0	(694,811)	(15,259)	375,699	12,444,798	12,820,497
55109	Bedford County	1,936,109	3,827,724	0	0	0	(1,968,745)	(337,775)	3,457,313	55,835,035	59,292,348
55110	Bland County	208,295	554,140	0	0	0	(411,161)	0	351,274	8,121,873	8,473,147
55111	Botetourt County	1,439,117	2,727,789	0	0	0	(1,402,197)	(69,014)	2,695,695	39,704,024	42,399,719
55112	Brunswick County	467,394	1,269,942	0	0	0	(934,338)	(54,123)	748,875	18,636,260	19,385,135
55113	Buchanan County	1,045,483	3,232,562	0	0	0	(2,102,024)	(77,010)	2,099,011	47,268,969	49,367,980
55114	Buckingham County	460,562	1,033,309	0	0	0	(484,431)	0	1,009,440	15,003,773	16,013,213
55115	Campbell County	1,506,011	3,900,665	0	0	0	(2,630,866)	(57,837)	2,717,973	57,068,131	59,786,104
55116	Caroline County	1,235,508	1,988,555	0	0	0	(1,221,177)	(30,957)	1,971,929	29,033,989	31,005,918
55117	Carroll County	811,643	2,003,509	0	0	0	(1,323,344)	(8,314)	1,483,494	29,287,380	30,770,874
55118	Charles City County	299,955	965,592	0	0	0	(762,128)	(45,009)	458,410	14,197,733	14,656,143
55119	Charlotte County	517,448	1,333,403	0	0	0	(704,314)	(5,071)	1,141,466	19,403,312	20,544,778
55120	Chesterfield County	22,359,979	60,537,206	0	0	0	(36,442,343)	(1,167,110)	45,287,732	883,621,959	928,909,691
55121	Clarke County	457,189	1,185,321	0	0	0	(635,994)	(22,543)	983,973	17,262,425	18,246,398
55122	Craig County	204,353	442,058	0	0	0	(308,457)	(15,603)	322,351	6,477,150	6,799,501
55123	Culpeper County	1,773,851	3,283,915	0	0	0	(1,946,281)	(177,810)	2,933,675	47,975,114	50,908,789
55124	Cumberland County	352,993	755,446	0	0	0	(572,000)	(3,920)	532,519	11,080,044	11,612,563
55125	Dickenson County	689,476	1,826,804	0	0	0	(1,063,690)	(11,263)	1,441,327	26,634,679	28,076,006
55126	Dinwiddie County	967,375	2,104,161	0	0	0	(1,431,015)	(102,980)	1,537,541	30,826,442	32,363,983
55128	Essex County	420,544	867,420	0	0	0	(672,581)	(18,014)	597,369	12,737,005	13,334,374
55130	Fauquier County	3,665,747	6,300,846	0	0	0	(3,033,300)	(126,049)	6,807,244	91,591,756	98,399,000
55131	Floyd County	383,219	929,781	0	0	0	(484,852)	(11,369)	816,779	13,530,703	14,347,482
55132	Fluvanna County	751,409	1,250,832	0	0	0	(686,578)	(29,555)	1,286,108	18,227,099	19,513,207
55133	Franklin County	1,541,854	3,634,557	0	0	0	(2,255,361)	(117,220)	2,803,830	53,108,530	55,912,360
55134	Frederick County	4,178,613	7,992,003	0	0	0	(3,331,019)	(305,432)	8,534,165	115,989,690	124,523,855
55135	Giles County	476,828	1,384,185	0	0	0	(1,048,213)	(25,892)	786,908	20,311,123	21,098,031
55136	Gloucester County	1,706,383	3,522,284	0	0	0	(2,014,021)	(120,430)	3,094,216	51,385,565	54,479,781
55137	Goochland County	1,009,510	1,697,680	0	0	0	(788,746)	(38,670)	1,879,774	24,666,276	26,546,050
55138	Grayson County	449,361	1,380,717	0	0	0	(1,232,733)	(30,543)	566,802	20,356,167	20,922,969
55139	Greene County	589,783	1,105,478	0	0	0	(621,142)	(60,757)	1,013,362	16,133,488	17,146,850
55140	Greensville County	473,859	1,239,710	0	0	0	(648,307)	(13,427)	1,051,835	18,041,016	19,092,851
55141	Halifax County	867,813	2,242,286	0	0	0	(1,478,288)	(256,337)	1,375,474	32,899,966	34,275,440



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55142	Hanover County	6,997,243	13,426,028	0	0	0	(5,432,854)	(273,660)	14,716,757	194,653,653	209,370,410
55143	Henrico County	29,310,054	80,511,304	0	0	0	(51,621,830)	(1,435,185)	56,764,343	1,176,689,998	1,233,454,341
55144	Henry County	1,744,503	4,595,301	0	0	0	(3,029,440)	(108,662)	3,201,702	67,216,208	70,417,910
55145	Highland County	149,038	406,078	0	0	0	(284,210)	0	270,906	5,943,222	6,214,128
55146	Isle of Wight County	1,417,914	2,390,589	0	0	0	(1,665,941)	(125,119)	2,017,443	35,046,800	37,064,243
55147	James City County	4,376,092	9,996,496	0	0	0	(4,998,085)	(225,758)	9,148,745	145,419,002	154,567,747
55148	King George County	1,024,811	1,828,464	0	0	0	(692,340)	(47,849)	2,113,086	26,491,013	28,604,099
55149	King & Queen County	273,272	608,529	0	0	0	(346,956)	(8,050)	526,795	8,870,775	9,397,570
55150	King William County	425,539	900,618	0	0	0	(440,504)	(11,017)	874,636	13,091,727	13,966,363
55151	Lancaster County	513,722	1,253,422	0	0	0	(720,298)	(5,824)	1,041,022	18,269,086	19,310,108
55152	Lee County	497,545	1,696,544	0	0	0	(1,165,590)	(159,330)	869,169	24,898,807	25,767,976
55153	Loudoun County	21,840,726	36,294,239	0	0	0	(14,412,066)	(660,332)	43,062,567	526,025,324	569,087,891
55154	Louisa County	1,280,684	1,941,894	0	0	0	(1,266,093)	(94,558)	1,861,927	28,421,664	30,283,591
55155	Lunenburg County	260,971	773,018	0	0	0	(651,866)	(40,100)	342,023	11,389,092	11,731,115
55156	Madison County	541,330	977,153	0	0	0	(578,303)	0	940,180	14,248,481	15,188,661
55157	Mathews County	314,784	746,615	0	0	0	(622,239)	(32,413)	406,747	10,993,256	11,400,003
55158	Mecklenburg County	905,148	2,651,300	0	0	0	(1,479,675)	(60,757)	2,016,016	38,645,929	40,661,945
55159	Middlesex County	313,075	586,951	0	0	0	(361,792)	(34,321)	503,913	8,583,070	9,086,983
55160	Montgomery County	1,987,518	5,014,694	0	0	0	(2,955,114)	(165,800)	3,881,298	73,198,943	77,080,241
55162	Nelson County	446,356	1,144,445	0	0	0	(782,353)	(24,087)	784,361	16,752,433	17,536,794
55163	New Kent County	940,029	1,375,536	0	0	0	(569,135)	(96,945)	1,649,485	19,983,552	21,633,037
55165	Northampton County	925,228	1,805,167	0	0	0	(881,095)	(108,521)	1,740,779	26,282,911	28,023,690
55166	Northumberland County	379,392	1,031,873	0	0	0	(634,162)	(3,537)	773,566	15,059,895	15,833,461
55167	Nottoway County	281,373	951,942	0	0	0	(358,843)	(95,376)	779,096	13,826,277	14,605,373
55168	Orange County	1,148,245	1,972,952	0	0	0	(1,071,421)	(78,997)	1,970,779	28,760,241	30,731,020
55169	Page County	734,796	1,697,830	0	0	0	(1,159,531)	(13,154)	1,259,941	24,841,062	26,101,003
55170	Patrick County	590,605	1,342,653	0	0	0	(874,882)	(22,124)	1,036,252	19,629,260	20,665,512
55171	Pittsylvania County	1,597,926	3,853,717	0	0	0	(2,431,424)	(62,981)	2,957,238	56,300,301	59,257,539
55172	Powhatan County	936,336	1,042,365	0	0	0	(304,252)	(76,736)	1,597,713	15,081,422	16,679,135
55173	Prince Edward County	555,966	1,383,489	0	0	0	(722,399)	(59,370)	1,157,686	20,155,015	21,312,701
55174	Prince George County	1,467,866	3,513,756	0	0	0	(2,015,493)	(98,874)	2,867,255	51,253,691	54,120,946
55176	Prince William County	28,204,842	67,388,946	0	0	0	(37,572,271)	(1,006,209)	57,015,308	981,988,469	1,039,003,777
55177	Pulaski County	1,178,996	3,163,135	0	0	0	(2,264,445)	(147,732)	1,929,954	46,393,731	48,323,685
55178	Rappahannock County	370,323	842,948	0	0	0	(415,693)	(193)	797,385	12,250,063	13,047,448
55179	Richmond County	312,258	785,883	0	0	0	(517,840)	(33,659)	546,642	11,502,645	12,049,287
55180	Roanoke County	5,465,795	14,085,520	0	0	0	(8,397,726)	(452,412)	10,701,177	205,646,784	216,347,961
55181	Rockbridge County	752,708	1,980,448	0	0	0	(1,092,415)	(5,595)	1,635,146	28,841,123	30,476,269
55182	Rockingham County	2,559,508	5,820,012	0	0	0	(3,506,935)	(71,462)	4,801,123	84,932,224	89,733,347
55183	Russell County	646,458	1,967,698	0	0	0	(1,510,581)	(16,406)	1,087,169	28,873,471	29,960,640
55184	Scott County	600,671	1,765,556	0	0	0	(1,219,604)	(59,470)	1,087,153	25,861,763	26,948,916



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55185	Shenandoah County	1,508,647	2,676,488	0	0	0	(1,500,202)	(178,388)	2,506,545	39,074,838	41,581,383
55186	Smyth County	806,047	2,684,582	0	0	0	(1,609,073)	(57,711)	1,823,845	39,184,561	41,008,406
55187	Southampton County	919,341	2,360,303	0	0	0	(1,547,101)	(70,793)	1,661,750	34,527,563	36,189,313
55188	Spotsylvania County	5,122,634	8,848,943	0	0	0	(3,432,780)	(393,809)	10,144,988	128,326,767	138,471,755
55189	Stafford County	5,461,428	10,443,292	0	0	0	(5,151,819)	(373,529)	10,379,372	151,952,558	162,331,930
55190	Surry County	391,145	1,071,965	0	0	0	(541,716)	(4,469)	916,925	15,586,877	16,503,802
55191	Sussex County	590,927	1,406,176	0	0	0	(646,599)	(67,293)	1,283,211	20,445,181	21,728,392
55192	Tazewell County	1,236,522	3,173,232	0	0	0	(2,152,619)	(22,288)	2,234,847	46,419,342	48,654,189
55193	Warren County	1,300,026	2,333,930	0	0	0	(1,215,649)	(80,929)	2,337,378	33,990,152	36,327,530
55195	Washington County	1,194,634	2,797,319	0	0	0	(1,963,139)	(41,141)	1,987,673	40,963,847	42,951,520
55196	Westmoreland County	608,513	1,477,841	0	0	0	(981,424)	(32,732)	1,072,198	21,619,087	22,691,285
55197	Wise County	1,040,689	3,480,602	0	0	0	(2,305,594)	(83,201)	2,132,496	50,917,289	53,049,785
55198	Wythe County	734,428	2,018,779	0	0	0	(1,178,390)	(45,922)	1,528,895	29,451,853	30,980,748
55199	York County	4,324,554	11,340,354	0	0	0	(5,194,124)	(171,662)	10,299,122	164,687,944	174,987,066
55200	City of Alexandria	12,232,148	33,905,011	0	0	0	(19,784,158)	(926,156)	25,426,845	494,712,450	520,139,295
55201	City of Bristol	1,813,180	7,054,477	0	0	0	(5,814,774)	(235,676)	2,817,207	103,803,462	106,620,669
55202	City of Buena Vista	357,099	1,081,457	0	0	0	(798,807)	(13,525)	626,224	15,855,558	16,481,782
55203	Town of St Paul	63,895	145,707	0	0	0	(41,520)	(19,972)	148,110	2,112,269	2,260,379
55204	City of Clifton Forge	193,371	589,737	0	0	0	(348,362)	(25,380)	409,366	8,611,686	9,021,052
55205	City of Danville	582,704	1,523,713	0	0	0	(1,233,410)	(14,570)	858,437	22,391,315	23,249,752
55206	City of Fredericksburg	2,533,591	7,717,485	0	0	0	(5,256,510)	(194,923)	4,799,643	112,975,502	117,775,145
55207	City of Hampton	10,938,812	34,999,056	0	0	0	(26,026,423)	(834,713)	19,076,732	513,417,080	532,493,812
55208	City of Harrisonburg	2,952,783	8,417,705	0	0	0	(5,144,897)	(81,557)	6,144,034	122,866,152	129,010,186
55209	City of Hopewell	1,860,421	6,707,497	0	0	0	(5,230,367)	(110,459)	3,227,092	98,491,794	101,718,886
55210	City of Lynchburg	6,203,323	22,279,728	0	0	0	(17,907,354)	(438,730)	10,136,967	327,454,876	337,591,843
55211	Town of Crewe	67,842	156,608	0	0	0	(67,418)	(4,480)	152,552	2,273,205	2,425,757
55212	City of Norfolk	3,599,757	5,574,444	0	0	0	(2,288,825)	(509,128)	6,376,248	81,033,885	87,410,133
55213	City of Petersburg	3,390,570	10,849,513	0	0	0	(8,776,843)	(351,136)	5,112,104	159,557,032	164,669,136
55214	City of Portsmouth	7,865,420	18,592,496	0	0	0	(10,003,743)	(719,624)	15,734,549	270,968,771	286,703,320
55215	City of Radford	1,057,024	3,126,776	0	0	0	(2,020,873)	(104,576)	2,058,351	45,730,960	47,789,311
55216	City of Richmond	3,294,894	7,369,694	0	0	0	(5,623,313)	(478,419)	4,562,856	108,332,204	112,895,060
55217	City of Roanoke	1,333,127	3,680,676	0	0	0	(2,324,015)	(89,573)	2,600,215	53,787,875	56,388,090
55218	Town of Craigsville	13,314	32,276	0	0	0	(21,186)	0	24,404	471,678	496,082
55219	City of Staunton	1,379,588	4,740,682	0	0	0	(3,513,265)	(127,029)	2,479,976	69,544,178	72,024,154
55220	City of Suffolk	6,994,155	15,882,027	0	0	0	(8,928,921)	(393,868)	13,553,393	231,547,492	245,100,885
55221	City of Williamsburg	1,182,529	4,155,774	0	0	0	(2,713,393)	(46,540)	2,578,370	60,748,163	63,326,533
55222	City of Winchester	2,594,680	5,898,184	0	0	0	(3,696,552)	(539,837)	4,256,475	86,377,965	90,634,440
55223	City of Martinsville	1,553,930	6,036,427	0	0	0	(4,986,063)	(161,014)	2,443,280	88,808,207	91,251,487
55224	City of Falls Church	115,154	239,734	0	0	0	(109,503)	0	245,385	3,479,522	3,724,907
55225	City of Colonial Heights	1,701,944	4,300,904	0	0	0	(2,838,492)	(46,971)	3,117,385	62,884,212	66,001,597



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55226	Town of Front Royal	772,812	2,265,421	0	0	0	(1,680,989)	(47,834)	1,309,410	33,227,562	34,536,972
55227	Town of Boyce	0	917	0	0	0	0	0	917	13,101	14,018
55228	Town of Middletown	36,209	32,464	0	0	0	(24,073)	(538)	44,062	476,072	520,134
55229	Town of Chilhowie	111,499	210,765	0	0	0	(109,416)	(6,196)	206,652	3,068,735	3,275,387
55230	City of Covington	364,378	1,553,775	0	0	0	(1,258,618)	(141,985)	517,550	22,897,094	23,414,644
55231	Town of Floyd	8,761	24,233	0	0	0	(23,408)	0	9,586	357,886	367,472
55232	City of Franklin	960,215	2,227,952	0	0	0	(1,632,693)	(71,378)	1,484,096	32,679,920	34,164,016
55233	City of Chesapeake	18,811,281	52,973,477	0	0	0	(32,830,870)	(1,243,260)	37,710,628	773,801,021	811,511,649
55234	City of Virginia Beach	35,838,242	114,650,965	0	0	0	(76,147,781)	(1,837,628)	72,503,798	1,676,863,639	1,749,367,437
55235	City of Norton	344,218	998,021	0	0	0	(608,163)	(12,361)	721,715	14,567,698	15,289,413
55236	City of Manassas Park	1,064,478	2,055,476	0	0	0	(906,302)	(51,568)	2,162,084	29,842,882	32,004,966
55237	Town of Exmore	60,564	53,137	0	0	0	(21,728)	(22,323)	69,650	781,126	850,776
55238	Town of Pound	32,363	85,834	0	0	0	(78,623)	(1,715)	37,859	1,266,371	1,304,230
55239	Town of Grottoes	114,167	111,003	0	0	0	(36,641)	0	188,529	1,604,073	1,792,602
55240	Town of Onley	17,477	6,582	0	0	0	0	0	24,059	94,031	118,090
55241	Town of West Point	143,110	221,845	0	0	0	(46,532)	(13,475)	304,948	3,199,211	3,504,159
55242	Town of South Hill	219,741	639,859	0	0	0	(218,165)	(2,752)	638,683	9,251,295	9,889,978
55243	Town of Rural Retreat	32,914	43,709	0	0	0	(36,481)	(14,153)	25,989	649,734	675,723
55244	Town of Dillwyn	0	482	0	0	0	0	0	482	6,892	7,374
55245	Town of Scottsville	24,036	20,636	0	0	0	(5,796)	0	38,876	297,699	336,575
55246	Town of Burkeville	14,868	9,797	0	0	0	(2,813)	0	21,852	141,370	163,222
55247	Town of Madison	3,864	979	0	0	0	0	0	4,843	13,980	18,823
55248	Town of Pennington Gap	53,695	42,053	0	0	0	(18,015)	0	77,733	609,759	687,492
55249	Town of La Crosse	19,277	11,584	0	0	0	(669)	(6,686)	23,506	169,167	192,673
55250	Town of Rich Creek	24,766	13,545	0	0	0	(1,261)	0	37,050	194,131	231,181
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	62,654	42,134	0	0	0	(13,959)	0	90,829	608,897	699,726
55253	Town of Haysi	13,233	26,806	0	0	0	(22,700)	0	17,339	394,290	411,629
55254	Town of Stephens City	67,490	109,560	0	0	0	(45,967)	0	131,083	1,588,130	1,719,213
55255	Town of Brodnax	16,598	5,781	0	0	0	0	0	22,379	82,583	104,962
55256	Town of Mineral	11,551	6,760	0	0	0	(4,300)	(7,600)	6,411	102,522	108,933
55257	Town of Lebanon	173,237	404,122	0	0	0	(140,501)	(31,240)	405,618	5,859,035	6,264,653
55258	City of Newport News	3,376,352	441,527	0	0	0	(9,266)	(48,577)	3,760,036	6,336,456	10,096,492
55259	Town of Richlands	228,999	759,699	0	0	0	(436,767)	(5,665)	546,266	11,074,062	11,620,328
55260	Town of Haymarket	60,633	8,407	0	0	0	0	0	69,040	120,104	189,144
55261	Town of Lovettsville	36,166	3,637	0	0	0	0	0	39,803	51,952	91,755
55300	Town of Abingdon	496,315	1,178,764	0	0	0	(632,034)	(100,655)	942,390	17,205,836	18,148,226
55301	Town of Dumfries	160,496	346,097	0	0	0	(296,903)	(25,114)	184,576	5,105,256	5,289,832
55302	Town of Iron Gate	9,654	18,481	0	0	0	(18,930)	0	9,205	273,480	282,685
55303	Town of Montross	14,602	18,567	0	0	0	0	0	33,169	265,247	298,416



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55304	Town of South Boston	406,713	1,320,647	0	0	0	(907,862)	(39,116)	780,382	19,339,878	20,120,260
55305	Town of Gretna	56,511	82,343	0	0	0	(10,219)	(13,743)	114,892	1,188,311	1,303,203
55306	Town of Remington	18,722	29,027	0	0	0	(20,125)	(256)	27,368	424,867	452,235
55307	City of Lexington	572,067	1,561,981	0	0	0	(947,993)	(51,113)	1,134,942	22,813,563	23,948,505
55308	City of Waynesboro	1,410,687	4,674,679	0	0	0	(3,334,235)	(135,024)	2,616,107	68,515,762	71,131,869
55309	Town of Colonial Beach	256,695	426,010	0	0	0	(190,641)	(10,826)	481,238	6,186,591	6,667,829
55310	Town of Smithfield	321,427	429,561	0	0	0	(119,051)	(28,730)	603,207	6,210,478	6,813,685
55311	Town of Brookneal	24,950	105,181	0	0	0	(84,848)	(38,686)	6,597	1,564,351	1,570,948
55312	Town of Hamilton	19,379	41,176	0	0	0	(45,311)	(359)	14,885	611,060	625,945
55313	City of Galax	637,977	1,652,079	0	0	0	(1,088,456)	(27,162)	1,174,438	24,158,934	25,333,372
55314	Town of Jonesville	26,419	58,543	0	0	0	(55,645)	(5,659)	23,658	866,974	890,632
55315	Town of Wytheville	547,104	1,501,442	0	0	0	(899,242)	(30,318)	1,118,986	21,913,952	23,032,938
55316	City of Fairfax	2,553,033	9,430,342	0	0	0	(6,060,708)	(211,480)	5,711,187	137,855,267	143,566,454
55317	Town of Vienna	1,111,037	3,809,732	0	0	0	(2,576,052)	(31,852)	2,312,865	55,728,691	58,041,556
55318	Town of Vinton	430,229	1,065,284	0	0	0	(768,673)	(43,803)	683,037	15,624,580	16,307,617
55319	City of Emporia	509,477	1,499,113	0	0	0	(840,679)	(61,789)	1,106,122	21,867,130	22,973,252
55320	Town of Culpeper	910,207	2,233,895	0	0	0	(1,516,264)	(41,376)	1,586,462	32,691,602	34,278,064
55321	Town of Woodstock	299,492	774,415	0	0	0	(628,765)	0	445,142	11,377,448	11,822,590
55322	Town of Glasgow	31,775	26,623	0	0	0	(10,887)	(33,167)	14,344	402,352	416,696
55323	Town of Marion	309,838	1,047,788	0	0	0	(781,064)	(46,338)	530,224	15,382,101	15,912,325
55324	Town of Altavista	271,312	642,840	0	0	0	(511,595)	(7,034)	395,523	9,442,743	9,838,266
55325	Town of Herndon	1,821,327	4,385,197	0	0	0	(1,945,991)	(93,123)	4,167,410	63,665,235	67,832,645
55326	Town of Pearisburg	127,513	424,924	0	0	0	(286,015)	0	266,422	6,213,349	6,479,771
55327	Town of Christiansburg	1,218,068	2,617,701	0	0	0	(1,601,680)	(92,443)	2,141,646	38,242,789	40,384,435
55328	Town of Wakefield	18,924	23,901	0	0	0	(21,999)	0	20,826	352,437	373,263
55329	Town of Leesburg	2,694,218	5,339,294	0	0	0	(1,856,407)	(155,578)	6,021,527	77,281,617	83,303,144
55330	Town of Chatham	71,778	92,308	0	0	0	(42,247)	0	121,839	1,339,803	1,461,642
55331	Town of Bowling Green	29,864	87,690	0	0	0	(73,372)	(12,921)	31,261	1,295,864	1,327,125
55332	City of Manassas	3,172,984	8,352,384	0	0	0	(5,355,294)	(107,923)	6,062,151	122,051,379	128,113,530
55333	Town of Alberta	2,400	10,360	0	0	0	(4,771)	0	7,989	150,388	158,377
55334	Town of Boydton	19,958	55,036	0	0	0	(28,555)	(1,131)	45,308	801,066	846,374
55335	City of Salem	2,642,428	12,185,411	0	0	0	(9,085,225)	(267,410)	5,475,204	178,753,613	184,228,817
55336	Town of Mckenney	5,085	22,778	0	0	0	(3,031)	0	24,832	326,914	351,746
55337	Town of Narrows	100,094	193,189	0	0	0	(109,159)	(40,148)	143,976	2,834,495	2,978,471
55338	Town of Quantico	17,853	27,031	0	0	0	(32,549)	(1,017)	11,318	402,944	414,262
55339	Town of Halifax	32,585	78,546	0	0	0	(38,044)	(3,705)	69,382	1,142,964	1,212,346
55340	Town of Blacksburg	1,485,346	4,369,226	0	0	0	(2,434,039)	(79,201)	3,341,332	63,674,139	67,015,471
55341	Town of Chincoteague	227,594	407,709	0	0	0	(108,369)	(3,250)	523,684	5,880,229	6,403,913
55342	Town of Lawrenceville	96,502	222,225	0	0	0	(122,131)	0	196,596	3,235,708	3,432,304
55343	Town of Amherst	92,880	254,979	0	0	0	(170,727)	0	177,132	3,727,919	3,905,051



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55344	Town of Stanley	57,052	139,671	0	0	0	(60,355)	0	136,368	2,025,478	2,161,846
55345	Town of Hillsville	165,156	386,331	0	0	0	(199,669)	0	351,818	5,618,843	5,970,661
55346	Town of Elkton	109,336	218,067	0	0	0	(185,356)	0	142,047	3,207,917	3,349,964
55347	Town of Bridgewater	239,778	516,842	0	0	0	(215,168)	(703)	540,749	7,491,391	8,032,140
55348	Town of Purcellville	555,900	683,141	0	0	0	(258,407)	(55,198)	925,436	9,915,960	10,841,396
55349	Town of Timberville	65,718	109,329	0	0	0	(22,389)	0	152,658	1,573,031	1,725,689
55350	Town of Wise	227,300	611,870	0	0	0	(203,380)	(41,150)	594,640	8,863,262	9,457,902
55351	Town of New Market	91,849	196,431	0	0	0	(107,676)	(12,504)	168,100	2,866,247	3,034,347
55352	Town of Tappahannock	120,777	313,729	0	0	0	(124,407)	0	310,099	4,544,040	4,854,139
55353	Town of Rocky Mount	286,907	680,668	0	0	0	(487,388)	(13,937)	466,250	9,974,485	10,440,735
55354	Town of Big Stone Gap	216,422	763,442	0	0	0	(571,464)	(53,331)	355,069	11,218,710	11,573,779
55355	Town of Luray	210,184	710,918	0	0	0	(372,780)	(6,977)	541,345	10,345,845	10,887,190
55356	Town of Stuart	0	2,185	0	0	0	(8,787)	0	(6,602)	35,611	29,009
55357	Town of Strasburg	286,988	521,309	0	0	0	(223,321)	(3,158)	581,818	7,560,508	8,142,326
55358	Town of Appomattox	45,979	114,928	0	0	0	(57,932)	(5,387)	97,588	1,673,493	1,771,081
55359	Town of Clarksville	70,717	192,019	0	0	0	(90,784)	(38,610)	133,342	2,807,828	2,941,170
55360	Town of Dublin	133,093	232,513	0	0	0	(114,998)	(9,907)	240,701	3,384,063	3,624,764
55361	Town of Middleburg	135,162	162,267	0	0	0	(146,116)	0	151,313	2,391,160	2,542,473
55362	Town of Edinburg	28,894	57,093	0	0	0	(21,850)	0	64,137	826,538	890,675
55363	Town of Chase City	95,110	387,961	0	0	0	(265,218)	(4,303)	213,550	5,677,060	5,890,610
55364	City of Bedford	535,089	1,709,653	0	0	0	(1,217,052)	(15,152)	1,012,538	25,039,722	26,052,260
55365	City of Poquoson	699,997	1,830,447	0	0	0	(899,876)	(52,834)	1,577,734	26,625,600	28,203,334
55366	Town of Ashland	370,012	868,776	0	0	0	(527,360)	(949)	710,479	12,675,247	13,385,726
55367	Town of Broadway	102,639	175,437	0	0	0	(100,060)	0	178,016	2,556,275	2,734,291
55368	Town of Berryville	157,906	320,296	0	0	0	(109,262)	(31,616)	337,324	4,646,092	4,983,416
55369	Town of Tazewell	159,643	368,277	0	0	0	(149,424)	(16,240)	362,256	5,343,936	5,706,192
55370	Town of Urbanna	7,730	45,576	0	0	0	(15,383)	(3,060)	34,863	660,307	695,170
55371	Town of Bluefield	185,176	362,854	0	0	0	(168,087)	(34,461)	345,482	5,284,896	5,630,378
55372	Town of Weber City	18,332	46,176	0	0	0	(22,437)	0	42,071	670,873	712,944
55373	Town of Damascus	0	8,070	0	0	0	(6,949)	0	1,121	118,759	119,880
55374	Town of Hurt	16,498	57,618	0	0	0	(50,032)	0	24,084	848,137	872,221
55375	Town of Waverly	69,031	100,855	0	0	0	(73,474)	(3,933)	92,479	1,479,487	1,571,966
55376	Town of Coeburn	29,849	199,519	0	0	0	(180,426)	0	48,942	2,940,482	2,989,424
55377	Town of Dayton	125,709	185,843	0	0	0	(97,998)	0	213,554	2,703,897	2,917,451
55378	Town of Courtland	22,117	37,306	0	0	0	(9,994)	0	49,429	537,935	587,364
55379	Town of Cape Charles	96,808	145,759	0	0	0	(55,994)	(30,103)	156,470	2,125,326	2,281,796
55380	Town of Independence	40,760	96,420	0	0	0	(72,367)	0	64,813	1,413,605	1,478,418
55381	Town of Warsaw	73,563	139,815	0	0	0	(78,074)	0	135,304	2,036,392	2,171,696
55382	Town of Grundy	52,124	170,317	0	0	0	(81,092)	0	141,349	2,473,640	2,614,989
55383	Town of Warrenton	547,287	1,655,265	0	0	0	(968,050)	(14,839)	1,219,663	24,138,087	25,357,750



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55384	Town of Louisa	64,175	125,276	0	0	0	(44,336)	(957)	144,158	1,812,306	1,956,464
55385	Town of Kenbridge	44,982	67,912	0	0	0	(58,831)	(27,112)	26,951	1,013,147	1,040,098
55386	Town of Mt Jackson	78,572	149,210	0	0	0	(94,250)	0	133,532	2,178,700	2,312,232
55387	Town of Pulaski	496,528	1,291,245	0	0	0	(764,482)	(84,461)	938,830	18,870,834	19,809,664
55388	Town of Jarratt	8,093	11,779	0	0	0	(8,749)	0	11,123	172,651	183,774
55389	Town of Pembroke	18,593	61,669	0	0	0	(43,697)	0	36,565	902,829	939,394
55390	Town of Parksley	20,719	42,757	0	0	0	(21,322)	(7,828)	34,326	625,383	659,709
55391	Town of Onancock	72,307	79,678	0	0	0	(22,918)	(9,511)	119,556	1,154,473	1,274,029
55392	Town of Victoria	58,550	102,867	0	0	0	(81,746)	(11,240)	68,431	1,516,015	1,584,446
55393	Town of Shenandoah	62,685	158,794	0	0	0	(94,892)	0	126,587	2,315,938	2,442,525
55394	Town of Gate City	55,795	97,789	0	0	0	(48,169)	(7,405)	98,010	1,424,768	1,522,778
55395	Town of Round Hill	69,314	77,248	0	0	0	(24,424)	(57,229)	64,909	1,144,367	1,209,276
55396	Town of Kilmarnock	108,288	135,432	0	0	0	(37,210)	(6,543)	199,967	1,956,623	2,156,590
55397	Town of Orange	224,518	431,065	0	0	0	(225,532)	(10,409)	419,642	6,276,046	6,695,688
55398	Town of Saltville	60,354	167,037	0	0	0	(187,007)	(9,771)	30,613	2,484,629	2,515,242
55399	Town of Blackstone	202,242	405,478	0	0	0	(144,291)	(10,097)	453,332	5,869,733	6,323,065
55400	Bedford Recreation Commission	0	4,606	0	0	0	(1,616)	0	2,990	66,610	69,600
55401	Southeastern Virginia Public Service Authority	606,013	2,711,110	0	0	0	(1,823,021)	(182,074)	1,312,028	39,732,695	41,044,723
55402	Pittsylvania Co Service Authority	31,135	126,310	0	0	0	(80,333)	0	77,112	1,844,591	1,921,703
55403	Spotsylvania/Stafford/Frederick sburg Group Home	31,948	38,877	0	0	0	(15,158)	(17,343)	38,324	571,635	609,959
55404	Appomattox Regional Library	89,618	153,485	0	0	0	(94,872)	(11,780)	136,451	2,245,964	2,382,415
55405	Staunton Redevelopment & Housing Authority	30,253	63,373	0	0	0	(22,836)	(6,948)	63,842	920,225	984,067
55406	Hampton Newport News Community Services Board	3,007,464	3,017,837	0	0	0	(779,800)	(706,730)	4,538,771	43,855,225	48,393,996
55408	C P Jones Memorial Library	7,759	27,779	0	0	0	(20,995)	0	14,543	407,346	421,889
55409	Southside Regional Juvenile Group Home	9,265	52,700	0	0	0	(55,659)	0	6,306	780,685	786,991
55411	Hampton Roads Sanitation District	3,942,732	12,906,739	0	0	0	(6,342,155)	(265,119)	10,242,197	187,685,622	197,927,819
55412	Peninsula Airport Commission	238,814	408,005	0	0	0	(279,961)	(391)	366,467	5,968,818	6,335,285
55413	Richmond Redevelopment & Housing Authority	1,113,926	4,330,100	0	0	0	(4,052,165)	(178,954)	1,212,907	63,974,138	65,187,045
55415	Chesapeake Redevelopment & Housing Authority	266,808	579,018	0	0	0	(281,435)	(41,249)	523,142	8,433,032	8,956,174
55416	Alexandria Sanitation Authority	757,878	3,092,779	0	0	0	(1,823,140)	(85,105)	1,942,412	45,136,677	47,079,089



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55417	Norfolk Airport Authority Charlottesville Redevelopment/Housing	1,278,926	2,530,135	0	0	0	(1,315,769)	(42,977)	2,450,315	36,824,157	39,274,472
55418	Authority	88,815	163,750	0	0	0	(129,199)	(13,544)	109,822	2,410,652	2,520,474
55419	Hampton Redevelopment & Housing Authority	285,002	892,796	0	0	0	(668,451)	(9,879)	499,468	13,093,388	13,592,856
55420	Loudoun County Sanitation Authority	1,439,960	2,797,598	0	0	0	(941,998)	(65,305)	3,230,255	40,469,343	43,699,598
55421	Danville Redevelopment & Housing Authority	118,522	321,046	0	0	0	(106,127)	(11,574)	321,867	4,645,225	4,967,092
55422	Blacksburg-Christiansburg-VPI Water Authority	49,647	374,917	0	0	0	(279,985)	0	144,579	5,495,953	5,640,532
55423	Northern Virginia Juvenile Detention Home	340,729	932,994	0	0	0	(630,762)	(31,966)	610,995	13,659,843	14,270,838
55424	Hopewell Redevelopment & Housing Authority	115,842	311,150	0	0	0	(238,545)	(98,367)	90,080	4,613,451	4,703,531
55425	Colonial Behavioral Health Blacksburg-VPI Sanitation	800,602	1,416,803	0	0	0	(703,484)	(125,249)	1,388,672	20,654,403	22,043,075
55426	Authority	63,837	407,124	0	0	0	(94,098)	0	376,863	5,863,109	6,239,972
55427	Potomac River Fisheries Commission	31,350	88,650	0	0	0	(100,341)	0	19,659	1,316,604	1,336,263
55428	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment &	632,909	2,711,152	0	0	0	(1,802,816)	(2,924)	1,538,321	39,633,611	41,171,932
55429	Housing Authority	469,238	845,777	0	0	0	(614,569)	(33,653)	666,793	12,406,634	13,073,427
55430	Albemarle County Service Authority	303,515	891,399	0	0	0	(396,112)	(27,749)	771,053	12,946,201	13,717,254
55431	Franklin Redevelopment & Housing Authority	38,027	40,641	0	0	0	(37,088)	(17,912)	23,668	608,085	631,753
55432	Bristol Redevelopment & Housing Authority	97,568	204,345	0	0	0	(174,450)	(7,878)	119,585	3,010,376	3,129,961
55433	Norfolk Redevelopment & Housing Authority	1,427,541	6,395,438	0	0	0	(5,668,829)	(217,095)	1,937,055	94,306,369	96,243,424
55435	Richmond Metropolitan Authority	468,184	1,040,878	0	0	0	(497,795)	(24,126)	987,141	15,130,651	16,117,792
55436	Riverside Regional Jail	1,970,573	2,008,571	0	0	0	(307,220)	(226,917)	3,445,007	28,960,947	32,405,954
55437	Peninsula Ports Authority	0	31,725	0	0	0	(35,915)	0	(4,190)	471,171	466,981
55439	Rappahannock Rapidan Planning District Commission	44,023	54,411	0	0	0	(5,293)	0	93,141	779,949	873,090
55440	Shenandoah Valley Juvenile Detention Home Commission	219,904	353,015	0	0	0	(283,811)	(82,012)	207,096	5,225,982	5,433,078



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55442	Southside Regional Library Board	33,515	94,775	0	0	0	(73,782)	0	54,508	1,390,818	1,445,326
55443	Bedford Public Library	80,749	128,423	0	0	0	(77,087)	0	132,085	1,873,157	2,005,242
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0	0	0	0	0
55445	Chesterfield County Health Center Commission	751,012	836,774	0	0	0	(455,080)	(123,287)	1,009,419	12,243,096	13,252,515
55446	Washington County Service Authority	303,720	726,494	0	0	0	(451,577)	0	578,637	10,604,268	11,182,905
55447	Rappahannock Area Community Services Board	1,453,677	1,701,667	0	0	0	(502,924)	(197,426)	2,454,994	24,659,699	27,114,693
55449	Hampton Roads Planning District Commission	303,385	996,091	0	0	0	(720,541)	(12,510)	566,425	14,596,390	15,162,815
55450	Meherrin Regional Library	28,877	86,008	0	0	0	(24,085)	0	90,800	1,240,722	1,331,522
55451	New River Valley Planning District Commission	73,896	134,557	0	0	0	(67,136)	0	141,317	1,955,808	2,097,125
55452	Northern Virginia Health Care Center	1,101,152	1,155,610	0	0	0	(652,009)	(226,883)	1,377,870	16,948,158	18,326,028
55453	Rockbridge Area Community Services Board	420,624	714,630	0	0	0	(244,678)	(82,632)	807,944	10,372,660	11,180,604
55454	Greensville-Emporia Social Services	101,980	442,385	0	0	0	(411,354)	(4,851)	128,160	6,527,885	6,656,045
55455	James City County Service Authority	417,066	913,818	0	0	0	(340,589)	(35,776)	954,519	13,242,723	14,197,242
55456	Accomack/Northampton Planning District	68,889	216,070	0	0	0	(98,537)	0	186,422	3,135,977	3,322,399
55457	Harrisonburg/Rockingham Regional Sewage Authority	140,711	399,558	0	0	0	(174,244)	(55,130)	310,895	5,822,653	6,133,548
55458	Wytheville Redevelopment & Housing Authority	46,358	107,967	0	0	0	(62,332)	0	91,993	1,573,555	1,665,548
55459	Waynesboro Redevelopment & Housing Authority	102,899	224,547	0	0	0	(32,806)	(41)	294,599	3,224,234	3,518,833
55460	Region Ten Community Services Board	1,831,405	2,487,518	0	0	0	(1,011,859)	(200,673)	3,106,391	36,142,233	39,248,624
55462	Lenowisco Planning District Commission	32,316	283,069	0	0	0	(161,967)	0	153,418	4,124,826	4,278,244
55465	Rivanna Water & Sewer Authority	408,618	1,243,939	0	0	0	(738,169)	(4,051)	910,337	18,141,668	19,052,005
55466	Appomattox River Water Authority	115,714	304,237	0	0	0	(148,713)	0	271,238	4,420,599	4,691,837



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55467	Campbell County Utility Service Authority	94,235	248,500	0	0	0	(97,794)	0	244,941	3,598,895	3,843,836
55469	Eastern Shore Community Services Board	498,592	1,041,588	0	0	0	(524,474)	(43,166)	972,540	15,163,649	16,136,189
55470	Anchor Commission	23,262	124,316	0	0	0	(74,159)	(10,650)	62,769	1,818,351	1,881,120
55471	Central Virginia Community Services Board	2,370,183	2,469,215	0	0	0	(930,367)	(285,191)	3,623,840	35,882,277	39,506,117
55472	District 19 Community Services Board	955,514	1,756,243	0	0	0	(768,970)	(105,134)	1,837,653	25,526,241	27,363,894
55473	Hampton Road Transit	1,670,516	1,965,831	0	0	0	(1,194,482)	(154,976)	2,286,889	28,758,034	31,044,923
55474	Upper Occoquan Sewage Authority	1,223,948	3,208,021	0	0	0	(1,646,516)	(2,985)	2,782,468	46,653,625	49,436,093
55475	New River Valley Juvenile Detention Home	79,887	199,422	0	0	0	(157,485)	(1,063)	120,761	2,928,153	3,048,914
55476	Rockbridge Regional Library	40,401	126,396	0	0	0	(88,906)	0	77,891	1,850,103	1,927,994
55477	Frederick County Sanitation Authority	286,002	610,394	0	0	0	(432,201)	(932)	463,263	8,936,485	9,399,748
55478	Western Tidewater Community Services Board	1,025,485	1,865,455	0	0	0	(723,054)	(115,332)	2,052,554	27,068,545	29,121,099
55479	Cumberland Mountain Community Services Board	859,063	2,064,113	0	0	0	(1,036,411)	(59,867)	1,826,898	30,035,465	31,862,363
55480	Fredericksburg-Stafford Park Authority	0	10,068	0	0	0	(9,783)	0	285	148,716	149,001
55482	Middle Peninsula/Northern Neck Community Services Board	1,269,861	1,654,937	0	0	0	(457,264)	(148,983)	2,318,551	23,945,081	26,263,632
55483	Rockbridge County Public Service Authority	42,889	88,171	0	0	0	(55,998)	0	75,062	1,287,579	1,362,641
55484	Danville-Pittsylvania Community Services Board	868,379	1,375,861	0	0	0	(462,621)	(151,762)	1,629,857	19,962,352	21,592,209
55485	Crater Juvenile Detention Home Commission	147,153	316,916	0	0	0	(225,921)	(21,802)	216,346	4,651,239	4,867,585
55486	Opportunity Inc. of Hampton Roads	158,854	293,765	0	0	0	(168,128)	(1,748)	282,743	4,281,583	4,564,326
55487	Capital Regional Airport Commission	870,607	1,980,695	0	0	0	(1,002,677)	(56,408)	1,792,217	28,825,185	30,617,402
55488	Northwestern Community Services Board	702,987	1,192,464	0	0	0	(529,910)	(38,114)	1,327,427	17,319,219	18,646,646
55489	Harrisonburg/Rockingham Community Services Board	557,796	983,105	0	0	0	(359,731)	(28,689)	1,152,481	14,238,562	15,391,043



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55490	Upper Valley Regional Park Authority	0	2,472	0	0	0	0	0	2,472	35,312	37,784
55491	Middle Peninsula Regional Security Center	506,391	559,967	0	0	0	(318,061)	(14,734)	733,563	8,165,925	8,899,488
55492	Northern Neck Planning District Commission	35,800	89,594	0	0	0	(43,667)	(5,328)	76,399	1,304,418	1,380,817
55493	Planning District 1 Behavioral Health Services Board	27,364	74,262	0	0	0	(81,434)	(24,851)	(4,659)	1,114,023	1,109,364
55494	Rockbridge Area Social Services Board	99,383	299,448	0	0	0	(262,607)	(3,108)	133,116	4,410,688	4,543,804
55495	Dinwiddie County Water Authority	57,001	110,002	0	0	0	(38,354)	(12,522)	116,127	1,596,902	1,713,029
55496	Rappahannock/Rapidan Community Services Board	965,751	1,607,844	0	0	0	(673,172)	(130,625)	1,769,798	23,371,101	25,140,899
55497	Virginia Education Loan Authority	0	179,640	0	0	0	(77,398)	(19,481)	82,761	2,614,729	2,697,490
55498	Valley Community Services Board	1,043,507	1,476,016	0	0	0	(699,609)	(125,877)	1,694,037	21,498,685	23,192,722
55499	Eastern Shore Public Library	21,617	68,249	0	0	0	(44,624)	0	45,242	997,294	1,042,536
55500	Alexandria City School Board	796,338	2,642,578	0	0	0	(1,965,795)	(49,162)	1,423,959	38,758,599	40,182,558
55501	Albemarle County Schools	828,627	1,720,625	0	0	0	(1,106,229)	(46,064)	1,396,959	25,156,505	26,553,464
55502	Alleghany County School Board	205,338	657,392	0	0	0	(497,016)	(16,614)	349,100	9,648,131	9,997,231
55503	Charlottesville Public Schools	213,920	700,933	0	0	0	(678,397)	(70,311)	166,145	10,387,685	10,553,830
55504	Amherst County School Board	248,646	443,148	0	0	0	(310,504)	(3,873)	377,417	6,487,879	6,865,296
55505	Appomattox County School Board	81,045	179,628	0	0	0	(125,141)	0	135,532	2,628,682	2,764,214
55506	Arlington County Schools	1,830,932	2,209,579	0	0	0	(535,010)	(108,231)	3,397,270	31,887,034	35,284,304
55507	Augusta County School Board	257,529	739,629	0	0	0	(483,387)	(45,826)	467,945	10,830,741	11,298,686
55508	Bath County School Board	75,905	270,076	0	0	0	(171,482)	(7,279)	167,220	3,947,609	4,114,829
55509	Bedford County School Board	582,857	1,277,059	0	0	0	(689,123)	(46,076)	1,124,717	18,611,294	19,736,011
55510	Bland County School Board	48,144	100,513	0	0	0	(59,547)	(4,091)	85,019	1,467,723	1,552,742
55511	Botetourt County School Board	301,655	800,682	0	0	0	(701,117)	(29,453)	371,767	11,803,600	12,175,367
55512	Norfolk Public Schools	1,543,439	5,633,235	0	0	0	(4,482,840)	(215,612)	2,478,222	82,824,011	85,302,233
55513	Petersburg Public Schools	261,048	891,079	0	0	0	(657,887)	(18,723)	475,517	13,068,009	13,543,526
55514	Buckingham County School Board	89,530	198,288	0	0	0	(155,573)	(3,469)	128,776	2,912,211	3,040,987
55515	Radford City School Board	50,737	110,042	0	0	0	(60,846)	(24,144)	75,789	1,614,524	1,690,313
55516	Caroline County School Board	150,905	314,768	0	0	0	(240,461)	(54,902)	170,310	4,644,365	4,814,675
55517	Carroll County School Board	282,837	650,702	0	0	0	(508,869)	(12,289)	412,381	9,556,324	9,968,705



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55518	Charles City County School Board	36,289	103,328	0	0	0	(92,875)	0	46,742	1,522,558	1,569,300
55519	Charlotte County School Board	40,341	211,225	0	0	0	(182,060)	0	69,506	3,108,528	3,178,034
55520	Chesterfield County School Board	2,949,849	7,295,839	0	0	0	(5,433,926)	(328,550)	4,483,212	107,107,506	111,590,718
55521	Clarke County School Board	138,591	200,591	0	0	0	(132,256)	(11,956)	194,970	2,937,698	3,132,668
55522	Winchester Public Schools	234,274	432,031	0	0	0	(214,569)	(6,607)	445,129	6,282,464	6,727,593
55523	Culpeper County School Board	411,690	707,097	0	0	0	(489,740)	(52,989)	576,058	10,372,746	10,948,804
55524	Cumberland County School Board	82,791	150,317	0	0	0	(96,093)	(4,011)	133,004	2,197,432	2,330,436
55525	Dickenson County School Board	158,898	787,715	0	0	0	(867,704)	(11,966)	66,943	11,692,903	11,759,846
55526	Dinwiddie County Public Schools	220,298	500,348	0	0	0	(406,748)	(24,946)	288,952	7,363,682	7,652,634
55528	Essex County School Board	106,774	292,655	0	0	0	(178,513)	(15,598)	205,318	4,277,835	4,483,153
55530	Covington School Board	58,304	191,627	0	0	0	(182,868)	0	67,063	2,828,969	2,896,032
55531	Floyd County School Board	141,371	484,197	0	0	0	(384,332)	(2,414)	238,822	7,110,478	7,349,300
55532	Fluvanna County Public Schools	232,280	345,212	0	0	0	(206,795)	(29,477)	341,220	5,049,733	5,390,953
55533	Chesapeake Public Schools	2,157,963	5,971,479	0	0	0	(4,326,809)	(251,277)	3,551,356	87,595,888	91,147,244
55534	Virginia Beach City School Board	4,171,321	13,051,394	0	0	0	(9,003,617)	(469,524)	7,749,574	191,185,052	198,934,626
55535	Giles County Schools	107,050	356,957	0	0	0	(293,596)	(20,938)	149,473	5,256,652	5,406,125
55536	Gloucester County School Board	409,024	1,095,611	0	0	0	(610,515)	(54,354)	839,766	15,984,018	16,823,784
55537	Goochland County School Board	85,613	231,123	0	0	0	(105,866)	0	210,870	3,354,693	3,565,563
55538	Grayson County School Board	131,743	340,515	0	0	0	(197,156)	(7,292)	267,810	4,966,731	5,234,541
55539	Greene County Schools	197,556	501,192	0	0	0	(287,094)	0	411,654	7,303,427	7,715,081
55540	Greensville County School Board	85,217	347,301	0	0	0	(305,819)	(2,609)	124,090	5,115,660	5,239,750
55541	Halifax County School Board	332,205	905,803	0	0	0	(680,867)	(67,863)	489,278	13,314,401	13,803,679
55542	Hanover County School Board	761,268	1,470,488	0	0	0	(775,796)	(71,514)	1,384,446	21,430,630	22,815,076
55543	Henrico County Schools	72,260	582,852	0	0	0	(676,336)	(13,277)	(34,501)	8,671,261	8,636,760
55544	Henry County Public Schools	381,575	1,183,231	0	0	0	(1,161,557)	(17,005)	386,244	17,492,576	17,878,820
55545	Highland County Public Schools	16,918	74,575	0	0	0	(61,249)	0	30,244	1,095,988	1,126,232
55546	Isle of Wight County Schools	220,250	371,469	0	0	0	(434,810)	(80,236)	76,673	5,564,222	5,640,895
55548	King George County School Board	259,885	397,313	0	0	0	(173,389)	(31,824)	451,985	5,778,509	6,230,494
55549	King & Queen County School Board	83,825	155,717	0	0	0	(57,070)	0	182,472	2,253,070	2,435,542
55550	King William County Schools	148,866	146,068	0	0	0	(50,512)	(5,258)	239,164	2,114,569	2,353,733



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55551	Lancaster County School Board	94,669	187,434	0	0	0	(100,678)	(3,813)	177,612	2,729,878	2,907,490
55552	Lee County School Board	176,934	932,718	0	0	0	(895,361)	(4,869)	209,422	13,774,664	13,984,086
55553	Loudoun County School Board	5,408,658	7,606,019	0	0	0	(3,606,958)	(274,890)	9,132,829	110,598,341	119,731,170
55554	Louisa County Public Schools	389,308	764,024	0	0	0	(398,009)	(19,943)	735,380	11,123,603	11,858,983
55555	Lunenburg County School Board	66,261	143,318	0	0	0	(74,286)	0	135,293	2,084,543	2,219,836
55556	Madison County School Board	76,301	218,017	0	0	0	(120,003)	(21,716)	152,599	3,185,382	3,337,981
55557	Mathews County School Board	71,109	227,108	0	0	0	(151,688)	(644)	145,885	3,320,559	3,466,444
55558	Mecklenburg County Schools	85,532	390,807	0	0	0	(508,317)	(24,925)	(56,903)	5,849,581	5,792,678
55559	Middlesex County School Board	43,610	184,049	0	0	0	(140,720)	0	86,939	2,699,627	2,786,566
55560	Montgomery County School Board	525,743	1,455,818	0	0	0	(1,047,219)	(10,519)	923,823	21,326,264	22,250,087
55562	Nelson County Public Schools	154,252	424,255	0	0	0	(242,846)	(27,600)	308,061	6,196,006	6,504,067
55563	New Kent County Schools	148,983	279,406	0	0	0	(175,450)	(18,624)	234,315	4,088,552	4,322,867
55565	Northampton County Schools	61,828	231,160	0	0	0	(235,230)	(20,877)	36,881	3,430,344	3,467,225
55566	Northumberland Co School Board	66,406	268,066	0	0	0	(216,393)	(14,118)	103,961	3,944,773	4,048,734
55567	Nottoway County School Board	107,776	378,446	0	0	0	(173,181)	0	313,041	5,492,956	5,805,997
55568	Orange County Public Schools	321,928	540,454	0	0	0	(379,452)	(47,789)	435,141	7,934,394	8,369,535
55569	Page County Public Schools	205,699	505,091	0	0	0	(393,313)	(7,077)	310,400	7,415,782	7,726,182
55570	Patrick County Public Schools	188,901	456,351	0	0	0	(363,578)	0	281,674	6,701,093	6,982,767
55571	Pittsylvania County School Board	331,124	918,214	0	0	0	(797,087)	(26,647)	425,604	13,529,211	13,954,815
55572	Powhatan County School Board	189,319	486,990	0	0	0	(313,018)	(34,252)	329,039	7,130,633	7,459,672
55573	Prince Edward County Schools	74,756	257,300	0	0	0	(179,007)	(3,067)	149,982	3,766,745	3,916,727
55574	Prince George County School Board	409,306	1,135,508	0	0	0	(840,582)	(15,097)	689,135	16,649,376	17,338,511
55576	Prince William County Schools	5,560,285	11,031,947	0	0	0	(6,625,098)	(341,446)	9,625,688	161,082,517	170,708,205
55577	Pulaski County School Board	259,384	653,059	0	0	0	(490,257)	(17,801)	404,385	9,583,439	9,987,824
55578	Rappahannock County Schools	66,946	172,252	0	0	0	(147,691)	(1,048)	90,459	2,535,119	2,625,578
55579	Richmond County Public Schools	29,025	39,965	0	0	0	(18,758)	0	50,232	580,313	630,545
55580	Roanoke County School Board	642,968	2,114,246	0	0	0	(1,864,651)	(100,265)	792,298	31,185,978	31,978,276
55581	Rockbridge County Schools	164,187	486,051	0	0	0	(472,168)	(1,138)	176,932	7,180,232	7,357,164
55582	Rockingham County School Board	832,108	1,948,144	0	0	0	(1,341,866)	(81,736)	1,356,650	28,542,435	29,899,085
55583	Russell County School Board	263,958	1,116,022	0	0	0	(1,038,328)	(45,505)	296,147	16,485,081	16,781,228
55584	Scott County Schools	224,506	569,005	0	0	0	(406,430)	(4,760)	382,321	8,334,236	8,716,557
55585	Shenandoah County School Board	457,061	804,295	0	0	0	(567,427)	(17,931)	675,998	11,782,606	12,458,604



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55586	Smyth County School Board	269,417	829,370	0	0	0	(665,539)	(13,007)	420,241	12,187,410	12,607,651
55587	Southampton County School Board	97,716	258,784	0	0	0	(152,349)	(59,706)	144,445	3,802,942	3,947,387
55588	Spotsylvania County School Board	1,056,597	1,661,774	0	0	0	(1,225,277)	(89,647)	1,403,447	24,397,086	25,800,533
55589	Stafford County Schools	931,365	1,679,630	0	0	0	(1,079,655)	(149,242)	1,382,098	24,609,166	25,991,264
55590	Surry County Public Schools	103,206	390,886	0	0	0	(313,619)	(1,900)	178,573	5,741,852	5,920,425
55591	Sussex County School Board	128,063	202,821	0	0	0	(119,537)	(10,670)	200,677	2,962,546	3,163,223
55592	Tazewell County Schools	389,969	1,688,775	0	0	0	(1,444,382)	(14,636)	619,726	24,854,869	25,474,595
55593	Warren County School Board	363,215	550,481	0	0	0	(368,839)	(28,912)	515,945	8,062,884	8,578,829
55595	Washington County School Board	286,590	949,439	0	0	0	(948,186)	(15,969)	271,874	14,045,486	14,317,360
55596	Westmoreland County School Board	98,467	252,023	0	0	0	(200,109)	(5,697)	144,684	3,703,226	3,847,910
55597	Wise County Schools	153,753	840,738	0	0	0	(716,569)	(23,622)	254,300	12,380,635	12,634,935
55598	Wythe County School Board	133,560	388,911	0	0	0	(357,223)	(19,102)	146,146	5,744,037	5,890,183
55599	York County School Board	651,659	1,257,618	0	0	0	(662,415)	(38,285)	1,208,577	18,316,320	19,524,897
55600	Accomack County School Board	317,109	730,383	0	0	0	(428,313)	(17,270)	601,909	10,656,840	11,258,749
55601	Bristol Virginia School System	27,708	177,953	0	0	0	(283,803)	0	(78,142)	2,684,082	2,605,940
55602	Buena Vista City Public Schools	35,849	89,028	0	0	0	(91,073)	(3,850)	29,954	1,319,294	1,349,248
55603	Amelia County Public Schools	94,280	224,266	0	0	0	(144,860)	(21,445)	152,241	3,286,956	3,439,197
55605	Danville School Board	212,808	494,905	0	0	0	(256,214)	(32,199)	419,300	7,214,282	7,633,582
55606	Franklin City Public Schools	47,021	114,045	0	0	0	(80,997)	(9,799)	70,270	1,674,609	1,744,879
55607	Lexington City Public Schools	0	22,650	0	0	0	(33,291)	0	(10,641)	340,215	329,574
55608	Harrisonburg City School Board	215,283	431,841	0	0	0	(257,843)	(1,604)	387,677	6,298,876	6,686,553
55609	Hopewell Public Schools	185,137	524,469	0	0	0	(500,014)	(25,069)	184,523	7,754,961	7,939,484
55610	Lynchburg School Board	408,027	935,168	0	0	0	(704,397)	(31,685)	607,113	13,727,582	14,334,695
55611	Fauquier County School Board	790,454	1,314,303	0	0	0	(753,587)	(67,449)	1,283,721	19,186,281	20,470,002
55612	Brunswick County Public Schools	126,969	345,287	0	0	0	(266,377)	0	205,879	5,065,862	5,271,741
55613	P D Pruden Vocational-Technical Center	6,159	4,980	0	0	0	0	(7,450)	3,689	74,870	78,559
55614	Portsmouth School Board	743,215	2,434,509	0	0	0	(2,020,871)	(130,210)	1,026,643	35,854,243	36,880,886
55615	Campbell County School Board	347,629	903,387	0	0	0	(849,992)	(14,167)	386,857	13,337,611	13,724,468
55616	Richmond City Schools	1,175,744	3,220,446	0	0	0	(1,724,665)	(299,633)	2,371,892	47,018,522	49,390,414
55617	Roanoke City Schools	238,778	57,278	0	0	0	(7,784)	(22,415)	265,857	833,355	1,099,212
55619	Staunton City School Board	88,093	289,866	0	0	0	(274,822)	(7,958)	95,179	4,282,336	4,377,515
55620	Suffolk City School Board	738,127	1,455,330	0	0	0	(946,604)	(102,719)	1,144,134	21,315,088	22,459,222
55622	Craig County School Board	56,017	106,519	0	0	0	(50,106)	(824)	111,606	1,547,158	1,658,764
55623	Martinsville City School Board	56,141	284,255	0	0	0	(342,606)	0	(2,210)	4,232,082	4,229,872



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55624	Appomattox Regional Governor's School	10,155	7,030	0	0	0	(139)	0	17,046	100,495	117,541
55625	Colonial Heights City Schools	137,965	287,415	0	0	0	(252,421)	(454)	172,505	4,232,368	4,404,873
55632	City of Manassas School Board	448,462	986,400	0	0	0	(516,830)	(8,880)	909,152	14,354,279	15,263,431
55633	Franklin County Schools	511,225	1,273,433	0	0	0	(845,715)	(25,358)	913,585	18,627,439	19,541,024
55634	Frederick County School Board	900,416	1,292,100	0	0	0	(792,420)	(96,756)	1,303,340	18,903,166	20,206,506
55635	City of Salem Schools	145,676	323,812	0	0	0	(250,154)	(14,833)	204,501	4,758,374	4,962,875
55636	Manassas Park City Schools	188,357	197,750	0	0	0	(89,612)	(26,885)	269,610	2,883,245	3,152,855
55637	Newport News Public Schools	422,992	45,008	0	0	0	(536)	(12,642)	454,822	649,566	1,104,388
55708	Waynesboro City Schools	103,795	234,497	0	0	0	(164,880)	(3,046)	170,366	3,433,917	3,604,283
55710	Valley Vocational-Technical Center	6,475	20,015	0	0	0	(21,506)	0	4,984	296,684	301,668
55711	New Horizons Technical Center	37,362	59,628	0	0	0	(50,264)	(6,571)	40,155	880,240	920,395
55713	Galax City Schools	59,100	138,221	0	0	0	(72,787)	(2,820)	121,714	2,012,383	2,134,097
55714	Norton City Schools	25,638	123,727	0	0	0	(110,553)	(234)	38,578	1,822,925	1,861,503
55802	Williamsburg-James City County Schools	507,972	1,021,383	0	0	0	(532,448)	(37,741)	959,166	14,876,279	15,835,445
55803	Poquoson City School Board	62,503	143,652	0	0	0	(143,649)	(1,428)	61,078	2,124,709	2,185,787
55806	Fredericksburg City Public Schools	132,328	255,208	0	0	0	(95,149)	(47,838)	244,549	3,717,322	3,961,871
55807	Hampton City Schools	813,234	1,973,760	0	0	0	(1,725,363)	(102,754)	958,877	29,110,626	30,069,503
55813	Buchanan County School Board	237,215	1,214,556	0	0	0	(1,331,383)	(6,607)	113,781	18,019,791	18,133,572
55814	Jackson River Vocational Technical Center	9,740	16,703	0	0	0	(7,906)	0	18,537	242,571	261,108
55815	Northern Neck Regional Vocational Center	2,888	8,722	0	0	0	(4,906)	0	6,704	127,055	133,759
55871	Portsmouth Redevelopment And Housing Authority	221,990	160,244	0	0	0	(74,052)	(12,455)	295,727	2,332,449	2,628,176
55872	Southwest Regional Recreation Authority	16,604	709	0	0	0	0	0	17,313	10,127	27,440
55873	Roanoke Redevelopment & Housing Authority	349,221	75,160	0	0	0	(6,280)	(44,550)	373,551	1,099,123	1,472,674
55874	Meherrin River Regional Jail Authority	949,467	45,837	0	0	0	(39,305)	(9,347)	946,652	679,140	1,625,792
55875	Woodway Water Authority	13,846	2,483	0	0	0	0	0	16,329	35,465	51,794
55876	Bristol Virginia Utilities Authority	944,947	206,470	0	0	0	(19,765)	(55,368)	1,076,284	2,987,145	4,063,429
55877	Washington Metro Area Transit Commission	32,988	47,269	0	0	0	0	(855)	79,402	675,698	755,100



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55878	Mt Rogers Community Services Board	2,029,879	2,063,206	0	0	0	(452,807)	(82,256)	3,558,022	29,741,898	33,299,920
55879	Lonesome Pine Soil & Water Conservation District	3,467	1,038	0	0	0	0	0	4,505	14,830	19,335
55880	Big Sandy Soil & Water & Conservation District	5,800	1,700	0	0	0	0	0	7,500	24,290	31,790
55881	Virginia's Region 2000 Local Government Council	281,532	72,667	0	0	0	(2,460)	0	351,739	1,039,326	1,391,065
55882	Middle Peninsula Planning District Commission	33,666	51,210	0	0	0	(17,209)	(11,602)	56,065	745,974	802,039
55883	Western Virginia Regional Jail Authority	1,263,991	348,082	0	0	0	(50,865)	(34,707)	1,526,501	5,015,382	6,541,883
55884	Halifax Service Authority	198,052	60,484	0	0	0	(13,632)	(2,441)	242,463	872,094	1,114,557
55885	Fort Monroe Area Development Authority	0	215	0	0	0	0	0	215	3,076	3,291
55886	Russell County Public Service Authority	55,670	19,520	0	0	0	(70,167)	0	5,023	313,946	318,969
55887	Piedmont Community Services Board	1,003,846	516,190	0	0	0	(88,058)	(71,586)	1,360,392	7,453,959	8,814,351
55888	Blue Ridge Behavioral Healthcare	1,640,497	711,914	0	0	0	(153,724)	(92,261)	2,106,426	10,293,188	12,399,614
55889	Skyline Soil & Water Conservation District	12,315	23,022	0	0	0	0	0	35,337	328,882	364,219
55890	Middle River Regional Jail Authority	1,088,683	444,658	0	0	0	(53,766)	(99,547)	1,380,028	6,428,918	7,808,946
55891	Tidewater Soil & Water Conservation District	10,607	3,602	0	0	0	0	0	14,209	51,455	65,664
55892	Big Stone Gap Redevelopment And Housing Authority	34,479	18,426	0	0	0	(2,247)	0	50,658	264,352	315,010
55893	Eastern Shore Soil & Water Conservation District	12,049	15,213	0	0	0	(8,234)	0	19,028	221,440	240,468
55894	Town of Boykins	6,409	3,233	0	0	0	0	0	9,642	46,182	55,824
55895	Town of Gordonsville	73,034	64,493	0	0	0	(32,503)	(2,091)	102,933	938,632	1,041,565
55896	Virginia Resources Authority	113,609	49,872	0	0	0	0	(4,749)	158,732	714,828	873,560
55897	Prince William County Service Authority	2,206,642	1,647,355	0	0	0	(745,794)	(23,355)	3,084,848	23,918,223	27,003,071
55898	Western Virginia Water Authority	912,063	550,240	0	0	0	(164,931)	(52,019)	1,245,353	7,969,052	9,214,405
55899	Shenandoah Valley Regional Airport Commission	46,183	85,506	0	0	0	(2,778)	0	128,911	1,222,900	1,351,811



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55900	Alleghany Highlands Community Services Board	286,036	470,674	0	0	0	(356,312)	(59,644)	340,754	6,931,894	7,272,648
55901	Brunswick Industrial Development Authority	18,602	16,275	0	0	0	(4,999)	0	29,878	235,004	264,882
55902	Northern Neck/Essex County Group Home Commission	0	56,647	0	0	0	(52,720)	(8,253)	(4,326)	839,733	835,407
55903	State Education Assistance Authority	0	145,893	0	0	0	(80,875)	0	65,018	2,124,629	2,189,647
55904	Appalachian Juvenile Commission	174,312	358,756	0	0	0	(234,612)	(20,614)	277,842	5,252,698	5,530,540
55905	Goochland/Powhatan Community Services Board	260,060	473,363	0	0	0	(266,142)	(10,593)	456,688	6,900,690	7,357,378
55906	Suffolk Redevelopment & Housing Authority	141,558	184,309	0	0	0	(41,306)	(32,526)	252,035	2,669,905	2,921,940
55907	Virginia Small Business Financing Authority	0	24,441	0	0	0	(558)	(4,124)	19,759	351,504	371,263
55908	Lee County Redevelopment & Housing Authority	32,347	109,154	0	0	0	(36,536)	0	104,965	1,577,611	1,682,576
55909	Henry County Public Service Authority	199,863	656,584	0	0	0	(424,645)	(22,792)	409,010	9,603,489	10,012,499
55910	Southside Planning District Commission	45,495	202,971	0	0	0	(104,509)	0	143,957	2,951,842	3,095,799
55911	Economic Development Authority - Henrico County	74,757	138,454	0	0	0	(116,254)	(2,217)	94,740	2,037,149	2,131,889
55912	Augusta County Service Authority	460,086	930,779	0	0	0	(611,434)	(23,137)	756,294	13,614,131	14,370,425
55914	Rappahannock Juvenile Center	291,536	525,187	0	0	0	(348,972)	(24,519)	443,232	7,689,414	8,132,646
55915	Cumberland Plateau Regional Housing Authority	55,694	166,171	0	0	0	(135,738)	0	86,127	2,441,740	2,527,867
55870	Bedford Regional Water Authority	129,078	199,921	0	0	0	(103,560)	(650)	224,789	2,908,113	3,132,902
55918	Amherst County Service Authority	90,808	304,802	0	0	0	(80,845)	0	314,765	4,394,743	4,709,508
55919	Pepper's Ferry Regional Wastewater Authority	129,313	190,862	0	0	0	(116,674)	(2,389)	201,112	2,786,134	2,987,246
55920	Rappahannock Regional Jail	1,810,473	1,901,890	0	0	0	(518,327)	(151,641)	3,042,395	27,504,839	30,547,234
55921	Thomas Jefferson Planning District Commission	69,411	87,524	0	0	0	(45,653)	0	111,282	1,273,173	1,384,455
55922	Piedmont Regional Jail	618,910	748,633	0	0	0	(390,725)	(34,317)	942,501	10,907,277	11,849,778



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55923	Nelson County Service Authority	94,627	158,516	0	0	0	(30,642)	(18,751)	203,750	2,289,216	2,492,966
55924	Coeburn-Norton-Wise Water Treatment Authority	48,664	128,883	0	0	0	(54,688)	0	122,859	1,868,536	1,991,395
55925	Fauquier County Water & Sanitation Authority	233,185	351,577	0	0	0	(125,150)	(24,114)	435,498	5,097,161	5,532,659
55926	Scott County Soil & Water Conservation District	10,318	15,661	0	0	0	0	0	25,979	223,729	249,708
55927	New River Resource Authority	78,289	140,116	0	0	0	(52,951)	(9,011)	156,443	2,032,645	2,189,088
55928	Scott County Water & Sewerage Authority	84,578	119,417	0	0	0	(36,450)	(241)	167,304	1,724,309	1,891,613
55929	Greensville County Water & Sewer Authority	115,718	217,736	0	0	0	(67,871)	0	265,583	3,144,452	3,410,035
55930	Petersburg Redevelopment & Housing Authority	82,653	313,947	0	0	0	(243,777)	(15,143)	137,680	4,614,410	4,752,090
55931	Central Rappahannock Regional Library	467,227	1,028,040	0	0	0	(422,281)	(9,044)	1,063,942	14,901,942	15,965,884
55932	Virginia Coalfield Economic Development Authority	24,763	84,294	0	0	0	(42,353)	0	66,704	1,225,370	1,292,074
55933	Central Virginia Regional Jail	545,907	741,951	0	0	0	(351,602)	(15,646)	920,610	10,782,919	11,703,529
55934	Thomas Jefferson Soil & Water Conservation District	24,211	46,193	0	0	0	(11,016)	0	59,388	665,415	724,803
55936	Commonwealth Regional Council	13,431	92,599	0	0	0	(54,085)	0	51,945	1,349,880	1,401,825
55937	Wythe-Grayson Regional Library	23,171	57,756	0	0	0	(20,641)	(24,405)	35,881	847,609	883,490
55938	Colonial Soil & Water Conservation District	13,587	41,771	0	0	0	(16,478)	(33,120)	5,760	621,532	627,292
55939	Rivanna Solid Waste Authority	57,148	165,972	0	0	0	(134,796)	0	88,324	2,438,433	2,526,757
55940	Monacan Soil & Water Conservation District	10,186	22,318	0	0	0	0	0	32,504	318,823	351,327
55941	Robert E Lee Soil & Water Conservation District	19,085	19,915	0	0	0	(11,553)	0	27,447	290,281	317,728
55942	Tri-County/City Soil & Water Conservation District	11,903	26,629	0	0	0	(12,527)	0	26,005	386,680	412,685
55944	Central Virginia Waste Management Authority	48,867	91,297	0	0	0	(47,567)	0	92,597	1,328,025	1,420,622
55945	Lonesome Pine Regional Library	102,810	292,648	0	0	0	(90,448)	0	305,010	4,225,915	4,530,925
55946	Virginia Peninsulas Public Service Authority	172,445	226,970	0	0	0	(55,182)	(595)	343,638	3,270,310	3,613,948



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55947	Tidewater Youth Services Commission	209,387	556,906	0	0	0	(343,991)	(19,092)	403,210	8,137,348	8,540,558
55948	Virginia Highlands Airport Commission	15,722	32,821	0	0	0	(23,975)	0	24,568	480,855	505,423
55949	Western Tidewater Regional Jail	1,030,092	1,456,525	0	0	0	(666,545)	(53,165)	1,766,907	21,167,349	22,934,256
55950	Scott County Redevelopment & Housing Authority	38,272	82,384	0	0	0	(40,312)	0	80,344	1,197,070	1,277,414
55951	Handley Regional Library	79,162	133,759	0	0	0	(60,366)	0	152,555	1,941,023	2,093,578
55952	Northern Neck Regional Jail	484,112	726,237	0	0	0	(270,820)	(35,614)	903,915	10,528,034	11,431,949
55953	Montgomery Regional Solid Waste Authority	83,233	110,037	0	0	0	(41,551)	(7,336)	144,383	1,596,396	1,740,779
55954	Potomac & Rappahannock Transportation Commission	722,134	763,704	0	0	0	(220,662)	(1,863)	1,263,313	11,021,316	12,284,629
55955	Giles County Public Service Authority	61,163	83,278	0	0	0	(43,075)	(3,907)	97,459	1,213,171	1,310,630
55956	South Central Wastewater Authority	164,219	238,485	0	0	0	(132,213)	(1,903)	268,588	3,473,989	3,742,577
55957	Wise County Redevelopment & Housing Authority	64,888	349,020	0	0	0	(142,716)	(15,897)	255,295	5,065,305	5,320,600
55958	Prince William Soil & Water Conservation District	17,210	11,969	0	0	0	0	0	29,179	170,991	200,170
55959	Hampton Roads Regional Jail Authority	1,810,330	1,978,110	0	0	0	(386,838)	(194,902)	3,206,700	28,549,587	31,756,287
55960	Castlewood Water & Sewage Authority	29,774	38,224	0	0	0	(25,197)	0	42,801	558,657	601,458
55961	Pamunkey Regional Jail	825,135	807,387	0	0	0	(206,303)	(33,810)	1,392,409	11,654,162	13,046,571
55962	Charlottesville-Albemarle Airport Authority	131,276	308,435	0	0	0	(129,551)	0	310,160	4,470,985	4,781,145
55963	Virginia Peninsula Regional Jail	696,818	685,356	0	0	0	(431,070)	(53,896)	897,208	10,033,286	10,930,494
55964	Virginia Biotechnology Research Park Authority	57,102	96,454	0	0	0	(49,685)	0	103,871	1,402,757	1,506,628
55965	Peumansend Creek Regional Jail	776,952	658,835	0	0	0	(188,600)	(35,546)	1,211,641	9,523,996	10,735,637
55966	Blue Ridge Regional Jail Authority	2,450,436	1,922,890	0	0	0	(728,242)	(212,489)	3,432,595	27,940,219	31,372,814
55967	Massanutten Regional Library	79,045	134,845	0	0	0	(64,254)	0	149,636	1,958,477	2,108,113
55968	Albemarle-Charlottesville Regional Jail	1,079,154	1,231,631	0	0	0	(449,903)	(101,337)	1,759,545	17,870,345	19,629,890
55969	Culpeper Soil & Water Conservation District	36,153	29,542	0	0	0	0	0	65,695	422,033	487,728



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55970	New River Valley Regional Jail	1,367,728	920,276	0	0	0	(229,615)	(139,707)	1,918,682	13,331,467	15,250,149
55971	Sussex Service Authority	89,701	96,950	0	0	0	(28,375)	0	158,276	1,399,192	1,557,468
55972	Big Walker Soil & Water Conservation District	6,048	8,580	0	0	0	0	0	14,628	122,574	137,202
55973	Peter Francisco Soil & Water Conservation District	9,603	10,097	0	0	0	0	0	19,700	144,244	163,944
55974	Peaks of Otter Soil & Water Conservation District	2,245	2,294	0	0	0	0	0	4,539	32,770	37,309
55975	New River Soil & Water Conservation District	5,357	12,960	0	0	0	0	0	18,317	185,146	203,463
55977	Southside Regional Jail	352,821	335,632	0	0	0	(109,224)	(56,788)	522,441	4,877,754	5,400,195
55978	Evergreen Soil & Water Conservation District	4,649	9,728	0	0	0	(5,002)	0	9,375	141,479	150,854
55979	Roanoke Higher Education Authority	89,112	93,631	0	0	0	(21,642)	0	161,101	1,348,406	1,509,507
55981	John Marshall Soil & Water Conservation District	28,944	30,764	0	0	0	0	0	59,708	439,486	499,194
55982	Daniel Boone Soil & Water Conservation District	6,369	9,978	0	0	0	0	0	16,347	142,540	158,887
55983	Southside Community Services Board	710,187	945,168	0	0	0	(424,444)	(36,639)	1,194,272	13,732,935	14,927,207
55984	Northern Shenandoah Valley Regional Commission	49,766	58,757	0	0	0	(48,166)	0	60,357	863,470	923,827
55985	Tazewell Soil & Water Conservation District	4,474	8,881	0	0	0	(8,967)	0	4,388	131,356	135,744
55987	Richmond Regional Planning District Committee	155,179	203,413	0	0	0	(19,105)	0	339,487	2,915,451	3,254,938
55988	Henricopolis Soil & Water Conservation District	10,725	12,990	0	0	0	(8,046)	0	15,669	189,599	205,268
55989	Piedmont Regional Juvenile Detention Center	52,093	46,894	0	0	0	(2,611)	(24,112)	72,264	683,280	755,544
55990	Roanoke River Service Authority	31,639	23,125	0	0	0	(1,278)	0	53,486	330,994	384,480
55991	Lee County Public Service Authority	43,949	27,583	0	0	0	0	(4,221)	67,311	396,158	463,469
55992	Blue Ridge Juvenile Detention Center	142,904	137,921	0	0	0	(46,269)	(19,979)	214,577	2,003,424	2,218,001
55993	Ferrum Water & Sewage Authority	12,968	12,033	0	0	0	0	0	25,001	171,902	196,903



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning TPL-Ending	
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55994	Wise County Public Service Authority	91,624	65,477	0	0	0	(4,688)	0	152,413	937,733	1,090,146
55995	Holston River Soil & Water Conservation District	14,183	16,449	0	0	0	(3,744)	0	26,888	236,851	263,739
55996	New River Valley Community Services Board	1,903,638	1,619,096	0	0	0	(410,568)	(80,786)	3,031,380	23,375,618	26,406,998
55997	Institute For Advanced Learning And Research	171,259	78,992	0	0	0	(15,524)	(19,205)	215,522	1,145,817	1,361,339
55998	Southwest Virginia Regional Jail Authority	2,014,259	1,164,963	0	0	0	(278,166)	(150,793)	2,750,263	16,856,812	19,607,075
55999	Clinch Valley Soil & Water Conservation District	11,947	10,779	0	0	0	0	0	22,726	153,988	176,714
	Total Political Subdivisions	524,758,455	1,243,385,827	0	0	0	(754,705,978)	(36,876,504)	976,561,800	18,158,445,785	19,135,007,585



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55100	Accomack County	912,155	538,436	6,800,749	(1,652,821)	(88,650)	(36,498)	358	6,473,729	43,070,545	49,544,274	(275,883)
55101	Albemarle County	5,083,555	1,883,822	17,036,292	(5,267,630)	(248,057)	(89,760)	897	18,399,119	107,145,906	125,545,025	28,184,164
55102	Alleghany County	1,040,988	372,813	3,769,498	(1,565,532)	(38,366)	(20,286)	199	3,559,314	23,979,198	27,538,512	6,578,515
55103	Amelia County	484,286	187,386	1,711,486	(451,261)	(33,492)	(8,981)	90	1,889,514	10,736,979	12,626,493	945,887
55104	Amherst County	884,349	368,536	4,678,377	(1,448,892)	(28,611)	(25,170)	247	4,428,836	29,703,221	34,132,057	3,376,732
55105	Appomattox County	537,604	208,860	2,557,177	(1,062,451)	(39,877)	(13,959)	135	2,187,489	16,362,119	18,549,608	4,215,707
55107	Augusta County	2,210,642	909,646	9,910,591	(3,715,312)	(152,802)	(53,478)	523	9,109,810	63,065,359	72,175,169	10,451,518
55108	Bath County	278,951	124,642	1,482,366	(694,811)	(15,259)	(8,179)	78	1,167,788	9,574,177	10,741,965	2,078,532
55109	Bedford County	1,751,158	860,090	7,596,167	(1,968,745)	(337,775)	(40,277)	400	7,861,018	47,850,301	55,711,319	3,581,029
55110	Bland County	338,669	98,577	884,620	(411,161)	0	(4,716)	46	906,035	5,598,153	6,504,188	1,968,959
55111	Botetourt County	1,404,239	572,060	5,227,639	(1,402,197)	(69,014)	(27,445)	276	5,705,558	32,809,458	38,515,016	3,884,703
55112	Brunswick County	589,542	225,352	2,117,435	(934,338)	(54,123)	(11,445)	111	1,932,534	13,456,466	15,389,000	3,996,135
55113	Buchanan County	1,341,075	530,717	5,042,928	(2,102,024)	(77,010)	(27,193)	265	4,708,758	32,050,308	36,759,066	12,608,914
55114	Buckingham County	502,256	210,098	1,940,568	(484,431)	0	(10,150)	102	2,158,443	12,128,011	14,286,454	1,726,759
55115	Campbell County	1,640,441	637,244	7,297,446	(2,630,866)	(57,837)	(39,389)	384	6,847,423	46,352,943	53,200,366	6,585,738
55116	Caroline County	1,130,296	529,552	3,930,748	(1,221,177)	(30,957)	(20,616)	207	4,318,053	24,710,877	29,028,930	1,976,988
55117	Carroll County	874,902	361,321	3,517,551	(1,323,344)	(8,314)	(18,888)	186	3,403,414	22,323,960	25,727,374	5,043,500
55118	Charles City County	353,605	144,425	1,745,021	(762,128)	(45,009)	(9,570)	92	1,426,436	11,188,594	12,615,030	2,041,113
55119	Charlotte County	536,281	206,474	2,533,826	(704,314)	(5,071)	(13,495)	134	2,553,835	16,009,459	18,563,294	1,981,484
55120	Chesterfield County	26,084,703	8,820,383	103,473,934	(36,442,343)	(1,167,110)	(554,506)	5,455	100,220,516	655,888,263	756,108,779	172,800,912
55121	Clarke County	491,845	202,011	2,232,734	(635,994)	(22,543)	(11,881)	118	2,256,290	14,114,157	16,370,447	1,875,951
55122	Craig County	126,032	71,845	905,225	(308,457)	(15,603)	(4,941)	47	774,148	5,782,633	6,556,781	242,720
55123	Culpeper County	1,854,477	777,107	6,152,389	(1,946,281)	(177,810)	(32,421)	324	6,627,785	38,730,253	45,358,038	5,550,751
55124	Cumberland County	341,947	152,078	1,460,970	(572,000)	(3,920)	(7,868)	77	1,371,284	9,311,254	10,682,538	930,025
55125	Dickenson County	717,261	339,728	3,312,537	(1,063,690)	(11,263)	(17,727)	174	3,277,020	20,957,823	24,234,843	3,841,163
55126	Dinwiddie County	1,094,374	396,746	3,961,896	(1,431,015)	(102,980)	(21,172)	209	3,898,058	25,076,190	28,974,248	3,389,735
55128	Essex County	335,255	168,893	1,852,569	(672,581)	(18,014)	(10,053)	97	1,656,166	11,768,668	13,424,834	(90,460)
55130	Fauquier County	3,555,225	1,530,920	12,271,193	(3,033,300)	(126,049)	(63,910)	647	14,134,726	76,694,287	90,829,013	7,569,987
55131	Floyd County	400,507	168,032	1,731,079	(484,852)	(11,369)	(9,171)	91	1,794,317	10,893,743	12,688,060	1,659,422
55132	Fluvanna County	753,913	294,866	2,447,855	(686,578)	(29,555)	(12,807)	129	2,767,823	15,329,366	18,097,189	1,416,018
55133	Franklin County	1,571,032	639,291	7,019,995	(2,255,361)	(117,220)	(37,649)	370	6,820,458	44,567,213	51,387,671	4,524,689
55134	Frederick County	4,190,631	1,622,571	14,915,757	(3,331,019)	(305,432)	(77,800)	786	17,015,494	93,333,254	110,348,748	14,175,107
55135	Giles County	539,236	222,409	2,620,151	(1,048,213)	(25,892)	(14,259)	138	2,293,570	16,720,600	19,014,170	2,083,861
55136	Gloucester County	1,630,763	711,429	6,835,011	(2,014,021)	(120,430)	(36,335)	360	7,006,777	43,043,610	50,050,387	4,429,394
55137	Goochland County	1,098,298	438,821	3,429,951	(788,746)	(38,670)	(17,703)	181	4,122,132	21,278,610	25,400,742	1,145,308
55138	Grayson County	548,553	189,687	2,200,007	(1,232,733)	(30,543)	(12,181)	116	1,662,906	14,147,659	15,810,565	5,112,404
55139	Greene County	513,429	242,987	2,210,181	(621,142)	(60,757)	(11,721)	116	2,273,093	13,912,753	16,185,846	961,004
55140	Greensville County	438,233	211,106	2,537,289	(648,307)	(13,427)	(13,550)	134	2,511,478	16,016,025	18,527,503	565,348
55141	Halifax County	830,475	386,210	4,613,411	(1,478,288)	(256,337)	(25,065)	243	4,070,649	29,433,696	33,504,345	771,095
55142	Hanover County	6,463,052	2,778,360	25,640,267	(5,432,854)	(273,660)	(133,907)	1,351	29,042,609	160,448,885	189,491,494	19,878,916
55143	Henrico County	33,866,609	11,432,351	139,925,784	(51,621,830)	(1,435,185)	(753,973)	7,373	131,421,129	889,982,657	1,021,403,786	212,050,555
55144	Henry County	1,851,310	720,333	8,808,287	(3,029,440)	(108,662)	(47,504)	464	8,194,788	56,027,069	64,221,857	6,196,053



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55145	Highland County	152,470	60,075	731,267	(284,210)	0	(3,971)	39	655,670	4,671,373	5,327,043	887,085
55146	Isle of Wight County	1,354,797	663,795	4,757,268	(1,665,941)	(125,119)	(25,127)	251	4,959,924	29,923,092	34,883,016	2,181,227
55147	James City County	4,362,691	1,909,429	18,931,089	(4,998,085)	(225,758)	(100,186)	998	19,880,178	119,228,777	139,108,955	15,458,792
55148	King George County	906,696	444,462	3,694,695	(692,340)	(47,849)	(19,201)	195	4,286,658	22,994,588	27,281,246	1,322,853
55149	King & Queen County	277,164	116,205	1,226,442	(346,956)	(8,050)	(6,516)	65	1,258,354	7,745,751	9,004,105	393,465
55150	King William County	393,290	172,426	1,752,531	(440,504)	(11,017)	(9,260)	92	1,857,558	11,033,598	12,891,156	1,075,207
55151	Lancaster County	562,794	222,340	2,278,553	(720,298)	(5,824)	(12,131)	120	2,325,554	14,368,736	16,694,290	2,615,818
55152	Lee County	577,169	239,677	3,117,027	(1,165,590)	(159,330)	(17,085)	164	2,592,032	19,932,419	22,524,451	3,243,525
55153	Loudoun County	19,154,774	9,032,627	69,969,273	(14,412,066)	(660,332)	(361,756)	3,687	82,726,207	435,476,750	518,202,957	50,884,934
55154	Louisa County	1,367,539	526,699	4,077,597	(1,266,093)	(94,558)	(21,309)	214	4,590,089	25,534,864	30,124,953	158,638
55155	Lunenburg County	198,923	101,935	1,385,508	(651,866)	(40,100)	(7,725)	73	986,748	8,961,314	9,948,062	1,783,053
55156	Madison County	506,793	198,721	1,957,999	(578,303)	0	(10,342)	103	2,074,971	12,290,513	14,365,484	823,177
55157	Mathews County	292,841	121,410	1,373,984	(622,239)	(32,413)	(7,532)	72	1,126,123	8,805,738	9,931,861	1,468,142
55158	Mecklenburg County	1,046,057	392,052	4,904,522	(1,479,675)	(60,757)	(26,249)	258	4,776,208	31,082,875	35,859,083	4,802,862
55159	Middlesex County	212,738	132,588	1,337,763	(361,792)	(34,321)	(7,194)	71	1,279,853	8,484,476	9,764,329	(677,346)
55160	Montgomery County	1,777,328	894,801	8,832,131	(2,955,114)	(165,800)	(47,509)	465	8,336,302	55,977,949	64,314,251	12,765,990
55162	Nelson County	492,143	186,897	2,150,653	(782,353)	(24,087)	(11,582)	113	2,011,784	13,670,265	15,682,049	1,854,745
55163	New Kent County	888,904	388,169	2,755,972	(569,135)	(96,945)	(14,214)	145	3,352,896	17,132,985	20,485,881	1,147,156
55165	Northampton County	811,390	397,922	3,653,770	(881,095)	(108,521)	(19,324)	192	3,854,334	23,029,778	26,884,112	1,139,578
55166	Northumberland County	439,811	168,381	1,965,945	(634,162)	(3,537)	(10,518)	104	1,926,024	12,420,857	14,346,881	1,486,580
55167	Nottoway County	240,675	160,078	2,040,771	(358,843)	(95,376)	(10,945)	108	1,976,468	12,923,700	14,900,168	(294,795)
55168	Orange County	1,106,261	458,769	3,692,589	(1,071,421)	(78,997)	(19,343)	195	4,088,053	23,167,340	27,255,393	3,475,627
55169	Page County	818,671	337,845	3,165,273	(1,159,531)	(13,154)	(16,918)	167	3,132,353	20,059,024	23,191,377	2,909,626
55170	Patrick County	683,571	250,495	2,474,387	(874,882)	(22,124)	(13,188)	130	2,498,389	15,640,332	18,138,721	2,526,791
55171	Pittsylvania County	1,162,861	649,664	7,499,569	(2,431,424)	(62,981)	(40,586)	396	6,777,499	47,776,647	54,554,146	4,703,393
55172	Powhatan County	895,888	335,782	1,891,730	(304,252)	(76,736)	(9,399)	99	2,733,112	11,457,495	14,190,607	2,488,528
55173	Prince Edward County	604,584	246,898	2,496,224	(722,399)	(59,370)	(13,259)	132	2,552,810	15,715,484	18,268,294	3,044,407
55174	Prince George County	1,913,168	593,887	5,814,591	(2,015,493)	(98,874)	(30,700)	306	6,176,885	36,617,285	42,794,170	11,326,776
55176	Prince William County	30,487,965	11,384,575	122,481,244	(37,572,271)	(1,006,209)	(650,668)	6,456	125,131,092	772,912,480	898,043,572	140,960,205
55177	Pulaski County	1,328,415	510,472	5,995,412	(2,264,445)	(147,732)	(32,514)	316	5,389,924	38,273,986	43,663,910	4,659,775
55178	Rappahannock County	285,405	152,309	1,547,322	(415,693)	(193)	(8,229)	82	1,561,003	9,721,955	11,282,958	1,764,490
55179	Richmond County	295,531	129,721	1,575,513	(517,840)	(33,659)	(8,508)	83	1,440,841	10,024,477	11,465,318	583,969
55180	Roanoke County	4,239,697	2,137,039	25,197,190	(8,397,726)	(452,412)	(136,706)	1,328	22,588,410	160,465,463	183,053,873	33,294,088
55181	Rockbridge County	806,868	302,281	3,604,837	(1,092,415)	(5,595)	(19,218)	190	3,596,948	22,802,226	26,399,174	4,077,095
55182	Rockingham County	2,759,564	1,125,148	10,584,504	(3,506,935)	(71,462)	(56,223)	558	10,835,154	66,593,183	77,428,337	12,305,010
55183	Russell County	781,110	275,247	3,319,035	(1,510,581)	(16,406)	(18,144)	175	2,830,436	21,295,899	24,126,335	5,834,305
55184	Scott County	802,383	265,190	2,951,572	(1,219,604)	(59,470)	(15,914)	156	2,724,313	18,746,030	21,470,343	5,478,573
55185	Shenandoah County	1,629,069	660,270	5,094,975	(1,500,202)	(178,388)	(26,677)	268	5,679,315	31,950,986	37,630,301	3,951,082
55186	Smyth County	969,982	377,225	4,760,843	(1,609,073)	(57,711)	(25,694)	251	4,415,823	30,297,854	34,713,677	6,294,729
55187	Southampton County	1,029,577	356,525	4,276,903	(1,547,101)	(70,793)	(23,038)	226	4,022,299	27,216,417	31,238,716	4,950,597
55188	Spotsylvania County	4,735,752	2,165,019	17,024,303	(3,432,780)	(393,809)	(88,130)	896	20,011,251	105,993,233	126,004,484	12,467,271
55189	Stafford County	5,291,891	2,344,409	18,945,438	(5,151,819)	(373,529)	(99,431)	999	20,957,958	118,795,459	139,753,417	22,578,513



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55190	Surry County	382,061	181,266	2,102,412	(541,716)	(4,469)	(11,194)	110	2,108,470	13,289,021	15,397,491	1,106,311
55191	Sussex County	575,363	246,243	2,902,874	(646,599)	(67,293)	(15,408)	153	2,995,333	18,301,769	21,297,102	431,290
55192	Tazewell County	1,272,107	567,575	5,813,200	(2,152,619)	(22,288)	(31,332)	306	5,446,949	36,969,897	42,416,846	6,237,343
55193	Warren County	1,212,641	486,779	4,527,083	(1,215,649)	(80,929)	(23,831)	239	4,906,333	28,451,496	33,357,829	2,969,701
55195	Washington County	1,379,291	506,037	4,977,091	(1,963,139)	(41,141)	(26,695)	263	4,831,707	31,621,774	36,453,481	6,498,039
55196	Westmoreland County	667,482	248,749	2,710,890	(981,424)	(32,732)	(14,578)	143	2,598,530	17,167,144	19,765,674	2,925,611
55197	Wise County	791,625	518,018	5,997,948	(2,305,594)	(83,201)	(32,941)	317	4,886,172	38,470,358	43,356,530	9,693,255
55198	Wythe County	458,822	312,916	3,919,933	(1,178,390)	(45,922)	(21,306)	207	3,446,260	24,959,178	28,405,438	2,575,310
55199	York County	4,332,603	1,851,612	21,563,882	(5,194,124)	(171,662)	(114,394)	1,136	22,269,053	135,724,498	157,993,551	16,993,515
55200	City of Alexandria	12,630,540	6,443,111	61,114,498	(19,784,158)	(926,156)	(327,787)	3,221	59,153,269	387,913,723	447,066,992	73,072,303
55201	City of Bristol	1,643,046	719,822	12,164,744	(5,814,774)	(235,676)	(68,025)	642	8,409,779	78,760,727	87,170,506	19,450,163
55202	City of Buena Vista	421,903	147,251	1,976,108	(798,807)	(13,525)	(10,762)	104	1,722,272	12,644,070	14,366,342	2,115,440
55203	Town of St Paul	58,312	34,450	251,190	(41,520)	(19,972)	(1,314)	13	281,159	1,566,779	1,847,938	412,441
55204	City of Clifton Forge	152,529	72,619	1,044,749	(348,362)	(25,380)	(5,703)	55	890,507	6,689,141	7,579,648	1,441,404
55205	City of Danville	620,933	241,904	2,927,045	(1,233,410)	(14,570)	(15,950)	154	2,526,106	18,694,454	21,220,560	2,029,192
55206	City of Fredericksburg	3,137,405	1,122,575	12,900,178	(5,256,510)	(194,923)	(69,950)	680	11,639,455	82,404,373	94,043,828	23,731,317
55207	City of Hampton	16,046,763	4,400,548	56,039,049	(26,026,423)	(834,713)	(304,392)	2,953	49,323,785	358,451,093	407,774,878	124,718,934
55208	City of Harrisonburg	3,418,348	1,400,207	14,577,597	(5,144,897)	(81,557)	(78,127)	769	14,092,340	92,190,818	106,283,158	22,727,028
55209	City of Hopewell	1,649,427	799,011	11,756,144	(5,230,367)	(110,459)	(65,207)	620	8,799,169	75,850,489	84,649,658	17,069,228
55210	City of Lynchburg	10,482,450	2,545,599	32,917,551	(17,907,354)	(438,730)	(180,075)	1,737	27,421,178	211,183,720	238,604,898	98,986,945
55211	Town of Crewe	56,108	39,963	350,271	(67,418)	(4,480)	(1,849)	19	372,614	2,201,846	2,574,460	(148,703)
55212	City of Norfolk	3,166,738	1,421,558	10,932,812	(2,288,825)	(509,128)	(56,845)	576	12,666,886	68,307,532	80,974,418	6,435,715
55213	City of Petersburg	3,913,309	1,353,263	19,817,721	(8,776,843)	(351,136)	(108,941)	1,045	15,848,418	127,217,840	143,066,258	21,602,878
55214	City of Portsmouth	5,702,215	3,522,637	35,693,002	(10,003,743)	(719,624)	(191,765)	1,881	34,004,603	226,678,948	260,683,551	26,019,769
55215	City of Radford	1,241,514	470,159	5,535,488	(2,020,873)	(104,576)	(29,889)	291	5,092,114	35,200,775	40,292,889	7,496,422
55216	City of Richmond	3,497,052	1,276,061	13,713,152	(5,623,313)	(478,419)	(74,396)	723	12,310,860	88,099,002	100,409,862	12,485,198
55217	City of Roanoke	1,460,269	424,175	6,752,670	(2,324,015)	(89,573)	(36,491)	356	6,187,391	42,977,816	49,165,207	7,222,883
55218	Town of Craigsville	22,379	7,059	33,129	(21,186)	0	(170)	2	41,213	206,877	248,090	247,992
55219	City of Staunton	2,180,741	632,939	7,195,341	(3,513,265)	(127,029)	(39,137)	379	6,329,969	46,061,614	52,391,583	19,632,571
55220	City of Suffolk	7,684,006	2,877,613	28,132,949	(8,928,921)	(393,868)	(149,011)	1,483	29,224,251	177,492,218	206,716,469	38,384,416
55221	City of Williamsburg	1,558,890	478,336	7,179,163	(2,713,393)	(46,540)	(38,979)	379	6,417,856	45,740,713	52,158,569	11,167,964
55222	City of Winchester	2,778,298	1,132,429	10,658,272	(3,696,552)	(539,837)	(57,094)	562	10,276,078	67,666,906	77,942,984	12,691,456
55223	City of Martinsville	2,362,337	640,888	9,947,930	(4,986,063)	(161,014)	(54,966)	525	7,749,637	64,033,124	71,782,761	19,468,726
55224	City of Falls Church	74,651	59,778	645,679	(109,503)	0	(3,423)	34	667,216	4,067,897	4,735,113	(1,010,206)
55225	City of Colonial Heights	2,141,597	640,031	7,293,094	(2,838,492)	(46,971)	(39,060)	384	7,150,583	46,322,304	53,472,887	12,528,710
55226	Town of Front Royal	1,028,333	336,567	3,920,829	(1,680,989)	(47,834)	(21,238)	207	3,535,875	24,931,602	28,467,477	6,069,495
55227	Town of Boyce	0	0	7,992	0	0	(42)	0	7,950	50,390	58,340	(44,322)
55228	Town of Middletown	27,214	14,115	76,870	(24,073)	(538)	(397)	4	93,195	478,508	571,703	(51,569)
55229	Town of Chilhowie	137,867	42,007	337,071	(109,416)	(6,196)	(1,745)	18	399,606	2,103,837	2,503,443	771,944
55230	City of Covington	548,162	175,244	2,543,910	(1,258,618)	(141,985)	(14,164)	134	1,852,683	16,433,452	18,286,135	5,128,509
55231	Town of Floyd	11,979	4,224	39,530	(23,408)	0	(218)	2	32,109	254,892	287,001	80,471
55232	City of Franklin	813,748	374,515	4,072,505	(1,632,693)	(71,378)	(22,183)	214	3,534,728	26,077,788	29,612,516	4,551,500



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55233	City of Chesapeake	21,780,263	7,107,584	94,184,657	(32,830,870)	(1,243,260)	(507,330)	4,964	88,496,008	598,576,634	687,072,642	124,439,007
55234	City of Virginia Beach	45,827,648	14,813,559	194,451,721	(76,147,781)	(1,837,628)	(1,053,309)	10,242	176,064,452	1,239,531,415	1,415,595,867	333,771,570
55235	City of Norton	381,975	156,164	1,986,618	(608,163)	(12,361)	(10,669)	105	1,893,669	12,614,917	14,508,586	780,827
55236	City of Manassas Park	994,568	563,442	3,821,021	(906,302)	(51,568)	(19,878)	201	4,401,484	23,776,910	28,178,394	3,826,572
55237	Town of Exmore	38,357	23,691	170,769	(21,728)	(22,323)	(897)	9	187,878	1,065,374	1,253,252	(402,476)
55238	Town of Pound	23,871	12,590	160,399	(78,623)	(1,715)	(898)	8	115,632	1,045,344	1,160,976	143,254
55239	Town of Grottoes	102,644	36,630	194,608	(36,641)	0	(954)	10	296,297	1,180,666	1,476,963	315,639
55240	Town of Onley	8,500	8,098	26,912	0	0	(130)	2	43,382	162,317	205,699	(87,609)
55241	Town of West Point	116,839	64,635	461,112	(46,532)	(13,475)	(2,356)	24	580,247	2,838,186	3,418,433	85,726
55242	Town of South Hill	284,688	127,161	985,156	(218,165)	(2,752)	(5,106)	52	1,171,034	6,130,472	7,301,506	2,588,472
55243	Town of Rural Retreat	31,742	17,158	78,014	(36,481)	(14,153)	(416)	4	75,868	495,706	571,574	104,149
55244	Town of Dillwyn	0	0	1,981	0	0	(11)	0	1,970	12,488	14,458	(7,084)
55245	Town of Scottsville	13,135	8,875	40,293	(5,796)	0	(201)	2	56,308	247,038	303,346	33,229
55246	Town of Burkeville	12,699	4,686	25,728	(2,813)	0	(125)	1	40,176	156,090	196,266	(33,044)
55247	Town of Madison	2,957	1,256	5,606	0	0	(26)	0	9,793	33,180	42,973	(24,150)
55248	Town of Pennington Gap	33,860	29,229	102,321	(18,015)	0	(506)	6	146,895	625,252	772,147	(84,655)
55249	Town of La Crosse	13,330	8,545	41,198	(669)	(6,686)	(206)	2	55,514	250,394	305,908	(113,235)
55250	Town of Rich Creek	25,647	10,403	36,655	(1,261)	0	(166)	2	71,280	214,713	285,993	(54,812)
55251	Town of White Stone	(6,315)	0	779	0	0	(10)	0	(5,546)	5,778	232	(232)
55252	Town of Windsor	43,896	25,551	86,817	(13,959)	0	(417)	5	141,893	521,729	663,622	36,104
55253	Town of Haysi	12,914	5,069	20,207	(22,700)	0	(112)	1	15,379	131,496	146,875	264,754
55254	Town of Stephens City	105,009	20,946	123,109	(45,967)	0	(592)	6	202,511	746,198	948,709	770,504
55255	Town of Brodnax	6,921	3,101	14,666	0	0	(69)	1	24,620	86,828	111,448	(6,486)
55256	Town of Mineral	12,112	6,176	20,651	(4,300)	(7,600)	(106)	1	26,934	125,289	152,223	(43,290)
55257	Town of Lebanon	245,518	97,373	454,264	(140,501)	(31,240)	(2,279)	24	623,159	2,795,755	3,418,914	2,845,739
55258	City of Newport News	3,039,422	1,685,840	1,589,581	(9,266)	(48,577)	(4,461)	83	6,252,622	7,784,587	14,037,209	(3,940,717)
55259	Town of Richlands	499,158	119,403	599,476	(436,767)	(5,665)	(3,098)	32	772,539	3,776,041	4,548,580	7,071,748
55260	Town of Haymarket	42,203	24,622	29,876	0	0	(103)	2	96,600	156,705	253,305	(64,161)
55261	Town of Lovettsville	23,007	32,974	15,109	0	0	(34)	1	71,057	64,852	135,909	(44,154)
55300	Town of Abingdon	484,889	263,590	2,101,401	(632,034)	(100,655)	(11,213)	110	2,106,088	13,301,557	15,407,645	2,740,581
55301	Town of Dumfries	218,931	57,342	564,853	(296,903)	(25,114)	(3,062)	30	516,077	3,616,147	4,132,224	1,157,608
55302	Town of Iron Gate	4,612	5,217	35,179	(18,930)	0	(196)	2	25,884	227,665	253,549	29,136
55303	Town of Montross	4,853	4,561	45,755	0	0	(236)	3	54,936	283,423	338,359	(39,943)
55304	Town of South Boston	505,682	153,057	2,323,304	(907,862)	(39,116)	(12,652)	123	2,022,536	14,826,995	16,849,531	3,270,729
55305	Town of Gretna	40,371	22,528	166,304	(10,219)	(13,743)	(855)	8	204,394	1,033,844	1,238,238	64,965
55306	Town of Remington	15,067	45,395	65,653	(20,125)	(256)	(318)	4	105,420	381,528	486,948	(34,713)
55307	City of Lexington	653,656	259,152	2,728,370	(947,993)	(51,113)	(14,647)	144	2,627,569	17,309,528	19,937,097	4,011,408
55308	City of Waynesboro	1,694,304	637,148	8,097,319	(3,334,235)	(135,024)	(44,224)	427	6,915,715	51,709,709	58,625,424	12,506,445
55309	Town of Colonial Beach	177,284	92,907	779,244	(190,641)	(10,826)	(4,098)	41	843,911	4,883,288	5,727,199	940,630
55310	Town of Smithfield	225,366	133,560	1,071,092	(119,051)	(28,730)	(5,531)	57	1,276,763	6,665,656	7,942,419	(1,128,734)
55311	Town of Brookneal	30,438	13,384	175,213	(84,848)	(38,686)	(1,000)	9	94,510	1,150,182	1,244,692	326,256
55312	Town of Hamilton	15,466	8,940	83,404	(45,311)	(359)	(465)	5	61,680	539,286	600,966	24,979



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55313	City of Galax	699,402	291,779	3,067,810	(1,088,456)	(27,162)	(16,492)	161	2,927,042	19,453,252	22,380,294	2,953,078
55314	Town of Jonesville	25,485	13,761	118,080	(55,645)	(5,659)	(651)	7	95,378	762,499	857,877	32,755
55315	Town of Wytheville	501,467	294,306	2,884,879	(899,242)	(30,318)	(15,515)	152	2,735,729	18,277,438	21,013,167	2,019,771
55316	City of Fairfax	3,659,625	1,374,989	14,717,193	(6,060,708)	(211,480)	(79,665)	776	13,400,730	93,787,609	107,188,339	36,378,115
55317	Town of Vienna	1,365,804	546,977	6,777,243	(2,576,052)	(31,852)	(36,819)	357	6,045,658	43,219,503	49,265,161	8,776,395
55318	Town of Vinton	307,429	184,601	2,045,884	(768,673)	(43,803)	(11,195)	108	1,714,351	13,113,366	14,827,717	1,479,900
55319	City of Emporia	528,196	214,325	2,898,251	(840,679)	(61,789)	(15,585)	153	2,722,872	18,396,557	21,119,429	1,853,823
55320	Town of Culpeper	965,803	413,263	3,870,612	(1,516,264)	(41,376)	(20,826)	204	3,671,416	24,602,241	28,273,657	6,004,407
55321	Town of Woodstock	400,904	117,378	1,140,528	(628,765)	0	(6,176)	60	1,023,929	7,273,835	8,297,764	3,524,826
55322	Town of Glasgow	6,036	10,559	99,579	(10,887)	(33,167)	(554)	6	71,572	635,317	706,889	(290,193)
55323	Town of Marion	489,193	146,395	1,604,633	(781,064)	(46,338)	(8,728)	84	1,404,175	10,307,593	11,711,768	4,200,557
55324	Town of Altavista	234,603	106,152	1,297,845	(511,595)	(7,034)	(7,080)	69	1,112,960	8,288,238	9,401,198	437,068
55325	Town of Herndon	1,603,624	832,188	8,612,262	(1,945,991)	(93,123)	(45,658)	454	8,963,756	54,249,415	63,213,171	4,619,474
55326	Town of Pearisburg	141,403	60,210	726,889	(286,015)	0	(3,954)	38	638,571	4,651,151	5,289,722	1,190,049
55327	Town of Christiansburg	1,350,284	521,352	4,047,352	(1,601,680)	(92,443)	(21,472)	213	4,203,606	25,591,440	29,795,046	10,589,389
55328	Town of Wakefield	8,839	6,747	53,056	(21,999)	0	(289)	3	46,357	339,368	385,725	(12,462)
55329	Town of Leesburg	1,897,869	1,173,237	9,751,444	(1,856,407)	(155,578)	(51,182)	514	10,759,897	61,223,807	71,983,704	11,319,440
55330	Town of Chatham	46,957	31,112	226,034	(42,247)	0	(1,173)	12	260,695	1,408,530	1,669,225	(207,583)
55331	Town of Bowling Green	32,047	11,653	110,398	(73,372)	(12,921)	(626)	6	67,185	726,816	794,001	533,124
55332	City of Manassas	3,549,681	1,357,566	13,881,967	(5,355,294)	(107,923)	(74,624)	732	13,252,105	88,192,172	101,444,277	26,669,253
55333	Town of Alberta	1,854	950	36,362	(4,771)	0	(195)	2	34,202	230,681	264,883	(106,506)
55334	Town of Boydton	6,101	7,571	150,883	(28,555)	(1,131)	(818)	8	134,059	961,954	1,096,013	(249,639)
55335	City of Salem	3,667,865	1,148,271	20,689,804	(9,085,225)	(267,410)	(114,402)	1,091	16,039,994	133,429,615	149,469,609	34,759,208
55336	Town of Mckenney	5,179	2,767	41,704	(3,031)	0	(218)	2	46,403	261,062	307,465	44,281
55337	Town of Narrows	89,940	40,548	378,356	(109,159)	(40,148)	(2,037)	19	357,519	2,410,485	2,768,004	210,467
55338	Town of Quantico	11,496	6,539	90,211	(32,549)	(1,017)	(494)	5	74,191	579,018	653,209	(238,947)
55339	Town of Halifax	7,763	14,814	219,833	(38,044)	(3,705)	(1,188)	11	199,484	1,397,708	1,597,192	(384,846)
55340	Town of Blacksburg	1,761,278	689,129	7,204,828	(2,434,039)	(79,201)	(38,519)	379	7,103,855	45,549,231	52,653,086	14,362,385
55341	Town of Chincoteague	226,725	93,079	758,736	(108,369)	(3,250)	(3,875)	40	963,086	4,697,780	5,660,866	743,047
55342	Town of Lawrenceville	94,122	42,170	411,618	(122,131)	0	(2,183)	21	423,617	2,595,346	3,018,963	413,341
55343	Town of Amherst	111,729	36,361	464,398	(170,727)	0	(2,497)	24	439,288	2,944,075	3,383,363	521,688
55344	Town of Stanley	60,354	29,775	269,338	(60,355)	0	(1,413)	14	297,713	1,689,455	1,987,168	174,678
55345	Town of Hillsville	183,712	66,294	694,350	(199,669)	0	(3,663)	36	741,060	4,354,092	5,095,152	875,509
55346	Town of Elkton	86,194	46,507	429,954	(185,356)	0	(2,344)	22	374,977	2,760,818	3,135,795	214,169
55347	Town of Bridgewater	212,519	100,101	1,021,390	(215,168)	(703)	(5,367)	54	1,112,826	6,389,217	7,502,043	530,097
55348	Town of Purcellville	520,781	210,587	1,444,988	(258,407)	(55,198)	(7,349)	76	1,855,478	8,962,276	10,817,754	23,642
55349	Town of Timberville	67,887	31,332	246,879	(22,389)	0	(1,250)	13	322,472	1,517,433	1,839,905	(114,216)
55350	Town of Wise	184,911	111,612	1,218,703	(203,380)	(41,150)	(6,458)	64	1,264,302	7,646,466	8,910,768	547,134
55351	Town of New Market	83,214	43,701	367,946	(107,676)	(12,504)	(1,958)	19	372,742	2,322,436	2,695,178	339,169
55352	Town of Tappahannock	106,239	67,081	628,737	(124,407)	0	(3,315)	33	674,368	3,953,983	4,628,351	225,788
55353	Town of Rocky Mount	350,922	118,772	1,129,380	(487,388)	(13,937)	(6,059)	59	1,091,749	7,168,171	8,259,920	2,180,815
55354	Town of Big Stone Gap	259,446	96,016	1,335,250	(571,464)	(53,331)	(7,355)	71	1,058,633	8,566,778	9,625,411	1,948,368



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55355	Town of Luray	312,158	116,821	1,212,124	(372,780)	(6,977)	(6,430)	64	1,254,980	7,634,702	8,889,682	1,997,508
55356	Town of Stuart	0	0	0	(8,787)	0	0	0	(8,787)	(110,633)	(119,420)	148,429
55357	Town of Strasburg	243,570	146,184	1,147,301	(223,321)	(3,158)	(5,980)	60	1,304,656	7,153,465	8,458,121	(315,795)
55358	Town of Appomattox	32,161	23,339	269,487	(57,932)	(5,387)	(1,444)	14	260,238	1,707,458	1,967,696	(196,615)
55359	Town of Clarksville	57,546	36,889	371,454	(90,784)	(38,610)	(2,007)	19	334,507	2,354,058	2,688,565	252,605
55360	Town of Dublin	129,807	51,837	444,089	(114,998)	(9,907)	(2,320)	23	498,531	2,780,381	3,278,912	345,852
55361	Town of Middleburg	121,509	36,821	290,559	(146,116)	0	(1,542)	15	301,246	1,837,933	2,139,179	403,294
55362	Town of Edinburg	22,522	13,479	125,988	(21,850)	0	(661)	6	139,484	790,816	930,300	(39,625)
55363	Town of Chase City	114,470	53,224	699,769	(265,218)	(4,303)	(3,822)	37	594,157	4,471,582	5,065,739	824,871
55364	City of Bedford	470,434	177,122	2,750,390	(1,217,052)	(15,152)	(15,177)	145	2,150,710	17,669,993	19,820,703	6,231,557
55365	City of Poquoson	506,435	274,820	3,453,469	(899,876)	(52,834)	(18,572)	182	3,263,624	21,891,693	25,155,317	3,048,017
55366	Town of Ashland	393,953	191,125	1,640,891	(527,360)	(949)	(8,708)	86	1,689,038	10,344,327	12,033,365	1,352,361
55367	Town of Broadway	117,477	43,382	328,591	(100,060)	0	(1,703)	18	387,705	2,044,856	2,432,561	301,730
55368	Town of Berryville	136,088	73,323	625,028	(109,262)	(31,616)	(3,286)	32	690,307	3,932,259	4,622,566	360,850
55369	Town of Tazewell	98,541	82,807	793,580	(149,424)	(16,240)	(4,222)	42	805,084	5,010,429	5,815,513	(109,321)
55370	Town of Urbanna	35	4,414	128,413	(15,383)	(3,060)	(697)	6	113,728	817,665	931,393	(236,223)
55371	Town of Bluefield	128,659	105,784	774,022	(168,087)	(34,461)	(4,101)	41	801,857	4,869,652	5,671,509	(41,131)
55372	Town of Weber City	16,332	8,418	84,504	(22,437)	0	(449)	5	86,373	534,564	620,937	92,007
55373	Town of Damascus	(27,165)	0	29,543	(6,949)	0	(188)	2	(4,757)	193,862	189,105	(69,225)
55374	Town of Hurt	34,583	9,770	78,172	(50,032)	0	(423)	4	72,074	499,031	571,105	301,116
55375	Town of Waverly	16,711	31,178	291,280	(73,474)	(3,933)	(1,581)	16	260,197	1,857,956	2,118,153	(546,187)
55376	Town of Coeburn	30,323	18,612	387,976	(180,426)	0	(2,184)	20	254,321	2,529,474	2,783,795	205,629
55377	Town of Dayton	105,318	43,701	335,753	(97,998)	0	(1,749)	18	385,043	2,094,995	2,480,038	437,413
55378	Town of Courtland	22,407	5,975	65,040	(9,994)	0	(331)	4	83,101	402,617	485,718	101,646
55379	Town of Cape Charles	95,752	54,200	328,807	(55,994)	(30,103)	(1,701)	18	390,979	2,054,178	2,445,157	(163,361)
55380	Town of Independence	51,855	20,068	138,205	(72,367)	0	(738)	7	137,030	876,666	1,013,696	464,722
55381	Town of Warsaw	73,341	27,009	262,192	(78,074)	0	(1,379)	14	283,103	1,648,353	1,931,456	240,240
55382	Town of Grundy	47,406	30,078	318,379	(81,092)	0	(1,702)	17	313,086	2,015,870	2,328,956	286,033
55383	Town of Warrenton	613,537	241,581	3,009,233	(968,050)	(14,839)	(16,182)	159	2,865,439	19,106,696	21,972,135	3,385,615
55384	Town of Louisa	43,063	29,864	290,818	(44,336)	(957)	(1,532)	16	316,936	1,821,764	2,138,700	(182,236)
55385	Town of Kenbridge	20,926	16,958	167,496	(58,831)	(27,112)	(932)	9	118,514	1,087,712	1,206,226	(166,128)
55386	Town of Mt Jackson	50,226	30,738	262,402	(94,250)	0	(1,410)	14	247,720	1,664,852	1,912,572	399,660
55387	Town of Pulaski	496,437	191,112	2,516,703	(764,482)	(84,461)	(13,544)	133	2,341,898	16,006,618	18,348,516	1,461,148
55388	Town of Jarratt	6,531	4,027	25,877	(8,749)	0	(137)	1	27,550	162,081	189,631	(5,857)
55389	Town of Pembroke	31,920	10,207	104,166	(43,697)	0	(558)	6	102,044	661,249	763,293	176,101
55390	Town of Parksley	20,227	11,113	82,301	(21,322)	(7,828)	(437)	5	84,059	515,993	600,052	59,657
55391	Town of Onancock	32,602	29,051	208,152	(22,918)	(9,511)	(1,086)	11	236,301	1,299,741	1,536,042	(262,013)
55392	Town of Victoria	43,008	24,762	230,901	(81,746)	(11,240)	(1,253)	12	204,444	1,472,748	1,677,192	(92,746)
55393	Town of Shenandoah	76,857	30,360	259,906	(94,892)	0	(1,379)	14	270,866	1,639,719	1,910,585	531,940
55394	Town of Gate City	47,634	27,227	204,072	(48,169)	(7,405)	(1,073)	11	222,297	1,279,358	1,501,655	21,123
55395	Town of Round Hill	38,540	30,445	191,687	(24,424)	(57,229)	(1,032)	10	177,997	1,233,943	1,411,940	(202,664)
55396	Town of Kilmarnock	83,895	38,534	302,325	(37,210)	(6,543)	(1,545)	16	379,472	1,867,077	2,246,549	(89,959)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP- Beginning FNP-Ending Net Pension Liability		
		Contrib- Employer	Contrib- Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55397	Town of Orange	209,608	125,102	771,541	(225,532)	(10,409)	(4,035)	41	866,316	4,834,735	5,701,051	994,637
55398	Town of Saltville	71,967	22,448	260,001	(187,007)	(9,771)	(1,476)	14	156,176	1,704,577	1,860,753	654,489
55399	Town of Blackstone Bedford Recreation	182,650	101,458	900,522	(144,291)	(10,097)	(4,700)	47	1,025,589	5,619,643	6,645,232	(322,167)
55400	Commission Southeastern Virginia	0	0	16,412	(1,616)	0	(89)	1	14,708	104,377	119,085	(49,485)
55401	Public Service Authority Pittsylvania Co Service	297,584	309,452	6,320,734	(1,823,021)	(182,074)	(34,912)	333	4,888,096	40,651,226	45,539,322	(4,494,599)
55402	Authority Spotsylvania/Stafford/Fre	40,398	16,988	212,701	(80,333)	0	(1,154)	11	188,611	1,355,766	1,544,377	377,326
55403	dericksburg Group Home Appomattox Regional	10,243	9,484	100,079	(15,158)	(17,343)	(548)	6	86,763	644,910	731,673	(121,714)
55404	Library Staunton Redevelopment	61,117	38,103	331,109	(94,872)	(11,780)	(1,774)	18	321,921	2,100,383	2,422,304	(39,889)
55405	& Housing Authority Hampton Newport News Community Services	11,190	19,065	173,831	(22,836)	(6,948)	(928)	9	173,383	1,101,361	1,274,744	(290,677)
55406	Board C P Jones Memorial	1,855,976	1,374,201	7,498,891	(779,800)	(706,730)	(38,533)	395	9,204,400	46,564,295	55,768,695	(7,374,699)
55408	Library Southside Regional	10,405	4,501	46,444	(20,995)	0	(253)	3	40,105	296,404	336,509	85,380
55409	Juvenile Group Home Hampton Roads	12,721	4,775	115,461	(55,659)	0	(650)	7	76,655	750,364	827,019	(40,028)
55411	Sanitation District Peninsula Airport	4,113,513	2,267,351	23,312,851	(6,342,155)	(265,119)	(124,584)	1,228	22,963,085	147,501,233	170,464,318	27,463,501
55412	Commission Richmond Redevelopment &	220,175	117,539	870,249	(279,961)	(391)	(4,591)	45	923,065	5,462,525	6,385,590	(50,305)
55413	Housing Authority Chesapeake Redevelopment &	1,189,819	490,888	8,133,010	(4,052,165)	(178,954)	(45,600)	429	5,537,427	52,841,729	58,379,156	6,807,889
55415	Housing Authority Alexandria Sanitation	200,402	128,449	1,311,685	(281,435)	(41,249)	(6,994)	69	1,310,927	8,263,627	9,574,554	(618,380)
55416	Authority Norfolk Airport Authority	852,928	583,295	5,462,840	(1,823,140)	(85,105)	(29,559)	288	4,961,547	34,848,690	39,810,237	7,268,852
55417	Charlottesville Redevelopment/Housing	1,260,523	512,028	4,930,757	(1,315,769)	(42,977)	(25,970)	260	5,318,852	30,912,568	36,231,420	3,043,052
55418	Authority Hampton Redevelopment &	50,168	40,061	465,660	(129,199)	(13,544)	(2,531)	24	410,639	2,969,691	3,380,330	(859,856)
55419	Housing Authority	273,880	143,845	1,850,039	(668,451)	(9,879)	(10,093)	98	1,579,439	11,815,688	13,395,127	197,729



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55420	Loudoun County Sanitation Authority	1,424,758	994,144	5,250,047	(941,998)	(65,305)	(26,799)	277	6,635,124	32,437,695	39,072,819	4,626,779
55421	Danville Redevelopment & Housing Authority	66,015	56,424	753,623	(106,127)	(11,574)	(4,017)	40	754,384	4,757,250	5,511,634	(544,542)
55422	Blacksburg-Christiansburg-VPI Water Authority	143,505	43,329	415,535	(279,985)	0	(2,295)	22	320,111	2,689,032	3,009,143	2,631,389
55423	Northern Virginia Juvenile Detention Home	278,859	199,089	1,918,319	(630,762)	(31,966)	(10,399)	101	1,723,241	12,220,889	13,944,130	326,708
55424	Hopewell Redevelopment & Housing Authority	71,404	53,389	654,919	(238,545)	(98,367)	(3,673)	34	439,161	4,250,768	4,689,929	13,602
55425	Colonial Behavioral Health	651,201	363,855	3,068,218	(703,484)	(125,249)	(16,235)	161	3,238,467	19,266,797	22,505,264	(462,189)
55426	Blacksburg-VPI Sanitation Authority	82,379	44,006	747,979	(94,098)	0	(3,960)	39	776,345	4,699,582	5,475,927	764,045
55427	Potomac River Fisheries Commission	15,983	13,231	200,214	(100,341)	0	(1,129)	10	127,968	1,303,998	1,431,966	(95,703)
55428	Chesapeake Bay Bridge Tunnel	944,598	362,177	4,231,610	(1,802,816)	(2,924)	(23,013)	223	3,709,855	27,039,050	30,748,905	10,423,027
55429	Alexandria Redevelopment & Housing Authority	358,769	214,130	1,772,398	(614,569)	(33,653)	(9,537)	94	1,687,632	11,269,243	12,956,875	116,552
55430	Albemarle County Service Authority	326,450	170,882	1,576,735	(396,112)	(27,749)	(8,347)	84	1,641,943	9,909,725	11,551,668	2,165,586
55431	Franklin Redevelopment & Housing Authority	15,348	19,474	135,592	(37,088)	(17,912)	(742)	7	114,679	868,778	983,457	(351,704)
55432	Bristol Redevelopment & Housing Authority	104,038	41,391	369,719	(174,450)	(7,878)	(2,007)	20	330,833	2,361,790	2,692,623	437,338
55433	Norfolk Redevelopment & Housing Authority	1,722,710	654,326	11,213,353	(5,668,829)	(217,095)	(62,862)	592	7,642,195	72,831,276	80,473,471	15,769,953
55435	Richmond Metropolitan Authority	299,893	207,869	2,172,443	(497,795)	(24,126)	(11,608)	114	2,146,790	13,732,251	15,879,041	238,751
55436	Riverside Regional Jail	1,356,380	668,321	4,815,572	(307,220)	(226,917)	(24,447)	253	6,281,942	29,707,704	35,989,646	(3,583,692)
55437	Peninsula Ports Authority	0	0	190,397	(35,915)	0	(1,047)	10	153,445	1,220,339	1,373,784	(906,803)
55439	Rappahannock Rapidan Planning District Commission	24,294	17,147	140,644	(5,293)	0	(720)	7	176,079	870,019	1,046,098	(173,008)
55440	Shenandoah Valley Juvenile Detention Home Commission	217,899	113,189	616,464	(283,811)	(82,012)	(3,332)	32	578,429	3,927,498	4,505,927	927,151



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55442	Southside Regional Library Board	34,189	14,012	181,667	(73,782)	0	(992)	9	155,103	1,160,735	1,315,838	129,488
55443	Bedford Public Library	45,648	29,310	316,426	(77,087)	0	(1,692)	17	312,622	2,006,486	2,319,108	(313,866)
55444	Eastern Shore Economic Development Commission	0	0	46,722	0	0	(249)	3	46,476	294,601	341,077	(341,077)
55445	Chesterfield County Health Center Commission	442,495	334,611	2,071,247	(455,080)	(123,287)	(10,905)	109	2,259,190	12,991,324	15,250,514	(1,997,999)
55446	Washington County Service Authority	239,588	164,990	1,419,775	(451,577)	0	(7,647)	75	1,365,204	9,052,042	10,417,246	765,659
55447	Rappahannock Area Community Services Board	983,504	761,729	4,236,654	(502,924)	(197,426)	(21,737)	224	5,260,024	26,281,221	31,541,245	(4,426,552)
55449	Hampton Roads Planning District Commission	265,987	168,862	1,878,198	(720,541)	(12,510)	(10,281)	99	1,569,814	12,042,220	13,612,034	1,550,781
55450	Meherrin Regional Library	29,170	13,356	183,168	(24,085)	0	(962)	9	200,656	1,145,815	1,346,471	(14,949)
55451	New River Valley Planning District Commission	43,157	31,093	279,654	(67,136)	0	(1,486)	15	285,297	1,760,014	2,045,311	51,814
55452	Northern Virginia Health Care Center	855,293	522,209	2,673,959	(652,009)	(226,883)	(13,893)	141	3,158,817	16,686,346	19,845,163	(1,519,135)
55453	Rockbridge Area Community Services Board	278,573	220,470	1,633,511	(244,678)	(82,632)	(8,572)	86	1,796,758	10,211,356	12,008,114	(827,510)
55454	Greensville-Emporia Social Services	149,355	50,255	752,426	(411,354)	(4,851)	(4,200)	40	531,671	4,877,222	5,408,893	1,247,152
55455	James City County Service Authority	308,820	197,188	1,802,418	(340,589)	(35,776)	(9,511)	95	1,922,645	11,335,104	13,257,749	939,493
55456	Accomack/Norhampton Planning District	56,740	33,852	442,028	(98,537)	0	(2,368)	23	431,738	2,801,765	3,233,503	88,896
55457	Harrisonburg/Rockingham Regional Sewage Authority	131,211	77,714	800,801	(174,244)	(55,130)	(4,294)	42	776,100	5,054,688	5,830,788	302,760
55458	Wytheville Redevelopment & Housing Authority	37,887	21,245	200,051	(62,332)	0	(1,072)	10	195,789	1,269,352	1,465,141	200,407
55459	Waynesboro Redevelopment & Housing Authority	92,907	46,177	433,168	(32,806)	(41)	(2,221)	23	537,207	2,675,574	3,212,781	306,052



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55460	Region Ten Community Services Board	943,142	943,094	5,825,974	(1,011,859)	(200,673)	(30,517)	307	6,469,468	36,464,562	42,934,030	(3,685,406)
55462	Lenowisco Planning District Commission	60,209	17,165	466,514	(161,967)	0	(2,561)	24	379,384	2,993,967	3,373,351	904,893
55465	Rivanna Water & Sewer Authority	428,309	204,334	2,256,556	(738,169)	(4,051)	(12,143)	119	2,134,955	14,274,744	16,409,699	2,642,306
55466	Appomattox River Water Authority	84,546	62,807	674,742	(148,713)	0	(3,607)	35	669,810	4,271,673	4,941,483	(249,646)
55467	Campbell County Utility Service Authority	98,188	53,477	436,173	(97,794)	0	(2,287)	23	487,780	2,734,884	3,222,664	621,172
55469	Eastern Shore Community Services Board	468,572	236,859	1,994,489	(524,474)	(43,166)	(10,531)	105	2,121,854	12,534,802	14,656,656	1,479,533
55470	Anchor Commission	(4)	12,047	397,222	(74,159)	(10,650)	(2,181)	21	322,296	2,551,360	2,873,656	(992,536)
55471	Central Virginia Community Services Board	1,166,497	1,265,264	5,924,501	(930,367)	(285,191)	(30,598)	312	7,110,418	36,920,111	44,030,529	(4,524,412)
55472	District 19 Community Services Board	414,951	443,806	4,123,203	(768,970)	(105,134)	(22,018)	217	4,086,055	26,027,044	30,113,099	(2,749,205)
55473	Hampton Road Transit Authority	922,759	772,006	4,318,470	(1,194,482)	(154,976)	(22,726)	227	4,641,278	27,135,824	31,777,102	(732,179)
55474	Upper Occoquan Sewage Authority	1,164,966	650,780	5,946,776	(1,646,516)	(2,985)	(31,578)	314	6,081,757	37,382,680	43,464,437	5,971,656
55475	New River Valley Juvenile Detention Home	25,960	39,028	422,778	(157,485)	(1,063)	(2,336)	22	326,904	2,721,525	3,048,429	485
55476	Rockbridge Regional Library	45,535	20,981	237,306	(88,906)	0	(1,287)	12	213,641	1,511,445	1,725,086	202,908
55477	Frederick County Sanitation Authority	277,708	138,417	1,112,963	(432,201)	(932)	(5,963)	58	1,090,050	7,039,580	8,129,630	1,270,118
55478	Western Tidewater Community Services Board	766,310	484,390	3,905,265	(723,054)	(115,332)	(20,500)	206	4,297,285	24,485,515	28,782,800	338,299
55479	Cumberland Mountain Community Services Board	915,959	497,872	3,600,926	(1,036,411)	(59,867)	(18,968)	189	3,899,700	22,481,286	26,380,986	5,481,377
55480	Fredericksburg-Stafford Park Authority	0	0	200,834	(9,783)	0	(1,080)	10	189,981	1,271,706	1,461,687	(1,312,686)
55482	Middle Peninsula/Northern Neck Community Services Board	924,133	606,235	3,822,539	(457,264)	(148,983)	(19,602)	201	4,727,259	23,661,980	28,389,239	(2,125,607)
55483	Rockbridge County Public Service Authority	30,278	17,769	191,855	(55,998)	0	(1,030)	10	182,884	1,214,863	1,397,747	(35,106)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55484	Danville-Pittsylvania Community Services Board	612,592	429,067	3,154,096	(462,621)	(151,762)	(16,475)	166	3,565,063	19,692,884	23,257,947	(1,665,738)
55485	Crater Juvenile Detention Home Commission	116,960	65,625	665,211	(225,921)	(21,802)	(3,611)	35	596,497	4,238,652	4,835,149	32,436
55486	Opportunity Inc. of Hampton Roads	20,621	77,191	912,593	(168,128)	(1,748)	(4,934)	48	835,643	5,802,946	6,638,589	(2,074,263)
55487	Capital Regional Airport Commission	831,532	366,404	3,798,506	(1,002,677)	(56,408)	(20,146)	200	3,917,411	23,877,325	27,794,736	2,822,666
55488	Northwestern Community Services Board	464,928	373,185	2,593,479	(529,910)	(38,114)	(13,607)	136	2,850,097	16,249,694	19,099,791	(453,145)
55489	Harrisonburg/Rockingham Community Services Board	392,818	269,140	2,216,981	(359,731)	(28,689)	(11,592)	117	2,479,044	13,826,404	16,305,448	(914,405)
55490	Upper Valley Regional Park Authority	0	0	2	0	0	0	0	2	(2,636)	(2,634)	40,418
55491	Middle Peninsula Regional Security Center	466,276	133,683	1,165,966	(318,061)	(14,734)	(5,994)	61	1,427,197	7,211,625	8,638,822	260,666
55492	Northern Neck Planning District Commission	19,418	12,775	181,116	(43,667)	(5,328)	(980)	9	163,343	1,151,225	1,314,568	66,249
55493	Planning District 1 Behavioral Health Services Board	0	10,183	219,094	(81,434)	(24,851)	(1,251)	11	121,752	1,429,106	1,550,858	(441,494)
55494	Rockbridge Area Social Services Board	77,661	42,460	620,619	(262,607)	(3,108)	(3,439)	33	471,619	4,005,321	4,476,940	66,864
55495	Dinwiddie County Water Authority	50,135	25,321	237,097	(38,354)	(12,522)	(1,244)	12	260,445	1,483,785	1,744,230	(31,201)
55496	Rappahannock/Rapidan Community Services Board	304,020	480,982	4,327,081	(673,172)	(130,625)	(23,099)	228	4,285,415	27,347,765	31,633,180	(6,492,281)
55497	Virginia Education Loan Authority	0	3,081	2,043,768	(77,398)	(19,481)	(10,982)	108	1,939,096	12,940,233	14,879,329	(12,181,839)
55498	Valley Community Services Board	716,594	483,856	3,405,789	(699,609)	(125,877)	(17,823)	179	3,763,109	21,270,527	25,033,636	(1,840,914)
55499	Eastern Shore Public Library	16,807	10,749	145,762	(44,624)	0	(792)	7	127,909	930,896	1,058,805	(16,269)
55500	Alexandria City School Board	410,609	379,449	6,037,662	(1,965,795)	(49,162)	(33,280)	319	4,779,802	38,845,710	43,625,512	(3,442,954)
55501	Albemarle County Schools	748,757	395,722	3,512,738	(1,106,229)	(46,064)	(18,770)	185	3,486,339	22,260,886	25,747,225	806,239



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55502	Alleghany County School Board	167,792	89,850	1,355,703	(497,016)	(16,614)	(7,457)	72	1,092,330	8,704,084	9,796,414	200,817
55503	Charlottesville Public Schools	172,171	95,584	1,476,650	(678,397)	(70,311)	(8,295)	78	987,480	9,606,104	10,593,584	(39,754)
55504	Amherst County School Board	159,871	113,591	1,062,244	(310,504)	(3,873)	(5,711)	56	1,015,674	6,759,968	7,775,642	(910,346)
55505	Appomattox County School Board	55,567	34,731	388,463	(125,141)	0	(2,105)	20	351,535	2,474,498	2,826,033	(61,819)
55506	Arlington County Schools	1,725,606	1,003,574	4,406,370	(535,010)	(108,231)	(21,639)	232	6,470,902	26,860,182	33,331,084	1,953,220
55507	Augusta County School Board	218,931	131,504	1,445,168	(483,387)	(45,826)	(7,868)	76	1,258,598	9,234,345	10,492,943	805,743
55508	Bath County School Board	81,863	38,615	517,356	(171,482)	(7,279)	(2,812)	27	456,288	3,303,910	3,760,198	354,631
55509	Bedford County School Board	475,727	286,798	2,759,864	(689,123)	(46,076)	(14,693)	146	2,772,643	17,451,491	20,224,134	(488,123)
55510	Bland County School Board	49,500	23,522	212,964	(59,547)	(4,091)	(1,131)	11	221,228	1,348,715	1,569,943	(17,201)
55511	Botetourt County School Board	360,472	136,232	1,459,455	(701,117)	(29,453)	(8,002)	77	1,217,664	9,387,174	10,604,838	1,570,529
55512	Norfolk Public Schools	1,736,265	781,548	10,237,868	(4,482,840)	(215,612)	(56,532)	540	8,001,237	66,131,450	74,132,687	11,169,546
55513	Petersburg Public Schools	241,417	116,401	1,658,880	(657,887)	(18,723)	(9,126)	87	1,331,049	10,690,823	12,021,872	1,521,654
55514	Buckingham County School Board	68,290	39,920	418,583	(155,573)	(3,469)	(2,281)	22	365,492	2,681,368	3,046,860	(5,873)
55515	Radford City School Board	27,867	20,106	257,327	(60,846)	(24,144)	(1,404)	14	218,920	1,636,638	1,855,558	(165,245)
55516	Caroline County School Board	128,159	66,968	682,678	(240,461)	(54,902)	(3,726)	36	578,752	4,380,868	4,959,620	(144,945)
55517	Carroll County School Board	259,093	123,499	1,264,799	(508,869)	(12,289)	(6,876)	67	1,119,424	8,080,626	9,200,050	768,655
55518	Charles City County School Board	19,079	12,121	251,300	(92,875)	0	(1,394)	13	188,244	1,621,716	1,809,960	(240,660)
55519	Charlotte County School Board	22,365	18,302	490,086	(182,060)	0	(2,736)	26	345,983	3,171,810	3,517,793	(339,759)
55520	Chesterfield County School Board	3,168,042	1,388,336	12,967,640	(5,433,926)	(328,550)	(70,338)	683	11,691,887	82,963,489	94,655,376	16,935,342
55521	Clarke County School Board	95,312	49,538	436,730	(132,256)	(11,956)	(2,334)	23	435,057	2,767,417	3,202,474	(69,806)
55522	Winchester Public Schools	202,866	100,009	884,655	(214,569)	(6,607)	(4,659)	46	961,741	5,565,810	6,527,551	200,042
55523	Culpeper County School Board	290,747	190,739	1,621,774	(489,740)	(52,989)	(8,704)	85	1,551,912	10,309,230	11,861,142	(912,338)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55524	Cumberland County School Board	38,406	34,781	374,177	(96,093)	(4,011)	(2,023)	19	345,256	2,378,221	2,723,477	(393,041)
55525	Dickenson County School Board	351,545	70,449	817,553	(867,704)	(11,966)	(4,764)	43	355,156	5,459,974	5,815,130	5,944,716
55526	Dinwiddie County Public Schools	227,601	104,640	961,713	(406,748)	(24,946)	(5,223)	51	857,088	6,151,235	7,008,323	644,311
55528	Essex County School Board	101,076	42,330	571,427	(178,513)	(15,598)	(3,092)	30	517,660	3,641,923	4,159,583	323,570
55530	Covington School Board	91,712	26,021	312,953	(182,868)	0	(1,725)	17	246,110	2,015,523	2,261,633	634,399
55531	Floyd County School Board	120,805	71,995	838,193	(384,332)	(2,414)	(4,638)	45	639,654	5,399,364	6,039,018	1,310,282
55532	Fluvanna County Public Schools	167,500	104,820	760,024	(206,795)	(29,477)	(4,020)	40	792,092	4,782,294	5,574,386	(183,433)
55533	Chesapeake Public Schools	2,399,609	1,057,299	10,545,595	(4,326,809)	(251,277)	(57,298)	556	9,367,675	67,634,802	77,002,477	14,144,767
55534	Virginia Beach City School Board	3,646,317	2,000,972	25,850,848	(9,003,617)	(469,524)	(141,126)	1,363	21,885,233	166,226,515	188,111,748	10,822,878
55535	Giles County Schools	181,467	57,830	601,209	(293,596)	(20,938)	(3,272)	32	522,732	3,841,678	4,364,410	1,041,715
55536	Gloucester County School Board	369,055	201,136	2,207,074	(610,515)	(54,354)	(11,877)	116	2,100,635	14,049,348	16,149,983	673,801
55537	Goochland County School Board	78,372	51,366	481,752	(105,866)	0	(2,549)	25	503,100	3,039,379	3,542,479	23,084
55538	Grayson County School Board	130,031	66,050	646,555	(197,156)	(7,292)	(3,460)	34	634,762	4,111,536	4,746,298	488,243
55539	Greene County Schools	162,035	88,696	1,019,576	(287,094)	0	(5,481)	54	977,786	6,478,826	7,456,612	258,469
55540	Greensville County School Board	66,849	36,349	756,219	(305,819)	(2,609)	(4,210)	40	546,819	4,885,134	5,431,953	(192,203)
55541	Halifax County School Board	217,625	148,448	1,699,873	(680,867)	(67,863)	(9,403)	90	1,307,903	10,972,463	12,280,366	1,523,313
55542	Hanover County School Board	595,088	325,403	3,133,692	(775,796)	(71,514)	(16,675)	165	3,190,363	19,852,936	23,043,299	(228,223)
55543	Henrico County Schools	372,141	31,303	804,061	(676,336)	(13,277)	(4,544)	43	513,391	5,309,719	5,823,110	2,813,650
55544	Henry County Public Schools	374,408	164,972	2,319,132	(1,161,557)	(17,005)	(12,938)	123	1,667,135	15,055,955	16,723,090	1,155,730
55545	Highland County Public Schools	30,951	10,276	107,414	(61,249)	0	(590)	6	86,808	691,867	778,675	347,557
55546	Isle of Wight County Schools	183,059	80,042	723,316	(434,810)	(80,236)	(4,085)	38	467,324	4,797,873	5,265,197	375,698
55548	King George County School Board	196,649	111,465	823,538	(173,389)	(31,824)	(4,309)	44	922,174	5,158,711	6,080,885	149,609
55549	King & Queen County School Board	38,354	36,252	382,078	(57,070)	0	(2,021)	20	397,613	2,414,636	2,812,249	(376,707)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55550	King William County Schools	112,627	67,436	348,354	(50,512)	(5,258)	(1,757)	19	470,909	2,148,213	2,619,122	(265,389)
55551	Lancaster County School Board	95,208	38,144	338,585	(100,678)	(3,813)	(1,785)	18	365,679	2,131,968	2,497,647	409,843
55552	Lee County School Board	412,585	83,036	1,098,282	(895,361)	(4,869)	(6,222)	58	687,509	7,207,828	7,895,337	6,088,749
55553	Loudoun County School Board	3,656,908	2,520,674	15,391,622	(3,606,958)	(274,890)	(80,304)	811	17,607,863	96,556,433	114,164,296	5,566,874
55554	Louisa County Public Schools	323,654	180,165	1,660,301	(398,009)	(19,943)	(8,790)	87	1,737,465	10,482,014	12,219,479	(360,496)
55555	Lunenburg County School Board	37,671	30,980	326,923	(74,286)	0	(1,750)	18	319,556	2,068,352	2,387,908	(168,072)
55556	Madison County School Board	41,634	38,268	515,077	(120,003)	(21,716)	(2,804)	27	450,483	3,282,575	3,733,058	(395,077)
55557	Mathews County School Board	91,604	35,038	387,986	(151,688)	(644)	(2,096)	20	360,220	2,475,289	2,835,509	630,935
55558	Mecklenburg County Schools	81,094	39,402	773,139	(508,317)	(24,925)	(4,473)	41	355,961	5,106,445	5,462,406	330,272
55559	Middlesex County School Board	41,513	22,563	324,512	(140,720)	0	(1,798)	17	246,087	2,096,930	2,343,017	443,549
55560	Montgomery County School Board	469,880	268,846	2,572,433	(1,047,219)	(10,519)	(13,997)	136	2,239,560	16,425,296	18,664,856	3,585,231
55562	Nelson County Public Schools	146,724	79,650	844,221	(242,846)	(27,600)	(4,543)	45	795,651	5,362,477	6,158,128	345,939
55563	New Kent County Schools	122,227	73,877	596,911	(175,450)	(18,624)	(3,189)	32	595,784	3,785,381	4,381,165	(58,298)
55565	Northampton County Schools	115,410	52,929	443,203	(235,230)	(20,877)	(2,446)	23	353,012	2,872,633	3,225,645	241,580
55566	Northumberland Co School Board	70,655	31,088	479,575	(216,393)	(14,118)	(2,674)	25	348,158	3,109,929	3,458,087	590,647
55567	Nottoway County School Board	97,577	57,300	743,198	(173,181)	0	(3,985)	39	720,948	4,716,759	5,437,707	368,290
55568	Orange County Public Schools	234,379	143,849	1,204,254	(379,452)	(47,789)	(6,473)	63	1,148,831	7,643,447	8,792,278	(422,743)
55569	Page County Public Schools	224,337	94,640	954,930	(393,313)	(7,077)	(5,162)	50	868,405	6,098,210	6,966,615	759,567
55570	Patrick County Public Schools	192,536	87,366	863,123	(363,578)	0	(4,675)	45	774,817	5,512,345	6,287,162	695,605
55571	Pittsylvania County School Board	228,996	152,042	1,768,407	(797,087)	(26,647)	(9,813)	93	1,315,991	11,409,896	12,725,887	1,228,928
55572	Powhatan County School Board	163,738	91,767	1,053,684	(313,018)	(34,252)	(5,699)	56	956,276	6,700,080	7,656,356	(196,684)
55573	Prince Edward County Schools	50,281	29,439	493,037	(179,007)	(3,067)	(2,719)	26	387,990	3,174,861	3,562,851	353,876



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55574	Prince George County School Board	471,667	205,593	2,031,194	(840,582)	(15,097)	(11,024)	107	1,841,858	13,028,277	14,870,135	2,468,376
55576	Prince William County Schools	4,691,242	2,628,936	22,069,344	(6,625,098)	(341,446)	(117,603)	1,163	22,306,538	139,956,430	162,262,968	8,445,237
55577	Pulaski County School Board	245,465	123,727	1,281,760	(490,257)	(17,801)	(6,966)	68	1,135,996	8,209,363	9,345,359	642,465
55578	Rappahannock County Schools	74,895	34,236	314,954	(147,691)	(1,048)	(1,718)	17	273,645	2,022,991	2,296,636	328,942
55579	Richmond County Public Schools	19,067	10,737	110,415	(18,758)	0	(579)	6	120,888	690,252	811,140	(180,595)
55580	Roanoke County School Board	306,710	293,796	4,569,047	(1,864,651)	(100,265)	(25,570)	241	3,179,308	29,674,765	32,854,073	(875,797)
55581	Rockbridge County Schools	129,936	77,165	988,120	(472,168)	(1,138)	(5,498)	52	716,469	6,400,382	7,116,851	240,313
55582	Rockingham County School Board	722,711	390,659	4,013,113	(1,341,866)	(81,736)	(21,667)	212	3,681,426	25,542,725	29,224,151	674,934
55583	Russell County School Board	423,435	130,388	1,629,758	(1,038,328)	(45,505)	(9,166)	86	1,090,668	10,635,935	11,726,603	5,054,625
55584	Scott County Schools	226,613	106,179	1,102,402	(406,430)	(4,760)	(5,951)	59	1,018,112	7,010,441	8,028,553	688,004
55585	Shenandoah County School Board	425,500	201,912	1,583,539	(567,427)	(17,931)	(8,448)	83	1,617,228	10,030,217	11,647,445	811,159
55586	Smyth County School Board	259,497	121,131	1,505,249	(665,539)	(13,007)	(8,292)	79	1,199,118	9,698,875	10,897,993	1,709,658
55587	Southampton County School Board	39,274	44,554	642,147	(152,349)	(59,706)	(3,538)	33	510,415	4,109,800	4,620,215	(672,828)
55588	Spotsylvania County School Board	871,638	444,019	3,363,325	(1,225,277)	(89,647)	(17,981)	177	3,346,254	21,534,508	24,880,762	919,771
55589	Stafford County Schools	828,505	433,951	3,247,485	(1,079,655)	(149,242)	(17,281)	171	3,263,934	20,540,769	23,804,703	2,186,561
55590	Surry County Public Schools	114,008	49,896	708,437	(313,619)	(1,900)	(3,912)	37	552,947	4,568,227	5,121,174	799,251
55591	Sussex County School Board	100,515	53,467	441,674	(119,537)	(10,670)	(2,339)	23	463,133	2,786,163	3,249,296	(86,073)
55592	Tazewell County Schools	589,541	190,618	2,714,251	(1,444,382)	(14,636)	(15,068)	143	2,020,467	17,537,434	19,557,901	5,916,694
55593	Warren County School Board	330,326	152,969	1,232,240	(368,839)	(28,912)	(6,502)	65	1,311,347	7,753,753	9,065,100	(486,271)
55595	Washington County School Board	353,164	130,716	1,687,553	(948,186)	(15,969)	(9,397)	89	1,197,970	10,888,880	12,086,850	2,230,510
55596	Westmoreland County School Board	76,884	36,335	495,868	(200,109)	(5,697)	(2,729)	26	400,578	3,195,354	3,595,932	251,978
55597	Wise County Schools	205,764	84,864	1,226,210	(716,569)	(23,622)	(6,930)	65	769,782	8,005,788	8,775,570	3,859,365
55598	Wythe County School Board	133,742	62,468	764,259	(357,223)	(19,102)	(4,237)	40	579,947	4,937,907	5,517,854	372,329



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55599	York County School Board	540,694	300,981	2,649,679	(662,415)	(38,285)	(14,022)	139	2,776,771	16,719,484	19,496,255	28,642
55600	Accomack County School Board	266,876	149,754	1,525,205	(428,313)	(17,270)	(8,164)	81	1,488,169	9,652,963	11,141,132	117,617
55601	Bristol Virginia School System	32,976	17,626	344,926	(283,803)	0	(2,044)	19	109,700	2,341,767	2,451,467	154,473
55602	Buena Vista City Public Schools	16,821	16,427	246,211	(91,073)	(3,850)	(1,367)	13	183,182	1,588,087	1,771,269	(422,021)
55603	Amelia County Public Schools	71,139	40,745	474,163	(144,860)	(21,445)	(2,580)	25	417,187	3,037,653	3,454,840	(15,643)
55605	Danville School Board	169,720	89,035	986,601	(256,214)	(32,199)	(5,283)	52	951,712	6,249,344	7,201,056	432,526
55606	Franklin City Public Schools	46,023	19,200	230,671	(80,997)	(9,799)	(1,253)	12	203,857	1,469,164	1,673,021	71,858
55607	Lexington City Public Schools	0	0	70,087	(33,291)	0	(402)	4	36,398	460,302	496,700	(167,126)
55608	Harrisonburg City School Board	156,508	97,148	971,483	(257,843)	(1,604)	(5,184)	51	960,559	6,134,924	7,095,483	(408,930)
55609	Hopewell Public Schools	159,179	88,108	924,453	(500,014)	(25,069)	(5,167)	48	641,538	6,002,835	6,644,373	1,295,111
55610	Lynchburg School Board	382,008	192,487	1,844,193	(704,397)	(31,685)	(9,987)	98	1,672,717	11,769,997	13,442,714	891,981
55611	Fauquier County School Board	634,627	367,367	3,029,074	(753,587)	(67,449)	(16,035)	160	3,194,157	19,118,695	22,312,852	(1,842,850)
55612	Brunswick County Public Schools	107,370	58,609	684,923	(266,377)	0	(3,744)	36	580,817	4,390,366	4,971,183	300,558
55613	P D Pruden Vocational-Technical Center	508	2,402	23,577	0	(7,450)	(130)	1	18,908	148,241	167,149	(88,590)
55614	Portsmouth School Board	648,377	354,802	4,075,199	(2,020,871)	(130,210)	(22,705)	215	2,904,807	26,386,043	29,290,850	7,590,036
55615	Campbell County School Board	318,487	147,336	1,732,436	(849,992)	(14,167)	(9,589)	91	1,324,602	11,189,794	12,514,396	1,210,072
55616	Richmond City Schools	962,453	519,729	6,397,547	(1,724,665)	(299,633)	(34,623)	337	5,821,145	40,759,591	46,580,736	2,809,678
55617	Roanoke City Schools	167,937	112,035	259,744	(7,784)	(22,415)	(1,173)	14	508,358	1,511,668	2,020,026	(920,814)
55619	Staunton City School Board	102,300	41,269	547,950	(274,822)	(7,958)	(3,047)	29	405,721	3,550,322	3,956,043	421,472
55620	Suffolk City School Board	587,401	330,019	3,042,856	(946,604)	(102,719)	(16,345)	161	2,894,769	19,344,130	22,238,899	220,323
55622	Craig County School Board	45,582	20,422	201,832	(50,106)	(824)	(1,065)	10	215,851	1,270,222	1,486,073	172,691
55623	Martinsville City School Board	119,537	25,188	399,239	(342,606)	0	(2,295)	21	199,084	2,630,334	2,829,418	1,400,454
55624	Appomattox Regional Governor's School	7,098	4,425	18,256	(139)	0	(88)	1	29,553	109,983	139,536	(21,995)
55625	Colonial Heights City Schools	118,587	57,398	608,037	(252,421)	(454)	(3,309)	33	527,871	3,889,190	4,417,061	(12,188)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55632	City of Manassas School Board	371,110	213,775	1,971,754	(516,830)	(8,880)	(10,484)	104	2,020,549	12,465,266	14,485,815	777,616
55633	Franklin County Schools	395,872	247,003	2,390,492	(845,715)	(25,358)	(12,959)	126	2,149,461	15,228,682	17,378,143	2,162,881
55634	Frederick County School Board	739,310	388,036	2,794,997	(792,420)	(96,756)	(14,741)	148	3,018,574	17,632,820	20,651,394	(444,888)
55635	City of Salem Schools	97,271	61,480	697,591	(250,154)	(14,833)	(3,812)	37	587,580	4,464,677	5,052,257	(89,382)
55636	Manassas Park City Schools	136,003	74,450	491,115	(89,612)	(26,885)	(2,539)	26	582,558	3,067,435	3,649,993	(497,138)
55637	Newport News Public Schools	375,675	226,048	221,774	(536)	(12,642)	(698)	12	809,633	1,160,169	1,969,802	(865,414)
55708	Waynesboro City Schools	108,104	48,472	476,157	(164,880)	(3,046)	(2,557)	25	462,275	3,020,172	3,482,447	121,836
55710	Valley Vocational-Technical Center	9,599	3,396	45,444	(21,506)	0	(250)	3	36,686	291,442	328,128	(26,460)
55711	New Horizons Technical Center	33,557	12,738	89,920	(50,264)	(6,571)	(488)	5	78,897	575,184	654,081	266,314
55713	Galax City Schools	58,635	27,537	242,426	(72,787)	(2,820)	(1,285)	13	251,719	1,525,884	1,777,603	356,494
55714	Norton City Schools	9,616	12,521	278,238	(110,553)	(234)	(1,561)	15	188,042	1,805,772	1,993,814	(132,311)
55802	Williamsburg-James City County Schools	435,519	237,728	2,265,304	(532,448)	(37,741)	(12,002)	120	2,356,480	14,283,651	16,640,131	(804,686)
55803	Poquoson City School Board	70,068	23,877	264,482	(143,649)	(1,428)	(1,455)	14	211,909	1,699,906	1,911,815	273,972
55806	Fredericksburg City Public Schools	76,354	59,538	567,330	(95,149)	(47,838)	(3,030)	30	557,235	3,588,874	4,146,109	(184,238)
55807	Hampton City Schools	900,981	372,764	3,582,353	(1,725,363)	(102,754)	(19,666)	188	3,008,503	23,039,926	26,048,429	4,021,074
55813	Buchanan County School Board	486,675	115,377	1,602,403	(1,331,383)	(6,607)	(9,208)	85	857,342	10,632,106	11,489,448	6,644,124
55814	Jackson River Vocational Technical Center	4,662	3,459	41,176	(7,906)	0	(219)	2	41,174	259,684	300,858	(39,750)
55815	Northern Neck Regional Vocational Center	3,589	1,685	13,154	(4,906)	0	(69)	1	13,454	82,817	96,271	37,488
55871	Portsmouth Redevelopment And Housing Authority	170,936	188,706	67,238	(74,052)	(12,455)	120	4	340,497	272,774	613,271	2,014,905
55872	Southwest Regional Recreation Authority	21,124	8,069	5,171	0	0	(3)	0	34,361	18,320	52,681	(25,241)
55873	Roanoke Redevelopment & Housing Authority	130,328	144,381	241,924	(6,280)	(44,550)	(1,101)	13	464,715	1,404,743	1,869,458	(396,784)
55874	Meherrin River Regional Jail Authority	652,301	273,876	213,835	(39,305)	(9,347)	(405)	11	1,090,966	945,329	2,036,295	(410,503)
55875	Woodway Water Authority	4,316	7,098	7,045	0	0	(28)	0	18,431	39,148	57,579	(5,785)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55876	Bristol Virginia Utilities Authority	762,024	399,374	728,746	(19,765)	(55,368)	(2,960)	38	1,812,089	4,074,410	5,886,499	(1,823,070)
55877	Washington Metro Area Transit Commission	41,481	17,270	50,779	0	(855)	(222)	3	108,456	292,653	401,109	353,991
55878	Mt Rogers Community Services Board	2,012,595	960,348	3,448,725	(452,807)	(82,256)	(16,211)	182	5,870,576	20,463,911	26,334,487	6,965,433
55879	Lonesome Pine Soil & Water Conservation District	2,353	1,655	2,604	0	0	(11)	0	6,601	14,599	21,200	(1,865)
55880	Big Sandy Soil & Water & Conservation District	4,990	2,612	5,412	0	0	(22)	0	12,992	30,514	43,506	(11,716)
55881	Virginia's Region 2000 Local Government Council	197,024	90,213	261,392	(2,460)	0	(1,152)	14	545,031	1,488,712	2,033,743	(642,678)
55882	Middle Peninsula Planning District Commission	41,066	15,942	69,634	(17,209)	(11,602)	(348)	4	97,487	422,675	520,162	281,877
55883	Western Virginia Regional Jail Authority	1,048,423	354,596	1,148,916	(50,865)	(34,707)	(5,043)	60	2,461,380	6,586,948	9,048,328	(2,506,445)
55884	Halifax Service Authority	148,496	56,472	197,809	(13,632)	(2,441)	(900)	10	385,814	1,158,014	1,543,828	(429,271)
55885	Fort Monroe Area Development Authority	0	0	446	0	0	(2)	0	444	2,814	3,258	33
55886	Russell County Public Service Authority	36,593	21,006	48,198	(70,167)	0	(272)	3	35,361	348,617	383,978	(65,009)
55887	Piedmont Community Services Board	846,014	460,047	1,222,332	(88,058)	(71,586)	(5,542)	64	2,363,271	7,149,098	9,512,369	(698,018)
55888	Blue Ridge Behavioral Healthcare	1,269,214	636,444	2,130,698	(153,724)	(92,261)	(9,955)	112	3,780,528	12,533,171	16,313,699	(3,914,085)
55889	Skyline Soil & Water Conservation District	12,168	7,730	32,392	0	0	(157)	2	52,135	195,243	247,378	116,841
55890	Middle River Regional Jail Authority	763,721	269,134	1,205,451	(53,766)	(99,547)	(5,674)	63	2,079,382	7,169,845	9,249,227	(1,440,281)
55891	Tidewater Soil & Water Conservation District	5,921	5,373	9,529	0	0	(41)	1	20,783	54,550	75,333	(9,669)
55892	Big Stone Gap Redevelopment And Housing Authority	29,379	12,785	46,364	(2,247)	0	(214)	3	86,070	273,797	359,867	(44,857)
55893	Eastern Shore Soil & Water Conservation District	7,557	7,791	26,857	(8,234)	0	(137)	2	33,836	166,345	200,181	40,287
55894	Town of Boykins	4,038	2,617	11,961	0	0	(58)	1	18,559	72,332	90,891	(35,067)
55895	Town of Gordonsville	54,881	30,927	135,910	(32,503)	(2,091)	(682)	7	186,449	833,721	1,020,170	21,395



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55896	Virginia Resources Authority	85,767	77,046	163,643	0	(4,749)	(736)	8	320,979	946,077	1,267,056	(393,496)
55897	Prince William County Service Authority	2,153,139	977,870	3,169,360	(745,794)	(23,355)	(14,928)	167	5,516,459	19,008,614	24,525,073	2,477,998
55898	Western Virginia Water Authority	744,224	433,772	1,251,750	(164,931)	(52,019)	(5,887)	66	2,206,975	7,407,054	9,614,029	(399,624)
55899	Shenandoah Valley Regional Airport Commission	36,010	28,177	152,111	(2,778)	0	(760)	8	212,768	930,480	1,143,248	208,563
55900	Alleghany Highlands Community Services Board	225,294	138,220	1,032,025	(356,312)	(59,644)	(5,554)	55	974,084	6,565,608	7,539,692	(267,044)
55901	Brunswick Industrial Development Authority	10,599	5,895	41,497	(4,999)	0	(211)	2	52,783	255,587	308,370	(43,488)
55902	Northern Neck/Essex County Group Home Commission	454	0	128,410	(52,720)	(8,253)	(736)	6	67,161	842,387	909,548	(74,141)
55903	State Education Assistance Authority	0	15,912	1,344,553	(80,875)	0	(7,228)	71	1,272,433	8,517,297	9,789,730	(7,600,083)
55904	Appalachian Juvenile Commission	207,912	94,051	560,454	(234,612)	(20,614)	(2,952)	30	604,269	3,521,682	4,125,951	1,404,589
55905	Goochland/Powhatan Community Services Board	148,439	108,601	1,076,702	(266,142)	(10,593)	(5,768)	57	1,051,296	6,815,597	7,866,893	(509,515)
55906	Suffolk Redevelopment & Housing Authority	57,032	55,697	524,715	(41,306)	(32,526)	(2,763)	28	560,877	3,297,233	3,858,110	(936,170)
55907	Virginia Small Business Financing Authority	0	0	90,775	(558)	(4,124)	(488)	5	85,610	576,257	661,867	(290,604)
55908	Lee County Redevelopment & Housing Authority	36,854	17,533	179,472	(36,536)	0	(944)	9	196,388	1,125,062	1,321,450	361,126
55909	Henry County Public Service Authority	138,474	108,301	1,374,762	(424,645)	(22,792)	(7,503)	72	1,166,669	8,795,186	9,961,855	50,644
55910	Southside Planning District Commission	75,698	25,300	300,098	(104,509)	0	(1,606)	16	294,997	1,897,103	2,192,100	903,699
55911	Economic Development Authority - Henrico County	73,093	28,709	262,927	(116,254)	(2,217)	(1,419)	14	244,853	1,677,219	1,922,072	209,817
55912	Augusta County Service Authority	401,115	228,879	1,847,219	(611,434)	(23,137)	(9,845)	97	1,832,894	11,640,476	13,473,370	897,055
55914	Rappahannock Juvenile Center	227,055	147,709	1,104,674	(348,972)	(24,519)	(5,887)	58	1,100,118	6,972,154	8,072,272	60,374



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55915	Cumberland Plateau Regional Housing Authority	62,451	26,130	308,781	(135,738)	0	(1,687)	17	259,954	1,979,744	2,239,698	288,169
55870	Bedford Regional Water Authority	178,165	111,120	398,747	(103,560)	(650)	(1,975)	21	581,868	2,448,056	3,029,924	102,978
55918	Amherst County Service Authority	87,241	48,578	582,084	(80,845)	0	(3,060)	31	634,029	3,651,472	4,285,501	424,007
55919	Pepper's Ferry Regional Wastewater Authority	130,817	54,005	326,618	(116,674)	(2,389)	(1,686)	18	390,709	2,032,548	2,423,257	563,989
55920	Rappahannock Regional Jail	1,601,275	672,849	3,947,946	(518,327)	(151,641)	(19,723)	208	5,532,587	24,207,222	29,739,809	807,425
55921	Thomas Jefferson Planning District Commission	37,157	32,439	218,230	(45,653)	0	(1,145)	11	241,039	1,365,442	1,606,481	(222,026)
55922	Piedmont Regional Jail	543,881	231,309	1,361,667	(390,725)	(34,317)	(6,982)	71	1,704,904	8,429,889	10,134,793	1,714,985
55923	Nelson County Service Authority	48,305	47,081	363,411	(30,642)	(18,751)	(1,901)	20	407,523	2,259,093	2,666,616	(173,650)
55924	Coeburn-Norton-Wise Water Treatment Authority	56,853	26,945	197,456	(54,688)	0	(1,030)	10	225,546	1,237,447	1,462,993	528,402
55925	Fauquier County Water & Sanitation Authority	166,227	121,744	766,252	(125,150)	(24,114)	(3,968)	41	901,032	4,759,699	5,660,731	(128,072)
55926	Scott County Soil & Water Conservation District	10,587	5,915	30,749	0	0	(151)	2	47,102	184,983	232,085	17,623
55927	New River Resource Authority	73,049	41,240	245,470	(52,951)	(9,011)	(1,265)	13	296,545	1,527,576	1,824,121	364,967
55928	Scott County Water & Sewerage Authority	75,535	35,663	233,281	(36,450)	(241)	(1,182)	12	306,618	1,443,237	1,749,855	141,758
55929	Greensville County Water & Sewer Authority	80,168	51,522	450,281	(67,871)	0	(2,348)	24	511,776	2,801,458	3,313,234	96,801
55930	Petersburg Redevelopment & Housing Authority	99,832	50,732	612,015	(243,777)	(15,143)	(3,358)	33	500,334	3,925,829	4,426,163	325,927
55931	Central Rappahannock Regional Library	453,646	229,292	1,886,015	(422,281)	(9,044)	(9,856)	99	2,127,871	11,786,237	13,914,108	2,051,776
55932	Virginia Coalfield Economic Development Authority	27,586	14,527	144,293	(42,353)	0	(769)	7	143,291	912,541	1,055,832	236,242
55933	Central Virginia Regional Jail	552,396	191,799	1,449,183	(351,602)	(15,646)	(7,428)	76	1,818,778	8,969,603	10,788,381	915,148



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55934	Thomas Jefferson Soil & Water Conservation District	24,084	17,032	86,276	(11,016)	0	(435)	5	115,946	528,749	644,695	80,108
55936	Commonwealth Regional Council	29,070	8,667	139,300	(54,085)	0	(758)	7	122,201	890,484	1,012,685	389,140
55937	Wythe-Grayson Regional Library	13,008	12,176	136,867	(20,641)	(24,405)	(747)	7	116,265	862,782	979,047	(95,557)
55938	Colonial Soil & Water Conservation District	8,670	6,649	71,127	(16,478)	(33,120)	(405)	4	36,447	463,584	500,031	127,261
55939	Rivanna Solid Waste Authority	44,486	18,368	317,095	(134,796)	0	(1,754)	17	243,416	2,041,178	2,284,594	242,163
55940	Monacan Soil & Water Conservation District	7,580	5,346	54,308	0	0	(279)	3	66,958	336,043	403,001	(51,674)
55941	Robert E Lee Soil & Water Conservation District	16,257	7,786	42,500	(11,553)	0	(217)	2	54,775	262,451	317,226	502
55942	Tri-County/City Soil & Water Conservation District	12,701	10,960	58,611	(12,527)	0	(302)	3	69,446	365,951	435,397	(22,712)
55944	Central Virginia Waste Management Authority	48,571	22,865	187,946	(47,567)	0	(983)	10	210,842	1,170,794	1,381,636	38,986
55945	Lonesome Pine Regional Library	111,977	49,772	531,478	(90,448)	0	(2,775)	28	600,032	3,313,183	3,913,215	617,710
55946	Virginia Peninsulas Public Service Authority	118,560	74,872	531,210	(55,182)	(595)	(2,718)	28	666,175	3,276,572	3,942,747	(328,799)
55947	Tidewater Youth Services Commission	138,048	109,185	1,336,733	(343,991)	(19,092)	(7,227)	71	1,213,727	8,494,215	9,707,942	(1,167,384)
55948	Virginia Highlands Airport Commission	13,899	11,583	64,337	(23,975)	0	(343)	4	65,505	405,977	471,482	33,941
55949	Western Tidewater Regional Jail	989,437	320,817	2,954,712	(666,545)	(53,165)	(15,253)	156	3,530,159	18,408,114	21,938,273	995,983
55950	Scott County Redevelopment & Housing Authority	43,865	18,786	134,704	(40,312)	0	(699)	7	156,351	837,945	994,296	283,118
55951	Handley Regional Library	64,406	30,611	289,436	(60,366)	0	(1,515)	15	322,587	1,810,782	2,133,369	(39,791)
55952	Northern Neck Regional Jail	431,168	163,062	1,402,005	(270,820)	(35,614)	(7,265)	74	1,682,610	8,736,253	10,418,863	1,013,086
55953	Montgomery Regional Solid Waste Authority	75,818	41,889	221,268	(41,551)	(7,336)	(1,122)	12	288,978	1,359,982	1,648,960	91,819
55954	Potomac & Rappahannock	528,296	414,844	1,697,173	(220,662)	(1,863)	(8,482)	89	2,409,395	10,379,843	12,789,238	(504,609)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55955	Transportation Commission Giles County Public Service Authority	68,969	33,195	166,766	(43,075)	(3,907)	(841)	8	221,115	1,025,279	1,246,394	64,236
55956	South Central Wastewater Authority	136,218	73,798	429,411	(132,213)	(1,903)	(2,224)	22	503,109	2,667,497	3,170,606	571,971
55957	Wise County Redevelopment & Housing Authority	78,124	36,678	594,930	(142,716)	(15,897)	(3,208)	32	547,943	3,773,106	4,321,049	999,551
55958	Prince William Soil & Water Conservation District	5,241	8,870	47,071	0	0	(239)	3	60,946	290,056	351,002	(150,832)
55959	Hampton Roads Regional Jail Authority	1,805,628	567,988	3,750,530	(386,838)	(194,902)	(18,507)	197	5,524,096	22,850,545	28,374,641	3,381,646
55960	Castlewood Water & Sewage Authority	24,200	13,705	76,724	(25,197)	0	(398)	4	89,038	478,928	567,966	33,492
55961	Pamunkey Regional Jail	675,696	265,409	1,735,732	(206,303)	(33,810)	(8,681)	92	2,428,135	10,647,568	13,075,703	(29,132)
55962	Charlottesville-Albemarle Airport Authority	120,121	72,514	544,205	(129,551)	0	(2,845)	29	604,473	3,398,854	4,003,327	777,818
55963	Virginia Peninsula Regional Jail	628,274	223,741	1,633,051	(431,070)	(53,896)	(8,404)	86	1,991,782	10,170,941	12,162,723	(1,232,229)
55964	Virginia Biotechnology Research Park Authority	18,091	22,363	262,181	(49,685)	0	(1,407)	14	251,557	1,651,541	1,903,098	(396,470)
55965	Peumansend Creek Regional Jail	652,884	245,390	1,450,508	(188,600)	(35,546)	(7,184)	76	2,117,528	8,880,958	10,998,486	(262,849)
55966	Blue Ridge Regional Jail Authority	2,275,898	707,078	4,050,423	(728,242)	(212,489)	(19,905)	213	6,072,976	24,538,790	30,611,766	761,048
55967	Massanutten Regional Library	56,347	32,521	280,459	(64,254)	0	(1,474)	15	303,614	1,758,220	2,061,834	46,279
55968	Albemarle-Charlottesville Regional Jail	1,035,858	347,577	2,345,078	(449,903)	(101,337)	(11,815)	123	3,165,581	14,419,979	17,585,560	2,044,330
55969	Culpeper Soil & Water Conservation District	20,214	19,628	70,665	0	0	(343)	4	110,168	426,767	536,935	(49,207)
55970	New River Valley Regional Jail	1,137,368	427,159	2,283,857	(229,615)	(139,707)	(11,175)	121	3,468,008	13,854,987	17,322,995	(2,072,846)
55971	Sussex Service Authority	58,119	44,607	264,926	(28,375)	0	(1,351)	14	337,940	1,637,998	1,975,938	(418,470)
55972	Big Walker Soil & Water Conservation District	4,014	3,744	16,385	0	0	(82)	1	24,062	99,664	123,726	13,476
55973	Peter Francisco Soil & Water Conservation District	5,055	5,757	19,224	0	0	(93)	1	29,944	115,795	145,739	18,205



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55974	Peaks of Otter Soil & Water Conservation District	1,253	2,278	10,896	0	0	(54)	1	14,374	66,820	81,194	(43,885)
55975	New River Soil & Water Conservation District	4,230	3,513	22,595	0	0	(115)	1	30,224	139,305	169,529	33,934
55977	Southside Regional Jail	322,039	94,408	678,760	(109,224)	(56,788)	(3,390)	36	925,841	4,132,998	5,058,839	341,356
55978	Evergreen Soil & Water Conservation District	5,092	3,581	13,258	(5,002)	0	(67)	1	16,863	81,691	98,554	52,300
55979	Roanoke Higher Education Authority	40,539	39,861	221,768	(21,642)	0	(1,131)	12	279,407	1,365,761	1,645,168	(135,661)
55981	John Marshall Soil & Water Conservation District	17,295	10,540	72,897	0	0	(366)	4	100,370	445,260	545,630	(46,436)
55982	Daniel Boone Soil & Water Conservation District	4,414	3,920	16,767	0	0	(82)	1	25,020	101,334	126,354	32,533
55983	Southside Community Services Board	602,462	315,288	1,908,123	(424,444)	(36,639)	(9,795)	100	2,355,095	11,812,680	14,167,775	759,432
55984	Northern Shenandoah Valley Regional Commission	40,387	23,594	141,207	(48,166)	0	(741)	7	156,288	886,164	1,042,452	(118,625)
55985	Tazewell Soil & Water Conservation District	5,047	2,629	15,464	(8,967)	0	(84)	1	14,090	98,600	112,690	23,054
55987	Richmond Regional Planning District Committee	152,795	66,699	362,257	(19,105)	0	(1,768)	19	560,897	2,178,792	2,739,689	515,249
55988	Henricopolis Soil & Water Conservation District	6,905	4,710	23,933	(8,046)	0	(125)	1	27,378	149,528	176,906	28,362
55989	Piedmont Regional Juvenile Detention Center	37,651	22,874	124,261	(2,611)	(24,112)	(635)	6	157,434	772,366	929,800	(174,256)
55990	Roanoke River Service Authority	21,481	13,194	50,917	(1,278)	0	(243)	3	84,074	304,966	389,040	(4,560)
55991	Lee County Public Service Authority	30,788	20,077	77,866	0	(4,221)	(375)	4	124,139	466,351	590,490	(127,021)
55992	Blue Ridge Juvenile Detention Center	128,298	73,311	300,519	(46,269)	(19,979)	(1,492)	16	434,404	1,840,934	2,275,338	(57,337)
55993	Ferrum Water & Sewage Authority	7,426	6,402	26,853	0	0	(131)	2	40,552	162,644	203,196	(6,293)
55994	Wise County Public Service Authority	62,966	42,432	157,575	(4,688)	0	(754)	8	257,539	944,243	1,201,782	(111,636)



**SCHEDULE E – TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION
POLITICAL SUBDIVISIONS (continued)**

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)								FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other	Net Change in FNP			
55995	Holston River Soil & Water Conservation District	8,473	8,507	35,039	(3,744)	0	(176)	2	48,101	214,282	262,383	1,356
55996	New River Valley Community Services Board	1,435,775	1,055,520	3,444,053	(410,568)	(80,786)	(16,702)	182	5,427,474	20,824,244	26,251,718	155,280
55997	Institute For Advanced Learning And Research Southwest Virginia	130,501	79,269	254,273	(15,524)	(19,205)	(1,209)	13	428,118	1,505,863	1,933,981	(572,642)
55998	Regional Jail Authority Clinch Valley Soil & Water Conservation District	1,849,506	581,820	2,527,036	(278,166)	(150,793)	(11,724)	132	4,517,811	14,843,103	19,360,914	246,161
55999		7,647	5,118	17,581	0	0	(83)	1	30,264	104,532	134,796	41,918
	Total Political Subdivisions	539,366,697	225,554,797	2,272,284,047	(754,705,978)	(36,876,504)	(12,152,639)	119,754	2,233,590,174	14,393,949,179	16,627,539,353	2,507,468,232



Schedule F – Summary of Main Benefit Provisions

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.
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:	All active members contribute 5.00% of their creditable compensation per year. The employer may "pick-up" the member's assessments under the provisions of Internal Revenue Code Section 414(h).
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:



Schedule F – Summary of Main Benefit Provisions

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:	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.

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.



Schedule F – State Employees’ Plan Provisions

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:

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 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).



Schedule F – State Employees' 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 65 from this plan. The deferred benefit will be computed like a normal retirement benefit. For this



Schedule F – State Employees’ 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 65. If the member dies while disabled before age 65, a death benefit will be determined as though the employee were an active member.

Deferred Termination Benefit:

Plan 1:

Eligibility:

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

Annual Benefit:

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

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.



Schedule F – State Employees' Plan Provisions

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.

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



Schedule F – State Employees’ Plan Provisions

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 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%. |
| 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 – 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:	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.

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



Schedule F – Teachers' Plan Provisions

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:

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 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:

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).



Schedule F – Teachers' 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.)



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:

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: | 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 – 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 \$13,128 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 \$13,128 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.

Monthly 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



Schedule F – State Police Plan Provisions

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 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 use a weighing factor of 1.5, judges age 45 – 54 use a weighing factor of 2.0, and judges age 55 and above use a weighing factor of 2.5. This weighted service is used for all purposes under this plan, including determining a member's vested status, determining whether a member is eligible for retirement, computing early retirement reductions, and computing the amount of the benefit. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (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:	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.

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%.

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 reduction is 0.5% per month for the first 60 months and 0.4% per month for the next 60 months. This



Schedule F – Judicial Plan Provisions

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). 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 – Judicial 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.)

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.

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 – Judicial 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, 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).

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 – Judicial Plan Provisions

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

Cost-of-Living Increase:

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|--------------|--|
| Plan 1: | Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%. |
| Plan 2: | Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%. |
| Plans 1 & 2: | The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 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:	<p>Eligibility:</p> <p>A member may retire upon Normal Retirement on or after age 60 with credit for 5 years of service.</p> <p>Annual Benefit:</p> <p>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.</p> <p>Employees hired before July 1, 2001, must make a one-time election to receive benefits under (i) or (ii) below:</p> <p>(i) 1.7% of average final compensation (AFC) times years of service plus the temporary supplement described in 5(d).</p>



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:

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 \$13,128 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:

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 \$13,128 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.

Monthly 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.



Schedule G – Statement of Actuarial Assumptions and Methods

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, 2012 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 for GASB 68 purposes and net of investment and administrative expenses to calculate the actuarially determined contributions).
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 unfunded actuarial accrued liability 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 Appropriations Act, Item 469(1)(6), is to be amortized using a level-dollar, closed 10 year period beginning June 30, 2011.
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. The resulting actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.</p>
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%



Schedule G – Statement of Actuarial Assumptions and Methods

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 spouses the same age as participants.

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.



Schedule G – State Employees’ Actuarial Assumptions and Methods

STATE EMPLOYEES
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with Males set forward 2 years and Females set back 3 years.

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with Females set back 1 year.

Post-Disablement:

RP-2000 Disabled Life Mortality Table with Males set back 3 years and no provision for future mortality improvement.

Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00026	0.00024	0.00000	0.00014	0.00014	0.00000
25	0.00035	0.00031	0.02257	0.00014	0.00015	0.00745
30	0.00051	0.00040	0.02257	0.00018	0.00020	0.00745
35	0.00082	0.00070	0.02257	0.00030	0.00036	0.00745
40	0.00099	0.00092	0.02257	0.00043	0.00048	0.00745
45	0.00128	0.00116	0.02257	0.00063	0.00076	0.00745
50	0.00163	0.00149	0.02512	0.00092	0.00108	0.01154
55	0.00258	0.00247	0.03156	0.00148	0.00198	0.01654
60	0.00437	0.00489	0.03803	0.00272	0.00402	0.02184
65	0.00662	0.00961	0.04498	0.00421	0.00780	0.02803
70	0.00703	0.01641	0.05445	0.00562	0.01344	0.03764
75		0.02854	0.06941		0.02212	0.05223
80		0.05265	0.09215		0.03607	0.07231
85		0.09624	0.12188		0.06041	0.10020
90		0.16928	0.15524		0.11221	0.14005

14% 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 – 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				
Age	Males		Females	
	Years of Service			
	0-29	>=30	0-29	>=30
<=49	0.000	0.000	0.000	0.000
50	0.030	0.100	0.032	0.100
51	0.030	0.100	0.031	0.100
52	0.030	0.100	0.030	0.100
53	0.030	0.100	0.030	0.100
54	0.030	0.100	0.035	0.100
55	0.050	0.100	0.050	0.100
56	0.050	0.100	0.050	0.100
57	0.045	0.100	0.045	0.100
58	0.040	0.100	0.055	0.100
59	0.050	0.100	0.055	0.100
60	0.050	0.100	0.055	0.150
61	0.100	0.150	0.100	0.200
62	0.150	0.250	0.150	0.300
63	0.150	0.200	0.150	0.200
64	0.150	0.200	0.150	0.200
65	0.300	0.300	0.300	0.400
66	0.300	0.250	0.300	0.300
67	0.300	0.250	0.300	0.250
68	0.300	0.200	0.300	0.250
69	0.300	0.200	0.300	0.200
>=70	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.

State Employees Retirement Rates, Plan 2 & Hybrid														
Age	Males													
	Years of Service													
	0-4	5-26 *	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
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	0.350
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	0.350	0.100
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100
57	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100
58	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
59	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
60	0.000	0.050	0.050	0.050	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
61	0.000	0.100	0.100	0.150	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	0.150	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	0.150	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
64	0.000	0.150	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
65	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
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	0.250
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	0.250
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	0.200
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	0.200
>=70	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

* Rate is 35% when age plus service equals 90.



Schedule G – State Employees’ Actuarial Assumptions and Methods

State Employees Retirement Rates, Plan 2 & Hybrid															
Age	Females														
	Years of Service														
	0-4	5-25 *	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
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	0.350
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	0.350	0.100
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	0.350	0.100	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	0.350	0.100	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	0.350	0.100	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	0.350	0.100	0.100	0.100	0.100	0.100
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100
58	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
59	0.000	0.000	0.000	0.000	0.000	0.350	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
60	0.000	0.055	0.055	0.055	0.350	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
61	0.000	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
62	0.000	0.150	0.150	0.300	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	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
64	0.000	0.150	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
65	0.000	0.300	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
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
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	0.250
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	0.250
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	0.200
>=70	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

* Rate is 35% when age plus service equals 90.



Schedule G – State Employees’ Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 14% of disability cases are assumed to be service related.

State Employees Disability Rates		
Age	Male	Female
20	0.00090	0.00010
25	0.00090	0.00100
30	0.00180	0.00150
35	0.00180	0.00250
40	0.00180	0.00290
45	0.00360	0.00340
50	0.00450	0.00550
55	0.00540	0.00810
60	0.00720	0.01000
65	0.00630	0.00900
70	0.00630	0.00000



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 Rates of Termination, Plan 1								
Age	Male				Female			
	Years of Service							
	0-2	3-4	5-9	>=10	0-2	3-4	5-9	>=10
20	0.245	0.175	0.175	0.000	0.283	0.198	0.198	0.000
25	0.221	0.130	0.130	0.000	0.256	0.157	0.157	0.000
30	0.199	0.110	0.110	0.050	0.212	0.130	0.130	0.060
35	0.167	0.093	0.093	0.045	0.178	0.110	0.110	0.050
40	0.145	0.075	0.075	0.034	0.155	0.090	0.090	0.036
45	0.129	0.070	0.070	0.023	0.139	0.074	0.074	0.025
50	0.115	0.061	0.061	0.000	0.130	0.063	0.063	0.000
55	0.102	0.060	0.060	0.000	0.125	0.060	0.000	0.000
60	0.106	0.070	0.000	0.000	0.123	0.070	0.000	0.000
65	0.113	0.110	0.000	0.000	0.140	0.120	0.000	0.000
70	0.131	0.140	0.000	0.000	0.249	0.140	0.000	0.000

State Employees Rates of Termination, Plan 2 & Hybrid								
Age	Male				Female			
	Years of Service							
	0-2	3-4	5-9	>=10	0-2	3-4	5-9	>=10
20	0.245	0.175	0.175	0.000	0.283	0.198	0.198	0.000
25	0.221	0.130	0.130	0.000	0.256	0.157	0.157	0.000
30	0.199	0.110	0.110	0.050	0.212	0.130	0.130	0.060
35	0.167	0.093	0.093	0.045	0.178	0.110	0.110	0.050
40	0.145	0.075	0.075	0.034	0.155	0.090	0.090	0.036
45	0.129	0.070	0.070	0.023	0.139	0.074	0.074	0.025
50	0.115	0.061	0.061	0.020	0.130	0.063	0.063	0.020
55	0.102	0.060	0.060	0.004	0.125	0.060	0.060	0.004
60	0.106	0.070	0.000	0.000	0.123	0.070	0.000	0.000
65	0.113	0.110	0.000	0.000	0.140	0.120	0.000	0.000
70	0.131	0.140	0.000	0.000	0.249	0.140	0.000	0.000



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.



Schedule G – Teachers’ Actuarial Assumptions and Methods

TEACHERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with Males set back 3 years and Females set back 5 years.

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with Males set back 2 years and Females set back 3 years.

Post-Disablement:

RP-2000 Disabled Life Mortality Table Projected to 2020 with Males set back 1 year and no provision for future mortality improvement.

Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00021	0.00022	0.00000	0.00012	0.00014	0.00000
25	0.00026	0.00028	0.01737	0.00014	0.00014	0.00562
30	0.00035	0.00036	0.02042	0.00016	0.00018	0.00609
35	0.00051	0.00057	0.02042	0.00022	0.00030	0.00597
40	0.00082	0.00086	0.01961	0.00038	0.00043	0.00551
45	0.00099	0.00104	0.01773	0.00052	0.00063	0.00540
50	0.00128	0.00135	0.01965	0.00081	0.00092	0.00819
55	0.00163	0.00195	0.02280	0.00119	0.00152	0.01409
60	0.00258	0.00382	0.02946	0.00215	0.00315	0.01976
65	0.00437	0.00755	0.03644	0.00356	0.00602	0.02535
70	0.00000	0.01348	0.04497	0.00000	0.01100	0.03405
75		0.02246	0.05729		0.01832	0.04448
80		0.04094	0.08287		0.02964	0.06283
85		0.07640	0.11724		0.04892	0.08884
90		0.13623	0.15309		0.08892	0.13188

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 AA.



Schedule G – Teachers’ Actuarial Assumptions and Methods

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

Teachers Rates of Retirement, Plan 1				
Age	Male		Female	
	Years of Service			
	0-29	>=30	0-29	>=30
<=49	0.000	0.000	0.000	0.000
50	0.020	0.175	0.020	0.150
51	0.020	0.175	0.024	0.150
52	0.020	0.175	0.027	0.150
53	0.023	0.175	0.024	0.150
54	0.040	0.175	0.037	0.150
55	0.057	0.225	0.061	0.225
56	0.046	0.225	0.054	0.225
57	0.045	0.225	0.057	0.225
58	0.066	0.225	0.062	0.225
59	0.070	0.225	0.075	0.225
60	0.075	0.225	0.085	0.225
61	0.110	0.300	0.120	0.300
62	0.170	0.350	0.170	0.350
63	0.140	0.350	0.160	0.350
64	0.180	0.300	0.165	0.350
65	0.300	0.400	0.300	0.350
66	0.300	0.400	0.300	0.350
67	0.300	0.400	0.300	0.350
68	0.300	0.400	0.300	0.350
69	0.300	0.400	0.300	0.350
>=70	1.000	1.000	1.000	1.000



Schedule G – Teachers’ Actuarial Assumptions and Methods

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

Teachers Retirement Rates, Plan 2 & Hybrid																	
Age	Males																
	Years of Service																
	0-4	5-21 *	22-23 *	24-25 *	26-27 *	28-29 *	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
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	0.400
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	0.400	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	0.400	0.175	0.175
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	0.400	0.175	0.175	0.175
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	0.400	0.175	0.175	0.175	0.175
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400	0.225	0.225	0.225	0.225	0.225
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400	0.225	0.225	0.225	0.225	0.225	0.225
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400	0.225	0.225	0.225	0.225	0.225	0.225	0.225
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
60	0.000	0.075	0.075	0.075	0.075	0.075	0.400	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
61	0.000	0.110	0.110	0.110	0.110	0.110	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
62	0.000	0.170	0.170	0.170	0.170	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	0.140	0.140	0.140	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
64	0.000	0.180	0.180	0.180	0.300	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	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
66	0.000	0.300	0.300	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
67	0.000	0.300	0.300	0.400	0.400	0.400	0.300	0.300	0.300	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
68	0.000	0.300	0.400	0.400	0.400	0.400	0.300	0.300	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
69	0.000	0.300	0.400	0.400	0.400	0.400	0.300	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
>=70	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

* Rate is 40% when age plus service equals 90.



Schedule G – Teachers’ Actuarial Assumptions and Methods

Teachers Retirement Rates, Plan 2 & Hybrid																		
Age	Females																	
	Years of Service																	
	0-4	5-21 *	22	23	24-25 *	26-27 *	28-29 *	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
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	0.350
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	0.350	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	0.350	0.150	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	0.350	0.150	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	0.350	0.150	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	0.350	0.225	0.225	0.225	0.225	0.225
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
60	0.000	0.085	0.085	0.085	0.085	0.085	0.085	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
61	0.000	0.120	0.120	0.120	0.120	0.120	0.120	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
62	0.000	0.170	0.170	0.170	0.170	0.170	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
63	0.000	0.160	0.160	0.160	0.160	0.160	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
64	0.000	0.165	0.165	0.165	0.165	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
65	0.000	0.300	0.300	0.300	0.400	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.300	0.300	0.400	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
67	0.000	0.300	0.400	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	0.350
68	0.000	0.300	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	0.300	0.350
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	0.350
>=70	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

* Rate is 35% when age plus service equals 90.



Schedule G – Teachers’ 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	0.00000	0.00000
25	0.00008	0.00004
30	0.00010	0.00010
35	0.00018	0.00030
40	0.00021	0.00036
45	0.00099	0.00042
50	0.00133	0.00090
55	0.00195	0.00204
60	0.00308	0.00240
65	0.00276	0.00330
70	0.00169	0.00180



Schedule G – Teachers’ 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 Rates of Termination, Plan 1								
Age	Male				Female			
	Years of Service							
	0-2	3-4	5-9	>=10	0-2	3-4	5-9	>=10
20	0.182	0.143	0.143	0.008	0.159	0.160	0.160	0.000
25	0.154	0.118	0.118	0.008	0.146	0.120	0.120	0.150
30	0.149	0.090	0.090	0.037	0.164	0.110	0.110	0.047
35	0.141	0.073	0.073	0.031	0.149	0.090	0.090	0.039
40	0.141	0.070	0.070	0.025	0.127	0.075	0.075	0.028
45	0.147	0.075	0.075	0.019	0.117	0.064	0.064	0.021
50	0.138	0.070	0.070	0.000	0.118	0.058	0.058	0.000
55	0.143	0.070	0.000	0.000	0.124	0.058	0.000	0.000
60	0.166	0.080	0.000	0.000	0.129	0.077	0.000	0.000
65	0.170	0.083	0.000	0.000	0.130	0.080	0.000	0.000
70	0.170	0.083	0.000	0.000	0.130	0.080	0.000	0.000

Teachers Rates of Termination, Plan 2 & Hybrid								
Age	Male				Female			
	Years of Service							
	0-2	3-4	5-9	>=10	0-2	3-4	5-9	>=10
20	0.182	0.143	0.143	0.008	0.159	0.160	0.160	0.000
25	0.154	0.118	0.118	0.008	0.146	0.120	0.120	0.150
30	0.149	0.090	0.090	0.037	0.164	0.110	0.110	0.047
35	0.141	0.073	0.073	0.031	0.149	0.090	0.090	0.039
40	0.141	0.070	0.070	0.025	0.127	0.075	0.075	0.028
45	0.147	0.075	0.075	0.019	0.117	0.064	0.064	0.021
50	0.138	0.070	0.070	0.016	0.118	0.058	0.058	0.018
55	0.143	0.070	0.070	0.003	0.124	0.058	0.058	0.003
60	0.166	0.080	0.000	0.000	0.129	0.077	0.000	0.000
65	0.170	0.083	0.000	0.000	0.130	0.080	0.000	0.000
70	0.170	0.083	0.000	0.000	0.130	0.080	0.000	0.000



Schedule G – Teachers’ 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



Schedule G – State Police Actuarial Assumptions and Methods

STATE POLICE
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with Males set forward 5 years and Females set back 3 years.

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with Females set back 1 year.

Post-Disablement:

RP-2000 Disabled Life Mortality Table with Males set back 3 years and no provision for future mortality improvement.

Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00024	0.00000	0.00014	0.00014	0.00000
25	0.00040	0.00031	0.02257	0.00014	0.00015	0.00745
30	0.00070	0.00040	0.02257	0.00018	0.00020	0.00745
35	0.00092	0.00070	0.02257	0.00030	0.00036	0.00745
40	0.00116	0.00092	0.02257	0.00043	0.00048	0.00745
45	0.00149	0.00116	0.02257	0.00063	0.00076	0.00745
50	0.00206	0.00149	0.02512	0.00092	0.00108	0.01154
55	0.00353	0.00247	0.03156	0.00148	0.00198	0.01654
60	0.00571	0.00489	0.03803	0.00272	0.00402	0.02184
65	0.00703	0.00961	0.04498	0.00421	0.00780	0.02803
70	1.00000	0.01641	0.05445	1.00000	0.01344	0.03764
75		0.02854	0.06941		0.02212	0.05223
80		0.05265	0.09215		0.03607	0.07231
85		0.09624	0.12188		0.06041	0.10020
90		0.16928	0.15524		0.11221	0.14005

60% 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 – State Police Actuarial Assumptions and Methods

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

SPORS Rates of Retirement		
Age	Years of Service	
	Less Than 25	25 or More
<=49	0.000	0.000
50	0.100	0.150
51	0.100	0.150
52	0.100	0.150
53	0.100	0.150
54	0.100	0.150
55	0.100	0.150
56	0.100	0.150
57	0.100	0.150
58	0.120	0.200
59	0.120	0.200
60	0.250	0.400
61	0.350	0.400
62	0.500	1.000
63	0.500	1.000
>=64	1.000	1.000



Schedule G – State Police Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 60% of disability cases are assumed to be service related.

SPORS Rates of Disability	
Age	Unisex
<=29	0.00000
30	0.00028
35	0.00134
40	0.00210
45	0.00411
50	0.00675
55	0.01001
60	0.00000

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

SPORS Rates of Termination								
Age	Males				Females			
	Years of Service							
	0-2	3-4	5-9	>=10	2	5	9	>=10
20	0.075	0.210	0.210	0.030	0.101	0.122	0.053	0.036
25	0.075	0.055	0.055	0.030	0.108	0.105	0.054	0.044
30	0.075	0.045	0.045	0.030	0.119	0.084	0.057	0.055
35	0.075	0.048	0.048	0.024	0.121	0.074	0.060	0.061
40	0.075	0.048	0.048	0.018	0.117	0.074	0.062	0.062
45	0.100	0.045	0.045	0.014	0.108	0.082	0.064	0.059
50	0.100	0.045	0.000	0.000	0.093	0.100	0.066	0.052
55	0.100	0.067	0.000	0.000	0.074	0.126	0.067	0.041
60	0.100	0.075	0.000	0.000	0.049	0.162	0.068	0.026
65	0.100	0.075	0.000	0.000	0.015	0.205	0.069	0.006
70	0.100	0.075	0.000	0.000	0.000	0.264	0.071	0.000



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-2000 Employee Mortality Table Projected with Scale AA to 2020 with Males set forward 2 years and Females set back 3 years.

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with Females set back 1 year.

Post-Disablement:

RP-2000 Disabled Life Mortality Table with Males set back 3 years and no provision for future mortality improvement.

Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00026	0.00024	0.00000	0.00014	0.00014	0.00000
25	0.00035	0.00031	0.02257	0.00014	0.00015	0.00745
30	0.00051	0.00040	0.02257	0.00018	0.00020	0.00745
35	0.00082	0.00070	0.02257	0.00030	0.00036	0.00745
40	0.00099	0.00092	0.02257	0.00043	0.00048	0.00745
45	0.00128	0.00116	0.02257	0.00063	0.00076	0.00745
50	0.00163	0.00149	0.02512	0.00092	0.00108	0.01154
55	0.00258	0.00247	0.03156	0.00148	0.00198	0.01654
60	0.00437	0.00489	0.03803	0.00272	0.00402	0.02184
65	0.00662	0.00961	0.04498	0.00421	0.00780	0.02803
70	0.00703	0.01641	0.05445	0.00562	0.01344	0.03764
75		0.02854	0.06941		0.02212	0.05223
80		0.05265	0.09215		0.03607	0.07231
85		0.09624	0.12188		0.06041	0.10020
90		0.16928	0.15524		0.11221	0.14005

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 AA.



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 Rates of Retirement								
Age	Service Multiplier = 1.5				Service Multiplier = 2.0			
	Years of Service				Years of Service			
	<=1	2 - 19	20	>=21	<=1	2 - 14	15	>=16
<=59	0	0	0	0	0	0	0	0
60	0	0	0.500	0.500	0	0	0.500	0.500
61	0	0	0.500	0.150	0	0	0.500	0.150
62	0	0	0.500	0.150	0	0	0.500	0.150
63	0	0	0.500	0.150	0	0	0.500	0.150
64	0	0	0.500	0.150	0	0	0.500	0.150
65	0	0.500	0.500	0.150	0	0.500	0.500	0.150
66	0	0.150	0.150	0.150	0	0.150	0.150	0.150
67	0	0.150	0.150	0.150	0	0.150	0.150	0.150
68	0	0.150	0.150	0.150	0	0.150	0.150	0.150
69	0	0.150	0.150	0.150	0	0.150	0.150	0.150
>=70	0	1.000	1.000	1.000	0	1.000	1.000	1.000

Judicial Rates of Retirement								
Age	Service Multiplier = 2.5				Service Multiplier = 3.5			
	Years of Service				Years of Service			
	<=1	2 - 11	12	>=13	<1	1 - 8	9	>=10
<=59	0	0	0	0	0	0	0	0
60	0	0	0.500	0.500	0	0	0.500	0.500
61	0	0	0.500	0.150	0	0	0.500	0.150
62	0	0	0.500	0.150	0	0	0.500	0.150
63	0	0	0.500	0.150	0	0	0.500	0.150
64	0	0	0.500	0.150	0	0	0.500	0.150
65	0	0.500	0.500	0.150	0	0.500	0.500	0.150
66	0	0.150	0.150	0.150	0	0.150	0.150	0.150
67	0	0.150	0.150	0.150	0	0.150	0.150	0.150
68	0	0.150	0.150	0.150	0	0.150	0.150	0.150
69	0	0.150	0.150	0.150	0	0.150	0.150	0.150
>=70	0	1.000	1.000	1.000	0	1.000	1.000	1.000



Schedule G – Judicial Actuarial Assumptions and Methods

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

Judical Rates of Disability		
Age	Male	Female
<=29	0.00000	0.00000
30	0.00007	0.00007
35	0.00037	0.00045
40	0.00142	0.00090
45	0.00292	0.00210
50	0.00480	0.00397
55	0.00712	0.00600
60	0.00000	0.00000

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%.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

VIRGINIA LAW OFFICERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with Males set forward 5 years and Females set back 3 years.

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with Females set back 1 year.

Post-Disablement:

RP-2000 Disabled Life Mortality Table with Males set back 3 years and no provision for future mortality improvement.

Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00024	0.00000	0.00014	0.00014	0.00000
25	0.00040	0.00031	0.02257	0.00014	0.00015	0.00745
30	0.00070	0.00040	0.02257	0.00018	0.00020	0.00745
35	0.00092	0.00070	0.02257	0.00030	0.00036	0.00745
40	0.00116	0.00092	0.02257	0.00043	0.00048	0.00745
45	0.00149	0.00116	0.02257	0.00063	0.00076	0.00745
50	0.00206	0.00149	0.02512	0.00092	0.00108	0.01154
55	0.00353	0.00247	0.03156	0.00148	0.00198	0.01654
60	0.00571	0.00489	0.03803	0.00272	0.00402	0.02184
65	0.00703	0.00961	0.04498	0.00421	0.00780	0.02803
70	1.00000	0.01641	0.05445	1.00000	0.01344	0.03764
75		0.02854	0.06941		0.02212	0.05223
80		0.05265	0.09215		0.03607	0.07231
85		0.09624	0.12188		0.06041	0.10020
90		0.16928	0.15524		0.11221	0.14005

60% 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 Rates of Retirement		
Age	Years of Service	
	Less Than 25	25 or More
<=49	0.000	0.000
50	0.092	0.250
51	0.090	0.250
52	0.090	0.250
53	0.090	0.250
54	0.100	0.250
55	0.095	0.250
56	0.090	0.250
57	0.120	0.300
58	0.100	0.300
59	0.120	0.400
60	0.200	0.400
61	0.260	0.500
62	0.400	1.000
63	0.200	1.000
64	0.200	1.000
>=65	1.000	1.000



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 50% of disability cases are assumed to be service related.

VaLORS Rates of Disability	
Age	Unisex
20	0.00150
25	0.00300
30	0.00600
35	0.00800
40	0.00800
45	0.01000
50	0.01200
55	0.01200
60	0.01000
65	0.00800
70	0.00600

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

VaLORS Rates of Termination						
Age	Males			Females		
	Years of Service			Years of Service		
	0-2	3-9	>=10	0-2	3-9	>=10
20	0.250	0.150	0.050	0.200	0.150	0.075
25	0.200	0.150	0.050	0.200	0.150	0.075
30	0.200	0.125	0.050	0.200	0.125	0.060
35	0.200	0.125	0.050	0.200	0.125	0.060
40	0.150	0.105	0.040	0.175	0.105	0.050
45	0.150	0.105	0.040	0.175	0.080	0.040
50	0.150	0.080	0.040	0.175	0.080	0.040
55	0.120	0.065	0.040	0.100	0.120	0.040
60	0.125	0.070	0.040	0.100	0.200	0.040
65	0.150	0.070	0.040	0.100	0.100	0.040
70	0.200	0.070	0.040	0.100	0.100	0.040



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 Appropriations 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 Appropriations 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