



Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve



Virginia
Retirement
System

GASB STATEMENT NO. 68 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2016





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

July 7, 2017

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, 2017 (Reporting Date). This report has been prepared as of June 30, 2016 (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, 2015. 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.

3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144

Phone (678) 388-1700 • Fax (678) 388-1730

www.CavMacConsulting.com

Offices in Englewood, CO • Kennesaw, GA • Bellevue, NE



Board of Trustees

July 7, 2017

Page 2

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, EA, MAAA
Senior Actuary



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Collective Amounts	3
III	Financial Statement Notes	4
IV	Required Supplementary Information	24
V	Pension Expense	26
<u>State Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	30
B	Deferred Inflows and Outflows and Pension Expense	37
C	Amortization of Deferred Inflows and Outflows	51
D	Net Pension Liability	60
<u>Teacher Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	68
B	Deferred Inflows and Outflows and Pension Expense	72
C	Amortization of Deferred Inflows and Outflows	82
D	Net Pension Liability	88
<u>VaLORS Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	95
B	Deferred Inflows and Outflows and Pension Expense	97



TABLE OF CONTENTS, *continued*

C	Amortization of Deferred Inflows and Outflows	102
D	Net Pension Liability	106

Political Subdivision Plans Schedules

B	Deferred Inflows and Outflows and Pension Expense	109
C	Amortization of Deferred Inflows and Outflows	146
D	Net Pension Liability	165
E	Total Pension Liability and Fiduciary Net Position	182

Other Schedules

F	Summary of Main Plan Provisions	217
G	Statement of Actuarial Assumptions and Methods	259



**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2016**

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, 2016 (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 9, 2016. 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, 2015. We have prepared and provided separately, actuarial valuation reports as of June 30, 2015 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, 2016 and submitted December 9, 2016 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, 2016 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, 2015	June 30, 2015	June 30, 2015	June 30, 2015	June 30, 2015	June 30, 2015
Measurement Date (MD)	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016
Reporting Date (RD)	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017	June 30, 2017
Single Equivalent Interest Rate (SEIR):						
Long-Term Expected Rate of Return	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Municipal Bond Index Rate	N/A	N/A	N/A	N/A	N/A	3.01%
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)	\$22,958,593	\$44,182,326	\$1,086,958	\$621,605	\$1,985,618	\$20,817,088
Fiduciary Net Position (FNP)	<u>16,367,842</u>	<u>30,168,211</u>	<u>730,688</u>	<u>467,389</u>	<u>1,211,446</u>	<u>17,418,112</u>
Net Pension Liability (NPL = TPL - FNP)	\$6,590,751	\$14,014,115	\$356,270	\$154,216	\$774,172	\$3,398,976
FNP as a percentage of TPL	71.29%	68.28%	67.22%	75.19%	61.01%	83.67%
Pension Expense (PE)	\$525,575	\$1,199,611	\$32,447	\$5,511	\$76,147	\$407,271
Deferred Outflows of Resources	\$592,493	\$1,028,316	\$18,908	\$12,009	\$67,182	\$511,842
Deferred Inflows of Resources	\$323,593	\$681,904	\$14,099	\$15,517	\$34,035	\$206,814

* The Single Equivalent Interest Rate for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—was the municipal bond index rate of 3.01%.



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, 2015, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2016.

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.

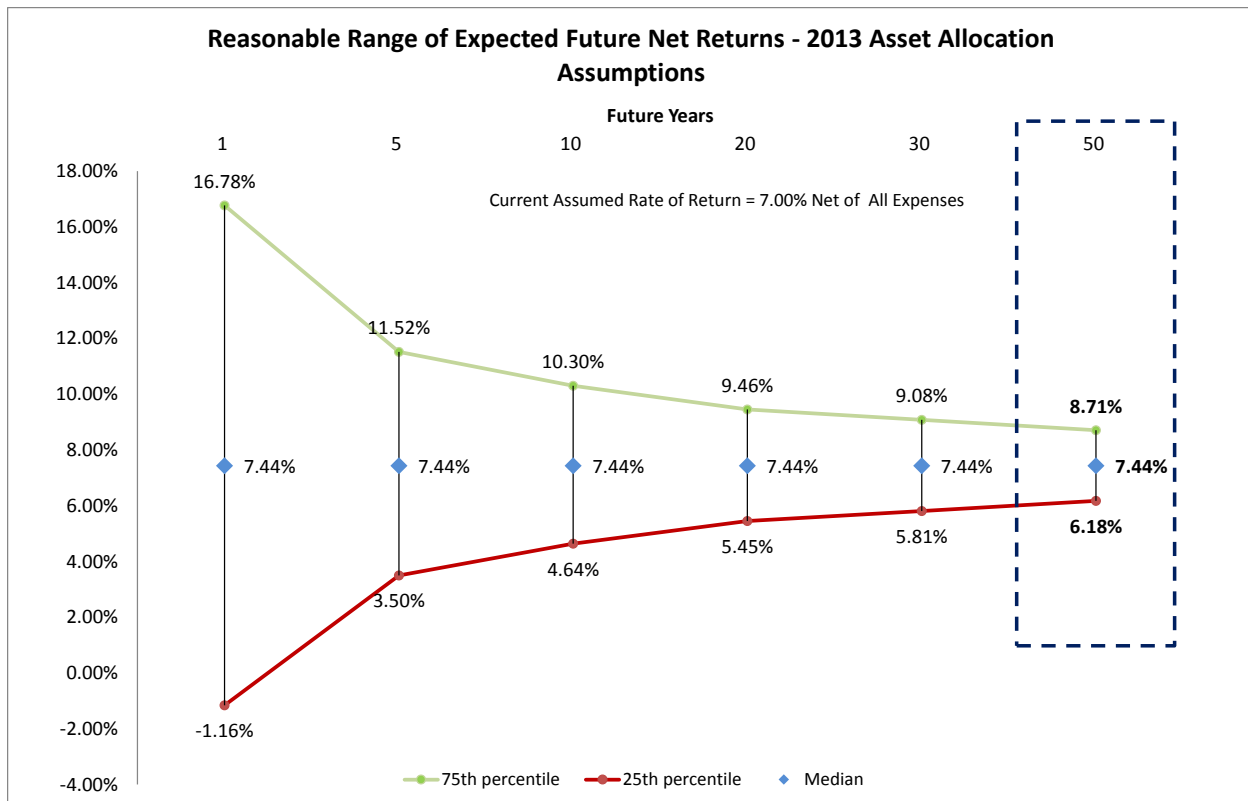


Mortality Table	
For the period before retirement	RP-2000 Employee Mortality Table Projected with Scale AA to 2020
For the period after service retirement	RP-2000 Combined Mortality Table Projected with Scale AA to 2020
For the period after disability retirement	RP-2000 Disabled Life Mortality Table

The actuarial assumptions used in the June 30, 2015 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, except for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—with a discount rate of 3.01% equal to the municipal bond index rate.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the Employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer 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, except for the Town of Stuart (55356) and the Upper Valley Regional Park Authority (55490) Political Subdivision plans. To measure the total pension liability for these two plans, the Single Equivalent Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 3.01%, based on the Bond Buyer General Obligation 20-year Municipal Bond Index published monthly by the Board of Governors of the Federal Reserve System as of the measurement date of June 30, 2016.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2123.
- (f) Assumed asset allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System for use in the last actuarial experience study for the four-year period ending June 30, 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). The sensitivity analysis for two Political Subdivision plans is included at the municipal bond index rate of 3.01% and at 2.01% and 4.01%. 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	\$ 9,275,322	\$ 6,590,751	\$ 4,336,889

Teachers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 19,977,164	\$ 14,014,115	\$ 9,102,001

State Police

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 484,962	\$ 356,270	\$ 248,328



Judicial

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 210,584	\$ 154,216	\$ 105,200

Virginia Law Officers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 1,036,078	\$ 774,172	\$ 558,356

Political Subdivisions

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 6,108,163	\$ 3,398,976	\$ 1,145,630

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, 2015 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2016 using standard roll-forward techniques. The following tables show the roll-forward of the TPL as well as the NPL.

State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$22,521,130	\$16,398,575	\$6,122,555
Changes for the year:			
Service cost	369,779		369,779
Interest	1,533,764		1,533,764
Benefit changes	0		0
Difference between expected and actual experience	(245,642)		(245,642)
Changes in assumptions	0		0
Contributions - employer		722,617	(722,617)
Contributions - employee		200,184	(200,184)
Net investment income		277,166	(277,166)
Benefit payments, including refunds of employee contributions	(1,220,438)	(1,220,438)	0
Administrative expense		(10,140)	10,140
Other changes	0	(122)	122
Net changes	437,463	(30,733)	468,196
Balances at June 30, 2016	<u>\$22,958,593</u>	<u>\$16,367,842</u>	<u>\$6,590,751</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$22,291,558	\$22,521,130
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$345,588	\$345,588
(c) Actual Benefit Payments	\$1,220,438	\$1,220,438
(d) TPL as of June 30, 2016 = [(a+b) * (1.07)]-[c * (1.035)]	\$22,958,593	\$23,204,235
(e) Difference Between Expected and Actual Experience		(\$245,642)



Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$42,930,422	\$30,344,072	\$12,586,350
Changes for the year:			
Service cost	828,856		828,856
Interest	2,931,065		2,931,065
Benefit changes	0		0
Difference between expected and actual experience	(391,881)		(391,881)
Changes in assumptions	0		0
Contributions - employer		1,062,338	(1,062,338)
Contributions - employee		380,314	(380,314)
Net investment income		516,704	(516,704)
Benefit payments, including refunds of employee contributions	(2,116,136)	(2,116,136)	0
Administrative expense		(18,859)	18,859
Other changes	0	(222)	222
Net changes	<u>1,251,904</u>	<u>(175,861)</u>	<u>1,427,765</u>
Balances at June 30, 2016	<u>\$44,182,326</u>	<u>\$30,168,211</u>	<u>\$14,014,115</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$42,564,178	\$42,930,422
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$774,632	\$774,632
(c) Actual Benefit Payments	\$2,116,136	\$2,116,136
(d) TPL as of June 30, 2016 = [(a+b) * (1.07)]-[c * (1.035)]	\$44,182,326	\$44,574,207
(e) Difference Between Expected and Actual Experience		(\$391,881)



State Police

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$1,064,450	\$733,352	\$331,098
Changes for the year:			
Service cost	18,700		18,700
Interest	72,618		72,618
Benefit changes	0		0
Difference between expected and actual experience	(14,711)		(14,711)
Changes in assumptions	0		0
Contributions - employer		33,655	(33,655)
Contributions - employee		5,759	(5,759)
Net investment income		12,634	(12,634)
Benefit payments, including refunds of employee contributions	(54,099)	(54,099)	0
Administrative expense		(590)	590
Other changes	0	(23)	23
Net changes	22,508	(2,664)	25,172
Balances at June 30, 2016	<u>\$1,086,958</u>	<u>\$730,688</u>	<u>\$356,270</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$1,050,701	\$1,064,450
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$17,477	\$17,477
(c) Actual Benefit Payments	\$54,099	\$54,099
(d) TPL as of June 30, 2016 = [(a+b) * (1.07)]-[c * (1.035)]	\$1,086,958	\$1,101,669
(e) Difference Between Expected and Actual Experience		(\$14,711)



Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$632,381	\$456,258	\$176,123
Changes for the year:			
Service cost	21,978		21,978
Interest	42,820		42,820
Benefit changes	(15,552)		(15,552)
Difference between expected and actual experience	(18,681)		(18,681)
Changes in assumptions	0		0
Contributions - employer		41,502	(41,502)
Contributions - employee		3,236	(3,236)
Net investment income		8,112	(8,112)
Benefit payments, including refunds of employee contributions	(41,341)	(41,341)	0
Administrative expense		(363)	363
Other changes	0	(15)	15
Net changes	(10,776)	11,131	(21,907)
Balances at June 30, 2016	<u>\$621,605</u>	<u>\$467,389</u>	<u>\$154,216</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$600,388	\$632,381
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$20,540	\$20,540
(c) Actual Benefit Payments	\$41,341	\$41,341
(d) Benefit Changes		(\$15,552)
(e) TPL as of June 30, 2016 = [(a+b) * (1.07)]-[c * (1.035)]	\$621,605	\$640,286
(f) Difference Between Expected and Actual Experience		(\$18,681)



Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$1,902,051	\$1,191,353	\$710,698
Changes for the year:			
Service cost	45,608		45,608
Interest	129,756		129,756
Benefit changes	0		0
Difference between expected and actual experience	4,997		4,997
Changes in assumptions	0		0
Contributions - employer		79,392	(79,392)
Contributions - employee		17,574	(17,574)
Net investment income		20,899	(20,899)
Benefit payments, including refunds of employee contributions	(96,794)	(96,794)	0
Administrative expense		(940)	940
Other changes	0	(38)	38
Net changes	83,567	20,093	63,474
Balances at June 30, 2016	<u>\$1,985,618</u>	<u>\$1,211,446</u>	<u>\$774,172</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$1,906,721	\$1,902,051
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$42,624	\$42,624
(c) Actual Benefit Payments	\$96,794	\$96,794
(d) TPL as of June 30, 2016 = [(a+b) * (1.07)]-[c * (1.035)]	\$1,985,618	\$1,980,621
(e) Difference Between Expected and Actual Experience		\$4,997



Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$19,935,077	\$17,283,022	\$2,652,055
Changes for the year:			
Service cost	535,322		535,322
Interest	1,362,869		1,362,869
Benefit changes	2,053		2,053
Difference between expected and actual experience	(87,268)		(87,268)
Changes in assumptions	0		0
Contributions - employer		543,947	(543,947)
Contributions - employee		231,934	(231,934)
Net investment income		301,000	(301,000)
Benefit payments, including refunds of employee contributions	(930,965)	(930,965)	0
Administrative expense		(10,696)	10,696
Other changes	0	(130)	130
Net changes	882,011	135,090	746,921
Balances at June 30, 2016	<u>\$20,817,088</u>	<u>\$17,418,112</u>	<u>\$3,398,976</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2015	\$19,853,385	\$19,935,077
(b) Entry Age Normal Cost for period June 30, 2015-June 30, 2016	\$500,301	\$500,301
(c) Actual Benefit Payments	\$930,965	\$930,965
(d) Benefit Changes	\$2,053	\$2,053
(e) TPL as of June 30, 2016 = [(a+b) * (1+i)]-[c * (1+i/2)] + d	\$20,817,088	\$20,904,356
(f) Difference Between Expected and Actual Experience		(\$87,268)

The interest rate (i) is 7% for all the Political Subdivision plans except for the actual projection for the two plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—using the municipal bond rate of 3.01%.



Paragraphs 80(d)-(e): There were no changes in assumptions since the prior measurement period, except for the two Political Subdivision plans using the municipal bond index rate (3.82% as of June 30, 2015 and 3.01% as of June 30, 2016). Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

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

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

Paragraph 80(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. 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 following tables show the detail of the deferred outflows (inflows) for the non-Political Subdivision plans.



State Employees

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30									
Year		(Gain)/Loss	Recognition Period (Years)	2016	2017	2018	2019	2020	Thereafter
2013-2014	Experience	\$0	3.88	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	3.88	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$1,249,058)	5.00	(\$249,812)	(\$249,812)	(\$249,810)	\$0	\$0	\$0
2014-2015	Experience	\$59,923	3.78	\$15,853	\$15,853	\$12,364	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.78	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282	5.00	\$77,256	\$77,256	\$77,256	\$77,258	\$0	\$0
2015-2016	Experience	(\$245,642)	3.71	(\$66,211)	(\$66,211)	(\$66,211)	(\$47,009)	\$0	\$0
2015-2016	Assumptions	\$0	3.71	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958	5.00	\$171,992	\$171,992	\$171,992	\$171,992	\$171,990	\$0
				(\$50,922)	(\$50,922)	(\$54,409)	\$202,241	\$171,990	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2017 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$1,249,058)	(\$749,436)	\$0	(\$499,622)
2014-2015	Experience	\$59,923	\$0	\$31,706	\$28,217	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282	\$0	\$154,512	\$231,770	\$0
2015-2016	Experience	\$0	(\$245,642)	(\$66,211)	\$0	(\$179,431)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958	\$0	\$171,992	\$687,966	\$0
				(\$457,437)	\$947,953	(\$679,053)



Teachers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30									
Year		(Gain)/Loss	Recognition Period (Years)	2016	2017	2018	2019	2020	Thereafter
2013-2014	Experience	\$0	5.53	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	5.53	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$2,241,860)	5.00	(\$448,372)	(\$448,372)	(\$448,372)	\$0	\$0	\$0
2014-2015	Experience	(\$212,089)	5.47	(\$38,773)	(\$38,773)	(\$38,773)	(\$38,773)	(\$18,224)	\$0
2014-2015	Assumptions	\$0	5.47	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940	5.00	\$143,588	\$143,588	\$143,588	\$143,588	\$0	\$0
2015-2016	Experience	(\$391,881)	5.42	(\$72,303)	(\$72,303)	(\$72,303)	(\$72,303)	(\$72,303)	(\$30,366)
2015-2016	Assumptions	\$0	5.42	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141	5.00	\$316,628	\$316,628	\$316,628	\$316,628	\$316,629	\$0
				(\$99,232)	(\$99,232)	(\$99,232)	\$349,140	\$226,102	(\$30,366)

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2017 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$2,241,860)	(\$1,345,116)	\$0	(\$896,744)
2014-2015	Experience	\$0	(\$212,089)	(\$77,546)	\$0	(\$134,543)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940	\$0	\$287,176	\$430,764	\$0
2015-2016	Experience	\$0	(\$391,881)	(\$72,303)	\$0	(\$319,578)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141	\$0	\$316,628	\$1,266,513	\$0
				(\$891,161)	\$1,697,277	(\$1,350,865)



State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30									
Year		(Gain)/Loss	Recognition Period (Years)	2016	2017	2018	2019	2020	Thereafter
2013-2014	Experience	\$0	6.09	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	6.09	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$55,007)	5.00	(\$11,001)	(\$11,001)	(\$11,003)	\$0	\$0	\$0
2014-2015	Experience	(\$2,890)	5.96	(\$485)	(\$485)	(\$485)	(\$485)	(\$465)	\$0
2014-2015	Assumptions	\$0	5.96	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299	5.00	\$3,460	\$3,460	\$3,460	\$3,459	\$0	\$0
2015-2016	Experience	(\$14,711)	5.81	(\$2,532)	(\$2,532)	(\$2,532)	(\$2,532)	(\$2,532)	(\$2,051)
2015-2016	Assumptions	\$0	5.81	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166	5.00	\$7,633	\$7,633	\$7,633	\$7,633	\$7,634	\$0
				(\$2,925)	(\$2,925)	(\$2,927)	\$8,075	\$4,637	(\$2,051)

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2017 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$55,007)	(\$33,003)	\$0	(\$22,004)
2014-2015	Experience	\$0	(\$2,890)	(\$970)	\$0	(\$1,920)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299	\$0	\$6,920	\$10,379	\$0
2015-2016	Experience	\$0	(\$14,711)	(\$2,532)	\$0	(\$12,179)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166	\$0	\$7,633	\$30,533	\$0
				(\$21,952)	\$40,912	(\$36,103)



Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30									
Year		(Gain)/Loss	Recognition Period (Years)	2016	2017	2018	2019	2020	Thereafter
2013-2014	Experience	\$0	2.72	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	2.72	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$33,877)	5.00	(\$6,775)	(\$6,775)	(\$6,777)	\$0	\$0	\$0
2014-2015	Experience	(\$9,107)	2.77	(\$3,288)	(\$2,531)	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	2.77	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693	5.00	\$2,139	\$2,139	\$2,139	\$2,137	\$0	\$0
2015-2016	Experience	(\$18,681)	3.28	(\$5,695)	(\$5,695)	(\$5,695)	(\$1,596)	\$0	\$0
2015-2016	Assumptions	\$0	3.28	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932	5.00	\$4,786	\$4,786	\$4,786	\$4,786	\$4,788	\$0
				(\$8,833)	(\$8,076)	(\$5,547)	\$5,327	\$4,788	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2017 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$33,877)	(\$20,325)	\$0	(\$13,552)
2014-2015	Experience	\$0	(\$9,107)	(\$6,576)	\$0	(\$2,531)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693	\$0	\$4,278	\$6,415	\$0
2015-2016	Experience	\$0	(\$18,681)	(\$5,695)	\$0	(\$12,986)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932	\$0	\$4,786	\$19,146	\$0
				(\$23,532)	\$25,561	(\$29,069)



Virginia Law Officers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30									
Year		(Gain)/Loss	Recognition Period (Years)	2016	2017	2018	2019	2020	Thereafter
2013-2014	Experience	\$0	3.61	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	3.61	\$0	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	(\$87,287)	5.00	(\$17,457)	(\$17,457)	(\$17,459)	\$0	\$0	\$0
2014-2015	Experience	(\$4,849)	3.48	(\$1,393)	(\$1,393)	(\$670)	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.48	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821	5.00	\$5,564	\$5,564	\$5,564	\$5,565	\$0	\$0
2015-2016	Experience	\$4,997	3.25	\$1,538	\$1,538	\$1,538	\$383	\$0	\$0
2015-2016	Assumptions	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468	5.00	\$12,494	\$12,494	\$12,494	\$12,494	\$12,492	\$0
				\$746	\$746	\$1,467	\$18,442	\$12,492	\$0

Amounts Recognized in Pension Expense						
Year		Losses (a)	(Gains) (b)	Through Reporting Date June 30, 2017 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	Experience	\$0	\$0	\$0	\$0	\$0
2013-2014	Assumptions	\$0	\$0	\$0	\$0	\$0
2013-2014	Investment	\$0	(\$87,287)	(\$52,371)	\$0	(\$34,916)
2014-2015	Experience	\$0	(\$4,849)	(\$2,786)	\$0	(\$2,063)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821	\$0	\$11,128	\$16,693	\$0
2015-2016	Experience	\$4,997	\$0	\$1,538	\$3,459	\$0
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468	\$0	\$12,494	\$49,974	\$0
				(\$29,997)	\$70,126	(\$36,979)



The table below provides a summary of the deferred inflows and outflows as of the Measurement Date (\$ thousands). The allocation of deferred inflows and outflows for the political subdivision plans and for the cost-sharing employers is provided in Schedule B.

	State Employees		Teachers		State Police		Judicial		Virginia Law Officers		Political Subdivisions	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$28,217	\$179,431	\$0	\$454,121	\$0	\$14,099	\$0	\$15,517	\$3,459	\$2,063	\$56,424	\$206,814
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	420,114	0	800,533	0	18,908	0	12,009	0	31,751	0	455,418	0
Changes in proportion and difference between employer contributions and proportionate share of contributions	144,162	144,162	227,783	227,783	0	0	0	0	31,972	31,972	0	0
Employer contributions subsequent to the Measurement Date *												
Total	<u>\$592,493</u>	<u>\$323,593</u>	<u>\$1,028,316</u>	<u>\$681,904</u>	<u>\$18,908</u>	<u>\$14,099</u>	<u>\$12,009</u>	<u>\$15,517</u>	<u>\$67,182</u>	<u>\$34,035</u>	<u>\$511,842</u>	<u>\$206,814</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
2018	\$ (50,922)	\$ (99,232)	\$ (2,925)	\$ (8,076)	\$ 746	\$ (63,338)
2019	(54,409)	(99,232)	(2,927)	(5,547)	1,467	(48,110)
2020	202,241	349,140	8,075	5,327	18,442	236,561
2021	171,990	226,102	4,637	4,788	12,492	180,027
2022	0	(30,366)	(2,051)	0	0	(173)
Thereafter	0	0	0	0	0	60

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. 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: There have been no changes to the actuarial assumptions since the prior valuation.



Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined every two years. The last determination of the actuarial contribution rates was as of June 30, 2015 payable for the fiscal years 2017 and 2018. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. The deferred contribution, as defined under the 2011 Appropriation Act, Item 469(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. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2015 actuarial valuations of the VRS pension plans:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years, 19 years, 20 years, and 6 years
Asset valuation method	5-year smoothed market
Inflation	2.5 percent
Payroll growth	3.0 percent
Salary increases, including inflation	State Employees: 3.5 percent - 5.35 percent Teachers: 3.5 percent – 5.95 percent State Police: 3.5 percent – 4.75 percent Judicial: 4.5 percent VaLORS: 3.5 percent – 4.75 percent Political Subdivisions: General Employees: 3.5 percent – 5.35 percent Public Safety: 3.5 percent – 4.75 percent
Investment rate of return	7.0 percent, net of 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, 2016 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, 2016, this number is 8.53 for State Employees, 10.37 for Teachers, 10.87 for State Police, 7.63 for Judicial, and 6.75 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 3.71 for State Employees, 5.42 for Teachers, 5.81 for State Police, 3.28 for Judicial, and 3.25 for VaLORS. The calculations are shown in the following tables. For the political subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 68 reports for each plan, if applicable.

State Employees

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	75,256	8.53
b. Inactive Members	97,855	0.00
c. Total	173,111	
Weighted Average Years of Working Lifetime		3.71
[(a1 * a2) + (b1 * b2)]/c1		



Teachers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	147,645	10.37
b. Inactive Members	134,937	0.00
c. Total	282,582	
Weighted Average Years of Working Lifetime		5.42
[(a1 * a2) + (b1 * b2)]/c1		

State Police

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	1,994	10.87
b. Inactive Members	1,737	0.00
c. Total	3,731	
Weighted Average Years of Working Lifetime		5.81
[(a1 * a2) + (b1 * b2)]/c1		

Judicial

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	401	7.63
b. Inactive Members	533	0.00
c. Total	934	
Weighted Average Years of Working Lifetime		3.28
[(a1 * a2) + (b1 * b2)]/c1		

Virginia Law Officers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	8,820	6.75
b. Inactive Members	9,501	0.00
c. Total	18,321	
Weighted Average Years of Working Lifetime		3.25
[(a1 * a2) + (b1 * b2)]/c1		



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

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

	Investment Earnings (Gain) Loss as of June 30, 2016					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Expected asset return rate	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
2. Beginning of year market value of assets (BOY)	16,398,575	30,344,072	733,352	456,258	1,191,353	17,283,022
3. End of year market value of assets	16,367,842	30,168,211	730,688	467,389	1,211,446	17,418,112
4. Expected return on BOY for plan year (1. x 2.)	1,147,900	2,124,085	51,335	31,938	83,395	1,209,812
5. External cash flow						
Contributions - employer	722,617	1,062,338	33,655	41,502	79,392	543,947
Contributions - member	200,184	380,314	5,759	3,236	17,574	231,934
Refunds of contributions	(25,240)	(35,067)	(584)	0	(4,524)	(37,380)
Benefit payments	(1,195,198)	(2,081,069)	(53,515)	(41,341)	(92,270)	(893,585)
Administrative expense	(10,140)	(18,859)	(590)	(363)	(940)	(10,696)
Other	(122)	(222)	(23)	(15)	(38)	(130)
Total external cash flow	(307,899)	(692,565)	(15,298)	3,019	(806)	(165,910)
6. Expected return on external cash flow (1. x 0.5 x 5.)	(10,776)	(24,240)	(535)	106	(28)	(5,807)
7. Projected earnings for plan year (4. + 6.)	1,137,124	2,099,845	50,800	32,044	83,367	1,204,005
8. Net investment income (3. - 2. - 5.)	277,166	516,704	12,634	8,112	20,899	301,000
9. Investment earnings (gain) loss (7. - 8.)	<u>\$859,958</u>	<u>\$1,583,141</u>	<u>\$38,166</u>	<u>\$23,932</u>	<u>\$62,468</u>	<u>\$903,005</u>



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

The calculation of the collective Pension Expense for the year ended June 30, 2016 is shown in the following table. The allocation of Pension Expense for the political subdivision plans and for the cost-sharing employers is provided in Schedule B.

Collective Pension Expense
(\$ thousands)

	Collective Pension Expense Determined as of Measurement Date					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Service Cost	\$369,779	\$828,856	\$18,700	\$21,978	\$45,608	\$535,322
Interest on the total pension liability and cash flow	1,533,764	2,931,065	72,618	42,820	129,756	1,362,869
Current-period benefit changes	0	0	0	(15,552)	0	2,053
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(66,211)	(72,303)	(2,532)	(5,695)	1,538	(28,583)
Expensed portion of current-period changes of assumptions	0	0	0	0	0	0
Member contributions	(200,184)	(380,314)	(5,759)	(3,236)	(17,574)	(231,934)
Projected earnings on plan investments	(1,137,124)	(2,099,845)	(50,800)	(32,044)	(83,367)	(1,204,005)
Expensed portion of current-period differences between actual and projected earnings on plan investments	171,992	316,628	7,633	4,786	12,494	180,601
Administrative expense	10,140	18,859	590	363	940	10,696
Other	122	222	23	15	38	130
Recognition of beginning deferred outflows of resources as pension expense	93,109	143,588	3,460	2,139	5,564	87,273
Recognition of beginning deferred inflows of resources as pension expense	(249,812)	(487,145)	(11,486)	(10,063)	(18,850)	(307,151)
Pension Expense	<u>\$525,575</u>	<u>\$1,199,611</u>	<u>\$32,447</u>	<u>\$5,511</u>	<u>\$76,147</u>	<u>\$407,271</u>



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS STATE EMPLOYERS

State Cost Sharing Plan						
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage	
30100	Senate	\$ 737,162	0.15414%	\$ 848,896	0.15236%	
30101	House of Delegates	1,187,101	0.24823%	1,415,485	0.25405%	
30103	Magistrate System	2,254,990	0.47152%	2,564,973	0.46037%	
30107	Division of Legislative Services	669,363	0.13997%	793,315	0.14239%	
30109	Division of Legislative Automated Systems	189,329	0.03959%	216,923	0.03893%	
30110	Joint Legislative Audit and Review Commission	281,257	0.05881%	328,238	0.05891%	
30111	Supreme Court	2,116,369	0.44254%	2,480,498	0.44520%	
30112	Judicial Inquiry and Review Commission	45,346	0.00948%	52,823	0.00948%	
30114	General District Courts	3,624,826	0.75796%	4,255,522	0.76379%	
30115	Juvenile and Domestic Relations District Courts	2,152,140	0.45002%	2,506,797	0.44992%	
30116	Combined District Courts	773,715	0.16179%	885,636	0.15896%	
30117	Virginia State Bar	786,648	0.16449%	909,281	0.16320%	
30119	Office of the Lieutenant Governor	4,508	0.00094%	5,113	0.00092%	
30121	Office of the Governor	85,705	0.01792%	130,616	0.02344%	
30122	Department of Planning and Budget	468,093	0.09788%	546,735	0.09813%	
30123	Department of Military Affairs	1,473,059	0.30802%	1,795,937	0.32234%	
30125	Virginia Court of Appeals	428,921	0.08969%	512,351	0.09196%	
30127	Department of Emergency Management	796,506	0.16655%	805,163	0.14451%	
30128	Virginia Veterans Care Center	932,942	0.19508%	1,096,507	0.19680%	
30129	Department of Human Resource Management	798,988	0.16707%	960,380	0.17237%	
30132	State Board of Elections	169,777	0.03550%	191,337	0.03434%	
30133	Auditor of Public Accounts	939,846	0.19652%	1,107,346	0.19875%	
30136	Virginia Information Technologies Agency (VITA)	2,744,554	0.57389%	2,543,580	0.45653%	
30140	Department of Criminal Justice Services	757,035	0.15830%	868,040	0.15580%	
30141	Office of the Attorney General and Department of Law	3,108,160	0.64992%	3,871,559	0.69487%	
30143	Office of the Attorney General - Division of Debt Collection	157,515	0.03294%	190,244	0.03415%	
30146	Science Museum of Virginia	387,182	0.08096%	459,142	0.08241%	
30147	Office of the State Inspector General	303,967	0.06356%	379,911	0.06819%	
30148	Virginia Commission for the Arts	22,312	0.00467%	27,331	0.00491%	
30151	Department of Accounts	1,107,047	0.23149%	1,443,316	0.25905%	
30152	Department of the Treasury	793,019	0.16582%	948,356	0.17021%	
30154	Department of Motor Vehicles	10,313,541	2.15658%	12,233,803	2.19574%	
30156	Department of State Police	3,848,675	0.80477%	4,603,056	0.82616%	



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30157	Compensation Board	115,266	0.02410%	138,382	0.02484%
30160	Virginia Criminal Sentencing Commission	70,662	0.01478%	87,568	0.01572%
30161	Department of Taxation	5,281,538	1.10438%	6,214,600	1.11541%
30162	Department of Accounts - Transfer Payments (CHRF)	11,473	0.00240%	13,374	0.00240%
30165	Department of Housing and Community Development	713,213	0.14913%	806,417	0.14474%
30166	Secretary of the Commonwealth	50,213	0.01050%	54,766	0.00983%
30170	Council on Human Rights	0	0.00000%	0	0.00000%
30171	State Corporation Commission	5,229,999	1.09360%	6,107,368	1.09616%
30172	State Lottery Department	2,199,852	0.45999%	2,589,964	0.46485%
30174	Virginia College Savings Plan	823,282	0.17215%	988,504	0.17742%
30175	VA Office of Protection and Advocacy	0	0.00000%	0	0.00000%
30180	Secretary of Administration	88,211	0.01845%	89,195	0.01601%
30181	Department of Labor and Industry	921,479	0.19268%	1,050,477	0.18854%
30182	Virginia Employment Commission	4,181,814	0.87443%	4,668,883	0.83798%
30183	Secretary of Natural Resources	33,862	0.00708%	39,194	0.00703%
30185	Secretary of Education	40,560	0.00848%	46,844	0.00841%
30186	Secretary of Transportation	31,732	0.00664%	42,228	0.00758%
30187	Secretary of Public Safety	35,063	0.00733%	53,780	0.00965%
30188	Secretary of Health and Human Resources	14,768	0.00309%	17,273	0.00310%
30190	Secretary of Finance	26,601	0.00556%	39,387	0.00707%
30191	Virginia Workers' Compensation Commission	1,933,499	0.40430%	2,366,876	0.42481%
30192	Secretary of Commerce and Trade	0	0.00000%	0	0.00000%
30193	Secretary of Agriculture and Forestry	6,981	0.00146%	0	0.00000%
30194	Department of General Services	4,070,346	0.85112%	4,636,343	0.83214%
30199	Department of Conservation and Recreation	2,420,485	0.50613%	2,994,848	0.53752%
30200	Office of Children's Services	107,740	0.02253%	104,881	0.01882%
30201	Department of Education - Central Office Operations	2,178,327	0.45549%	2,723,004	0.48873%
30202	The Library of Virginia	775,421	0.16214%	881,508	0.15821%
30203	Woodrow Wilson Rehabilitation Center	1,472,876	0.30798%	1,692,707	0.30381%
30204	The College of William and Mary	6,842,135	1.43070%	8,311,340	1.49173%
30206	VCU - Medical College of Virginia Hospitals Authority	4,176,354	0.87328%	4,406,120	0.79082%
30207	University of Virginia - Academic Division	32,789,393	6.85631%	38,795,413	6.96305%
30208	Virginia Polytechnic Institute and State University	31,164,517	6.51657%	36,636,129	6.57550%
30209	University of Virginia Medical Center	5,345,457	1.11775%	6,118,372	1.09814%



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30211	Virginia Military Institute	1,979,937	0.41401%	2,246,505	0.40321%
30212	Virginia State University	4,233,500	0.88523%	4,608,274	0.82710%
30213	Norfolk State University	4,448,373	0.93016%	4,812,282	0.86372%
30214	Longwood University	2,950,089	0.61687%	3,440,579	0.61752%
30215	University of Mary Washington	2,926,658	0.61197%	3,291,702	0.59080%
30216	James Madison University	11,387,623	2.38118%	13,854,635	2.48665%
30217	Radford University	5,076,030	1.06141%	6,119,010	1.09825%
30218	Virginia School for Deaf and Blind	702,741	0.14694%	816,730	0.14659%
30221	Old Dominion University	9,620,520	2.01167%	11,536,704	2.07063%
30222	Department of Professional and Occupational Regulation	1,232,853	0.25779%	1,399,862	0.25125%
30223	Department of Health Professions	1,563,346	0.32690%	1,819,221	0.32652%
30226	Board of Accountancy	79,835	0.01669%	98,019	0.01759%
30232	Minority Business Enterprise	0	0.00000%	0	0.00000%
30233	Board of Bar Examiners	69,941	0.01462%	81,451	0.01462%
30234	Cooperative Extension and Agricultural Research Service	395,663	0.08273%	463,167	0.08313%
30236	Virginia Commonwealth University	24,398,412	5.10176%	28,504,112	5.11595%
30238	Virginia Museum of Fine Arts	1,109,374	0.23197%	1,371,581	0.24617%
30239	Frontier Culture Museum of Virginia	135,557	0.02835%	170,517	0.03060%
30241	Richard Bland College	547,781	0.11454%	628,195	0.11275%
30242	Christopher Newport University	3,179,248	0.66479%	3,766,970	0.67610%
30245	State Council of Higher Education for Virginia	361,980	0.07569%	443,389	0.07958%
30246	University of Virginia's College at Wise	1,034,159	0.21624%	1,205,521	0.21637%
30247	George Mason University	15,672,521	3.27716%	18,132,925	3.25453%
30261	Virginia Community College System - Central Office Operations	1,699,884	0.35545%	2,041,643	0.36644%
30262	Department of Rehabilitative Services	5,995,559	1.25368%	6,811,926	1.22262%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	125,700	0.02628%	137,496	0.02468%
30268	Virginia Institute of Marine Science	1,577,846	0.32993%	1,822,238	0.32706%
30275	New River Community College	854,115	0.17860%	973,145	0.17466%
30276	Southside Virginia Community College	1,227,192	0.25661%	1,318,598	0.23666%
30277	Paul D. Camp Community College	390,397	0.08163%	402,515	0.07224%
30278	Rappahannock Community College	638,164	0.13344%	743,820	0.13350%
30279	Danville Community College	911,873	0.19067%	1,047,750	0.18805%
30280	Northern Virginia Community College	11,162,222	2.33404%	12,989,331	2.33135%
30282	Piedmont Virginia Community College	913,226	0.19096%	1,112,822	0.19973%
30283	J. Sargeant Reynolds Community College	2,789,239	0.58324%	3,226,916	0.57917%



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30284	Eastern Shore Community College	287,621	0.06014%	362,634	0.06509%
30285	Patrick Henry Community College	939,142	0.19638%	1,115,751	0.20026%
30286	Virginia Western Community College	1,504,636	0.31462%	1,657,969	0.29757%
30287	Dabney S. Lancaster Community College	403,844	0.08444%	462,204	0.08296%
30288	Wytheville Community College	701,072	0.14660%	712,734	0.12792%
30290	John Tyler Community College	1,746,601	0.36522%	2,026,574	0.36373%
30291	Blue Ridge Community College	956,574	0.20002%	1,146,885	0.20584%
30292	Central Virginia Community College	847,167	0.17714%	959,962	0.17230%
30293	Thomas Nelson Community College	2,148,411	0.44924%	2,660,611	0.47753%
30294	Southwest Virginia Community College	685,498	0.14334%	745,255	0.13376%
30295	Tidewater Community College	5,862,676	1.22590%	6,969,295	1.25086%
30296	Virginia Highlands Community College	632,130	0.13218%	707,221	0.12693%
30297	Germanna Community College	1,264,228	0.26435%	1,520,601	0.27292%
30298	Lord Fairfax Community College	1,256,932	0.26283%	1,557,911	0.27962%
30299	Mountain Empire Community College	707,583	0.14796%	806,349	0.14472%
30301	Department of Agriculture and Consumer Services	2,836,223	0.59306%	3,243,962	0.58223%
30310	Virginia Economic Development Partnership	961,769	0.20111%	1,082,513	0.19429%
30320	Virginia Tourism Authority	541,117	0.11315%	615,362	0.11045%
30325	Department of Business Assistance	0	0.00000%	0	0.00000%
30330	Virginia - Israel Advisory Board	11,653	0.00244%	13,551	0.00243%
30350	Department of Small Business and Supplier Diversity	232,368	0.04859%	260,560	0.04677%
30402	Marine Resources Commission	426,064	0.08909%	497,090	0.08922%
30403	Department of Game and Inland Fisheries	1,803,086	0.37703%	2,032,379	0.36477%
30405	Virginia Racing Commission	30,374	0.00635%	28,099	0.00504%
30407	Virginia Port Authority	50,895	0.01064%	58,458	0.01049%
30409	Department of Mines, Minerals and Energy	1,563,126	0.32685%	1,764,058	0.31662%
30411	Department of Forestry	1,357,942	0.28395%	1,565,996	0.28107%
30413	Commission on Virginia Alcohol Safety Action Program	61,300	0.01282%	75,007	0.01346%
30417	Gunston Hall	15,323	0.00320%	20,586	0.00369%
30423	Department of Historic Resources	281,001	0.05876%	338,541	0.06076%
30425	Jamestown - Yorktown Foundation	759,092	0.15873%	874,902	0.15703%
30440	Department of Environmental Quality	5,944,040	1.24291%	6,926,457	1.24317%
30454	Office of Commonwealth Preparedness	6,205	0.00130%	7,158	0.00128%
30505	Department of Rail and Public Transportation	472,320	0.09876%	554,861	0.09959%
30506	Motor Vehicle Dealer Board	132,158	0.02763%	174,551	0.03133%



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30507	Towing and Recovery Operations Board	0	0.00000%	0	0.00000%
30510	Virginia Department of Transportation	11,972,027	2.50338%	13,986,055	2.51024%
30511	Virginia Department of Transportation	3,347,773	0.70003%	3,945,086	0.70807%
30512	Virginia Department of Transportation	4,560,840	0.95368%	5,429,671	0.97453%
30513	Virginia Department of Transportation	2,953,103	0.61750%	3,543,523	0.63600%
30514	Virginia Department of Transportation	5,073,915	1.06097%	5,896,535	1.05832%
30515	Virginia Department of Transportation	4,877,762	1.01995%	5,768,188	1.03528%
30516	Virginia Department of Transportation	2,798,430	0.58516%	3,239,154	0.58137%
30517	Virginia Department of Transportation	2,627,761	0.54947%	3,087,784	0.55420%
30518	Virginia Department of Transportation	3,671,905	0.76780%	4,364,436	0.78334%
30519	Virginia Department of Transportation	6,204,104	1.29729%	7,350,720	1.31932%
30601	Department of Health	20,142,806	4.21190%	23,260,305	4.17480%
30602	Department of Medical Assistance Services	3,162,232	0.66123%	3,866,880	0.69403%
30606	Virginia Board for People With Disabilities	61,416	0.01284%	76,768	0.01378%
30701	Department of Corrections - Central Administration	2,260,397	0.47265%	2,677,147	0.48050%
30702	Department for the Blind and Vision Impaired	805,585	0.16845%	991,526	0.17796%
30703	Central State Hospital	4,255,395	0.88981%	4,658,544	0.83612%
30704	Eastern State Hospital	4,099,629	0.85724%	4,616,050	0.82850%
30705	Southwestern Virginia Mental Health Institute	2,335,518	0.48836%	2,762,721	0.49586%
30706	Western State Hospital	3,405,853	0.71217%	3,905,950	0.70105%
30707	Central Virginia Training Center	4,495,286	0.93997%	4,347,392	0.78028%
30708	Commonwealth Center for Children and Adolescents	660,400	0.13809%	780,292	0.14005%
30709	Powhatan Correctional Center	304,878	0.06375%	0	0.00000%
30711	Virginia Correctional Enterprises	969,509	0.20273%	1,162,713	0.20869%
30716	Virginia Correctional Center for Women	628,774	0.13148%	738,102	0.13248%
30718	Bland Correctional Center	413,947	0.08656%	490,751	0.08808%
30720	Department of Behavioral Health & Developmental Services	2,672,034	0.55873%	3,309,278	0.59395%
30721	Powhatan Reception and Classification Center	136,115	0.02846%	0	0.00000%
30723	Southeastern Virginia Training Center	1,294,764	0.27074%	1,518,582	0.27256%
30724	Catawba Hospital	1,330,631	0.27824%	1,574,831	0.28265%
30725	Northern Virginia Training Center	1,910,301	0.39945%	1,130,542	0.20291%
30726	Southside Virginia Training Center	8,609	0.00180%	1,639	0.00029%
30728	Northern Virginia Mental Health Institute	1,848,385	0.38650%	2,216,545	0.39783%
30729	Piedmont Geriatric Hospital	1,652,710	0.34559%	1,924,368	0.34539%
30733	Sussex I State Prison	359,374	0.07515%	405,565	0.07279%



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30734	Sussex II State Prison	365,591	0.07645%	432,935	0.07770%
30735	Wallen's Ridge State Prison	522,368	0.10923%	599,781	0.10765%
30737	St. Brides Correctional Center	464,005	0.09702%	534,413	0.09592%
30738	Southwestern Virginia Training Center	1,527,581	0.31942%	1,580,934	0.28375%
30739	Southern Virginia Mental Health Institute	892,261	0.18657%	1,067,295	0.19156%
30741	Red Onion State Prison	513,894	0.10746%	585,768	0.10513%
30742	Department of Corrections - Employee Relations and Training	646,082	0.13510%	788,260	0.14148%
30743	Fluvanna Women's Correctional Center	516,782	0.10806%	589,853	0.10587%
30745	Nottoway Correctional Center	582,743	0.12185%	682,807	0.12255%
30747	Marion Correctional Treatment Center	420,989	0.08803%	485,672	0.08717%
30748	Hiram W. Davis Medical Center	899,925	0.18818%	1,048,716	0.18823%
30749	Buckingham Correctional Center	481,755	0.10074%	552,100	0.09909%
30751	Department for the Deaf and Hard-of-Hearing	65,895	0.01378%	80,089	0.01437%
30752	Deep Meadow Correctional Center	515,158	0.10772%	840,292	0.15082%
30753	Deerfield Correctional Center	641,333	0.13410%	727,357	0.13055%
30754	Augusta Correctional Center	378,682	0.07918%	446,018	0.08005%
30756	Department of Corrections - Division of Institutions	2,881,198	0.60246%	3,429,695	0.61557%
30757	Western Region Correctional Field Units	148,911	0.03114%	160,548	0.02882%
30760	Central Reg Corr Field Units	0	0.00000%	0	0.00000%
30761	Baskerville Correctional Center	222,216	0.04647%	269,643	0.04840%
30765	Department of Social Services	10,929,515	2.28538%	13,125,293	2.35575%
30766	Virginia Parole Board	102,770	0.02149%	110,476	0.01983%
30767	Division of Community Corrections	1,218,541	0.25480%	1,383,410	0.24830%
30768	Keen Mountain Correctional Center	378,407	0.07913%	492,224	0.08835%
30769	Greensville Correctional Center	1,131,301	0.23656%	1,312,104	0.23550%
30770	Dillwyn Correctional Center	533,810	0.11162%	624,990	0.11217%
30771	Indian Creek Correctional Center	352,729	0.07376%	417,480	0.07493%
30772	Haynesville Correctional Center	607,073	0.12694%	701,847	0.12597%
30773	Coffeewood Correctional Center	436,657	0.09131%	525,645	0.09434%
30774	Lunenburg Correctional Center	409,283	0.08558%	457,492	0.08211%
30775	Pocahontas State Correctional Center	452,790	0.09468%	509,475	0.09144%
30776	Green Rock Correctional Center	437,363	0.09145%	537,736	0.09651%
30777	Department of Juvenile Justice	7,439,864	1.55569%	8,598,230	1.54322%
30778	Department of Forensic Science	2,387,418	0.49921%	2,793,185	0.50133%
30785	River North Correctional Center	451,006	0.09431%	524,724	0.09418%
30786	Culpeper Correctional Center for Women	101,249	0.02117%	0	0.00000%



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

State Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
30794	Virginia Center for Behavioral Rehabilitation	1,725,704	0.36085%	2,214,619	0.39748%
30841	Department of Aviation	261,284	0.05464%	318,745	0.05721%
30848	Indigent Defense Commission	3,656,138	0.76451%	4,229,249	0.75907%
30851	Tobacco Indemnification & Revitalization Commission	97,054	0.02029%	108,491	0.01947%
30852	Virginia Tobacco Settlement Foundation	131,198	0.02743%	154,927	0.02781%
30912	Department of Veterans Services	629,149	0.13156%	920,697	0.16525%
30922	Sitter-Barfoot Veterans Care Center	1,115,978	0.23335%	1,517,784	0.27241%
30937	Southern Virginia Higher Education Center	205,918	0.04306%	264,875	0.04754%
30938	New College Institute	99,729	0.02085%	90,516	0.01625%
30942	Virginia Museum of Natural History	191,385	0.04002%	224,885	0.04036%
30948	Southwest Virginia Higher Education Center	145,799	0.03049%	156,008	0.02800%
30957	Commonwealth's Attorneys' Services Council	50,892	0.01064%	60,526	0.01086%
30960	Department of Fire Programs	451,538	0.09442%	515,333	0.09249%
30961	Division of Capitol Police	64,724	0.01353%	68,059	0.01222%
30999	Department of Alcoholic Beverage Control	4,935,127	1.03195%	5,852,232	1.05037%
35106	Arlington County Health Department	6,977	0.00146%	8,416	0.00151%
35129	Fairfax County Health Department	504,954	0.10559%	549,536	0.09863%
35885	Fort Monroe Federal Area Development Authority	168,015	0.03513%	181,572	0.03259%
Total for State Employers		\$ 478,235,322	100.00000%	\$ 557,160,153	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)	(15)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Plan	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	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	Senate	43	640			169	852	274			185	459	801	906
30101	House of Delegates	72	1,067			543	1,682	456			0	456	1,335	1,661
30103	Magistrate System	130	1,934			242	2,306	826			532	1,358	2,420	2,476
30107	Division of Legislative Services	40	598			318	956	255			17	272	748	885
30109	Division of Legislative Automated Systems	11	164			72	247	70			31	101	205	236
30110	Joint Legislative Audit and Review Commission	17	247			34	298	106			8	114	310	340
30111	Supreme Court	126	1,870			127	2,123	799			411	1,210	2,340	2,154
30112	Judicial Inquiry and Review Commission	3	40			18	61	17			0	17	50	61
30114	General District Courts	216	3,209			278	3,703	1,372			384	1,756	4,014	3,872
30115	Juvenile and Domestic Relations District Courts	127	1,890			0	2,017	807			246	1,053	2,365	2,211
30116	Combined District Courts	45	668			5	718	285			337	622	835	678
30117	Virginia State Bar	46	686			8	740	293			188	481	858	773
30119	Office of the Lieutenant Governor	0	4			0	4	1			63	64	5	(38)
30121	Office of the Governor	7	98			263	368	42			244	286	123	11

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30122	Department of Planning and Budget	28	412		128	568	176				0	176	516	646
30123	Department of Military Affairs	91	1,354		936	2,381	578			172	750	1,694	199	1,893
30125	Virginia Court of Appeals	26	386		108	520	164			137	301	483	(42)	441
30127	Department of Emergency Management	41	607		36	684	259			1,448	1,707	760	(568)	192
30128	Virginia Veterans Care Center	56	827		97	980	353			12	365	1,034	24	1,058
30129	Department of Human Resource Management	49	724		401	1,174	309			71	380	906	95	1,001
30132	State Board of Elections	10	144		5	159	61			186	247	180	(87)	93
30133	Auditor of Public Accounts	56	835		429	1,320	357			0	357	1,045	339	1,384
30136	Virginia Information Technologies Agency (VITA)	129	1,918		8	2,055	819			5,992	6,811	2,399	(2,276)	123
30140	Department of Criminal Justice Services	44	655		116	815	280			172	452	819	58	877
30141	Office of the Attorney General and Department of Law	196	2,919		3,074	6,189	1,247			0	1,247	3,652	1,558	5,210
30143	Office of the Attorney General - Division of Debt Collection	10	143		143	296	61			6	67	179	59	238
30146	Science Museum of Virginia	23	346		164	533	148			0	148	433	93	526
30147	Office of the State Inspector General	19	286		504	809	122			147	269	358	70	428
30148	Virginia Commission for the Arts	1	21		21	43	8			0	8	26	9	35
30151	Department of Accounts	73	1,088		2,241	3,402	464			0	464	1,362	1,155	2,517

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)	(15)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30152	Department of the Treasury	48	715		423	1,186	305				0	305	895	1,175
30154	Department of Motor Vehicles	620	9,225		2,095	11,940	3,940				30	3,970	11,540	12,326
30156	Department of State Police	233	3,471		1,018	4,722	1,482				181	1,663	4,342	4,604
30157	Compensation Board	7	104		35	146	45				22	67	131	125
30160	Virginia Criminal Sentencing Commission	4	66		67	137	28				0	28	83	118
30161	Department of Taxation	315	4,686		605	5,606	2,001				116	2,117	5,862	5,971
30162	Department of Accounts - Transfer Payments (CHRF)	1	10		0	11	4				0	4	13	14
30165	Department of Housing and Community Development	41	608		124	773	260				312	572	761	640
30166	Secretary of the Commonwealth	3	41		67	111	18				32	50	52	86
30170	Council on Human Rights	0	0		0	0	0				2	2	0	(2)
30171	State Corporation Commission	309	4,605		122	5,036	1,967				376	2,343	5,761	5,474
30172	State Lottery Department	131	1,953		1,270	3,354	834				0	834	2,443	3,216
30174	Virginia College Savings Plan	50	745		729	1,524	318				0	318	932	1,339
30175	VA Office of Protection and Advocacy	0	0		0	0	0				648	648	0	(592)
30180	Secretary of Administration	5	67		77	149	29				115	144	84	92
30181	Department of Labor and Industry	53	792		376	1,221	338				196	534	991	1,208
30182	Virginia Employment Commission	236	3,520		0	3,756	1,502				3,972	5,474	4,404	2,219

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)	(15)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30183	Secretary of Natural Resources	2	30		143	175	13				16	29	37	101
30185	Secretary of Education	2	35		42	79	14				5	19	44	64
30186	Secretary of Transportation	2	32		45	79	13				84	97	(45)	(5)
30187	Secretary of Public Safety	3	41		167	211	19				44	63	51	73
30188	Secretary of Health and Human Resources	1	13		0	14	6				1	7	(2)	14
30190	Secretary of Finance	2	30		106	138	13				0	13	37	84
30191	Virginia Workers' Compensation Commission	120	1,785		1,305	3,210	763				82	845	2,233	2,920
30192	Secretary of Commerce and Trade	0	0		0	0	0				105	105	0	(74)
30193	Secretary of Agriculture and Forestry	0	0		34	34	0				80	80	0	(18)
30194	Department of General Services	235	3,496		9	3,740	1,494				1,360	2,854	4,374	3,794
30199	Department of Conservation and Recreation	152	2,258		2,184	4,594	965				992	1,957	2,825	2,635
30200	Office of Children's Services	5	79		695	779	34				177	211	99	425
30201	Department of Education - Central Office Operations	138	2,053		1,583	3,774	877				465	1,342	2,569	2,822
30202	The Library of Virginia	45	665		0	710	284				449	733	832	596
30203	Woodrow Wilson Rehabilitation Center	86	1,276		218	1,580	545				198	743	1,597	1,703
30204	The College of William and Mary	421	6,267		6,192	12,880	2,677				0	2,677	7,840	11,315
30206	VCU - Medical College of Virginia Hospitals Authority	223	3,322		0	3,545	1,418				7,620	9,038	4,156	(220)

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)	(15)
Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Code	State Employer	Net Difference Between Projected and Actual		Change of Assump	Changes in Proportion and Differences Between Employer		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Change of Assump	Changes in Proportion and Differences Between Employer		Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Difference Between Expected and Actual	Investment Earnings on Pension Plan		Share of Contributions	Proportionate Share of		Difference Between Expected and Actual	Investment Earnings on Pension Plan		Share of Contributions	Proportionate Share of	Proportionate Share of	Total Employer Pension Expense
30207	University of Virginia - Academic Division	1,962	29,261		6,130	37,353	12,502				408	12,910	36,594	1,993
30208	Virginia Polytechnic Institute and State University	1,855	27,625		9,243	38,723	11,798				0	11,798	34,559	5,298
30209	University of Virginia Medical Center	310	4,613		0	4,923	1,970				2,695	4,665	5,772	(2,111)
30211	Virginia Military Institute	114	1,694		0	1,808	724				733	1,457	2,119	(328)
30212	Virginia State University	233	3,475		192	3,900	1,483				3,378	4,861	4,347	(1,143)
30213	Norfolk State University	244	3,629		0	3,873	1,550				4,897	6,447	4,539	(2,162)
30214	Longwood University	174	2,594		362	3,130	1,107				0	1,107	3,246	284
30215	University of Mary Washington	167	2,482		0	2,649	1,060				1,490	2,550	3,105	(675)
30216	James Madison University	702	10,447		9,377	20,526	4,463				0	4,463	13,069	4,541
30217	Radford University	310	4,614		3,765	8,689	1,971				0	1,971	5,772	2,046
30218	Virginia School for Deaf and Blind	41	616		0	657	262				404	666	770	(279)
30221	Old Dominion University	584	8,699		5,220	14,503	3,715				0	3,715	10,883	3,031
30222	Department of Professional and Occupational Regulation	71	1,056		0	1,127	451				443	894	1,321	(266)
30223	Department of Health Professions	92	1,372		15	1,479	586				293	879	1,716	(147)
30226	Board of Accountancy	5	74		122	201	31				0	31	92	79
30232	Minority Business Enterprise	0	0		0	0	0				351	351	0	(399)
30233	Board of Bar Examiners	4	61		27	92	25				0	25	77	18

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)	(15)
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Difference Between Projected and Actual Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources		Net Difference Between Projected and Actual Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources		Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
Employer Code	State Employer	Difference Between Expected and Actual Exp	Investment Plan	Change of Assump	Share of Contributions	Resources	Difference Between Expected and Actual Exp	Investments	Change of Assump	Share of Contributions	Resources	Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
30234	Cooperative Extension and Agricultural Research Service	23	349		143	515	148				0	148	437	76	513
30236	Virginia Commonwealth University	1,444	21,493		5,129	28,066	9,180				0	9,180	26,888	3,460	30,348
30238	Virginia Museum of Fine Arts	69	1,034		769	1,872	441				24	465	1,294	274	1,568
30239	Frontier Culture Museum of Virginia	9	129		152	290	56				0	56	161	73	234
30241	Richard Bland College	32	474		193	699	203				85	288	593	106	699
30242	Christopher Newport University	191	2,840		1,972	5,003	1,213				0	1,213	3,553	1,182	4,735
30245	State Council of Higher Education for Virginia	22	334		505	861	142				130	272	418	96	514
30246	University of Virginia's College at Wise	61	909		85	1,055	388				134	522	1,137	16	1,153
30247	George Mason University	918	13,673		1,049	15,640	5,840				1,401	7,241	17,105	615	17,720
30261	Virginia Community College System - Central Office	103	1,539		589	2,231	656				798	1,454	1,926	(179)	1,747
30262	Operations Department of Rehabilitative Services	345	5,136		1,952	7,433	2,193				1,479	3,672	6,426	591	7,017
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	7	104		21	132	45				154	199	130	(50)	80
30268	Virginia Institute of Marine Science	92	1,374		253	1,719	587				196	783	1,719	21	1,740
30275	New River Community College	49	734		0	783	313				285	598	918	(164)	754
30276	Southside Virginia Community College	67	994		24	1,085	425				1,477	1,902	1,244	(620)	624
30277	Paul D. Camp Community College	20	303		0	323	129				923	1,052	380	(480)	(100)

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)	(15)
Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30278	Rappahannock Community College	38	561		69	668	240				111	351	702	717
30279	Danville Community College	53	790		54	897	337				125	462	988	998
30280	Northern Virginia Community College	658	9,794		3,435	13,887	4,183				129	4,312	12,253	15,191
30282	Piedmont Virginia Community College	56	839		588	1,483	358				0	358	1,050	1,318
30283	J. Sargeant Reynolds Community College	163	2,433		536	3,132	1,039				194	1,233	3,044	3,571
30284	Eastern Shore Community College	18	273		236	527	116				278	394	342	196
30285	Patrick Henry Community College	57	841		193	1,091	360				1,041	1,401	1,053	545
30286	Virginia Western Community College	84	1,250		378	1,712	534				812	1,346	1,564	1,600
30287	Dabney S. Lancaster Community College	23	349		44	416	149				151	300	436	414
30288	Wytheville Community College	36	537		0	573	229				952	1,181	672	283
30290	John Tyler Community College	103	1,528		399	2,030	653				80	733	1,912	2,100
30291	Blue Ridge Community College	58	865		295	1,218	370				93	463	1,082	1,151
30292	Central Virginia Community College	49	724		0	773	310				495	805	906	641
30293	Thomas Nelson Community College	135	2,006		2,053	4,194	857				0	857	2,510	3,435
30294	Southwest Virginia Community College	38	562		43	643	240				587	827	703	412
30295	Tidewater Community College	353	5,255		1,467	7,075	2,244				0	2,244	6,574	7,285
30296	Virginia Highlands Community College	36	533		0	569	228				793	1,021	667	55

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)	(15)	
Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Plan	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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	
30297	Germanna Community College	77	1,147		817	2,041	490				0	490	1,434	500	1,934
30298	Lord Fairfax Community College	79	1,175		1,083	2,337	502				0	502	1,470	502	1,972
30299	Mountain Empire Community College	41	608		0	649	260				345	605	761	(242)	519
30301	Department of Agriculture and Consumer Services	164	2,446		360	2,970	1,045				516	1,561	3,060	85	3,145
30310	Virginia Economic Development Partnership	55	816		301	1,172	348				483	831	1,021	(130)	891
30320	Virginia Tourism Authority	31	464		152	647	198				128	326	580	59	639
30325	Department of Business Assistance	0	0		0	0	0				679	679	0	(773)	(773)
30330	Virginia - Israel Advisory Board	1	10		0	11	5				0	5	13	0	13
30350	Department of Small Business and Supplier Diversity	13	196		881	1,090	84				424	508	246	780	1,026
30402	Marine Resources Commission	25	375		24	424	160				87	247	469	(24)	445
30403	Department of Game and Inland Fisheries	103	1,532		566	2,201	654				584	1,238	1,917	214	2,131
30405	Virginia Racing Commission	1	21		0	22	8				90	98	26	(51)	(25)
30407	Virginia Port Authority	3	44		0	47	19				93	112	55	(84)	(29)
30409	Department of Mines, Minerals and Energy	89	1,330		0	1,419	568				891	1,459	1,664	(479)	1,185
30411	Department of Forestry Commission on Virginia	79	1,181		4	1,264	505				280	785	1,477	(123)	1,354
30413	Alcohol Safety Action Program	4	57		54	115	24				0	24	71	23	94

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Net Difference Between Projected and Actual		Change of Assump	Changes in Proportion and Differences Between Employer		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Change of Assump	Changes in Proportion and Differences Between Employer		Deferred Amounts from Changes in Proportion and Differences Between Employer	Total Employer Pension Expense
		Difference Between Expected and Actual	Investment Earnings on Pension Plan		Share of Contributions	Proportionate Share of Contributions		Difference Between Expected and Actual	Investment Earnings on Pension Plan		Share of Contributions	Proportionate Share of Contributions		
30417	Gunston Hall	1	16			26	43	7					19	22
30423	Department of Historic Resources	17	255			238	510	109					319	429
30425	Jamestown - Yorktown Foundation	44	660			0	704	281					(110)	715
30440	Department of Environmental Quality	351	5,223			1,725	7,299	2,231					6,534	8,145
30454	Office of Commonwealth Preparedness	0	5			0	5	2					7	(220)
30505	Department of Rail and Public Transportation	28	418			219	665	178					523	624
30506	Motor Vehicle Dealer Board	9	132			219	360	57					165	243
30507	Towing and Recovery Operations Board	0	0			0	0	0					0	(18)
30510	Virginia Department of Transportation	708	10,546			2,132	13,386	4,504					13,193	15,171
30511	Virginia Department of Transportation	200	2,975			678	3,853	1,271					3,721	4,161
30512	Virginia Department of Transportation	275	4,094			1,900	6,269	1,749					5,122	6,288
30513	Virginia Department of Transportation	179	2,672			916	3,767	1,141					3,343	3,617
30514	Virginia Department of Transportation	299	4,446			126	4,871	1,900					5,562	(3)
30515	Virginia Department of Transportation	292	4,349			1,736	6,377	1,857					5,441	6,542
30516	Virginia Department of Transportation	164	2,442			456	3,062	1,043					3,056	274
30517	Virginia Department of Transportation	156	2,328			608	3,092	993					2,913	422
30518	Virginia Department of Transportation	221	3,291			1,256	4,768	1,405					4,117	723
														4,840

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30519	Virginia Department of Transportation	372	5,543		1,697	7,612	2,367			0	2,367	6,934	800	7,734
30601	Department of Health	1,178	17,539		0	18,717	7,491			5,594	13,085	21,942	(4,105)	17,837
30602	Department of Medical Assistance Services	196	2,916		2,929	6,041	1,246			44	1,290	3,648	1,294	4,942
30606	Virginia Board for People With Disabilities	4	58		45	107	25			87	112	72	(31)	41
30701	Department of Corrections - Central Administration	136	2,019		763	2,918	863			185	1,048	2,525	478	3,003
30702	Department for the Blind and Vision Impaired	50	748		612	1,410	319			8	327	935	249	1,184
30703	Central State Hospital	236	3,513		4,622	8,371	1,501			2,721	4,222	4,394	1,466	5,860
30704	Eastern State Hospital	234	3,481		489	4,204	1,487			2,137	3,624	4,354	(1,103)	3,251
30705	Southwestern Virginia Mental Health Institute	140	2,083		804	3,027	889			0	889	2,606	547	3,153
30706	Western State Hospital	198	2,945		53	3,196	1,258			1,309	2,567	3,685	(571)	3,114
30707	Central Virginia Training Center	220	3,278		0	3,498	1,400			9,871	11,271	4,101	(4,416)	(315)
30708	Commonwealth Center for Children and Adolescents	40	588		267	895	251			88	339	736	32	768
30709	Powhatan Correctional Center	0	0		0	0	0			4,525	4,525	0	(1,979)	(1,979)
30711	Virginia Correctional Enterprises	59	877		284	1,220	375			271	646	1,097	(114)	983
30716	Virginia Correctional Center for Women	37	557		937	1,531	238			24	262	696	490	1,186
30718	Bland Correctional Center	25	370		97	492	158			3	161	463	35	498
30720	Department of Behavioral Health & Developmental Services	168	2,495		4,661	7,324	1,066			0	1,066	3,122	2,726	5,848

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual		Net Difference Between Projected and Actual Earnings on Pension Plan Investment	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual		Net Difference Between Projected and Actual Earnings on Pension Plan Investment	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
		Exp	Investment		Share of	Resources		Exp	Investments		Share of	Resources		
30721	Powhatan Reception and Classification Center	0	0			0	0	0				1,489	1,489	(588)
30723	Southeastern Virginia Training Center	77	1,145			87	1,309	489				655	1,144	897
30724	Catawba Hospital	80	1,187			432	1,699	507				125	632	1,542
30725	Northern Virginia Training Center	57	852			0	909	364				12,038	12,402	(4,282)
30726	Southside Virginia Training Center	0	1			0	1	0				20,368	20,368	(13,717)
30728	Northern Virginia Mental Health Institute	112	1,671			669	2,452	713				196	909	2,139
30729	Piedmont Geriatric Hospital	97	1,451			75	1,623	619				86	705	1,770
30733	Sussex I State Prison	21	306			0	327	131				173	304	285
30734	Sussex II State Prison	22	326			90	438	139				94	233	411
30735	Wallen's Ridge State Prison	30	452			131	613	193				75	268	625
30737	St. Brides Correctional Center	27	403			69	499	172				229	401	461
30738	Southwestern Virginia Training Center	80	1,192			0	1,272	509				2,546	3,055	282
30739	Southern Virginia Mental Health Institute	54	805			595	1,454	344				0	344	1,300
30741	Red Onion State Prison	30	442			0	472	189				207	396	424
30742	Department of Corrections - Employee Relations and Training	40	594			311	945	254				81	335	822
30743	Fluvanna Women's Correctional Center	30	445			20	495	190				118	308	530
30745	Nottoway Correctional Center	35	515			34	584	220				21	241	636

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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
30747	Marion Correctional Treatment Center	25	366		23	414	157				183	340	(68)	390
30748	Hiram W. Davis Medical Center	53	791		2	846	338				88	426	(55)	934
30749	Buckingham Correctional Center	28	416		0	444	178				293	471	(184)	337
30751	Department for the Deaf and Hard-of-Hearing	4	60		30	94	26				5	31	9	85
30752	Deep Meadow Correctional Center	43	634		2,062	2,739	271				71	342	681	1,474
30753	Deerfield Correctional Center	37	548		0	585	234				1,195	1,429	(1,146)	(460)
30754	Augusta Correctional Center	23	336		65	424	144				196	340	(196)	225
30756	Department of Corrections - Division of Institutions	174	2,586		702	3,462	1,105				323	1,428	139	3,374
30757	Western Region Correctional Field Units	8	121		0	129	52				207	259	(93)	58
30760	Central Reg Corr Field Units	0	0		30	30	0				1,003	1,003	(531)	(531)
30761	Baskerville Correctional Center	14	203		92	309	87				75	162	(6)	248
30765	Department of Social Services	665	9,897		4,844	15,406	4,228				163	4,391	1,888	14,269
30766	Virginia Parole Board	6	83		4	93	36				93	129	(30)	74
30767	Division of Community Corrections	70	1,043		0	1,113	445				698	1,143	(364)	941
30768	Keen Mountain Correctional Center	25	371		461	857	158				134	292	113	577
30769	Greensville Correctional Center	66	989		37	1,092	422				50	472	19	1,257
30770	Dillwyn Correctional Center	32	471		43	546	202				5	207	29	619

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)	(15)	
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense				
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Plan	Earnings on Pension 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	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	
30771	Indian Creek Correctional Center	21	315		56	392	135				91	226	394	(56)	338
30772	Haynesville Correctional Center	36	529		34	599	226				46	272	662	14	676
30773	Coffeewood Correctional Center	27	396		145	568	170				53	223	496	3	499
30774	Lunenburg Correctional Center	23	345		21	389	148				259	407	432	(91)	341
30775	Pocahontas State Correctional Center	26	384		82	492	164				154	318	481	(11)	470
30776	Green Rock Correctional Center	27	405		241	673	172				232	404	507	(47)	460
30777	Department of Juvenile Justice	435	6,483		0	6,918	2,768				6,962	9,730	8,111	(4,893)	3,218
30778	Department of Forensic Science	141	2,106		142	2,389	899				13	912	2,635	47	2,682
30785	River North Correctional Center	27	396		1,512	1,935	170				6	176	495	1,490	1,985
30786	Culpeper Correctional Center for Women	0	0		654	654	0				1,008	1,008	0	(5)	(5)
30794	Virginia Center for Behavioral Rehabilitation	112	1,670		2,395	4,177	713				0	713	2,089	1,229	3,318
30841	Department of Aviation	16	240		196	452	102				128	230	301	58	359
30848	Indigent Defense Commission	214	3,189		0	3,403	1,361				434	1,795	3,989	(229)	3,760
30851	Tobacco Indemnification & Revitalization Commission	5	82		13	100	34				42	76	102	(1)	101
30852	Virginia Tobacco Settlement Foundation	8	117		28	153	50				0	50	146	13	159
30912	Department of Veterans Services	47	694		1,738	2,479	297				0	297	869	687	1,556
30922	Sitter-Barfoot Veterans Care Center	77	1,144		1,944	3,165	489				21	510	1,432	708	2,140

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)	(15)
Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30937	Southern Virginia Higher Education Center	13	200		321	534	85				0	85	144	394
30938	New College Institute	5	68		78	151	29			219	248	85	(35)	50
30942	Virginia Museum of Natural History	11	170		17	198	72			77	149	212	(39)	173
30948	Southwest Virginia Higher Education Center	8	118		5	131	51			159	210	147	(59)	88
30957	Commonwealth's Attorneys' Services Council	3	46		42	91	20			20	40	57	(1)	56
30960	Department of Fire Programs	26	389		0	415	166			267	433	486	(149)	337
30961	Division of Capitol Police	3	51		10	64	21			84	105	64	(24)	40
30999	Department of Alcoholic Beverage Control	296	4,413		1,460	6,169	1,885			0	1,885	5,520	773	6,293
35106	Arlington County Health Department	0	6		2	8	2			35	37	8	(39)	(31)
35129	Fairfax County Health Department	28	414		0	442	177			769	946	518	(554)	(36)
35885	Fort Monroe Federal Area Development Authority	9	137		83	229	58			121	179	171	14	185
Total for State Employers		28,217	420,114		144,162	592,493	179,431			144,162	323,593	525,575	0	525,575



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	Senate	4	(158)	285	262	-
30101	House of Delegates	180	23	587	436	-
30103	Magistrate System	(207)	(427)	791	791	-
30107	Division of Legislative Services	65	55	319	245	-
30109	Division of Legislative Automated Systems	10	(3)	72	67	-
30110	Joint Legislative Audit and Review Commission	(4)	(33)	120	101	-
30111	Supreme Court	(412)	(374)	933	766	-
30112	Judicial Inquiry and Review Commission	5	3	19	17	-
30114	General District Courts	(524)	(461)	1,619	1,313	-
30115	Juvenile and Domestic Relations District Courts	(380)	(339)	909	774	-
30116	Combined District Courts	(239)	(226)	287	274	-
30117	Virginia State Bar	(170)	(167)	315	281	-
30119	Office of the Lieutenant Governor	(40)	(24)	2	2	-
30121	Office of the Governor	(106)	31	116	41	-
30122	Department of Planning and Budget	65	(44)	202	169	-
30123	Department of Military Affairs	58	187	832	554	-
30125	Virginia Court of Appeals	(87)	(67)	214	159	-
30127	Department of Emergency Management	(649)	(641)	17	250	-
30128	Virginia Veterans Care Center	(74)	(70)	420	339	-
30129	Department of Human Resource Management	17	65	415	297	-
30132	State Board of Elections	(106)	(95)	53	60	-
30133	Auditor of Public Accounts	209	(18)	431	341	-
30136	Virginia Information Technologies Agency (VITA)	(2,513)	(2,486)	(542)	785	-
30140	Department of Criminal Justice Services	(36)	(153)	284	268	-
30141	Office of the Attorney General and Department of Law	1,147	635	1,965	1,195	-
30143	Office of the Attorney General - Division of Debt Collection	45	40	85	59	-



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	49	11	184	141	-
30147	Office of the State Inspector General	57	169	197	117	-
30148	Virginia Commission for the Arts	6	5	14	10	-
30151	Department of Accounts	986	637	869	446	-
30152	Department of the Treasury	171	17	399	294	-
30154	Department of Motor Vehicles	(330)	(407)	4,930	3,777	-
30156	Department of State Police	(158)	(142)	1,937	1,422	-
30157	Compensation Board	(18)	(5)	59	43	-
30160	Virginia Criminal Sentencing Commission	24	15	43	27	-
30161	Department of Taxation	(445)	(378)	2,393	1,919	-
30162	Department of Accounts - Transfer Payments (CHRF)	(1)	(1)	5	4	-
30165	Department of Housing and Community Development	(184)	(102)	238	249	-
30166	Secretary of the Commonwealth	27	6	12	16	-
30170	Council on Human Rights	(2)	-	-	-	-
30171	State Corporation Commission	(818)	(622)	2,249	1,884	-
30172	State Lottery Department	513	205	1,002	800	-
30174	Virginia College Savings Plan	305	170	426	305	-
30175	VA Office of Protection and Advocacy	(539)	(109)	-	-	-
30180	Secretary of Administration	(2)	(24)	3	28	-
30181	Department of Labor and Industry	103	(72)	331	325	-
30182	Virginia Employment Commission	(2,544)	(1,855)	1,239	1,442	-
30183	Secretary of Natural Resources	62	57	14	13	-
30185	Secretary of Education	15	13	17	15	-
30186	Secretary of Transportation	(47)	(11)	26	14	-
30187	Secretary of Public Safety	23	62	48	15	-
30188	Secretary of Health and Human Resources	(3)	(2)	6	6	-
30190	Secretary of Finance	41	37	34	13	-



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
30191	Virginia Workers' Compensation Commission	426	95	1,114	730	-
30192	Secretary of Commerce and Trade	(71)	(34)	-	-	-
30193	Secretary of Agriculture and Forestry	(17)	(12)	(17)	-	-
30194	Department of General Services	(1,004)	(986)	1,445	1,431	-
30199	Department of Conservation and Recreation	(327)	560	1,480	924	-
30200	Office of Children's Services	316	229	(9)	32	-
30201	Department of Education - Central Office Operations	19	169	1,403	841	-
30202	The Library of Virginia	(314)	(253)	271	273	-
30203	Woodrow Wilson Rehabilitation Center	(62)	(186)	562	523	-
30204	The College of William and Mary	2,582	1,278	3,777	2,566	-
30206	VCU - Medical College of Virginia Hospitals Authority	(4,580)	(2,844)	570	1,361	-
30207	University of Virginia - Academic Division	(1,465)	(1,449)	15,391	11,966	-
30208	Virginia Polytechnic Institute and State University	1,798	(215)	14,032	11,310	-
30209	University of Virginia Medical Center	(2,484)	(1,123)	1,977	1,888	-
30211	Virginia Military Institute	(529)	(494)	681	693	-
30212	Virginia State University	(1,593)	(1,740)	949	1,423	-
30213	Norfolk State University	(2,596)	(2,381)	917	1,486	-
30214	Longwood University	(51)	(244)	1,256	1,062	-
30215	University of Mary Washington	(970)	(878)	931	1,016	-
30216	James Madison University	3,217	2,225	6,345	4,276	-
30217	Radford University	1,423	724	2,682	1,889	-
30218	Virginia School for Deaf and Blind	(342)	(212)	291	254	-
30221	Old Dominion University	1,825	478	4,924	3,561	-
30222	Department of Professional and Occupational Regulation	(375)	(252)	427	433	-
30223	Department of Health Professions	(313)	(305)	656	562	-
30226	Board of Accountancy	64	28	47	31	-
30232	Minority Business Enterprise	(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	Board of Bar Examiners	11	1	30	25	-
30234	Cooperative Extension and Agricultural Research Service	34	17	173	143	-
30236	Virginia Commonwealth University	686	(1,124)	10,525	8,799	-
30238	Virginia Museum of Fine Arts	153	155	676	423	-
30239	Frontier Culture Museum of Virginia	56	36	89	53	-
30241	Richard Bland College	41	(30)	207	193	-
30242	Christopher Newport University	796	324	1,507	1,163	-
30245	State Council of Higher Education for Virginia	76	166	210	137	-
30246	University of Virginia's College at Wise	(103)	(174)	438	372	-
30247	George Mason University	(1,188)	(2,310)	6,300	5,597	-
30261	Virginia Community College System - Central Office Operations	(376)	(356)	878	631	-
30262	Department of Rehabilitative Services	(43)	(385)	2,086	2,103	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(64)	(75)	30	42	-
30268	Virginia Institute of Marine Science	(135)	(118)	626	563	-
30275	New River Community College	(244)	(175)	303	301	-
30276	Southside Virginia Community College	(745)	(710)	231	407	-
30277	Paul D. Camp Community College	(504)	(378)	29	124	-
30278	Rappahannock Community College	(64)	(120)	271	230	-
30279	Danville Community College	(93)	(143)	347	324	-
30280	Northern Virginia Community College	1,502	(616)	4,680	4,009	-
30282	Piedmont Virginia Community College	161	106	514	344	-
30283	J. Sargeant Reynolds Community College	161	(379)	1,121	996	-
30284	Eastern Shore Community College	(160)	(12)	194	111	-
30285	Patrick Henry Community College	(611)	(497)	454	344	-
30286	Virginia Western Community College	(146)	(390)	390	512	-
30287	Dabney S. Lancaster Community College	(69)	(106)	149	142	-
30288	Wytheville Community College	(448)	(405)	25	220	-



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	5	(50)	717	625	-
30291	Blue Ridge Community College	(37)	(51)	489	354	-
30292	Central Virginia Community College	(345)	(272)	288	297	-
30293	Thomas Nelson Community College	674	523	1,319	821	-
30294	Southwest Virginia Community College	(341)	(223)	150	230	-
30295	Tidewater Community College	45	(206)	2,840	2,152	-
30296	Virginia Highlands Community College	(626)	(236)	192	218	-
30297	Germanna Community College	331	93	658	469	-
30298	Lord Fairfax Community College	347	232	776	480	-
30299	Mountain Empire Community College	(297)	(161)	253	249	-
30301	Department of Agriculture and Consumer Services	(228)	(405)	1,042	1,000	-
30310	Virginia Economic Development Partnership	(208)	(94)	308	335	-
30320	Virginia Tourism Authority	(5)	(53)	189	190	-
30325	Department of Business Assistance	(679)	-	-	-	-
30330	Virginia - Israel Advisory Board	(1)	(1)	5	3	-
30350	Department of Small Business and Supplier Diversity	636	(205)	72	79	-
30402	Marine Resources Commission	(72)	(85)	180	154	-
30403	Department of Game and Inland Fisheries	1	(251)	586	627	-
30405	Virginia Racing Commission	(52)	(28)	(6)	10	-
30407	Virginia Port Authority	(80)	(24)	21	18	-
30409	Department of Mines, Minerals and Energy	(621)	(476)	513	544	-
30411	Department of Forestry	(270)	(267)	533	483	-
30413	Commission on Virginia Alcohol Safety Action Program	16	15	36	24	-
30417	Gunston Hall	1	1	12	7	-
30423	Department of Historic Resources	82	65	148	104	-
30425	Jamestown - Yorktown Foundation	(183)	(134)	297	270	-
30440	Department of Environmental Quality	825	(411)	2,516	2,138	-



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	(216)	(97)	3	2	-
	Department of Rail and Public					
30505	Transportation	51	40	210	172	-
30506	Motor Vehicle Dealer Board	65	67	110	54	-
30507	Towing and Recovery Operations Board	(17)	-	-	-	-
30510	Virginia Department of Transportation	455	(1,395)	5,164	4,317	-
30511	Virginia Department of Transportation	47	(216)	1,533	1,218	-
30512	Virginia Department of Transportation	603	10	2,232	1,675	-
30513	Virginia Department of Transportation	(54)	(89)	1,518	1,094	-
30514	Virginia Department of Transportation	(561)	(703)	2,108	1,820	-
30515	Virginia Department of Transportation	510	(54)	2,284	1,780	-
30516	Virginia Department of Transportation	(44)	(246)	1,130	999	-
30517	Virginia Department of Transportation	113	(148)	1,180	954	-
30518	Virginia Department of Transportation	286	(48)	1,777	1,348	-
30519	Virginia Department of Transportation	117	(85)	2,943	2,270	-
30601	Department of Health	(5,923)	(3,606)	7,981	7,180	-
30602	Department of Medical Assistance Services	947	797	1,814	1,193	-
30606	Virginia Board for People With Disabilities	(39)	(28)	39	23	-
30701	Department of Corrections - Central					
	Administration	178	(204)	1,070	826	-
30702	Department for the Blind and Vision					
	Impaired	157	141	478	307	-
30703	Central State Hospital	1,063	627	1,021	1,438	-
30704	Eastern State Hospital	(1,421)	(741)	1,317	1,425	-
30705	Southwestern Virginia Mental Health					
	Institute	254	(66)	1,096	854	-
30706	Western State Hospital	(936)	(918)	1,278	1,205	-
30707	Central Virginia Training Center	(4,731)	(3,970)	(414)	1,342	-
30708	Commonwealth Center for Children and					
	Adolescents	(27)	36	306	241	-
30709	Powhatan Correctional Center	(1,974)	(1,755)	(796)	-	-
30711	Virginia Correctional Enterprises	(203)	(78)	496	359	-



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	Virginia Correctional Center for Women	425	336	281	227	-
30718	Bland Correctional Center	(7)	(10)	196	152	-
30720	Department of Behavioral Health & Developmental Services	2,320	1,277	1,640	1,021	-
30721	Powhatan Reception and Classification Center	(584)	(550)	(355)	-	-
30723	Southeastern Virginia Training Center	(626)	(252)	574	469	-
30724	Catawba Hospital	(68)	21	628	486	-
30725	Northern Virginia Training Center	(5,358)	(4,440)	(2,043)	348	-
30726	Southside Virginia Training Center	(13,174)	(7,174)	(19)	-	-
30728	Northern Virginia Mental Health Institute	(127)	39	947	684	-
30729	Piedmont Geriatric Hospital	(214)	(158)	696	594	-
30733	Sussex I State Prison	(130)	(92)	119	126	-
30734	Sussex II State Prison	(40)	(62)	173	134	-
30735	Wallen's Ridge State Prison	3	(42)	199	185	-
30737	St. Brides Correctional Center	(99)	(148)	180	165	-
30738	Southwestern Virginia Training Center	(1,326)	(1,074)	130	487	-
30739	Southern Virginia Mental Health Institute	195	137	448	330	-
30741	Red Onion State Prison	(175)	(114)	184	181	-
30742	Department of Corrections - Employee Relations and Training	2	(1)	366	243	-
30743	Fluvanna Women's Correctional Center	(80)	(102)	186	183	-
30745	Nottoway Correctional Center	(68)	(58)	258	211	-
30747	Marion Correctional Treatment Center	(115)	(125)	165	149	-
30748	Hiram W. Davis Medical Center	(151)	(133)	381	323	-
30749	Buckingham Correctional Center	(226)	(151)	180	170	-
30751	Department for the Deaf and Hard-of-Hearing	2	-	37	24	-
30752	Deep Meadow Correctional Center	614	679	844	260	-
30753	Deerfield Correctional Center	(1,091)	(196)	219	224	-
30754	Augusta Correctional Center	(209)	(19)	174	138	-



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	Department of Corrections - Division of Institutions	(187)	(247)	1,410	1,058	-
30757	Western Region Correctional Field Units	(110)	(100)	30	50	-
30760	Central Reg Corr Field Units	(533)	(440)	-	-	-
30761	Baskerville Correctional Center	(33)	(24)	121	83	-
30765	Department of Social Services	711	609	5,643	4,052	-
30766	Virginia Parole Board	(42)	(47)	19	34	-
30767	Division of Community Corrections	(482)	(395)	420	427	-
30768	Keen Mountain Correctional Center	65	55	293	152	-
30769	Greensville Correctional Center	(104)	(145)	464	405	-
30770	Dillwyn Correctional Center	(33)	(53)	233	192	-
30771	Indian Creek Correctional Center	(86)	(42)	166	128	-
30772	Haynesville Correctional Center	(55)	(78)	243	217	-
30773	Coffeewood Correctional Center	(39)	(7)	230	161	-
30774	Lunenburg Correctional Center	(134)	(148)	123	141	-
30775	Pocahontas State Correctional Center	(57)	(72)	145	158	-
30776	Green Rock Correctional Center	(94)	(62)	258	167	-
30777	Department of Juvenile Justice	(5,419)	(3,014)	2,966	2,655	-
30778	Department of Forensic Science	(208)	(219)	1,042	862	-
30785	River North Correctional Center	1,288	119	190	162	-
30786	Culpeper Correctional Center for Women	(5)	(85)	(264)	-	-
30794	Virginia Center for Behavioral Rehabilitation	974	546	1,261	683	-
30841	Department of Aviation	19	(43)	148	98	-
30848	Indigent Defense Commission	(607)	(560)	1,468	1,307	-
30851	Tobacco Indemnification & Revitalization Commission	(13)	(26)	28	35	-
30852	Virginia Tobacco Settlement Foundation	(1)	(4)	60	48	-
30912	Department of Veterans Services	596	548	754	284	-
30922	Sitter-Barfoot Veterans Care Center	573	575	1,039	468	-



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
30937	Southern Virginia Higher Education Center	118	98	151	82	-
30938	New College Institute	(42)	(59)	(24)	28	-
30942	Virginia Museum of Natural History	(59)	(49)	87	70	-
30948	Southwest Virginia Higher Education Center	(75)	(78)	27	47	-
30957	Commonwealth's Attorneys' Services Council	(4)	12	24	19	-
30960	Department of Fire Programs	(191)	(150)	164	159	-
30961	Division of Capitol Police	(31)	(40)	9	21	-
30999	Department of Alcoholic Beverage Control	209	(84)	2,353	1,806	-
35106	Arlington County Health Department	(35)	-	3	3	-
35129	Fairfax County Health Department	(560)	(226)	112	170	-
35885	Fort Monroe Federal Area Development Authority	(6)	(36)	35	57	-
Total for State Employers		(50,922)	(54,409)	202,241	171,990	-



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30100	Senate	9,437	10,042	14,132	6,608
30101	House of Delegates	15,198	16,743	23,563	11,017
30103	Magistrate System	28,869	30,341	42,700	19,965
30107	Division of Legislative Services	8,570	9,385	13,207	6,175
30109	Division of Legislative Automated Systems	2,424	2,566	3,611	1,688
30110	Joint Legislative Audit and Review Commission	3,601	3,883	5,464	2,555
30111	Supreme Court	27,095	29,342	41,293	19,307
30112	Judicial Inquiry and Review Commission	580	624	879	411
30114	General District Courts	46,406	50,339	70,844	33,125
30115	Juvenile and Domestic Relations District Courts	27,553	29,653	41,732	19,513
30116	Combined District Courts	9,906	10,477	14,744	6,894
30117	Virginia State Bar	10,071	10,756	15,138	7,078
30119	Office of the Lieutenant Governor	58	60	85	39
30121	Office of the Governor	1,097	1,544	2,174	1,016
30122	Department of Planning and Budget	5,993	6,467	9,102	4,256
30123	Department of Military Affairs	18,859	21,245	29,898	13,980
30125	Virginia Court of Appeals	5,491	6,061	8,529	3,988
30127	Department of Emergency Management	10,197	9,524	13,404	6,267
30128	Virginia Veterans Care Center	11,944	12,971	18,254	8,535
30129	Department of Human Resource Management	10,229	11,361	15,988	7,476
30132	State Board of Elections	2,174	2,263	3,185	1,489
30133	Auditor of Public Accounts	12,033	13,099	18,435	8,620
30136	Virginia Information Technologies Agency (VITA)	35,137	30,089	42,345	19,799
30140	Department of Criminal Justice Services	9,692	10,268	14,451	6,757
30141	Office of the Attorney General and Department of Law	39,791	45,797	64,452	30,136
30143	Office of the Attorney General - Division of Debt Collection	2,016	2,250	3,167	1,481
30146	Science Museum of Virginia	4,957	5,431	7,644	3,574
30147	Office of the State Inspector General	3,891	4,494	6,325	2,958
30148	Virginia Commission for the Arts	286	323	455	213
30151	Department of Accounts	14,173	17,073	24,028	11,235



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30152	Department of the Treasury	10,153	11,218	15,787	7,382
30154	Department of Motor Vehicles	132,038	144,716	203,662	95,227
30156	Department of State Police	49,272	54,450	76,629	35,829
30157	Compensation Board	1,476	1,637	2,304	1,077
30160	Virginia Criminal Sentencing Commission	905	1,036	1,458	682
30161	Department of Taxation	67,616	73,513	103,457	48,374
30162	Department of Accounts - Transfer Payments (CHRF)	147	158	222	104
30165	Department of Housing and Community Development	9,131	9,539	13,425	6,277
30166	Secretary of the Commonwealth	643	648	912	426
30170	Council on Human Rights	0	0	0	0
30171	State Corporation Commission	66,956	72,245	101,672	47,539
30172	State Lottery Department	28,163	30,637	43,116	20,160
30174	Virginia College Savings Plan	10,540	11,693	16,456	7,694
30175	VA Office of Protection and Advocacy	0	0	0	0
30180	Secretary of Administration	1,129	1,056	1,485	695
30181	Department of Labor and Industry	11,797	12,426	17,488	8,177
30182	Virginia Employment Commission	53,538	55,229	77,726	36,343
30183	Secretary of Natural Resources	433	463	652	305
30185	Secretary of Education	519	554	780	364
30186	Secretary of Transportation	406	499	703	328
30187	Secretary of Public Safety	449	637	896	419
30188	Secretary of Health and Human Resources	189	205	288	135
30190	Secretary of Finance	340	466	656	307
30191	Virginia Workers' Compensation Commission	24,754	27,998	39,403	18,424
30192	Secretary of Commerce and Trade	0	0	0	0
30193	Secretary of Agriculture and Forestry	90	0	0	0
30194	Department of General Services	52,110	54,845	77,184	36,089
30199	Department of Conservation and Recreation	30,988	35,427	49,857	23,312
30200	Office of Children's Services	1,379	1,241	1,746	817
30201	Department of Education - Central Office Operations	27,887	32,211	45,331	21,195
30202	The Library of Virginia	9,927	10,427	14,674	6,861
30203	Woodrow Wilson Rehabilitation Center	18,857	20,024	28,179	13,176



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30204	The College of William and Mary	87,596	98,316	138,363	64,695
	VCU - Medical College of Virginia				
30206	Hospitals Authority	53,472	52,121	73,351	34,297
	University of Virginia - Academic				
30207	Division	419,771	458,932	645,852	301,976
	Virginia Polytechnic Institute and State				
30208	University	398,980	433,375	609,899	285,173
30209	University of Virginia Medical Center	68,435	72,375	101,856	47,625
30211	Virginia Military Institute	25,348	26,574	37,399	17,487
30212	Virginia State University	54,199	54,513	76,717	35,871
30213	Norfolk State University	56,950	56,926	80,113	37,459
30214	Longwood University	37,768	40,699	57,277	26,781
30215	University of Mary Washington	37,469	38,938	54,799	25,623
30216	James Madison University	145,789	163,889	230,645	107,843
30217	Radford University	64,986	72,383	101,866	47,630
30218	Virginia School for Deaf and Blind	8,997	9,661	13,596	6,357
30221	Old Dominion University	123,166	136,471	192,058	89,801
	Department of Professional and				
30222	Occupational Regulation	15,783	16,559	23,304	10,897
30223	Department of Health Professions	20,015	21,520	30,286	14,161
30226	Board of Accountancy	1,022	1,159	1,632	763
30232	Minority Business Enterprise	0	0	0	0
30233	Board of Bar Examiners	896	964	1,356	634
	Cooperative Extension and Agricultural				
30234	Research Service	5,065	5,478	7,710	3,605
30236	Virginia Commonwealth University	312,358	337,179	474,520	221,873
30238	Virginia Museum of Fine Arts	14,202	16,224	22,833	10,676
30239	Frontier Culture Museum of Virginia	1,736	2,016	2,838	1,327
30241	Richard Bland College	7,013	7,431	10,458	4,890
30242	Christopher Newport University	40,702	44,560	62,710	29,322
	State Council of Higher Education for				
30245	Virginia	4,634	5,244	7,381	3,451
30246	University of Virginia's College at Wise	13,240	14,261	20,069	9,384
30247	George Mason University	200,645	214,498	301,868	141,146
	Virginia Community College System -				
30261	Central Office Operations	21,762	24,151	33,989	15,892
30262	Department of Rehabilitative Services	76,757	80,579	113,401	53,023
	Virginia Rehabilitation Center for the				
30263	Blind and Vision Impaired	1,609	1,626	2,289	1,070
30268	Virginia Institute of Marine Science	20,200	21,555	30,336	14,184



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30275	New River Community College	10,935	11,511	16,200	7,575
30276	Southside Virginia Community College	15,711	15,598	21,951	10,264
30277	Paul D. Camp Community College	4,998	4,761	6,701	3,133
30278	Rappahannock Community College	8,170	8,799	12,383	5,790
30279	Danville Community College	11,674	12,394	17,442	8,155
30280	Northern Virginia Community College	142,903	153,653	216,240	101,108
30282	Piedmont Virginia Community College	11,691	13,164	18,526	8,663
30283	J. Sargeant Reynolds Community College	35,709	38,171	53,720	25,118
30284	Eastern Shore Community College	3,682	4,290	6,037	2,823
30285	Patrick Henry Community College	12,023	13,199	18,575	8,685
30286	Virginia Western Community College	19,263	19,612	27,600	12,905
30287	Dabney S. Lancaster Community College	5,170	5,467	7,695	3,598
30288	Wytheville Community College	8,976	8,431	11,865	5,547
30290	John Tyler Community College	22,361	23,972	33,737	15,774
30291	Blue Ridge Community College	12,247	13,566	19,092	8,927
30292	Central Virginia Community College	10,846	11,356	15,981	7,472
30293	Thomas Nelson Community College	27,505	31,473	44,293	20,710
30294	Southwest Virginia Community College	8,776	8,815	12,406	5,801
30295	Tidewater Community College	75,057	82,441	116,021	54,248
30296	Virginia Highlands Community College	8,092	8,365	11,773	5,505
30297	Germanna Community College	16,185	17,988	25,314	11,836
30298	Lord Fairfax Community College	16,092	18,429	25,935	12,127
30299	Mountain Empire Community College	9,059	9,538	13,423	6,276
30301	Department of Agriculture and Consumer Services	36,311	38,374	54,004	25,251
30310	Virginia Economic Development Partnership	12,313	12,805	18,021	8,426
30320	Virginia Tourism Authority	6,928	7,280	10,245	4,790
30325	Department of Business Assistance	0	0	0	0
30330	Virginia - Israel Advisory Board	150	160	225	105
30350	Department of Small Business and Supplier Diversity	2,975	3,083	4,338	2,029
30402	Marine Resources Commission	5,455	5,881	8,276	3,870
30403	Department of Game and Inland Fisheries	23,083	24,041	33,834	15,820
30405	Virginia Racing Commission	389	332	467	219
30407	Virginia Port Authority	651	691	973	455



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30409	Department of Mines, Minerals and Energy	20,011	20,867	29,367	13,731
30411	Department of Forestry	17,385	18,525	26,070	12,190
30413	Commission on Virginia Alcohol Safety Action Program	785	887	1,249	584
30417	Gunston Hall	196	243	342	160
30423	Department of Historic Resources	3,597	4,005	5,636	2,635
30425	Jamestown - Yorktown Foundation	9,719	10,350	14,565	6,811
30440	Department of Environmental Quality	76,097	81,934	115,308	53,915
30454	Office of Commonwealth Preparedness	80	84	118	55
30505	Department of Rail and Public Transportation	6,047	6,563	9,237	4,319
30506	Motor Vehicle Dealer Board	1,692	2,065	2,906	1,359
30507	Towing and Recovery Operations Board	0	0	0	0
30510	Virginia Department of Transportation	153,270	165,444	232,833	108,866
30511	Virginia Department of Transportation	42,860	46,667	65,676	30,708
30512	Virginia Department of Transportation	58,390	64,228	90,390	42,264
30513	Virginia Department of Transportation	37,807	41,918	58,992	27,583
30514	Virginia Department of Transportation	64,958	69,751	98,163	45,898
30515	Virginia Department of Transportation	62,447	68,233	96,026	44,899
30516	Virginia Department of Transportation	35,827	38,316	53,924	25,213
30517	Virginia Department of Transportation	33,642	36,526	51,403	24,035
30518	Virginia Department of Transportation	47,009	51,628	72,657	33,972
30519	Virginia Department of Transportation	79,427	86,953	122,371	57,218
30601	Department of Health	257,875	275,150	387,226	181,056
30602	Department of Medical Assistance Services	40,484	45,742	64,373	30,099
30606	Virginia Board for People With Disabilities	786	909	1,279	598
30701	Department of Corrections - Central Administration	28,938	31,669	44,568	20,839
30702	Department for the Blind and Vision Impaired	10,314	11,729	16,507	7,718
30703	Central State Hospital	54,479	55,106	77,553	36,261
30704	Eastern State Hospital	52,485	54,604	76,846	35,931
30705	Southwestern Virginia Mental Health Institute	29,900	32,680	45,992	21,504
30706	Western State Hospital	43,603	46,204	65,024	30,404
30707	Central Virginia Training Center	57,550	51,426	72,373	33,840



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30708	Commonwealth Center for Children and Adolescents	8,454	9,231	12,990	6,074
30709	Powhatan Correctional Center	3,903	0	0	0
30711	Virginia Correctional Enterprises	12,412	13,754	19,357	9,051
30716	Virginia Correctional Center for Women	8,050	8,732	12,288	5,746
30718	Bland Correctional Center	5,299	5,805	8,169	3,820
30720	Department of Behavioral Health & Developmental Services	34,208	39,146	55,091	25,759
30721	Powhatan Reception and Classification Center	1,743	0	0	0
30723	Southeastern Virginia Training Center	16,576	17,964	25,281	11,821
30724	Catawba Hospital	17,036	18,628	26,216	12,258
30725	Northern Virginia Training Center	24,457	13,373	18,821	8,800
30726	Southside Virginia Training Center	110	20	27	13
30728	Northern Virginia Mental Health Institute	23,664	26,220	36,900	17,254
30729	Piedmont Geriatric Hospital	21,159	22,764	32,036	14,979
30733	Sussex I State Prison	4,601	4,798	6,752	3,157
30734	Sussex II State Prison	4,680	5,121	7,207	3,370
30735	Wallen's Ridge State Prison	6,688	7,095	9,985	4,669
30737	St. Brides Correctional Center	5,940	6,322	8,897	4,160
30738	Southwestern Virginia Training Center	19,557	18,701	26,318	12,306
30739	Southern Virginia Mental Health Institute	11,423	12,625	17,768	8,308
30741	Red Onion State Prison	6,579	6,928	9,751	4,559
30742	Department of Corrections - Employee Relations and Training	8,272	9,325	13,123	6,136
30743	Fluvanna Women's Correctional Center	6,616	6,977	9,819	4,591
30745	Nottoway Correctional Center	7,460	8,077	11,367	5,315
30747	Marion Correctional Treatment Center	5,389	5,745	8,085	3,780
30748	Hiram W. Davis Medical Center	11,521	12,406	17,459	8,164
30749	Buckingham Correctional Center	6,168	6,531	9,191	4,297
30751	Department for the Deaf and Hard-of-Hearing	843	947	1,333	623
30752	Deep Meadow Correctional Center	6,595	9,940	13,989	6,541
30753	Deerfield Correctional Center	8,211	8,604	12,109	5,662
30754	Augusta Correctional Center	4,848	5,276	7,425	3,472
30756	Department of Corrections - Division of Institutions	36,886	40,570	57,096	26,696
30757	Western Region Correctional Field Units	1,906	1,900	2,673	1,250



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30760	Central Reg Corr Field Units	0	0	0	0
30761	Baskerville Correctional Center	2,846	3,190	4,489	2,099
30765	Department of Social Services	139,923	155,262	218,504	102,167
30766	Virginia Parole Board	1,316	1,307	1,839	860
30767	Division of Community Corrections	15,600	16,365	23,031	10,769
30768	Keen Mountain Correctional Center	4,845	5,823	8,195	3,832
30769	Greensville Correctional Center	14,484	15,521	21,844	10,214
30770	Dillwyn Correctional Center	6,834	7,393	10,404	4,864
30771	Indian Creek Correctional Center	4,516	4,939	6,950	3,250
30772	Haynesville Correctional Center	7,772	8,302	11,684	5,463
30773	Coffeewood Correctional Center	5,590	6,218	8,751	4,092
30774	Lunenburg Correctional Center	5,240	5,411	7,616	3,561
30775	Pocahontas State Correctional Center	5,797	6,026	8,481	3,965
30776	Green Rock Correctional Center	5,600	6,360	8,951	4,185
30777	Department of Juvenile Justice	95,248	101,710	143,138	66,928
30778	Department of Forensic Science	30,565	33,041	46,500	21,742
30785	River North Correctional Center	5,775	6,207	8,736	4,085
30786	Culpeper Correctional Center for Women	1,296	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	22,093	26,197	36,867	17,238
30841	Department of Aviation	3,346	3,771	5,306	2,481
30848	Indigent Defense Commission	46,807	50,029	70,407	32,920
30851	Tobacco Indemnification & Revitalization Commission	1,243	1,283	1,806	844
30852	Virginia Tobacco Settlement Foundation	1,680	1,833	2,579	1,206
30912	Department of Veterans Services	8,055	10,891	15,327	7,167
30922	Sitter-Barfoot Veterans Care Center	14,287	17,954	25,267	11,814
30937	Southern Virginia Higher Education Center	2,637	3,134	4,410	2,062
30938	New College Institute	1,277	1,071	1,507	705
30942	Virginia Museum of Natural History	2,450	2,660	3,744	1,750
30948	Southwest Virginia Higher Education Center	1,867	1,845	2,597	1,214
30957	Commonwealth's Attorneys' Services Council	651	715	1,007	471
30960	Department of Fire Programs	5,780	6,095	8,578	4,011
30961	Division of Capitol Police	828	806	1,134	530



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30999	Department of Alcoholic Beverage Control	63,182	69,227	97,425	45,553
35106	Arlington County Health Department	90	100	140	66
35129	Fairfax County Health Department	6,465	6,500	9,148	4,277
35885	Fort Monroe Federal Area Development Authority	2,151	2,148	3,023	1,414
Total for State Employers		6,122,555	6,590,751	9,275,322	4,336,889



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS TEACHER EMPLOYERS

Teacher Cost Sharing Plan						
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage	
40100	Accomack County School Board	\$ 3,732,612	0.34623%	\$ 3,656,970	0.34113%	
40101	Albemarle County Schools	11,946,492	1.10814%	12,057,308	1.12473%	
40102	Alleghany County School Board	1,731,500	0.16061%	1,661,155	0.15496%	
40103	Amelia County School Board	1,190,051	0.11039%	1,159,745	0.10818%	
40104	Amherst County School Board	3,351,804	0.31091%	3,316,888	0.30941%	
40105	Appomattox County School Board	1,497,409	0.13890%	1,448,349	0.13510%	
40106	Arlington Public Schools	37,835,814	3.50960%	38,030,415	3.54755%	
40107	Augusta County School Board	8,064,922	0.74809%	7,779,214	0.72566%	
40108	Bath County School Board	660,048	0.06123%	642,494	0.05993%	
40109	Bedford County School Board	6,724,158	0.62372%	6,752,285	0.62987%	
40110	Bland County School Board	566,316	0.05253%	520,472	0.04855%	
40111	Botetourt County Schools	3,788,145	0.35138%	3,693,544	0.34454%	
40112	Brunswick County Public Schools	1,354,182	0.12561%	1,334,520	0.12449%	
40113	Buchanan County School Board	2,175,906	0.20183%	2,057,107	0.19189%	
40114	Buckingham County School Board	1,485,438	0.13779%	1,504,400	0.14033%	
40115	Campbell County School Board	5,509,393	0.51104%	5,269,123	0.49151%	
40116	Caroline County School Board	2,763,274	0.25632%	2,757,902	0.25726%	
40117	Carroll County School Board	2,933,199	0.27208%	2,854,289	0.26625%	
40118	Charles City County School Board	613,498	0.05691%	632,109	0.05896%	
40119	Charlotte County School Board	1,577,394	0.14632%	1,552,358	0.14481%	
40120	Chesterfield County School Board	39,682,203	3.68087%	39,073,891	3.64488%	
40121	Clarke County School Board	1,654,688	0.15349%	1,639,777	0.15296%	
40122	Craig County School Board	521,403	0.04836%	493,856	0.04607%	
40123	Culpeper County School Board	6,061,501	0.56226%	5,924,663	0.55266%	
40124	Cumberland County School Board	1,122,749	0.10414%	1,094,533	0.10210%	
40125	Dickenson County School Board	1,489,181	0.13813%	1,494,028	0.13937%	
40126	Dinwiddie County School Board	3,075,394	0.28527%	3,115,958	0.29066%	
40128	Essex County Public Schools	1,152,664	0.10692%	1,148,228	0.10711%	
40129	Fairfax County School Board	192,885,015	17.89182%	192,421,257	17.94936%	
40130	Fauquier County School Board	10,199,271	0.94607%	10,108,697	0.94296%	
40131	Floyd County School Board	1,415,570	0.13131%	1,429,378	0.13333%	
40132	Fluvanna County Public Schools	3,361,208	0.31178%	3,285,341	0.30646%	
40133	Franklin County Public Schools	5,525,362	0.51253%	5,501,523	0.51319%	
40134	Frederick County School Board	11,542,407	1.07066%	11,825,982	1.10315%	
40135	Giles County Schools	1,688,277	0.15660%	1,675,004	0.15625%	



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
40136	Gloucester County School Board	4,063,900	0.37696%	3,973,956	0.37070%
40137	Goochland County School Board	2,033,789	0.18865%	2,016,616	0.18811%
40138	Grayson County School Board	1,378,781	0.12789%	1,179,216	0.11000%
40139	Greene County Public Schools	2,311,993	0.21446%	2,339,053	0.21819%
40140	Greensville County School Board	1,791,304	0.16616%	1,717,176	0.16018%
40141	Halifax County School Board	3,939,674	0.36544%	3,963,667	0.36974%
40142	Hanover County School Board	13,712,156	1.27192%	13,567,678	1.26562%
40143	Henrico County School Board	35,384,284	3.28220%	35,423,318	3.30435%
40144	Henry County Public Schools	5,011,944	0.46490%	4,936,601	0.46050%
40145	Highland County Public Schools	259,163	0.02404%	251,238	0.02344%
40146	Isle of Wight County Schools	4,071,417	0.37766%	3,977,579	0.37104%
40148	King George County School Board	2,792,933	0.25907%	2,848,950	0.26576%
40149	King & Queen County School Board	642,501	0.05960%	599,585	0.05593%
40150	King William County School Board	1,700,649	0.15775%	1,637,009	0.15270%
40151	Lancaster County Public Schools	1,066,056	0.09889%	1,043,017	0.09729%
40152	Lee County School Board	2,594,337	0.24065%	2,493,705	0.23262%
40153	Loudoun County School Board	68,719,088	6.37430%	70,938,164	6.61724%
40154	Louisa County Public Schools	3,721,891	0.34524%	3,712,539	0.34631%
40155	Lunenburg County School Board	1,130,684	0.10488%	1,157,313	0.10796%
40156	Madison County School Board	1,392,631	0.12918%	1,339,148	0.12492%
40157	Mathews County School Board	921,634	0.08549%	899,205	0.08388%
40158	Mecklenburg County School Board	3,080,844	0.28578%	3,117,659	0.29082%
40159	Middlesex County School Board	1,024,577	0.09504%	1,010,379	0.09425%
40160	Montgomery County School Board	6,696,196	0.62113%	6,655,284	0.62082%
40162	Nelson County Public Schools	1,607,599	0.14912%	1,586,636	0.14800%
40163	New Kent County School Board	2,110,075	0.19573%	2,106,422	0.19649%
40165	Northampton County Schools	1,307,436	0.12128%	1,270,364	0.11850%
40166	Northumberland County School Board	1,091,087	0.10121%	1,055,322	0.09844%
40167	Nottoway County School Board	1,579,936	0.14655%	1,545,500	0.14417%
40168	Orange County Public Schools	3,724,518	0.34548%	3,659,568	0.34137%
40169	Page County Public Schools	2,569,822	0.23837%	2,566,395	0.23940%
40170	Patrick County School Board	1,842,413	0.17090%	1,823,692	0.17012%
40171	Pittsylvania County School Board	5,757,292	0.53404%	5,644,590	0.52654%
40172	Powhatan County School Board	3,320,085	0.30797%	3,246,178	0.30281%
40173	Prince Edward County School Board	1,739,623	0.16137%	1,657,572	0.15462%
40174	Prince George County School Board	4,469,965	0.41463%	4,515,745	0.42124%
40176	Prince William County School Board	69,544,430	6.45086%	69,742,125	6.50567%
40177	Pulaski County School Board	3,100,631	0.28761%	3,012,960	0.28105%



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
40178	Rappahannock County School Board	803,179	0.07450%	791,584	0.07384%
40179	Richmond County School Board	907,206	0.08415%	886,567	0.08270%
40180	Roanoke County School Board	10,238,755	0.94973%	10,159,703	0.94772%
40181	Rockbridge County School Board	2,259,447	0.20958%	2,202,339	0.20544%
40182	Rockingham County School Board	8,921,820	0.82758%	8,853,455	0.82587%
40183	Russell County School Board	2,515,926	0.23337%	2,518,321	0.23491%
40184	Scott County School Board	2,771,944	0.25712%	2,686,745	0.25062%
40185	Shenandoah County School Board	4,727,155	0.43849%	4,750,581	0.44314%
40186	Smyth County School Board	3,339,060	0.30973%	3,178,456	0.29649%
40187	Southampton County School Board	1,863,906	0.17289%	1,763,520	0.16450%
40188	Spotsylvania County School Board	17,566,557	1.62945%	17,436,246	1.62648%
40189	Stafford County School Board	20,235,599	1.87703%	20,203,796	1.88465%
40190	Surry County Schools	1,146,640	0.10636%	1,080,256	0.10077%
40191	Sussex County School Board	1,068,493	0.09911%	1,088,074	0.10150%
40192	Tazewell County Schools	3,853,957	0.35749%	3,716,257	0.34666%
40193	Warren County School Board	4,026,370	0.37348%	3,932,880	0.36687%
40195	Washington County School Board	4,971,285	0.46113%	4,881,644	0.45537%
40196	Westmoreland County School Board	1,266,095	0.11744%	1,228,437	0.11459%
40197	Wise County School Board	4,145,988	0.38458%	3,954,441	0.36888%
40198	Wythe County School Board	2,955,064	0.27411%	2,870,989	0.26781%
40199	York County School Board	9,217,885	0.85504%	9,329,138	0.87024%
40200	Alexandria City School Board	19,421,870	1.80155%	19,860,570	1.85263%
40201	Bristol City School Board	1,756,324	0.16291%	1,719,657	0.16041%
40202	Buena Vista City Schools	737,854	0.06844%	736,862	0.06874%
40203	Charlottesville Public Schools	5,156,160	0.47828%	5,166,168	0.48191%
40205	Danville City Schools	4,596,622	0.42638%	4,440,646	0.41423%
40206	Fredericksburg City Schools	3,107,898	0.28828%	3,102,362	0.28939%
40207	Hampton City Schools	15,425,783	1.43088%	14,943,178	1.39393%
40208	Harrisonburg City School Board	4,804,083	0.44562%	4,900,590	0.45714%
40209	Hopewell City School Board	3,362,153	0.31187%	3,250,885	0.30325%
40210	Lynchburg Public Schools	7,620,274	0.70685%	7,810,384	0.72857%
40211	Newport News Public Schools	22,315,989	2.07000%	21,885,759	2.04154%
40212	Norfolk Public Schools	30,445,793	2.82411%	30,151,467	2.81258%
40213	Petersburg City Schools	3,379,498	0.31348%	3,322,136	0.30989%
40214	Portsmouth School Board	11,318,574	1.04990%	11,194,761	1.04427%
40215	Radford City School Board	1,176,973	0.10917%	1,155,087	0.10775%
40216	Richmond Public Schools	22,529,024	2.08976%	22,024,113	2.05445%
40217	Roanoke City School Board	10,782,188	1.00014%	10,810,731	1.00844%



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
40219	Staunton City Schools	2,347,468	0.21775%	2,363,564	0.22048%
40220	Suffolk City School Board	9,898,173	0.91814%	10,139,578	0.94584%
40222	Winchester Public Schools	4,072,678	0.37778%	4,055,293	0.37829%
40223	Martinsville City Schools	1,797,378	0.16672%	1,631,486	0.15219%
40224	Falls Church Public Schools	3,463,586	0.32128%	3,479,223	0.32455%
40225	Colonial Heights City Schools	2,649,823	0.24579%	2,575,948	0.24029%
40230	Covington City School Board	710,238	0.06588%	730,756	0.06817%
40231	Fairfax City School Board	12,404	0.00115%	12,573	0.00117%
40232	Franklin City Public Schools	1,089,233	0.10104%	1,075,621	0.10034%
40233	Chesapeake Public Schools	31,780,455	2.94792%	30,668,126	2.86078%
40234	Virginia Beach City School Board	55,990,860	5.19364%	54,918,080	5.12286%
40236	Manassas Park City Schools	2,857,611	0.26507%	2,986,098	0.27855%
40306	Town of West Point School Board	655,717	0.06082%	677,508	0.06320%
40307	Lexington City School Board	374,489	0.03474%	368,597	0.03438%
40308	Waynesboro Public Schools	2,437,834	0.22613%	2,445,927	0.22816%
40309	Town of Colonial Beach Schools	471,572	0.04374%	480,415	0.04481%
40313	Galax City Schools	993,787	0.09218%	985,087	0.09189%
40314	Norton City Schools	513,697	0.04765%	535,798	0.04998%
40332	Manassas City Schools	7,831,151	0.72641%	7,709,750	0.71918%
40335	City of Salem Schools	3,078,454	0.28555%	3,004,414	0.28026%
40402	Williamsburg-James City County School Board	9,475,729	0.87896%	9,337,700	0.87104%
40403	Poquoson City Public Schools	1,582,804	0.14682%	1,559,524	0.14548%
40410	Valley Vocational Technical Center	281,474	0.02611%	271,925	0.02537%
40412	Charlottesville/Albemarle Vo-Tech Center	134,160	0.01244%	148,330	0.01384%
40413	The Pruden Center for Industry and Technology	196,105	0.01819%	205,814	0.01920%
40414	Jackson River Technical Center	124,101	0.01151%	115,331	0.01076%
40415	New Horizons Technical Center	1,095,992	0.10166%	1,101,176	0.10272%
40416	Northern Neck Regional Vocational Center	168,432	0.01562%	161,677	0.01508%
40417	Rowanty Vocational Technical Center	99,259	0.00921%	102,267	0.00954%
40418	Amelia-Nottoway Vocational Center	29,123	0.00270%	29,105	0.00271%
40421	Northern Neck Regional Special Education Program	123,576	0.01146%	103,416	0.00965%
40423	Maggie Walker Governor's School for Govt & Intl Studies	593,975	0.05510%	595,269	0.05553%
40424	Appomattox Region Governor's School	251,292	0.02331%	248,310	0.02316%
40425	Bridging Communities Regional Career and Tech Center	57,283	0.00531%	64,037	0.00597%
Total for Teacher Employers		\$ 1,078,065,090	100.00000%	\$ 1,072,020,395	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)	(15)
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
														Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension
Employer Code	Teacher Employer	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 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
40100	Accomack County School Board		2,731		275	3,006	1,549			1,300	2,849	4,092	(231)	3,861
40101	Albemarle County Schools		9,004		2,802	11,806	5,108			438	5,546	13,492	672	14,164
40102	Alleghany County School Board		1,241		0	1,241	704			2,229	2,933	1,859	(702)	1,157
40103	Amelia County School Board		866		392	1,258	491			260	751	1,298	51	1,349
40104	Amherst County School Board		2,477		54	2,531	1,405			720	2,125	3,712	(176)	3,536
40105	Appomattox County School Board		1,082		78	1,160	614			709	1,323	1,621	(188)	1,433
40106	Arlington Public Schools		28,399		13,829	42,228	16,110			0	16,110	42,557	3,839	46,396
40107	Augusta County School Board		5,809		901	6,710	3,296			2,485	5,781	8,705	(303)	8,402
40108	Bath County School Board		480		290	770	273			144	417	719	55	774
40109	Bedford County School Board		5,042		2,311	7,353	2,860			3,760	6,620	7,556	(284)	7,272
40110	Bland County School Board		389		0	389	221			802	1,023	582	(204)	378
40111	Botetourt County Schools		2,758		800	3,558	1,564			1,890	3,454	4,133	(181)	3,952
40112	Brunswick County Public Schools		997		0	997	566			1,482	2,048	1,493	(491)	1,002
40113	Buchanan County School Board		1,536		0	1,536	871			2,585	3,456	2,302	(796)	1,506
40114	Buckingham County School Board		1,123		780	1,903	637			401	1,038	1,683	144	1,827



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)	(15)
			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Contributions	Total Employer Pension Expense
40115	Campbell County School Board		3,935		616	4,551	2,233			2,752	4,985	5,896	(417)	5,479
40116	Caroline County School Board		2,059		408	2,467	1,168			451	1,619	3,086	(69)	3,017
40117	Carroll County School Board		2,131		67	2,198	1,209			865	2,074	3,194	(183)	3,011
40118	Charles City County School Board		472		235	707	267			464	731	707	(78)	629
40119	Charlotte County School Board		1,159		0	1,159	657			1,206	1,863	1,737	(433)	1,304
40120	Chesterfield County School Board		29,178		4,890	34,068	16,551			3,971	20,522	43,724	818	44,542
40121	Clarke County School Board		1,224		0	1,224	694			208	902	1,835	(65)	1,770
40122	Craig County School Board		369		18	387	209			406	615	553	(94)	459
40123	Culpeper County School Board		4,424		1,489	5,913	2,510			1,260	3,770	6,630	109	6,739
40124	Cumberland County School Board		817		630	1,447	463			277	740	1,225	110	1,335
40125	Dickenson County School Board		1,116		137	1,253	634			178	812	1,672	(32)	1,640
40126	Dinwiddie County School Board		2,327		833	3,160	1,320			0	1,320	3,487	228	3,715
40128	Essex County Public Schools		857		21	878	486			315	801	1,285	(101)	1,184
40129	Fairfax County School Board		143,690		29,129	172,819	81,516			22,933	104,449	215,324	3,823	219,147
40130	Fauquier County School Board		7,549		0	7,549	4,282			2,188	6,470	11,312	(680)	10,632



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)	(15)
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension		
			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 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
40131	Floyd County School Board		1,067		683	1,750	605			411	1,016	1,599	113	1,712
40132	Fluvanna County Public Schools		2,453		700	3,153	1,392			1,754	3,146	3,676	(393)	3,283
40133	Franklin County Public Schools		4,108		284	4,392	2,331			0	2,331	6,156	86	6,242
40134	Frederick County School Board		8,831		6,907	15,738	5,009			0	5,009	13,234	1,834	15,068
40135	Giles County Schools		1,251		305	1,556	710			83	793	1,874	99	1,973
40136	Gloucester County School Board		2,968		0	2,968	1,684			1,865	3,549	4,447	(541)	3,906
40137	Goochland County School Board		1,506		797	2,303	854			60	914	2,257	284	2,541
40138	Grayson County School Board		881		12	893	500			1,992	2,492	1,320	(450)	870
40139	Greene County Public Schools		1,747		1,326	3,073	991			359	1,350	2,617	215	2,832
40140	Greensville County School Board		1,282		386	1,668	727			1,062	1,789	1,922	(195)	1,727
40141	Halifax County School Board		2,960		474	3,434	1,679			1,496	3,175	4,435	(389)	4,046
40142	Hanover County School Board		10,132		400	10,532	5,748			4,057	9,805	15,183	(1,370)	13,813
40143	Henrico County School Board		26,452		2,444	28,896	15,005			4,738	19,743	39,639	(1,168)	38,471
40144	Henry County Public Schools		3,686		0	3,686	2,091			1,713	3,804	5,524	(481)	5,043
40145	Highland County Public Schools		188		119	307	107			161	268	281	(19)	262



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)	(15)
			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
					Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	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	Teacher Employer	Difference Between Expected and Actual Exp	Investments	Change of Assump	Contributions	Resources	Exp	Investments	Contributions	Resources	Expense	Contributions	Expense	
40146	Isle of Wight County Schools		2,970		100	3,070	1,684			3,435	5,119	4,451	(1,206)	3,245
40148	King George County School Board		2,127		903	3,030	1,206			0	1,206	3,188	220	3,408
40149	King & Queen County School Board		448		0	448	255			892	1,147	671	(249)	422
40150	King William County School Board		1,222		920	2,142	693			558	1,251	1,832	201	2,033
40151	Lancaster County Public Schools		779		0	779	442			214	656	1,167	(54)	1,113
40152	Lee County School Board		1,862		570	2,432	1,056			1,929	2,985	2,791	(449)	2,342
40153	Loudoun County School Board		52,973		58,041	111,014	30,050			0	30,050	79,381	16,344	95,725
40154	Louisa County Public Schools		2,772		806	3,578	1,572			0	1,572	4,154	258	4,412
40155	Lunenburg County School Board		864		340	1,204	490			285	775	1,295	(31)	1,264
40156	Madison County School Board		1,000		0	1,000	568			849	1,417	1,499	(234)	1,265
40157	Mathews County School Board		671		94	765	380			264	644	1,006	(27)	979
40158	Mecklenburg County School Board		2,328		556	2,884	1,321			2,303	3,624	3,489	(674)	2,815
40159	Middlesex County School Board		755		0	755	428			314	742	1,131	(104)	1,027
40160	Montgomery County School Board		4,970		898	5,868	2,819			560	3,379	7,447	197	7,644
40162	Nelson County Public Schools		1,185		321	1,506	672			508	1,180	1,775	(10)	1,765



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)	(15)
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
														Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension
Employer Code	Teacher Employer	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 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
40163	New Kent County School Board		1,573		300	1,873	892			236	1,128	2,357	37	2,394
40165	Northampton County Schools		949		0	949	539			710	1,249	1,422	(200)	1,222
40166	Northumberland County School Board		788		462	1,250	447			312	759	1,181	112	1,293
40167	Nottoway County School Board		1,154		0	1,154	655			591	1,246	1,729	(181)	1,548
40168	Orange County Public Schools		2,733		994	3,727	1,550			714	2,264	4,095	81	4,176
40169	Page County Public Schools		1,916		270	2,186	1,087			772	1,859	2,872	(135)	2,737
40170	Patrick County School Board		1,362		0	1,362	773			198	971	2,041	(57)	1,984
40171	Pittsylvania County School Board		4,215		1,429	5,644	2,391			828	3,219	6,316	269	6,585
40172	Powhatan County School Board		2,424		88	2,512	1,375			608	1,983	3,633	(119)	3,514
40173	Prince Edward County School Board		1,238		0	1,238	703			2,045	2,748	1,855	(568)	1,287
40174	Prince George County School Board		3,372		1,452	4,824	1,912			1,106	3,018	5,053	133	5,186
40176	Prince William County School Board		52,080		16,105	68,185	29,544			0	29,544	78,043	4,323	82,366
40177	Pulaski County School Board		2,250		0	2,250	1,277			2,244	3,521	3,372	(647)	2,725
40178	Rappahannock County School Board		591		0	591	335			331	666	886	(101)	785
40179	Richmond County School Board		662		11	673	375			248	623	992	(67)	925



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)	(15)
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
														Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Plan	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	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
40180	Roanoke County School Board		7,587		0	7,587	4,304			4,414	8,718	11,369	(1,469)	9,900
40181	Rockbridge County School Board		1,645		12	1,657	933			865	1,798	2,464	(261)	2,203
40182	Rockingham County School Board		6,611		1,468	8,079	3,750			365	4,115	9,907	310	10,217
40183	Russell County School Board		1,881		170	2,051	1,067			643	1,710	2,818	(215)	2,603
40184	Scott County School Board		2,006		120	2,126	1,138			937	2,075	3,006	(214)	2,792
40185	Shenandoah County School Board		3,547		1,265	4,812	2,012			482	2,494	5,316	142	5,458
40186	Smyth County School Board		2,374		0	2,374	1,347			3,084	4,431	3,557	(845)	2,712
40187	Southampton County School Board		1,317		425	1,742	747			1,207	1,954	1,973	(198)	1,775
40188	Spotsylvania County School Board		13,021		783	13,804	7,387			4,010	11,397	19,511	(1,306)	18,205
40189	Stafford County School Board		15,087		1,573	16,660	8,558			7,330	15,888	22,608	(1,632)	20,976
40190	Surry County Schools		807		0	807	458			1,067	1,525	1,209	(295)	914
40191	Sussex County School Board		813		263	1,076	461			717	1,178	1,218	(170)	1,048
40192	Tazewell County Schools		2,775		0	2,775	1,574			2,235	3,809	4,159	(641)	3,518
40193	Warren County School Board		2,937		242	3,179	1,666			1,705	3,371	4,401	(350)	4,051
40195	Washington County School Board		3,645		0	3,645	2,067			3,359	5,426	5,463	(1,002)	4,461



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)	(15)
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
														Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension
Employer Code	Teacher Employer	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 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
40196	Westmoreland County School Board		917		73	990	520			555	1,075	1,375	(145)	1,230
40197	Wise County School Board		2,953		619	3,572	1,675			3,405	5,080	4,425	(629)	3,796
40198	Wythe County School Board		2,144		0	2,144	1,217			1,446	2,663	3,213	(391)	2,822
40199	York County School Board		6,967		4,152	11,119	3,953			0	3,953	10,439	1,133	11,572
40200	Alexandria City School Board		14,831		8,352	23,183	8,414			3,244	11,658	22,224	775	22,999
40201	Bristol City School Board		1,284		26	1,310	728			1,007	1,735	1,924	(262)	1,662
40202	Buena Vista City Schools		550		75	625	312			46	358	825	11	836
40203	Charlottesville Public Schools		3,858		1,528	5,386	2,189			992	3,181	5,781	24	5,805
40205	Danville City Schools		3,316		0	3,316	1,881			5,309	7,190	4,969	(1,661)	3,308
40206	Fredericksburg City Schools		2,317		1,757	4,074	1,314			0	1,314	3,472	531	4,003
40207	Hampton City Schools		11,159		1,418	12,577	6,330			10,581	16,911	16,722	(2,237)	14,485
40208	Harrisonburg City School Board		3,660		1,323	4,983	2,076			132	2,208	5,484	270	5,754
40209	Hopewell City School Board		2,428		0	2,428	1,377			1,553	2,930	3,638	(435)	3,203
40210	Lynchburg Public Schools		5,832		3,904	9,736	3,308			0	3,308	8,740	1,074	9,814
40211	Newport News Public Schools		16,343		47	16,390	9,270			5,469	14,739	24,491	(1,618)	22,873



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)	(15)
			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan	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	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
40212	Norfolk Public Schools		22,516		0	22,516	12,773			6,561	19,334	33,740	(2,014)	31,726
40213	Petersburg City Schools		2,481		886	3,367	1,407			767	2,174	3,717	20	3,737
40214	Portsmouth School Board		8,360		0	8,360	4,743			4,562	9,305	12,527	(1,428)	11,099
40215	Radford City School Board		863		29	892	490			452	942	1,293	(143)	1,150
40216	Richmond Public Schools		16,447		8,992	25,439	9,330			7,241	16,571	24,645	388	25,033
40217	Roanoke City School Board		8,073		3,194	11,267	4,580			0	4,580	12,097	938	13,035
40219	Staunton City Schools		1,765		357	2,122	1,001			582	1,583	2,645	(146)	2,499
40220	Suffolk City School Board		7,572		3,056	10,628	4,295			3,744	8,039	11,346	(674)	10,672
40222	Winchester Public Schools		3,028		1,174	4,202	1,717			0	1,717	4,538	360	4,898
40223	Martinsville City Schools		1,218		692	1,910	691			1,604	2,295	1,826	(109)	1,717
40224	Falls Church Public Schools		2,598		4,211	6,809	1,473			0	1,473	3,893	1,315	5,208
40225	Colonial Heights City Schools		1,924		0	1,924	1,092			1,714	2,806	2,883	(487)	2,396
40230	Covington City School Board		546		253	799	310			419	729	818	(68)	750
40231	Fairfax City School Board		9		2	11	5			0	5	14	1	15
40232	Franklin City Public Schools		803		274	1,077	455			701	1,156	1,204	(89)	1,115



**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)	(15)
		Deferred Outflows of Resources			Deferred Inflows of Resources						Pension Expense			
				Net Difference Between Projected and Actual Earnings on Pension Plan	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 Investment Earnings on Pension Plan	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	Teacher Employer	Difference Between Expected and Actual Exp	Investments	Change of Assump	Contributions	Resources	Exp	Investments		Contributions	Resources	Expense	Contributions	Expense
40233	Chesapeake Public Schools		22,901		1,143	24,044	12,991				10,750	23,741	34,318	32,267
40234	Virginia Beach City School Board		41,010		2,694	43,704	23,264				15,438	38,702	61,454	57,448
40236	Manassas Park City Schools		2,230		4,031	6,261	1,265				0	1,265	3,342	4,482
40306	Town of West Point School Board		506		263	769	287				215	502	758	752
40307	Lexington City School Board		275		0	275	155				109	264	412	380
40308	Waynesboro Public Schools		1,826		319	2,145	1,035				1,080	2,115	2,737	2,515
40309	Town of Colonial Beach Schools		359		118	477	203				66	269	538	545
40313	Galax City Schools		736		70	806	417				32	449	1,102	1,122
40314	Norton City Schools		400		257	657	227				267	494	600	578
40332	Manassas City Schools		5,757		2,801	8,558	3,266				798	4,064	8,627	9,464
40335	City of Salem Schools		2,244		0	2,244	1,273				2,065	3,338	3,362	2,703
40402	Williamsburg-James City County School Board		6,973		1,681	8,654	3,956				1,221	5,177	10,449	10,598
40403	Poquoson City Public Schools		1,165		0	1,165	661				246	907	1,745	1,681
40410	Valley Vocational Technical Center		203		59	262	115				82	197	304	303
40412	Charlottesville/Albemarle Vo-Tech Center		111		154	265	63				391	454	166	81



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)	(15)
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense		
			Net Difference Between Projected and Actual Investment Earnings on Plan	Change of Assump	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	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	Proportionate Share of Contributions	Total Employer Pension Expense
40413	The Pruden Center for Industry and Technology		154		111	265	87			46	133	230	7	237
40414	Jackson River Technical Center		86		7	93	48			156	204	129	(46)	83
40415	New Horizons Technical Center		822		117	939	467			194	661	1,232	(41)	1,191
40416	Northern Neck Regional Vocational Center		121		210	331	69			60	129	181	60	241
40417	Rowanty Vocational Technical Center		76		41	117	43			32	75	114	(1)	113
40418	Amelia-Nottoway Vocational Center		22		0	22	13			19	32	33	(5)	28
40421	Northern Neck Regional Special Education Program		77		0	77	43			382	425	116	(101)	15
40423	Maggie Walker Governor's School for Govt & Intl Studies		445		116	561	253			119	372	666	4	670
40424	Appomattox Region Governor's School		185		114	299	105			25	130	278	38	316
40425	Bridging Communities Regional Career and Tech Center		48		280	328	28			0	28	72	94	166
	Total for Teacher Employers		800,533		227,783	1,028,316	454,121			227,783	681,904	1,199,611	0	1,199,611



**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	(570)	(570)	908	546	(157)
40101	Albemarle County Schools	(444)	(444)	4,418	2,897	(167)
40102	Alleghany County School Board	(856)	(856)	11	115	(106)
40103	Amelia County School Board	(56)	(56)	434	243	(58)
40104	Amherst County School Board	(483)	(483)	895	589	(112)
40105	Appomattox County School Board	(322)	(322)	339	222	(80)
40106	Arlington Public Schools	319	319	16,029	10,129	(678)
40107	Augusta County School Board	(1,023)	(1,023)	2,230	1,202	(457)
40108	Bath County School Board	(4)	(4)	256	137	(32)
40109	Bedford County School Board	(909)	(909)	1,613	1,067	(129)
40110	Bland County School Board	(252)	(252)	(34)	(37)	(59)
40111	Botetourt County Schools	(523)	(523)	871	454	(175)
40112	Brunswick County Public Schools	(615)	(615)	67	161	(49)
40113	Buchanan County School Board	(986)	(986)	82	134	(164)
40114	Buckingham County School Board	5	5	542	327	(14)
40115	Campbell County School Board	(905)	(905)	1,186	542	(352)
40116	Caroline County School Board	(324)	(324)	915	648	(67)
40117	Carroll County School Board	(447)	(447)	736	424	(142)
40118	Charles City County School Board	(137)	(137)	125	119	6
40119	Charlotte County School Board	(577)	(577)	237	270	(57)
40120	Chesterfield County School Board	(2,799)	(2,799)	13,011	7,618	(1,485)
40121	Clarke County School Board	(217)	(217)	483	326	(53)
40122	Craig County School Board	(140)	(140)	64	26	(38)
40123	Culpeper County School Board	(439)	(439)	2,078	1,212	(269)
40124	Cumberland County School Board	9	9	474	267	(52)



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	(170)	(170)	476	336	(31)
40126	Dinwiddie County School Board	(60)	(60)	1,200	795	(35)
40128	Essex County Public Schools	(207)	(207)	299	224	(32)
40129	Fairfax County School Board	(13,984)	(13,984)	62,254	38,917	(4,833)
40130	Fauquier County School Board	(1,616)	(1,616)	2,737	1,894	(320)
40131	Floyd County School Board	(19)	(19)	496	294	(18)
40132	Fluvanna County Public Schools	(697)	(697)	893	657	(149)
40133	Franklin County Public Schools	(423)	(423)	1,860	1,195	(148)
40134	Frederick County School Board	739	739	5,574	3,671	6
40135	Giles County Schools	(56)	(56)	587	338	(50)
40136	Gloucester County School Board	(909)	(909)	834	582	(179)
40137	Goochland County School Board	97	97	824	435	(64)
40138	Grayson County School Board	(559)	(559)	(63)	(198)	(220)
40139	Greene County Public Schools	(2)	(2)	1,041	711	(25)
40140	Greensville County School Board	(354)	(354)	437	263	(113)
40141	Halifax County School Board	(756)	(756)	1,013	824	(66)
40142	Hanover County School Board	(2,626)	(2,626)	3,675	2,757	(453)
40143	Henrico County School Board	(4,447)	(4,447)	10,986	7,832	(771)
40144	Henry County Public Schools	(938)	(938)	1,159	785	(186)
40145	Highland County Public Schools	(42)	(42)	83	55	(15)
40146	Isle of Wight County Schools	(1,574)	(1,574)	595	687	(183)
40148	King George County School Board	(44)	(44)	1,140	781	(9)
40149	King & Queen County School Board	(305)	(305)	(24)	(12)	(53)
40150	King William County School Board	49	49	626	266	(99)
40151	Lancaster County Public Schools	(151)	(151)	293	177	(45)
40152	Lee County School Board	(680)	(680)	556	403	(152)
40153	Loudoun County School Board	9,778	9,778	37,226	23,646	536



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	(86)	(86)	1,411	861	(94)
40155	Lunenburg County School Board	(138)	(138)	390	316	(1)
40156	Madison County School Board	(358)	(358)	234	150	(85)
40157	Mathews County School Board	(110)	(110)	246	139	(44)
40158	Mecklenburg County School Board	(963)	(963)	579	643	(36)
40159	Middlesex County School Board	(198)	(198)	257	185	(33)
40160	Montgomery County School Board	(419)	(419)	2,195	1,323	(191)
40162	Nelson County Public Schools	(157)	(157)	444	253	(57)
40163	New Kent County School Board	(158)	(158)	680	431	(50)
40165	Northampton County Schools	(318)	(318)	241	162	(67)
40166	Northumberland County School Board	14	14	372	151	(60)
40167	Nottoway County School Board	(324)	(324)	369	258	(71)
40168	Orange County Public Schools	(258)	(258)	1,321	806	(148)
40169	Page County Public Schools	(373)	(373)	674	461	(62)
40170	Patrick County School Board	(226)	(226)	544	357	(58)
40171	Pittsylvania County School Board	(253)	(253)	2,031	1,141	(241)
40172	Powhatan County School Board	(419)	(419)	943	569	(145)
40173	Prince Edward County School Board	(721)	(721)	18	36	(122)
40174	Prince George County School Board	(285)	(285)	1,466	968	(58)
40176	Prince William County School Board	(2,133)	(2,133)	26,937	17,369	(1,399)
40177	Pulaski County School Board	(926)	(926)	414	320	(153)
40178	Rappahannock County School Board	(174)	(174)	174	131	(32)
40179	Richmond County School Board	(149)	(149)	237	153	(42)
40180	Roanoke County School Board	(2,409)	(2,409)	2,205	1,793	(311)
40181	Rockbridge County School Board	(465)	(465)	534	362	(107)
40182	Rockingham County School Board	(510)	(510)	3,226	2,023	(265)
40183	Russell County School Board	(448)	(448)	723	567	(53)



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	(463)	(463)	700	423	(146)
40185	Shenandoah County School Board	(298)	(298)	1,780	1,219	(85)
40186	Smyth County School Board	(1,139)	(1,139)	272	180	(231)
40187	Southampton County School Board	(361)	(361)	431	219	(140)
40188	Spotsylvania County School Board	(2,920)	(2,920)	5,062	3,712	(527)
40189	Stafford County School Board	(3,502)	(3,502)	4,810	3,457	(491)
40190	Surry County Schools	(395)	(395)	101	59	(88)
40191	Sussex County School Board	(271)	(271)	225	221	(6)
40192	Tazewell County Schools	(985)	(985)	692	464	(220)
40193	Warren County School Board	(714)	(714)	885	532	(181)
40195	Washington County School Board	(1,454)	(1,454)	717	607	(197)
40196	Westmoreland County School Board	(259)	(259)	300	198	(65)
40197	Wise County School Board	(995)	(995)	543	215	(276)
40198	Wythe County School Board	(657)	(657)	575	370	(150)
40199	York County School Board	269	269	4,101	2,634	(107)
40200	Alexandria City School Board	(1,063)	(1,063)	7,845	5,833	(27)
40201	Bristol City School Board	(421)	(421)	291	199	(73)
40202	Buena Vista City Schools	(57)	(57)	245	156	(20)
40203	Charlottesville Public Schools	(454)	(454)	1,891	1,334	(112)
40205	Danville City Schools	(2,072)	(2,072)	155	369	(254)
40206	Fredericksburg City Schools	244	244	1,484	864	(76)
40207	Hampton City Schools	(3,620)	(3,620)	2,365	1,350	(809)
40208	Harrisonburg City School Board	(184)	(184)	1,858	1,304	(19)
40209	Hopewell City School Board	(736)	(736)	704	449	(183)
40210	Lynchburg Public Schools	351	351	3,450	2,268	8
40211	Newport News Public Schools	(3,644)	(3,644)	5,944	3,910	(915)
40212	Norfolk Public Schools	(4,805)	(4,805)	8,157	5,609	(974)



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	(288)	(288)	1,169	729	(129)
40214	Portsmouth School Board	(2,464)	(2,464)	2,482	1,876	(375)
40215	Radford City School Board	(250)	(250)	286	210	(46)
40216	Richmond Public Schools	(1,651)	(1,651)	8,182	4,983	(995)
40217	Roanoke City School Board	(63)	(63)	4,330	2,701	(218)
40219	Staunton City Schools	(365)	(365)	732	575	(38)
40220	Suffolk City School Board	(1,613)	(1,613)	3,126	2,687	2
40222	Winchester Public Schools	(15)	(15)	1,639	987	(111)
40223	Martinsville City Schools	(260)	(260)	329	4	(198)
40224	Falls Church Public Schools	993	993	2,235	1,180	(65)
40225	Colonial Heights City Schools	(725)	(725)	408	293	(133)
40230	Covington City School Board	(136)	(136)	177	160	5
40231	Fairfax City School Board	-	-	4	3	(1)
40232	Franklin City Public Schools	(189)	(189)	208	125	(34)
40233	Chesapeake Public Schools	(4,890)	(4,890)	7,727	4,140	(1,784)
40234	Virginia Beach City School Board	(9,090)	(9,090)	15,300	10,179	(2,297)
40236	Manassas Park City Schools	864	864	1,993	1,221	54
40306	Town of West Point School Board	(69)	(69)	221	176	8
40307	Lexington City School Board	(66)	(66)	92	64	(13)
40308	Waynesboro Public Schools	(448)	(448)	556	420	(50)
40309	Town of Colonial Beach Schools	(37)	(37)	165	120	(3)
40313	Galax City Schools	(71)	(71)	330	201	(32)
40314	Norton City Schools	(72)	(72)	157	140	10
40332	Manassas City Schools	123	123	2,984	1,560	(296)
40335	City of Salem Schools	(937)	(937)	492	429	(141)
40402	Williamsburg-James City County School Board	(715)	(715)	3,254	2,000	(347)
40403	Poquoson City Public Schools	(208)	(208)	448	287	(61)



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 Vocational Technical Center	(26)	(26)	88	47	(18)
40412	Charlottesville/Albemarle Vo-Tech Center	(99)	(99)	(23)	21	11
40413	The Pruden Center for Industry and Technology	(12)	(12)	82	68	6
40414	Jackson River Technical Center	(57)	(57)	5	6	(8)
40415	New Horizons Technical Center	(143)	(143)	335	248	(19)
40416	Northern Neck Regional Vocational Center	45	45	91	34	(13)
40417	Rowanty Vocational Technical Center	(10)	(10)	33	28	1
40418	Amelia-Nottoway Vocational Center	(9)	(9)	4	4	-
40421	Northern Neck Regional Special Education Program	(111)	(111)	(61)	(43)	(22)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(51)	(51)	185	120	(14)
40424	Appomattox Region Governor's School	15	15	98	48	(7)
40425	Bridging Communities Regional Career and Tech Center	88	88	82	35	7
Total Teacher Employers		(99,232)	(99,232)	349,140	226,102	(30,366)



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 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	43,578	47,806	68,148	31,049
40101	Albemarle County Schools	139,474	157,621	224,689	102,373
40102	Alleghany County School Board	20,215	21,716	30,956	14,104
40103	Amelia County School Board	13,894	15,160	21,611	9,847
40104	Amherst County School Board	39,132	43,362	61,812	28,163
40105	Appomattox County School Board	17,482	18,933	26,989	12,297
40106	Arlington Public Schools	441,730	497,158	708,700	322,898
40107	Augusta County School Board	94,157	101,694	144,966	66,049
40108	Bath County School Board	7,706	8,398	11,972	5,455
40109	Bedford County School Board	78,504	88,270	125,830	57,330
40110	Bland County School Board	6,611	6,804	9,699	4,419
40111	Botetourt County Schools	44,226	48,284	68,829	31,360
40112	Brunswick County Public Schools	15,810	17,447	24,870	11,331
40113	Buchanan County School Board	25,403	26,891	38,334	17,466
40114	Buckingham County School Board	17,343	19,666	28,034	12,773
40115	Campbell County School Board	64,322	68,881	98,190	44,737
40116	Caroline County School Board	32,261	36,052	51,393	23,416
40117	Carroll County School Board	34,245	37,312	53,189	24,234
40118	Charles City County School Board	7,163	8,263	11,779	5,367
40119	Charlotte County School Board	18,417	20,293	28,929	13,180



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40120	Chesterfield County School Board	463,287	510,798	728,144	331,757
40121	Clarke County School Board	19,319	21,436	30,557	13,923
40122	Craig County School Board	6,087	6,457	9,204	4,194
40123	Culpeper County School Board	70,768	77,450	110,405	50,303
40124	Cumberland County School Board	13,108	14,308	20,396	9,293
40125	Dickenson County School Board	17,386	19,532	27,843	12,686
40126	Dinwiddie County School Board	35,905	40,733	58,066	26,456
40128	Essex County Public Schools	13,457	15,011	21,398	9,749
40129	Fairfax County School Board	2,251,917	2,515,447	3,585,772	1,633,755
40130	Fauquier County School Board	119,076	132,148	188,377	85,828
40131	Floyd County School Board	16,527	18,685	26,636	12,136
40132	Fluvanna County Public Schools	39,241	42,948	61,223	27,894
40133	Franklin County Public Schools	64,509	71,919	102,521	46,711
40134	Frederick County School Board	134,757	154,596	220,378	100,408
40135	Giles County Schools	19,710	21,897	31,214	14,222
40136	Gloucester County School Board	47,446	51,950	74,055	33,741
40137	Goochland County School Board	23,744	26,362	37,579	17,122
40138	Grayson County School Board	16,097	15,416	21,975	10,012
40139	Greene County Public Schools	26,993	30,577	43,588	19,860
40140	Greenville County School Board	20,913	22,448	32,000	14,580
40141	Halifax County School Board	45,996	51,816	73,864	33,654



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40142	Hanover County School Board	160,089	177,365	252,835	115,197
40143	Henrico County School Board	413,109	463,076	660,116	300,762
40144	Henry County Public Schools	58,514	64,535	91,994	41,914
40145	Highland County Public Schools	3,025	3,285	4,683	2,134
40146	Isle of Wight County Schools	47,534	51,998	74,123	33,772
40148	King George County School Board	32,608	37,244	53,091	24,190
40149	King & Queen County School Board	7,502	7,838	11,173	5,091
40150	King William County School Board	19,855	21,399	30,505	13,899
40151	Lancaster County Public Schools	12,447	13,634	19,435	8,855
40152	Lee County School Board	30,289	32,600	46,471	21,173
40153	Loudoun County School Board	802,292	927,348	1,321,937	602,301
40154	Louisa County Public Schools	43,453	48,532	69,182	31,521
40155	Lunenburg County School Board	13,200	15,129	21,567	9,826
40156	Madison County School Board	16,260	17,507	24,956	11,370
40157	Mathews County School Board	10,760	11,755	16,757	7,635
40158	Mecklenburg County School Board	35,970	40,756	58,098	26,471
40159	Middlesex County School Board	11,962	13,208	18,828	8,578
40160	Montgomery County School Board	78,178	87,003	124,023	56,507
40162	Nelson County Public Schools	18,769	20,741	29,566	13,471
40163	New Kent County School Board	24,636	27,536	39,253	17,884
40165	Northampton County Schools	15,265	16,607	23,673	10,786



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40166	Northumberland County School Board	12,739	13,795	19,665	8,960
40167	Nottoway County School Board	18,446	20,204	28,801	13,122
40168	Orange County Public Schools	43,483	47,840	68,196	31,072
40169	Page County Public Schools	30,002	33,549	47,825	21,790
40170	Patrick County School Board	21,510	23,841	33,985	15,484
40171	Pittsylvania County School Board	67,217	73,790	105,187	47,925
40172	Powhatan County School Board	38,762	42,437	60,493	27,562
40173	Prince Edward County School Board	20,311	21,669	30,889	14,074
40174	Prince George County School Board	52,186	59,033	84,151	38,341
40176	Prince William County School Board	811,927	911,712	1,299,649	592,146
40177	Pulaski County School Board	36,199	39,386	56,146	25,581
40178	Rappahannock County School Board	9,377	10,348	14,751	6,721
40179	Richmond County School Board	10,591	11,590	16,521	7,527
40180	Roanoke County School Board	119,536	132,815	189,328	86,262
40181	Rockbridge County School Board	26,379	28,790	41,041	18,699
40182	Rockingham County School Board	104,163	115,739	164,986	75,171
40183	Russell County School Board	29,373	32,921	46,929	21,382
40184	Scott County School Board	32,362	35,122	50,066	22,811
40185	Shenandoah County School Board	55,190	62,103	88,527	40,335
40186	Smyth County School Board	38,983	41,550	59,230	26,986
40187	Southampton County School Board	21,760	23,053	32,862	14,972



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40188	Spotsylvania County School Board	205,089	227,937	324,924	148,042
40189	Stafford County School Board	236,250	264,117	376,500	171,541
40190	Surry County Schools	13,387	14,122	20,130	9,172
40191	Sussex County School Board	12,474	14,224	20,277	9,238
40192	Tazewell County Schools	44,995	48,581	69,253	31,553
40193	Warren County School Board	47,008	51,414	73,290	33,393
40195	Washington County School Board	58,039	63,816	90,970	41,448
40196	Westmoreland County School Board	14,781	16,059	22,892	10,430
40197	Wise County School Board	48,405	51,696	73,692	33,576
40198	Wythe County School Board	34,501	37,532	53,501	24,377
40199	York County School Board	107,618	121,956	173,849	79,209
40200	Alexandria City School Board	226,749	259,630	370,103	168,627
40201	Bristol City School Board	20,504	22,480	32,045	14,600
40202	Buena Vista City Schools	8,615	9,633	13,732	6,256
40203	Charlottesville Public Schools	60,198	67,535	96,272	43,863
40205	Danville City Schools	53,666	58,050	82,751	37,703
40206	Fredericksburg City Schools	36,284	40,555	57,812	26,340
40207	Hampton City Schools	180,096	195,347	278,467	126,875
40208	Harrisonburg City School Board	56,088	64,064	91,324	41,609
40209	Hopewell City School Board	39,253	42,498	60,581	27,602
40210	Lynchburg Public Schools	88,967	102,102	145,547	66,314



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40211	Newport News Public Schools	260,538	286,104	407,842	185,821
40212	Norfolk Public Schools	355,452	394,158	561,874	256,001
40213	Petersburg City Schools	39,455	43,429	61,908	28,206
40214	Portsmouth School Board	132,145	146,345	208,615	95,049
40215	Radford City School Board	13,740	15,100	21,526	9,808
40216	Richmond Public Schools	263,025	287,913	410,421	186,996
40217	Roanoke City School Board	125,881	141,324	201,458	91,789
40219	Staunton City Schools	27,407	30,898	44,046	20,068
40220	Suffolk City School Board	115,560	132,551	188,952	86,090
40222	Winchester Public Schools	47,549	53,014	75,572	34,432
40223	Martinsville City Schools	20,984	21,328	30,403	13,852
40224	Falls Church Public Schools	40,438	45,483	64,836	29,540
40225	Colonial Heights City Schools	30,936	33,675	48,003	21,871
40230	Covington City School Board	8,292	9,553	13,618	6,205
40231	Fairfax City School Board	145	164	234	106
40232	Franklin City Public Schools	12,717	14,062	20,045	9,133
40233	Chesapeake Public Schools	371,035	400,913	571,503	260,388
40234	Virginia Beach City School Board	653,690	717,924	1,023,402	466,283
40236	Manassas Park City Schools	33,363	39,036	55,646	25,353
40306	Town of West Point School Board	7,655	8,857	12,626	5,753
40307	Lexington City School Board	4,372	4,818	6,868	3,129



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40308	Waynesboro Public Schools	28,462	31,974	45,580	20,767
40309	Town of Colonial Beach Schools	5,506	6,280	8,952	4,079
40313	Galax City Schools	11,602	12,877	18,357	8,363
40314	Norton City Schools	5,997	7,004	9,985	4,549
40332	Manassas City Schools	91,429	100,786	143,672	65,460
40335	City of Salem Schools	35,941	39,276	55,988	25,510
40402	Williamsburg-James City County School Board	110,629	122,069	174,009	79,282
40403	Poquoson City Public Schools	18,479	20,387	29,062	13,241
40410	Valley Vocational Technical Center	3,286	3,555	5,068	2,309
40412	Charlottesville/Albemarle Vo-Tech Center	1,566	1,940	2,765	1,260
40413	The Pruden Center for Industry and Technology	2,289	2,691	3,836	1,748
40414	Jackson River Technical Center	1,448	1,508	2,150	979
40415	New Horizons Technical Center	12,795	14,395	20,520	9,349
40416	Northern Neck Regional Vocational Center	1,966	2,114	3,013	1,373
40417	Rowanty Vocational Technical Center	1,159	1,337	1,906	868
40418	Amelia-Nottoway Vocational Center	340	379	541	246
40421	Northern Neck Regional Special Education Program	1,443	1,353	1,928	879
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,935	7,782	11,094	5,055
40424	Appomattox Region Governor's School	2,934	3,246	4,627	2,108
40425	Bridging Communities Regional Career and Tech Center	669	837	1,193	543
Total Teacher Employers		12,586,350	14,014,115	19,977,164	9,102,001



SCHEDULE A – PROPORTIONATE SHARE OF CONTRIBUTIONS VALORS EMPLOYERS

Valors Cost Sharing Plan						
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage	
70156	Department of State Police	\$ 113,094	0.18904%	\$ 125,283	0.19245%	
70203	Woodrow Wilson Rehabilitation Center	51,199	0.08558%	58,319	0.08958%	
70204	The College of William and Mary	142,660	0.23847%	163,611	0.25132%	
70207	University of Virginia - Academic Division	456,726	0.76345%	456,366	0.70102%	
70208	Virginia Polytechnic Institute and State University	396,950	0.66353%	437,341	0.67179%	
70211	Virginia Military Institute	72,738	0.12159%	77,936	0.11972%	
70212	Virginia State University	117,898	0.19707%	128,981	0.19813%	
70213	Norfolk State University	170,613	0.28519%	171,435	0.26334%	
70214	Longwood University	103,768	0.17346%	118,784	0.18246%	
70215	University of Mary Washington	110,508	0.18472%	129,937	0.19959%	
70216	James Madison University	245,704	0.41071%	260,015	0.39940%	
70217	Radford University	175,205	0.29287%	188,891	0.29015%	
70221	Old Dominion University	287,525	0.48062%	376,658	0.57858%	
70236	Virginia Commonwealth University	688,790	1.15136%	749,633	1.15150%	
70241	Richard Bland College	23,025	0.03849%	19,772	0.03037%	
70242	Christopher Newport University	160,891	0.26894%	190,579	0.29275%	
70246	University of Virginia's College at Wise	60,495	0.10112%	66,428	0.10204%	
70247	George Mason University	458,837	0.76698%	485,408	0.74563%	
70280	Northern Virginia Community College	444,019	0.74221%	534,572	0.82115%	
70282	Piedmont Virginia Community College	17,417	0.02911%	20,290	0.03117%	
70283	J. Sargeant Reynolds Community College	101,955	0.17042%	119,694	0.18386%	
70286	Virginia Western Community College	67,534	0.11289%	77,423	0.11893%	
70288	Wytheville Community College	9,246	0.01546%	0	0.00000%	
70291	Blue Ridge Community College	12,251	0.02048%	13,329	0.02047%	
70292	Central Virginia Community College	30,577	0.05111%	38,780	0.05957%	
70293	Thomas Nelson Community College	52,566	0.08787%	63,417	0.09741%	
70294	Southwest Virginia Community College	27,930	0.04669%	31,434	0.04829%	
70296	Virginia Highlands Community College	10,814	0.01808%	11,720	0.01800%	
70297	Germanna Community College	26,393	0.04412%	30,667	0.04711%	
70298	Lord Fairfax Community College	15,561	0.02601%	28,589	0.04392%	
70299	Mountain Empire Community College	7,530	0.01259%	7,282	0.01119%	
70402	Marine Resources Commission	579,787	0.96916%	630,097	0.96788%	
70403	Department of Game and Inland Fisheries	1,356,397	2.26731%	1,398,705	2.14853%	
70701	Department of Corrections-Central Administration	0	0.00000%	0	0.00000%	
70709	Powhatan Correctional Center	974,903	1.62962%	0	0.00000%	



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

Valors Cost Sharing Plan					
Employer Code	Employer	2015 Actual Employer Contributions	Employer Allocation Percentage	2016 Actual Employer Contributions	Employer Allocation Percentage
70716	Virginia Correctional Center for Women	1,054,837	1.76323%	1,167,860	1.79393%
70718	Bland Correctional Center	1,145,560	1.91488%	1,249,341	1.91909%
70721	Powhatan Reception and Classification Center	397,817	0.66498%	0	0.00000%
70733	Sussex I State Prison	1,882,900	3.14740%	2,016,064	3.09684%
70734	Sussex II State Prison	1,717,123	2.87029%	1,855,581	2.85033%
70735	Wallen's Ridge State Prison	2,009,293	3.35868%	2,297,744	3.52953%
70737	St. Brides Correctional Center	1,078,364	1.80256%	1,211,078	1.86032%
70741	Red Onion State Prison	2,053,935	3.43330%	2,305,214	3.54100%
70743	Fluvanna Women's Correctional Center	1,371,760	2.29299%	1,660,395	2.55050%
70744	Mecklenburg Correctional Center	0	0.00000%	0	0.00000%
70745	Nottoway Correctional Center	1,820,799	3.04359%	1,990,904	3.05819%
70747	Marion Correctional Treatment Center	929,641	1.55396%	1,050,884	1.61424%
70749	Buckingham Correctional Center	1,748,348	2.92249%	1,952,989	2.99995%
70752	Deep Meadow Correctional Center	1,933,004	3.23115%	3,013,979	4.62972%
70753	Deerfield Correctional Center	2,001,523	3.34569%	2,202,906	3.38385%
70754	Augusta Correctional Center	1,423,806	2.37999%	1,510,906	2.32088%
70756	Department of Corrections - Division of Institutions	114,286	0.19104%	100,956	0.15508%
70757	Western Region Correctional Field Units	818,383	1.36799%	772,342	1.18638%
70760	Central Region Correctional Field Units	0	0.00000%	0	0.00000%
70761	Baskerville Correctional Center	644,510	1.07734%	730,883	1.12270%
70767	Division of Community Corrections	7,717,116	12.89971%	8,381,075	12.87400%
70768	Keen Mountain Correctional Center	1,271,980	2.12620%	1,501,024	2.30570%
70769	Greensville Correctional Center	3,798,455	6.34939%	4,324,822	6.64328%
70770	Dillwyn Correctional Center	1,568,355	2.62162%	1,707,508	2.62287%
70771	Indian Creek Correctional Center	1,025,642	1.71443%	1,161,521	1.78419%
70772	Haynesville Correctional Center	1,630,613	2.72569%	1,823,855	2.80159%
70773	Coffeewood Correctional Center	1,171,421	1.95811%	1,371,217	2.10630%
70774	Lunenburg Correctional Center	1,184,725	1.98035%	1,321,362	2.02972%
70775	Pocahontas State Correctional Center	1,090,313	1.82254%	1,240,024	1.90478%
70776	Green Rock Correctional Center	1,120,441	1.87290%	1,249,357	1.91912%
70777	Department of Juvenile Justice	3,229,916	5.39903%	3,430,764	5.26994%
70785	River North Correctional Center	1,240,871	2.07420%	1,436,627	2.20678%
70786	Culpeper Correctional Center for Women	235,338	0.39338%	569	0.00087%
70961	Division of Capitol Police	630,892	1.05458%	689,216	1.05869%
70999	Department of Alcoholic Beverage Control	1,190,497	1.99000%	1,160,314	1.78234%
Total for VaLors Employers		\$ 59,823,970	100.00000%	\$ 65,100,657	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)	(15)
Employer Code	VaLors Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Inflows of Resources			Deferred Inflows of Resources			Pension Expense Deferred Amounts from 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	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
70156	Department of State Police Woodrow Wilson	7	61		17	85	4			33	37	147	(46)	101
70203	Rehabilitation Center	3	28		46	77	1			0	1	68	38	106
70204	The College of William and Mary	9	80		66	155	6			59	65	191	(10)	181
70207	University of Virginia - Academic Division	24	223		225	472	14			322	336	534	13	547
70208	Virginia Polytechnic Institute and State University	23	213		43	279	13			132	145	512	(92)	420
70211	Virginia Military Institute	4	38		0	42	2			19	21	91	(9)	82
70212	Virginia State University	7	63		6	76	4			161	165	151	(172)	(21)
70213	Norfolk State University	9	84		56	149	5			122	127	201	(26)	175
70214	Longwood University	6	58		69	133	3			7	10	139	26	165
70215	University of Mary Washington	7	63		77	147	4			15	19	152	17	169
70216	James Madison University	14	127		86	227	9			57	66	304	45	349
70217	Radford University	10	92		103	205	6			14	20	221	70	291
70221	Old Dominion University	20	184		505	709	12			119	131	441	112	553
70236	Virginia Commonwealth University	40	366		310	716	24			0	24	877	221	1,098
70241	Richard Bland College	1	10		0	11	1			71	72	23	(51)	(28)
70242	Christopher Newport University	10	93		269	372	6			0	6	223	205	428
70246	University of Virginia's College at Wise	4	32		36	72	2			9	11	78	8	86



**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)	(15)
Employer Code	Valors Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Inflows 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
		Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	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
70247	George Mason University	26	237		181	444	16			331	347	568	(291)	277
70280	Northern Virginia Community College	28	261		555	844	17			11	28	625	262	887
70282	Piedmont Virginia Community College	1	10		103	114	1			0	1	24	67	91
70283	J. Sargeant Reynolds Community College	6	58		118	182	3			24	27	140	27	167
70286	Virginia Western Community College	4	38		78	120	3			0	3	91	59	150
70288	Wytheville Community College	0	0		2	2	0			80	80	0	(35)	(35)
70291	Blue Ridge Community College	1	6		27	34	1			0	1	16	43	59
70292	Central Virginia Community College	2	19		111	132	1			0	1	45	93	138
70293	Thomas Nelson Community College	3	31		51	85	2			51	53	74	(10)	64
70294	Southwest Virginia Community College	2	15		16	33	1			0	1	37	9	46
70296	Virginia Highlands Community College	1	6		2	9	1			0	1	14	1	15
70297	Germanna Community College	2	15		60	77	1			0	1	36	50	86
70298	Lord Fairfax Community College	2	14		95	111	1			0	1	33	43	76
70299	Mountain Empire Community College	0	4		23	27	0			8	8	9	23	32
70402	Marine Resources Commission	33	307		390	730	19			7	26	737	261	998
70403	Department of Game and Inland Fisheries	74	682		0	756	44			897	941	1,636	(591)	1,045



**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)	(15)
Employer Code	Valors Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Inflows 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
		Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assump	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	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Total Employer Pension Expense
70701	Department of Corrections- Central Administration	0	0		0	0	0			8	8	0	(16)	(16)
70709	Powhatan Correctional Center	0	0		0	0	0			11,736	11,736	0	(6,142)	(6,142)
70716	Virginia Correctional Center for Women	62	570		1,767	2,399	37			0	37	1,366	1,186	2,552
70718	Bland Correctional Center	66	609		76	751	39			40	79	1,461	(18)	1,443
70721	Powhatan Reception and Classification Center	0	0		0	0	0			4,158	4,158	0	(2,056)	(2,056)
70733	Sussex I State Prison	107	983		258	1,348	63			260	323	2,358	64	2,422
70734	Sussex II State Prison	99	905		525	1,529	59			129	188	2,170	265	2,435
70735	Wallen's Ridge State Prison	122	1,121		1,120	2,363	73			39	112	2,688	488	3,176
70737	St. Brides Correctional Center	64	591		364	1,019	38			102	140	1,417	8	1,425
70741	Red Onion State Prison	122	1,124		860	2,106	72			18	90	2,696	420	3,116
70743	Fluvanna Women's Correctional Center	88	810		1,327	2,225	52			82	134	1,942	482	2,424
70744	Mecklenburg Correctional Center	0	0		0	0	0			0	0	0	(2)	(2)
70745	Nottoway Correctional Center	106	971		75	1,152	63			391	454	2,329	(385)	1,944
70747	Marion Correctional Treatment Center	56	513		549	1,118	34			47	81	1,229	221	1,450
70749	Buckingham Correctional Center	104	953		399	1,456	62			138	200	2,284	6	2,290
70752	Deep Meadow Correctional Center	160	1,470		7,561	9,191	95			50	145	3,525	3,360	6,885
70753	Deerfield Correctional Center	117	1,074		478	1,669	69			69	138	2,577	166	2,743



**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)	(15)
Employer Code	Valors Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Inflows 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
		Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Plan	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
70754	Augusta Correctional Center	80	737		0	817	47			532	579	1,767	(492)	1,275
70756	Department of Corrections -													
70756	Division of Institutions	5	49		40	94	2			186	188	118	(23)	95
70757	Western Region Correctional													
70757	Field Units	41	377		0	418	25			1,676	1,701	903	(921)	(18)
70760	Central Region Correctional													
70760	Field Units	0	0		21	21	0			1,539	1,539	0	(1,008)	(1,008)
70761	Baskerville Correctional													
70761	Center	39	356		257	652	23			11	34	855	103	958
70767	Division of Community													
70767	Corrections	446	4,087		709	5,242	273			131	404	9,802	605	10,407
70768	Keen Mountain Correctional													
70768	Center	80	732		1,280	2,092	48			22	70	1,756	615	2,371
70769	Greensville Correctional													
70769	Center	230	2,109		1,872	4,211	137			79	216	5,059	783	5,842
70770	Dillwyn Correctional Center													
70770	Indian Creek Correctional	91	833		192	1,116	55			29	84	1,997	81	2,078
70771	Center													
70771	Haynesville Correctional	62	566		369	997	37			0	37	1,359	177	1,536
70772	Center													
70772	Coffeewood Correctional	97	890		418	1,405	58			26	84	2,133	154	2,287
70773	Center													
70773	Lunenburg Correctional	73	669		896	1,638	44			48	92	1,604	351	1,955
70774	Center													
70774	Pocahontas State	70	644		255	969	42			20	62	1,546	82	1,628
70775	Correctional Center													
70775	Green Rock Correctional	66	605		551	1,222	39			60	99	1,450	177	1,627
70776	Center													
70776	Department of Juvenile	66	609		352	1,027	39			53	92	1,461	93	1,554
70777	Justice													
70777		182	1,673		0	1,855	108			4,626	4,734	4,013	(3,622)	391



**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)	(15)
				Deferred Outflows of Resources			Deferred Inflows of Resources						Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer	
				Net Difference Between Projected and Actual	Changes in Proportion and Differences Between Employer			Net Difference Between Projected and Actual	Changes in Proportion and Differences Between Employer					
		Difference Between Expected and Actual	Investment Earnings on Pension Plan	Change of	Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Earnings on Pension Plan Investments	Change of	Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of	Total Employer Pension Expense
Employer Code	VaLors Employer	Exp	Investments	Assump	Contributions	Resources	Exp	Investments	Assump	Contributions	Resources	Expense	Contributions	Expense
70785	River North Correctional Center	76	701		4,010	4,787	45			0	45	1,680	4,542	6,222
70786	Culpeper Correctional Center for Women	0	0		1,245	1,245	(1)			2,023	2,022	1	(58)	(57)
70961	Division of Capitol Police	37	336		294	667	22			0	22	806	242	1,048
70999	Department of Alcoholic Beverage Control	62	566		126	754	37			1,095	1,132	1,357	(288)	1,069
	Total for VaLors Employers	3,459	31,751		31,972	67,182	2,063			31,972	34,035	76,147	0	76,147



**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	(24)	11	36	25	-
70203	Woodrow Wilson Rehabilitation Center	31	15	19	11	-
70204	The College of William and Mary	(8)	13	54	31	-
70207	University of Virginia - Academic Division	16	(62)	93	89	-
70208	Virginia Polytechnic Institute and State University	(73)	(6)	129	84	-
70211	Virginia Military Institute	(9)	(5)	20	15	-
70212	Virginia State University	(127)	(24)	37	25	-
70213	Norfolk State University	(20)	(28)	37	33	-
70214	Longwood University	31	31	38	23	-
70215	University of Mary Washington	23	34	46	25	-
70216	James Madison University	40	3	69	49	-
70217	Radford University	68	29	52	36	-
70221	Old Dominion University	138	203	164	73	-
70236	Virginia Commonwealth University	221	115	212	144	-
70241	Richard Bland College	(43)	(24)	2	4	-
70242	Christopher Newport University	173	87	69	37	-
70246	University of Virginia's College at Wise	14	13	21	13	-
70247	George Mason University	(142)	21	126	92	-
70280	Northern Virginia Community College	276	242	195	103	-
70282	Piedmont Virginia Community College	67	35	7	4	-
70283	J. Sargeant Reynolds Community College	41	49	42	23	-



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
70286	Virginia Western Community College	51	27	25	14	-
70288	Wytheville Community College	(35)	(35)	(8)	-	-
70291	Blue Ridge Community College	26	1	4	2	-
70292	Central Virginia Community College	73	33	17	8	-
70293	Thomas Nelson Community College	(10)	7	23	12	-
70294	Southwest Virginia Community College	9	8	9	6	-
70296	Virginia Highlands Community College	2	-	3	3	-
70297	Germanna Community College	42	18	10	6	-
70298	Lord Fairfax Community College	43	43	18	6	-
70299	Mountain Empire Community College	15	2	-	2	-
70402	Marine Resources Commission	268	137	177	122	-
70403	Department of Game and Inland Fisheries	(490)	(291)	328	268	-
70701	Department of Corrections- Central Administration	(8)	-	-	-	-
70709	Powhatan Correctional Center	(6,040)	(4,763)	(933)	-	-
70716	Virginia Correctional Center for Women	1,179	609	349	225	-
70718	Bland Correctional Center	20	57	355	240	-
70721	Powhatan Reception and Classification Center	(2,030)	(1,748)	(380)	-	-
70733	Sussex I State Prison	84	10	543	388	-
70734	Sussex II State Prison	303	167	515	356	-
70735	Wallen's Ridge State Prison	539	522	749	441	-
70737	St. Brides Correctional Center	90	180	376	233	-
70741	Red Onion State Prison	460	397	716	443	-



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
70743	Fluvanna Women's Correctional Center	536	618	617	320	-
70744	Mecklenburg Correctional Center	-	-	-	-	-
70745	Nottoway Correctional Center	(259)	4	571	382	-
70747	Marion Correctional Treatment Center	263	240	333	201	-
70749	Buckingham Correctional Center	80	204	596	376	-
70752	Deep Meadow Correctional Center	3,428	3,385	1,655	578	-
70753	Deerfield Correctional Center	234	227	647	423	-
70754	Augusta Correctional Center	(338)	(108)	393	291	-
70756	Department of Corrections - Division of Institutions	(44)	(77)	7	20	-
70757	Western Region Correctional Field Units	(910)	(636)	115	148	-
70760	Central Region Correctional Field Units	(1,019)	(499)	-	-	-
70761	Baskerville Correctional Center	117	128	232	141	-
70767	Division of Community Corrections	590	298	2,357	1,593	-
70768	Keen Mountain Correctional Center	646	560	528	288	-
70769	Greensville Correctional Center	885	886	1,394	830	-
70770	Dillwyn Correctional Center	119	101	485	327	-
70771	Indian Creek Correctional Center	183	186	368	223	-
70772	Haynesville Correctional Center	189	223	559	350	-
70773	Coffeewood Correctional Center	396	413	474	263	-
70774	Lunenburg Correctional Center	109	142	403	253	-
70775	Pocahontas State Correctional Center	228	257	399	239	-
70776	Green Rock Correctional Center	144	171	380	240	-



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
70777	Department of Juvenile Justice	(3,148)	(1,287)	897	659	-
70785	River North Correctional Center	3,229	752	484	277	-
70786	Culpeper Correctional Center for Women	(58)	(495)	(225)	1	-
70961	Division of Capitol Police	217	98	198	132	-
70999	Department of Alcoholic Beverage Control	(355)	(457)	211	223	-
Total for VaLors Employers		746	1,467	18,442	12,492	-



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 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 Rehabilitation	1,344	1,490	1,994	1,075
70203	Center	608	694	928	500
70204	The College of William and Mary University of Virginia - Academic	1,695	1,945	2,603	1,403
70207	Division Virginia Polytechnic Institute and	5,426	5,428	7,264	3,915
70208	State University	4,716	5,201	6,961	3,751
70211	Virginia Military Institute	864	927	1,241	669
70212	Virginia State University	1,400	1,534	2,053	1,107
70213	Norfolk State University	2,026	2,039	2,729	1,471
70214	Longwood University	1,232	1,413	1,891	1,019
70215	University of Mary Washington	1,312	1,545	2,068	1,114
70216	James Madison University	2,919	3,092	4,138	2,230
70217	Radford University	2,082	2,246	3,006	1,620
70221	Old Dominion University	3,416	4,479	5,995	3,231
70236	Virginia Commonwealth University	8,182	8,914	11,930	6,429
70241	Richard Bland College	273	235	315	169
70242	Christopher Newport University University of Virginia's College at	1,911	2,266	3,033	1,634
70246	Wise	718	790	1,057	570
70247	George Mason University Northern Virginia Community	5,451	5,772	7,725	4,163
70280	College Piedmont Virginia Community	5,275	6,357	8,508	4,585
70282	College J. Sargeant Reynolds Community	207	241	323	174
70283	College Virginia Western Community	1,211	1,424	1,905	1,027
70286	College	802	920	1,232	664
70288	Wytheville Community College	110	0	0	0
70291	Blue Ridge Community College	146	158	212	114
70292	Central Virginia Community College	363	461	617	332
70293	Thomas Nelson Community College Southwest Virginia Community	624	754	1,009	544
70294	College Virginia Highlands Community	332	374	500	270
70296	College	129	139	187	101
70297	Germanna Community College	313	364	488	263



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70298	Lord Fairfax Community College	185	340	455	245
70299	Mountain Empire Community College	89	86	115	62
70402	Marine Resources Commission	6,888	7,493	10,028	5,405
70403	Department of Game and Inland Fisheries	16,113	16,634	22,261	11,997
70701	Department of Corrections-Central Administration	0	0	0	0
70709	Powhatan Correctional Center	11,581	0	0	0
70716	Virginia Correctional Center for Women	12,532	13,889	18,587	10,017
70718	Bland Correctional Center	13,609	14,857	19,883	10,715
70721	Powhatan Reception and Classification Center	4,726	0	0	0
70733	Sussex I State Prison	22,368	23,974	32,085	17,291
70734	Sussex II State Prison	20,399	22,067	29,532	15,915
70735	Wallen's Ridge State Prison	23,870	27,325	36,569	19,708
70737	St. Brides Correctional Center	12,811	14,402	19,274	10,387
70741	Red Onion State Prison	24,400	27,414	36,688	19,772
70743	Fluvanna Women's Correctional Center	16,296	19,745	26,425	14,241
70744	Mecklenburg Correctional Center	0	0	0	0
70745	Nottoway Correctional Center	21,631	23,676	31,686	17,076
70747	Marion Correctional Treatment Center	11,044	12,497	16,724	9,013
70749	Buckingham Correctional Center	20,770	23,225	31,082	16,750
70752	Deep Meadow Correctional Center	22,964	35,842	47,967	25,850
70753	Deerfield Correctional Center	23,778	26,196	35,059	18,893
70754	Augusta Correctional Center	16,915	17,968	24,046	12,959
70756	Department of Corrections - Division of Institutions	1,358	1,200	1,606	866
70757	Western Region Correctional Field Units	9,722	9,185	12,292	6,625
70760	Central Region Correctional Field Units	0	0	0	0
70761	Baskerville Correctional Center	7,657	8,692	11,632	6,269
70767	Division of Community Corrections	91,685	99,669	133,384	71,877
70768	Keen Mountain Correctional Center	15,110	17,850	23,889	12,874
70769	Greensville Correctional Center	45,125	51,430	68,829	37,093
70770	Dillwyn Correctional Center	18,632	20,305	27,175	14,645



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

Employer Code	Employer	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
70771	Indian Creek Correctional Center	12,184	13,813	18,486	9,963
70772	Haynesville Correctional Center	19,371	21,689	29,026	15,643
70773	Coffeewood Correctional Center	13,916	16,306	21,823	11,760
70774	Lunenburg Correctional Center	14,074	15,713	21,029	11,333
70775	Pocahontas State Correctional Center	12,953	14,747	19,735	10,636
70776	Green Rock Correctional Center	13,311	14,857	19,884	10,716
70777	Department of Juvenile Justice	38,370	40,799	54,601	29,426
70785	River North Correctional Center	14,741	17,084	22,864	12,322
70786	Culpeper Correctional Center for Women	2,795	6	9	4
70961	Division of Capitol Police	7,495	8,197	10,969	5,912
70999	Department of Alcoholic Beverage Control	14,143	13,798	18,467	9,952
Total for VaLors Employers		710,698	774,172	1,036,078	558,356



**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	121	0	2,848	0	2,969	0	0	1,519	0	1,519	2,126
55101	Albemarle County	50	0	7,354	0	7,404	410	0	3,795	0	4,205	4,786
55102	Alleghany County	0	0	1,580	0	1,580	1,303	0	839	0	2,142	506
55103	Amelia County	0	0	739	0	739	483	0	381	0	864	119
55104	Amherst County	0	0	1,973	0	1,973	448	0	1,043	0	1,492	515
55105	Appomattox County	72	0	1,059	0	1,131	121	0	570	0	691	589
55107	Augusta County	0	0	4,153	0	4,153	477	0	2,210	0	2,687	1,839
55108	Bath County	143	0	616	0	758	0	0	329	0	329	381
55109	Bedford County	0	0	3,234	0	3,234	1,792	0	1,695	0	3,486	483
55110	Bland County	120	0	377	0	498	0	0	197	0	197	306
55111	Botetourt County	0	0	2,252	0	2,252	731	0	1,166	0	1,897	985
55112	Brunswick County	0	0	892	0	892	450	0	473	0	923	373
55113	Buchanan County	957	0	2,124	0	3,081	400	0	1,124	0	1,525	1,491
55114	Buckingham County	22	0	836	0	858	251	0	434	0	685	321
55115	Campbell County	388	0	3,076	0	3,464	422	0	1,627	0	2,049	1,558
55116	Caroline County	0	0	1,710	0	1,710	570	0	875	0	1,445	743
55117	Carroll County	568	0	1,476	0	2,044	0	0	784	0	784	1,082
55118	Charles City County	0	0	719	0	719	70	0	389	0	459	266
55119	Charlotte County	0	0	1,080	0	1,080	325	0	565	0	890	308
55120	Chesterfield County	0	0	43,802	0	43,802	15,776	0	23,070	0	38,846	19,037
55121	Clarke County	0	0	952	0	952	120	0	498	0	617	309



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
55122	Craig County	26	0	376	0	402	146	0	202	0	348	112
55123	Culpeper County	237	0	2,656	0	2,894	105	0	1,370	0	1,475	1,618
55124	Cumberland County	159	0	619	0	778	0	0	325	0	325	378
55125	Dickenson County	222	0	1,399	0	1,621	64	0	739	0	803	737
55126	Dinwiddie County	0	0	1,674	0	1,674	942	0	884	0	1,826	389
55128	Essex County	85	0	772	0	857	47	0	414	0	462	359
55130	Fauquier County	0	0	5,345	0	5,345	1,356	0	2,735	0	4,090	2,237
55131	Floyd County	0	0	735	0	735	535	0	387	0	922	107
55132	Fluvanna County	21	0	1,059	0	1,080	148	0	545	0	693	379
55133	Franklin County	0	0	2,982	0	2,982	1,498	0	1,563	0	3,060	824
55134	Frederick County	1,895	0	6,481	0	8,376	235	0	3,324	0	3,558	4,085
55135	Giles County	527	0	1,086	0	1,614	0	0	584	0	584	798
55136	Gloucester County	206	0	2,905	0	3,112	254	0	1,526	0	1,780	1,414
55137	Goochland County	99	0	1,486	0	1,586	0	0	766	0	766	874
55138	Grayson County	128	0	904	0	1,032	0	0	491	0	491	665
55139	Greene County	362	0	946	0	1,308	39	0	494	0	532	537
55140	Greenville County	138	0	1,061	0	1,198	0	0	567	0	567	384
55141	Halifax County	91	0	1,892	0	1,982	84	0	1,029	0	1,113	559
55142	Hanover County	0	0	10,932	0	10,932	2,524	0	5,614	0	8,137	4,670
55143	Henrico County	0	0	58,865	0	58,865	13,712	0	31,170	0	44,882	26,885
55144	Henry County	0	0	3,674	0	3,674	218	0	1,963	0	2,182	1,397
55145	Highland County	0	0	305	0	305	68	0	163	0	230	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)
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
55146	Isle of Wight County	132	0	2,030	0	2,162	584	0	1,062	0	1,646	934
55147	James City County	139	0	8,058	0	8,197	2,102	0	4,221	0	6,323	3,205
55148	King George County	0	0	1,611	0	1,611	368	0	826	0	1,194	583
55149	King & Queen County	0	0	520	0	520	133	0	273	0	406	115
55150	King William County	0	0	752	0	752	385	0	391	0	776	91
55151	Lancaster County	103	0	967	0	1,070	277	0	508	0	786	466
55152	Lee County	0	0	1,279	0	1,279	528	0	696	0	1,224	231
55153	Loudoun County	1,385	0	30,678	0	32,063	1,488	0	15,616	0	17,104	17,085
55154	Louisa County	78	0	1,762	0	1,840	284	0	909	0	1,193	587
55155	Lunenburg County	27	0	566	0	593	25	0	309	0	334	285
55156	Madison County	0	0	825	0	825	287	0	437	0	724	251
55157	Mathews County	13	0	568	0	581	302	0	307	0	609	178
55158	Mecklenburg County	0	0	2,081	0	2,081	1,322	0	1,093	0	2,416	301
55159	Middlesex County	0	0	566	0	566	209	0	298	0	508	(40)
55160	Montgomery County	0	0	3,722	0	3,722	991	0	1,972	0	2,964	1,626
55162	Nelson County	9	0	905	0	914	417	0	479	0	896	262
55163	New Kent County	53	0	1,215	0	1,267	9	0	614	0	623	692
55165	Northampton County	23	0	1,575	0	1,598	699	0	814	0	1,513	448
55166	Northumberland County	0	0	828	0	828	186	0	439	0	626	230
55167	Nottoway County	0	0	861	0	861	475	0	455	0	930	(240)
55168	Orange County	0	0	1,588	0	1,588	531	0	823	0	1,354	558



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
55169	Page County	0	0	1,347	0	1,347	661	0	705	0	1,366	425
55170	Patrick County	237	0	1,051	0	1,288	39	0	551	0	591	586
55171	Pittsylvania County	0	0	3,138	0	3,138	446	0	1,672	0	2,118	1,116
55172	Powhatan County	21	0	863	0	884	395	0	424	0	819	643
55173	Prince Edward County	0	0	1,058	0	1,058	890	0	558	0	1,448	92
55174	Prince George County	161	0	2,492	0	2,652	1	0	1,295	0	1,297	1,952
55176	Prince William County	894	0	52,025	0	52,919	443	0	27,314	0	27,757	27,599
55177	Pulaski County	0	0	2,506	0	2,506	115	0	1,335	0	1,450	1,001
55178	Rappahannock County	0	0	654	0	654	119	0	347	0	466	270
55179	Richmond County	55	0	659	0	714	0	0	351	0	351	272
55180	Roanoke County	122	0	10,468	0	10,590	1,646	0	5,622	0	7,268	4,841
55181	Rockbridge County	37	0	1,520	0	1,556	74	0	804	0	878	806
55182	Rockingham County	650	0	4,492	0	5,142	282	0	2,366	0	2,648	2,468
55183	Russell County	0	0	1,382	0	1,382	353	0	738	0	1,091	556
55184	Scott County	0	0	1,218	0	1,218	220	0	659	0	879	625
55185	Shenandoah County	0	0	2,196	0	2,196	942	0	1,135	0	2,077	1,449
55186	Smyth County	0	0	1,987	0	1,987	1,210	0	1,061	0	2,271	413
55187	Southampton County	39	0	1,806	0	1,844	138	0	952	0	1,090	898
55188	Spotsylvania County	1,504	0	7,470	0	8,974	471	0	3,800	0	4,271	4,305
55189	Stafford County	0	0	8,188	0	8,188	1,302	0	4,224	0	5,526	4,465
55190	Surry County	0	0	891	0	891	312	0	469	0	781	150



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
55191	Sussex County	75	0	1,229	0	1,303	356	0	647	0	1,004	339
55192	Tazewell County	711	0	2,443	0	3,154	0	0	1,295	0	1,295	1,446
55193	Warren County	0	0	1,944	0	1,944	563	0	1,009	0	1,572	648
55195	Washington County	21	0	2,108	0	2,129	399	0	1,107	0	1,507	1,064
55196	Westmoreland County	0	0	1,143	0	1,143	1,076	0	605	0	1,681	130
55197	Wise County	353	0	2,457	0	2,809	605	0	1,338	0	1,942	936
55198	Wythe County	0	0	1,640	0	1,640	270	0	876	0	1,146	347
55199	York County	0	0	9,173	0	9,173	1,951	0	4,815	0	6,767	2,886
55200	City of Alexandria	0	0	25,726	0	25,726	5,878	0	13,612	0	19,490	8,349
55201	City of Bristol	0	0	4,878	0	4,878	333	0	2,713	0	3,046	2,141
55202	City of Buena Vista	210	0	819	0	1,029	168	0	440	0	608	461
55203	Town of St Paul	43	0	110	0	154	0	0	56	0	56	107
55204	City of Clifton Forge	0	0	439	0	439	330	0	233	0	563	(174)
55205	City of Danville	110	0	1,210	0	1,319	49	0	653	0	702	618
55206	City of Fredericksburg	972	0	5,433	0	6,405	1,713	0	2,870	0	4,583	2,216
55207	City of Hampton	0	0	23,285	0	23,285	6,242	0	12,473	0	18,715	12,396
55208	City of Harrisonburg	1,457	0	6,143	0	7,601	0	0	3,256	0	3,256	3,847
55209	City of Hopewell	377	0	4,786	0	5,163	0	0	2,620	0	2,620	2,624
55210	City of Lynchburg	0	0	13,627	0	13,627	3,006	0	7,331	0	10,337	9,540
55211	Town of Crewe	15	0	150	0	165	28	0	78	0	106	24
55212	City of Norfolk	0	0	4,754	0	4,754	1,396	0	2,436	0	3,832	2,118



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
55213	City of Petersburg	0	0	8,118	0	8,118	2,704	0	4,421	0	7,124	1,625
55214	City of Portsmouth	318	0	15,061	0	15,379	3,541	0	7,954	0	11,495	6,460
55215	City of Radford	0	0	2,307	0	2,307	510	0	1,235	0	1,745	902
55216	City of Richmond	46	0	5,778	0	5,825	496	0	3,038	0	3,534	2,979
55217	City of Roanoke	56	0	2,827	0	2,884	307	0	1,506	0	1,813	1,448
55218	Town of Craigsville	0	0	15	0	15	57	0	7	0	65	9
55219	City of Staunton	0	0	3,008	0	3,008	1,138	0	1,601	0	2,739	1,462
55220	City of Suffolk	1,006	0	12,043	0	13,050	3,233	0	6,268	0	9,502	5,612
55221	City of Williamsburg	0	0	2,989	0	2,989	463	0	1,602	0	2,064	1,176
55222	City of Winchester	0	0	4,533	0	4,533	1,749	0	2,374	0	4,122	1,547
55223	City of Martinsville	165	0	4,074	0	4,239	487	0	2,217	0	2,704	2,252
55224	City of Falls Church	183	0	272	0	455	0	0	144	0	144	100
55225	City of Colonial Heights	261	0	3,109	0	3,371	591	0	1,622	0	2,213	2,011
55226	Town of Front Royal	262	0	1,622	0	1,884	0	0	876	0	876	1,141
55227	Town of Boyce	0	0	3	0	3	0	0	2	0	2	(3)
55228	Town of Middletown	38	0	34	0	72	8	0	17	0	25	25
55229	Town of Chilhowie	0	0	147	0	147	4	0	75	0	79	119
55230	City of Covington	0	0	1,035	0	1,035	304	0	567	0	871	405
55231	Town of Floyd	30	0	16	0	46	10	0	9	0	19	9
55232	City of Franklin	58	0	1,695	0	1,753	163	0	906	0	1,069	943
55233	City of Chesapeake	8,927	0	39,643	0	48,570	4,699	0	20,993	0	25,693	21,137



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
55234	City of Virginia Beach	2,754	0	81,415	0	84,169	14,044	0	43,331	0	57,375	39,243
55235	City of Norton	167	0	834	0	1,001	26	0	443	0	469	324
55236	City of Manassas Park	109	0	1,660	0	1,768	616	0	855	0	1,471	501
55237	Town of Exmore	20	0	72	0	92	15	0	38	0	54	26
55238	Town of Pound	10	0	67	0	77	55	0	36	0	90	21
55239	Town of Grottoes	13	0	90	0	103	0	0	43	0	43	98
55240	Town of Onley	1	0	12	0	14	5	0	6	0	11	2
55241	Town of West Point	0	0	201	0	201	249	0	103	0	353	(25)
55242	Town of South Hill	0	0	431	0	431	286	0	220	0	506	163
55243	Town of Rural Retreat	41	0	34	0	75	0	0	17	0	17	41
55244	Town of Dillwyn	0	0	1	0	1	0	0	0	0	0	(0)
55245	Town of Scottsville	48	0	19	0	67	2	0	9	0	11	32
55246	Town of Burkeville	0	0	12	0	12	2	0	6	0	8	7
55247	Town of Madison	0	0	3	0	3	1	0	1	0	2	2
55248	Town of Pennington Gap	11	0	48	0	58	0	0	23	0	23	23
55249	Town of La Crosse	0	0	18	0	18	3	0	9	0	12	4
55250	Town of Rich Creek	15	0	18	0	33	25	0	8	0	34	14
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	(0)
55252	Town of Windsor	24	0	40	0	64	61	0	19	0	81	6
55253	Town of Haysi	6	0	9	0	15	6	0	4	0	11	23
55254	Town of Stephens City	0	0	60	0	60	14	0	27	0	41	90



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
55255	Town of Brodnax	48	0	7	0	55	3	0	3	0	7	7
55256	Town of Mineral	1	0	9	0	10	4	0	5	0	8	6
55257	Town of Lebanon	80	0	205	0	285	0	0	101	0	101	290
55258	City of Newport News	0	0	1,040	0	1,040	491	0	353	0	843	2,022
55259	Town of Richlands	305	0	268	0	573	267	0	132	0	398	574
55260	Town of Haymarket	0	0	17	0	17	45	0	7	0	51	18
55261	Town of Lovettsville	47	0	10	0	57	11	0	3	0	14	30
55300	Town of Abingdon	0	0	894	0	894	606	0	468	0	1,075	132
55301	Town of Dumfries	0	0	235	0	235	162	0	125	0	287	30
55302	Town of Iron Gate	12	0	14	0	26	0	0	8	0	8	14
55303	Town of Montross	0	0	20	0	20	0	0	10	0	10	(3)
55304	Town of South Boston	96	0	954	0	1,050	259	0	518	0	777	463
55305	Town of Gretna	10	0	75	0	85	24	0	37	0	61	33
55306	Town of Remington	30	0	28	0	58	0	0	15	0	15	32
55307	City of Lexington	0	0	1,150	0	1,150	228	0	608	0	836	555
55308	City of Waynesboro	89	0	3,335	0	3,424	1,197	0	1,808	0	3,004	74
55309	Town of Colonial Beach	0	0	337	0	337	291	0	174	0	465	(647)
55310	Town of Smithfield	3	0	463	0	467	30	0	239	0	269	116
55311	Town of Brookneal	0	0	70	0	70	0	0	39	0	39	65
55312	Town of Hamilton	20	0	34	0	54	0	0	19	0	19	31
55313	City of Galax	0	0	1,294	0	1,294	577	0	684	0	1,262	425



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
55314	Town of Jonesville	12	0	49	0	61	0	0	26	0	26	21
55315	Town of Wytheville	0	0	1,220	0	1,220	720	0	644	0	1,365	176
55316	City of Fairfax	1,029	0	6,134	0	7,164	888	0	3,279	0	4,168	3,457
55317	Town of Vienna	245	0	2,810	0	3,056	285	0	1,511	0	1,796	1,285
55318	Town of Vinton	48	0	849	0	897	140	0	456	0	596	374
55319	City of Emporia	208	0	1,212	0	1,419	170	0	647	0	817	430
55320	Town of Culpeper	14	0	1,633	0	1,647	85	0	862	0	947	930
55321	Town of Woodstock	43	0	478	0	521	153	0	254	0	407	400
55322	Town of Glasgow	0	0	41	0	41	38	0	22	0	60	(62)
55323	Town of Marion	0	0	675	0	675	154	0	356	0	511	335
55324	Town of Altavista	121	0	529	0	650	0	0	290	0	290	284
55325	Town of Herndon	0	0	3,671	0	3,671	646	0	1,921	0	2,567	1,067
55326	Town of Pearisburg	112	0	306	0	418	0	0	162	0	162	213
55327	Town of Christiansburg	0	0	1,748	0	1,748	1,827	0	900	0	2,727	728
55328	Town of Wakefield	2	0	22	0	24	0	0	12	0	12	16
55329	Town of Leesburg	1,021	0	4,221	0	5,242	294	0	2,172	0	2,466	2,672
55330	Town of Chatham	0	0	98	0	98	13	0	50	0	64	20
55331	Town of Bowling Green	0	0	45	0	45	55	0	24	0	79	(65)
55332	City of Manassas	0	0	5,897	0	5,897	2,746	0	3,092	0	5,838	2,429
55333	Town of Alberta	0	0	15	0	15	0	0	8	0	8	(14)
55334	Town of Boydton	0	0	63	0	63	2	0	34	0	36	(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)
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
55335	City of Salem	602	0	8,468	0	9,070	613	0	4,605	0	5,218	3,295
55336	Town of Mckenney	0	0	18	0	18	0	0	9	0	10	(6)
55337	Town of Narrows	8	0	162	0	169	12	0	84	0	96	71
55338	Town of Quantico	2	0	37	0	39	0	0	20	0	20	(1)
55339	Town of Halifax	5	0	92	0	96	0	0	49	0	49	62
55340	Town of Blacksburg	1,255	0	3,049	0	4,304	0	0	1,608	0	1,608	2,334
55341	Town of Chincoteague	59	0	328	0	387	24	0	169	0	193	204
55342	Town of Lawrenceville	17	0	176	0	192	0	0	92	0	92	100
55343	Town of Amherst	135	0	190	0	326	3	0	104	0	107	157
55344	Town of Stanley	3	0	116	0	119	34	0	60	0	94	36
55345	Town of Hillsville	0	0	294	0	294	118	0	155	0	273	108
55346	Town of Elkton	0	0	181	0	181	60	0	95	0	156	13
55347	Town of Bridgewater	0	0	440	0	440	229	0	228	0	458	81
55348	Town of Purcellville	257	0	643	0	900	0	0	321	0	321	433
55349	Town of Timberville	49	0	107	0	157	159	0	55	0	214	36
55350	Town of Wise	0	0	521	0	521	129	0	273	0	401	119
55351	Town of New Market	93	0	156	0	250	19	0	82	0	102	94
55352	Town of Tappahannock	0	0	265	0	265	102	0	140	0	242	39
55353	Town of Rocky Mount	230	0	478	0	708	0	0	252	0	252	459
55354	Town of Big Stone Gap	187	0	537	0	724	0	0	298	0	298	405
55355	Town of Luray	0	0	516	0	516	373	0	270	0	644	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)
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
55356	Town of Stuart	0	0	0	0	0	0	0	16	0	16	13
55357	Town of Strasburg	139	0	490	0	629	33	0	256	0	289	208
55358	Town of Appomattox	32	0	113	0	145	0	0	60	0	60	14
55359	Town of Clarksville	27	0	156	0	183	31	0	83	0	114	47
55360	Town of Dublin	33	0	192	0	225	0	0	99	0	99	124
55361	Town of Middleburg	8	0	127	0	135	29	0	65	0	94	198
55362	Town of Edinburg	0	0	55	0	55	53	0	28	0	81	(62)
55363	Town of Chase City	0	0	291	0	291	147	0	156	0	303	39
55364	City of Bedford	140	0	1,111	0	1,251	19	0	614	0	633	383
55365	City of Poquoson	0	0	1,456	0	1,456	702	0	771	0	1,473	305
55366	Town of Ashland	0	0	700	0	700	268	0	366	0	634	119
55367	Town of Broadway	126	0	142	0	268	0	0	73	0	73	143
55368	Town of Berryville	0	0	271	0	271	89	0	139	0	228	68
55369	Town of Tazewell	177	0	331	0	508	43	0	177	0	220	84
55370	Town of Urbanna	0	0	53	0	53	1	0	29	0	29	(19)
55371	Town of Bluefield	9	0	335	0	344	87	0	173	0	260	108
55372	Town of Weber City	0	0	37	0	37	3	0	19	0	22	26
55373	Town of Damascus	0	0	11	0	11	0	0	7	0	7	(7)
55374	Town of Hurt	0	0	32	0	32	3	0	17	0	21	31
55375	Town of Waverly	42	0	120	0	163	10	0	65	0	75	6
55376	Town of Coeburn	50	0	161	0	211	90	0	86	0	176	(41)



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
55377	Town of Dayton	82	0	141	0	223	88	0	75	0	163	72
55378	Town of Courtland	5	0	29	0	34	94	0	14	0	108	(73)
55379	Town of Cape Charles	5	0	144	0	148	102	0	73	0	175	28
55380	Town of Independence	38	0	59	0	97	0	0	31	0	31	71
55381	Town of Warsaw	22	0	112	0	134	9	0	58	0	67	70
55382	Town of Grundy	0	0	136	0	136	76	0	71	0	147	(40)
55383	Town of Warrenton	363	0	1,263	0	1,626	252	0	671	0	923	434
55384	Town of Louisa	0	0	125	0	125	122	0	65	0	187	(69)
55385	Town of Kenbridge	14	0	69	0	83	7	0	37	0	44	12
55386	Town of Mt Jackson	18	0	112	0	130	87	0	59	0	146	135
55387	Town of Pulaski	0	0	1,058	0	1,058	134	0	561	0	695	306
55388	Town of Jarratt	0	0	11	0	11	5	0	6	0	11	1
55389	Town of Pembroke	0	0	44	0	44	14	0	23	0	37	34
55390	Town of Parksley	9	0	35	0	45	0	0	18	0	18	19
55391	Town of Onancock	1	0	91	0	92	8	0	46	0	54	29
55392	Town of Victoria	0	0	96	0	96	44	0	51	0	96	19
55393	Town of Shenandoah	0	0	110	0	110	34	0	58	0	91	54
55394	Town of Gate City	65	0	86	0	151	1	0	46	0	47	63
55395	Town of Round Hill	29	0	85	0	114	0	0	42	0	42	45
55396	Town of Kilmarnock	0	0	134	0	134	191	0	68	0	259	(41)
55397	Town of Orange	63	0	337	0	400	0	0	172	0	172	368



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
55398	Town of Saltville	0	0	105	0	105	137	0	58	0	195	(43)
55399	Town of Blackstone	0	0	389	0	389	86	0	201	0	287	46
55400	Bedford Recreation Commission	0	0	7	0	7	0	0	4	0	4	(3)
55401	Southeastern Virginia Public Service Authority	0	0	2,581	0	2,581	136	0	1,410	0	1,546	(202)
55402	Pittsylvania Co Service Authority	5	0	89	0	94	96	0	47	0	144	1
55403	Rappahannock Area Office on Youth Services and Group Home	0	0	42	0	42	57	0	22	0	79	(54)
55404	Commission Appomattox Regional Library	0	0	139	0	139	29	0	74	0	102	9
55405	Staunton Redevelopment & Housing Authority	4	0	73	0	77	0	0	39	0	39	(3)
55406	Hampton Newport News Community Services Board	0	0	3,301	0	3,301	1,707	0	1,672	0	3,379	(81)
55408	C P Jones Memorial Library	3	0	19	0	22	0	0	10	0	10	17
55409	Southside Regional Juvenile Group Home	0	0	46	0	46	0	0	26	0	26	(86)
55411	Hampton Roads Sanitation District	2,404	0	9,791	0	12,195	2,992	0	5,200	0	8,192	3,126
55412	Peninsula Airport Commission	112	0	368	0	479	0	0	194	0	194	212
55413	Richmond Redevelopment & Housing Authority	0	0	3,255	0	3,255	750	0	1,810	0	2,560	68



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
55415	Chesapeake Redevelopment & Housing Authority	0	0	546	0	546	240	0	293	0	534	(243)
55416	Alexandria Sanitation Authority	0	0	2,258	0	2,258	882	0	1,216	0	2,098	245
55417	Norfolk Airport Authority	348	0	2,102	0	2,450	0	0	1,101	0	1,101	1,291
55418	Charlottesville Redevelopment/ Housing Authority	0	0	190	0	190	10	0	104	0	114	(114)
55419	Hampton Redevelopment & Housing Authority	403	0	757	0	1,159	0	0	413	0	413	400
55420	Loudoun County Sanitation Authority	280	0	2,321	0	2,601	211	0	1,172	0	1,384	961
55421	Danville Redevelopment & Housing Authority	20	0	318	0	338	115	0	168	0	283	11
55422	Blacksburg-Christiansburg-VPI Water Authority	250	0	161	0	411	0	0	92	0	92	255
55423	Northern Virginia Juvenile Detention Home	111	0	788	0	899	42	0	428	0	470	202
55424	Hopewell Redevelopment & Housing Authority	0	0	265	0	265	172	0	146	0	318	(109)
55425	Colonial Behavioral Health	0	0	1,313	0	1,313	343	0	685	0	1,028	229
55426	Blacksburg-VPI Sanitation Authority	0	0	320	0	320	140	0	167	0	307	1
55427	Potomac River Fisheries Commission	67	0	80	0	148	0	0	45	0	45	73



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
55428	Chesapeake Bay Bridge Tunnel Alexandria	86	0	1,753	0	1,839	267	0	943	0	1,210	999
55429	Redevelopment & Housing Authority Albemarle County	0	0	752	0	752	247	0	395	0	642	113
55430	Service Authority Franklin	0	0	673	0	673	331	0	352	0	683	152
55431	Redevelopment & Housing Authority Bristol	4	0	57	0	61	2	0	30	0	32	8
55432	Redevelopment & Housing Authority Norfolk	6	0	154	0	161	6	0	82	0	88	93
55433	Redevelopment & Housing Authority Richmond	0	0	4,512	0	4,512	1,087	0	2,496	0	3,583	683
55435	Metropolitan Authority	0	0	917	0	917	655	0	485	0	1,139	(218)
55436	Riverside Regional Jail	0	0	2,167	0	2,167	823	0	1,074	0	1,897	842
55437	Peninsula Ports Authority	0	0	78	0	78	0	0	43	0	43	(61)
55439	Rappahannock Rapidan Planning District Comm. Shenandoah	14	0	61	0	75	0	0	31	0	32	30
55440	Valley Juvenile Detention Home	0	0	261	0	261	110	0	137	0	248	66
55442	Comm Southside Regional Library Board	0	0	75	0	75	121	0	41	0	161	(20)
55443	Bedford Public Library	23	0	134	0	157	0	0	70	0	70	39
55444	Eastern Shore Economic Development Commission	0	0	20	0	20	0	0	10	0	10	(25)



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	893	0	893	340	0	462	0	802	(339)
55446	Commission Washington County Service Authority	0	0	610	0	610	176	0	315	0	491	195
55447	Rappahannock Area Community Services Board	0	0	1,863	0	1,863	819	0	944	0	1,763	(3)
55449	Hampton Roads Planning District Commission	193	0	765	0	958	0	0	418	0	418	351
55450	Meherrin Regional Library	0	0	79	0	79	3	0	41	0	44	(3)
55451	New River Valley Regional Commission	48	0	119	0	167	19	0	63	0	81	(72)
55452	Northern Virginia Health Care Center	0	0	1,157	0	1,157	576	0	596	0	1,172	134
55453	Rockbridge Area Community Services Board	0	0	698	0	698	434	0	365	0	799	(108)
55454	Greensville-Emporia Social Services	27	0	306	0	333	57	0	167	0	225	103
55455	James City County Service Authority	100	0	775	0	875	82	0	402	0	484	278
55456	Accomack/Norhampton Planning District	0	0	188	0	188	169	0	99	0	267	(42)
55457	Harrisonburg/Rockingham Regional Sewage Authority	119	0	326	0	445	23	0	179	0	202	113
55458	Wytheville Redevelopment & Housing Authority	10	0	85	0	95	27	0	45	0	71	48



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
55459	Waynesboro Redevelopment & Housing Authority	0	0	191	0	191	62	0	97	0	159	49
55460	Region Ten Community Services Board	0	0	2,512	0	2,512	615	0	1,300	0	1,915	399
55462	Lenowisco Planning District Commission	0	0	194	0	194	1	0	104	0	105	6
55465	Rivanna Water & Sewer Authority	257	0	949	0	1,206	0	0	505	0	505	521
55466	Appomattox River Water Authority	130	0	287	0	417	21	0	150	0	171	138
55467	Campbell County Utility Service Authority	170	0	189	0	360	0	0	97	0	97	148
55469	Eastern Shore Community Services Board	0	0	852	0	852	173	0	445	0	618	290
55470	Anchor Commission	0	0	164	0	164	5	0	88	0	93	(106)
55471	Central Virginia Community Services Board	0	0	2,614	0	2,614	1,406	0	1,319	0	2,726	375
55472	District 19 Community Services Board	0	0	1,742	0	1,742	613	0	921	0	1,534	(50)
55473	Hampton Road Transit	0	0	1,870	0	1,870	342	0	963	0	1,305	606
55474	Upper Occoquan Sewage Authority	757	0	2,538	0	3,295	231	0	1,330	0	1,561	1,399
55475	New River Valley Juvenile Detention Home	44	0	172	0	216	0	0	94	0	94	71
55476	Rockbridge Regional Library	0	0	99	0	99	9	0	53	0	62	32
55477	Frederick County Sanitation Authority	0	0	470	0	470	386	0	248	0	634	117



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	1,682	0	1,682	808	0	871	0	1,679	205
55479	Cumberland Mountain Community Services Board	90	0	1,549	0	1,639	458	0	807	0	1,265	745
55480	Fredericksburg-Stafford Park Authority	0	0	84	0	84	0	0	45	0	45	(93)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	0	0	1,678	0	1,678	857	0	854	0	1,711	29
55483	Rockbridge County Public Service Authority	0	0	81	0	81	23	0	43	0	66	6
55484	Danville-Pittsylvania Community Services Board	29	0	1,366	0	1,394	338	0	704	0	1,042	171
55485	Crater Juvenile Detention Home Commission	0	0	275	0	275	16	0	148	0	164	65
55486	Opportunity Inc. of Hampton Roads	0	0	378	0	378	14	0	204	0	218	(201)
55487	Capital Regional Airport Commission	96	0	1,612	0	1,707	252	0	849	0	1,102	533
55488	Northwestern Community Services Board	156	0	1,112	0	1,268	119	0	579	0	698	236
55489	Harrisonburg/Rockingham Community Services Bd	0	0	960	0	960	81	0	496	0	577	181



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
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	0	0	9
55491	Middle Peninsula Regional Security Center	0	0	507	0	507	296	0	261	0	557	209
55492	Northern Neck Planning District Commission	0	0	76	0	76	13	0	40	0	53	(15)
55493	Planning District 1 Behavioral Health Services Board	1	0	88	0	89	0	0	49	0	49	(71)
55494	Rockbridge Area Social Services Board	0	0	253	0	253	100	0	138	0	238	(2)
55495	Dinwiddie County Water Authority	2	0	101	0	103	58	0	53	0	111	4
55496	Rappahannock/Rapidan Community Services Board	0	0	1,831	0	1,831	287	0	966	0	1,253	(156)
55497	Virginia Education Loan Authority	0	0	861	0	861	0	0	457	0	457	(953)
55498	Valley Community Services Board	0	0	1,452	0	1,452	545	0	762	0	1,307	80
55499	Eastern Shore Public Library	2	0	60	0	62	2	0	32	0	34	5
55500	Alexandria City School Board	181	0	2,462	0	2,643	503	0	1,345	0	1,848	(300)
55501	Albemarle County Schools	46	0	1,478	0	1,524	1,257	0	782	0	2,039	(361)
55502	Allegheny County School Board	0	0	553	0	553	138	0	302	0	440	11
55503	Charlottesville Public Schools	0	0	593	0	593	179	0	329	0	507	(33)
55504	Amherst County School Board	49	0	449	0	498	169	0	236	0	406	46
55505	Appomattox County School Board	0	0	162	0	162	89	0	87	0	176	(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
55506	Arlington County Schools	143	0	1,966	0	2,109	1,139	0	982	0	2,120	914
55507	Augusta County School Board	0	0	598	0	598	147	0	322	0	469	71
55508	Bath County School Board	0	0	215	0	215	80	0	115	0	196	4
55509	Bedford County School Board	34	0	1,166	0	1,200	440	0	615	0	1,055	117
55510	Bland County School Board	54	0	90	0	145	13	0	47	0	61	22
55511	Botetourt County School Board	10	0	598	0	608	250	0	324	0	574	35
55512	Norfolk Public Schools	0	0	4,229	0	4,229	1,304	0	2,275	0	3,578	624
55513	Petersburg Public Schools	0	0	685	0	685	203	0	369	0	572	14
55514	Buckingham County School Board	0	0	175	0	175	45	0	93	0	138	(10)
55515	Radford City School Board	0	0	103	0	103	7	0	58	0	65	1
55516	Caroline County School Board	13	0	278	0	291	52	0	152	0	204	47
55517	Carroll County School Board	18	0	524	0	542	133	0	282	0	415	125
55518	Charles City County School Board	0	0	101	0	101	4	0	56	0	60	(39)
55519	Charlotte County School Board	98	0	197	0	295	0	0	109	0	109	72
55520	Chesterfield County School Board	158	0	5,376	0	5,535	1,159	0	2,882	0	4,041	2,586
55521	Clarke County School Board	0	0	183	0	183	59	0	97	0	157	(44)
55522	Winchester Public Schools	0	0	381	0	381	134	0	197	0	330	107
55523	Culpeper County School Board	0	0	686	0	686	164	0	361	0	525	71



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
55524	Cumberland County School Board	2	0	157	0	158	70	0	83	0	154	(20)
55525	Dickenson County School Board	175	0	320	0	495	0	0	181	0	181	674
55526	Dinwiddie County Public Schools	0	0	397	0	397	114	0	214	0	327	67
55528	Essex County School Board	0	0	231	0	231	70	0	127	0	198	(12)
55530	Covington School Board	3	0	126	0	129	1	0	70	0	70	86
55531	Floyd County School Board	18	0	336	0	354	22	0	187	0	209	188
55532	Fluvanna County Public Schools	210	0	323	0	533	12	0	170	0	181	153
55533	Chesapeake Public Schools	160	0	4,439	0	4,599	829	0	2,341	0	3,170	1,959
55534	Virginia Beach City School Board	178	0	10,754	0	10,932	246	0	5,742	0	5,987	2,711
55535	Giles County Schools	24	0	247	0	271	102	0	134	0	236	140
55536	Gloucester County School Board	0	0	930	0	930	294	0	491	0	785	132
55537	Goochland County School Board	9	0	205	0	214	52	0	107	0	160	64
55538	Grayson County School Board	0	0	281	0	281	62	0	144	0	206	67
55539	Greene County Schools	0	0	432	0	432	80	0	227	0	307	73
55540	Greenville County School Board	30	0	305	0	335	0	0	169	0	169	87
55541	Halifax County School Board	0	0	690	0	690	395	0	378	0	773	(233)
55542	Hanover County School Board	0	0	1,332	0	1,332	1,018	0	697	0	1,715	(178)



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	320	0	320	0	0	177	0	177	336
55544	Henry County Public Schools	34	0	939	0	973	11	0	515	0	526	261
55545	Highland County Public Schools	22	0	45	0	67	2	0	24	0	26	28
55546	Isle of Wight County Schools	0	0	299	0	299	156	0	159	0	315	(82)
55548	King George County School Board	0	0	356	0	356	151	0	184	0	334	45
55549	King & Queen County School Board	0	0	164	0	164	139	0	85	0	224	(67)
55550	King William County Schools	53	0	157	0	210	38	0	77	0	115	80
55551	Lancaster County School Board	42	0	145	0	188	0	0	75	0	75	101
55552	Lee County School Board	262	0	442	0	704	4	0	243	0	247	678
55553	Loudoun County School Board	707	0	6,735	0	7,442	496	0	3,422	0	3,918	3,106
55554	Louisa County Public Schools	19	0	712	0	731	76	0	370	0	445	173
55555	Lunenburg County School Board	0	0	137	0	137	70	0	73	0	143	(33)
55556	Madison County School Board	0	0	210	0	210	172	0	115	0	287	(104)
55557	Mathews County School Board	5	0	163	0	168	20	0	86	0	106	90
55558	Mecklenburg County Schools	0	0	299	0	299	28	0	172	0	201	78
55559	Middlesex County School Board	14	0	132	0	146	0	0	72	0	72	89
55560	Montgomery County School Board	406	0	1,058	0	1,464	0	0	574	0	574	781



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	43	0	353	0	396	0	0	188	0	188	127
55563	New Kent County Schools	55	0	252	0	307	0	0	133	0	133	124
55565	Northampton County Schools	19	0	184	0	203	98	0	98	0	196	47
55566	Northumberland Co School Board	7	0	194	0	201	6	0	107	0	113	121
55567	Nottoway County School Board	0	0	311	0	311	137	0	166	0	303	(11)
55568	Orange County Public Schools	30	0	505	0	535	116	0	268	0	385	108
55569	Page County Public Schools	29	0	397	0	426	122	0	212	0	334	144
55570	Patrick County Public Schools	4	0	360	0	364	189	0	192	0	381	39
55571	Pittsylvania County School Board	0	0	714	0	714	272	0	394	0	666	43
55572	Powhatan County School Board	0	0	438	0	438	57	0	235	0	292	56
55573	Prince Edward County Schools	38	0	201	0	240	1	0	110	0	110	21
55574	Prince George County School Board	0	0	853	0	853	497	0	450	0	948	138
55576	Prince William County Schools	283	0	9,432	0	9,715	1,337	0	4,906	0	6,242	3,353
55577	Pulaski County School Board	0	0	532	0	532	84	0	285	0	369	130
55578	Rappahannock County Schools	0	0	129	0	129	67	0	70	0	137	(11)
55579	Richmond County Public Schools	2	0	46	0	49	9	0	25	0	34	2
55580	Roanoke County School Board	0	0	1,825	0	1,825	0	0	1,016	0	1,016	(896)
55581	Rockbridge County Schools	0	0	400	0	400	76	0	220	0	296	51



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
55582	Rockingham County School Board	0	0	1,679	0	1,679	311	0	895	0	1,206	307
55583	Russell County School Board	8	0	653	0	662	163	0	362	0	524	391
55584	Scott County Schools	0	0	458	0	458	99	0	246	0	344	131
55585	Shenandoah County School Board	23	0	674	0	697	4	0	352	0	356	306
55586	Smyth County School Board	0	0	615	0	615	214	0	335	0	549	137
55587	Southampton County School Board	0	0	262	0	262	159	0	144	0	303	(125)
55588	Spotsylvania County School Board	0	0	1,449	0	1,449	396	0	743	0	1,139	462
55589	Stafford County Schools	0	0	1,371	0	1,371	703	0	724	0	1,426	323
55590	Surry County Public Schools	0	0	286	0	286	110	0	158	0	268	46
55591	Sussex County School Board	0	0	189	0	189	50	0	98	0	148	24
55592	Tazewell County Schools	0	0	1,101	0	1,101	227	0	604	0	831	415
55593	Warren County School Board	6	0	511	0	517	148	0	275	0	423	5
55595	Washington County School Board	12	0	677	0	689	0	0	377	0	377	348
55596	Westmoreland County School Board	12	0	205	0	217	0	0	110	0	110	37
55597	Wise County Schools	0	0	487	0	487	230	0	273	0	503	(15)
55598	Wythe County School Board	16	0	311	0	327	38	0	170	0	208	121



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	43	0	1,133	0	1,175	75	0	590	0	665	380
55600	Accomack County School Board	0	0	639	0	639	344	0	340	0	684	(82)
55601	Bristol Virginia School System	19	0	134	0	154	0	0	76	0	76	101
55602	Buena Vista City Public Schools	17	0	99	0	116	0	0	55	0	55	14
55603	Amelia County Public Schools	124	0	197	0	321	16	0	105	0	122	74
55605	Danville School Board	0	0	419	0	419	404	0	220	0	624	(159)
55606	Franklin City Public Schools	0	0	96	0	96	61	0	52	0	112	(4)
55607	Lexington City Public Schools	0	0	28	0	28	0	0	16	0	16	(13)
55608	Harrisonburg City School Board	2	0	403	0	405	114	0	217	0	331	44
55609	Hopewell Public Schools	21	0	370	0	391	164	0	206	0	370	159
55610	Lynchburg School Board	0	0	766	0	766	418	0	411	0	829	61
55611	Fauquier County School Board	46	0	1,285	0	1,331	0	0	674	0	674	317
55612	Brunswick County Public Schools	0	0	284	0	284	327	0	152	0	479	(120)
55613	P D Pruden Vocational-Technical Center	0	0	10	0	10	15	0	5	0	20	(14)
55614	Portsmouth School Board	0	0	1,642	0	1,642	265	0	908	0	1,173	692
55615	Campbell County School Board	0	0	703	0	703	80	0	385	0	465	194
55616	Richmond City Schools	0	0	2,679	0	2,679	419	0	1,426	0	1,845	399
55617	Roanoke City Schools	3	0	127	0	129	29	0	58	0	87	54
55619	Staunton City School Board	22	0	222	0	243	5	0	122	0	127	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
55620	Suffolk City School Board	138	0	1,283	0	1,420	403	0	678	0	1,081	331
55622	Craig County School Board	7	0	88	0	95	79	0	45	0	123	27
55623	Martinsville City School Board	0	0	153	0	153	8	0	89	0	97	86
55624	Appomattox Regional Governor's School	3	0	9	0	12	3	0	4	0	7	6
55625	Colonial Heights City Schools	0	0	252	0	252	69	0	135	0	204	5
55632	City of Manassas School Board	174	0	837	0	1,011	213	0	439	0	652	357
55633	Franklin County Schools	0	0	995	0	995	314	0	533	0	847	254
55634	Frederick County School Board	0	0	1,204	0	1,204	98	0	621	0	719	414
55635	City of Salem Schools	0	0	288	0	288	126	0	156	0	282	(24)
55636	Manassas Park City Schools	18	0	207	0	225	268	0	109	0	377	(66)
55637	Newport News Public Schools	18	0	140	0	157	37	0	48	0	85	191
55708	Waynesboro City Schools	0	0	196	0	196	64	0	106	0	170	(20)
55710	Valley Vocational-Technical Center	1	0	18	0	19	1	0	10	0	11	2
55711	New Horizons Technical Center	32	0	37	0	70	0	0	20	0	20	70
55713	Galax City Schools	0	0	102	0	102	75	0	54	0	129	17
55714	Norton City Schools	0	0	111	0	111	1	0	62	0	63	(15)
55802	Williamsburg-James City County Schools	0	0	969	0	969	96	0	505	0	601	205
55803	Poquoson City School Board	32	0	108	0	139	0	0	59	0	59	86



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
55806	Fredericksburg City Public Schools	0	0	242	0	242	88	0	127	0	214	7
55807	Hampton City Schools	0	0	1,435	0	1,435	1,332	0	796	0	2,128	(960)
55813	Buchanan County School Board	352	0	634	0	986	48	0	354	0	402	670
55814	Jackson River Vocational Technical Center	0	0	17	0	17	0	0	9	0	9	6
55815	Northern Neck Regional Vocational Center	2	0	6	0	7	0	0	3	0	3	6
55866	Hampton Roads Transportation Accountability Commission - HRTAC	0	0	0	0	0	0	0	0	0	0	(5)
55867	Pamunkey Regional Library	304	0	215	0	519	50	0	102	0	152	140
55868	Northern Virginia Transportation Authority	118	0	5	0	123	0	0	0	0	0	51
55869	RSW Regional Jail Authority	644	0	41	0	685	0	0	0	0	0	675
55870	Bedford Regional Water Authority	141	0	184	0	325	0	0	88	0	88	181
55871	Portsmouth Redevelopment And Housing Authority	0	0	58	0	58	1,095	0	15	0	1,111	186
55872	Southwest Regn Recreation Auth	2	0	4	0	6	2	0	1	0	4	11
55873	Roanoke Redevelop & Housing Aut	73	0	110	0	184	50	0	54	0	104	156
55874	Meherrin River Regnl Jail Auth	0	0	163	0	163	229	0	47	0	276	612



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
55875	Woodway Water Authority	0	0	4	0	4	1	0	2	0	3	6
55876	Bristol Virginia Utilities Authority	0	0	373	0	373	122	0	162	0	284	336
55877	Washington Metro Area Transit Commission	0	0	26	0	26	8	0	11	0	19	40
55878	Mt Rogers Community Services Board	147	0	1,607	0	1,754	815	0	773	0	1,587	1,418
55879	Lonesome Pine Soil & Water Conservation District	2	0	1	0	3	0	0	1	0	1	2
55880	Big Sandy Soil & Water & Conservation District	0	0	3	0	3	1	0	1	0	3	2
55881	Virginia's Region 2000 Local Government Council	0	0	128	0	128	82	0	59	0	140	94
55882	Middle Peninsula Planning District Commission	0	0	32	0	32	187	0	16	0	203	(26)
55883	Western Virginia Regional Jail Authority	0	0	583	0	583	500	0	257	0	757	637
55884	Halifax Service Authority	64	0	98	0	161	19	0	44	0	63	108
55885	Fort Monroe Area Development Authority	0	0	0	0	0	0	0	0	0	0	0
55886	Russell County Public Service Authority	60	0	24	0	84	8	0	10	0	18	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)
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
55887	Piedmont Community Services Board	0	0	599	0	599	236	0	273	0	508	476
55888	Blue Ridge Behavioral Healthcare	0	0	995	0	995	702	0	478	0	1,180	283
55889	Skyline Soil & Water Conservation District	0	0	15	0	15	13	0	7	0	20	6
55890	Middle River Regional Jail Authority	0	0	585	0	585	623	0	269	0	892	603
55891	Tidewater Soil & Water Conservation District	3	0	5	0	8	0	0	2	0	2	6
55892	Big Stone Gap Redevelopment And Housing Authority	6	0	22	0	29	1	0	10	0	11	19
55893	Eastern Shore Soil & Water Conservation District	9	0	11	0	20	0	0	6	0	6	(61)
55894	Town of Boykins	0	0	6	0	6	1	0	3	0	4	1
55895	Town of Gordonsville	21	0	60	0	81	0	0	30	0	30	110
55896	Virginia Resources Authority	54	0	79	0	133	0	0	37	0	37	76
55897	Prince William County Service Authority	1,442	0	1,528	0	2,971	0	0	703	0	703	1,881
55898	Western Virginia Water Authority	245	0	596	0	840	204	0	280	0	484	545
55899	Shenandoah Valley Regional Airport Commission	19	0	69	0	88	2	0	34	0	36	43



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
55900	Allegheny Highlands Community Services Board	0	0	434	0	434	232	0	230	0	462	34
55901	Brunswick Industrial Development Authority	0	0	18	0	18	0	0	9	0	9	7
55902	Northern Neck/Essex County Group Home Comm State Education Assistance	0	0	50	0	50	0	0	29	0	29	(3)
55903	Authority Appalachian Juvenile	0	0	563	0	563	0	0	300	0	300	(518)
55904	Commission Goochland/Powhatan Community Services Board	0	0	241	0	241	87	0	125	0	212	151
55905	Suffolk Redevelopment & Housing Authority	0	0	451	0	451	530	0	240	0	770	(279)
55906	Virginia Small Business Financing Authority	0	0	226	0	226	86	0	117	0	203	(129)
55907	Lee County Redevelopment & Housing Authority	0	0	38	0	38	0	0	20	0	20	(22)
55908	Henry County Public Service Authority	85	0	75	0	160	6	0	40	0	46	81
55909	Southside Planning District Commission	282	0	573	0	855	98	0	307	0	404	272
55910	Economic Development	0	0	127	0	127	46	0	67	0	113	54
55911		0	0	111	0	111	16	0	58	0	75	48



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		Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference		Total Deferred Inflows of Resources	Pension Expense
				Between Projected and Actual Earnings on Plan	Employer Contributions Subsequent to Measurement Date				Difference Between Projected and Actual Earnings on Plan	Employer Contributions Subsequent to Measurement Date		
55912	Authority - Henrico Co	110	0	783	0	893	0	0	413	0	413	310
55914	Augusta County Service Authority	0	0	463	0	463	62	0	247	0	309	111
55915	Rappahannock Juvenile Center	0	0	127	0	127	29	0	69	0	98	42
55918	Cumberland Plateau Regional Housing Authority	0	0	250	0	250	36	0	130	0	166	66
55919	Amherst County Service Authority	57	0	143	0	200	0	0	73	0	73	151
55920	Pepper's Ferry Regional Wastewater Authority	0	0	1,788	0	1,788	728	0	879	0	1,607	932
55921	Rappahannock Regional Jail	0	0	93	0	93	7	0	49	0	56	(24)
55922	Thomas Jefferson Planning District Commission	142	0	601	0	743	333	0	304	0	637	486
55923	Piedmont Regional Jail	0	0	158	0	158	59	0	81	0	141	13
55924	Nelson County Service Authority	18	0	87	0	105	148	0	44	0	192	27
55925	Coeburn-Norton-Wise Water Treatment Authority	247	0	333	0	580	0	0	171	0	171	109
55926	Fauquier County Water & Sanitation Authority	7	0	14	0	21	0	0	7	0	7	9
55927	Scott County Soil & Water Conservation District	91	0	109	0	200	0	0	55	0	55	87
	New River Resource Authority											



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
55928	Scott County Water & Sewerage Authority Greenville	0	0	104	0	104	30	0	52	0	82	49
55929	County Water & Sewer Authority Petersburg	97	0	195	0	291	0	0	101	0	101	107
55930	Redevelopment & Housing Authority Central	35	0	252	0	287	91	0	136	0	227	97
55931	Rappahannock Regional Library Virginia Coalfield Economic Development	141	0	815	0	956	182	0	421	0	603	405
55932	Auth	14	0	61	0	76	0	0	32	0	32	34
55933	Central Virginia Regional Jail Thomas Jefferson Soil & Water	27	0	628	0	655	0	0	323	0	323	423
55934	Conservation Dist Commonwealth	5	0	39	0	44	4	0	19	0	23	18
55936	Regional Council Wythe-Grayson	0	0	58	0	58	15	0	31	0	46	27
55937	Regional Library Colonial Soil & Water	14	0	57	0	71	7	0	31	0	38	(2)
55938	Conservation District Rivanna Solid	0	0	29	0	29	4	0	16	0	20	(30)
55939	Waste Authority Monacan Soil & Water	0	0	129	0	129	9	0	71	0	80	(23)
55940	Conservation District Robert E Lee Soil	29	0	24	0	53	0	0	12	0	12	19
55941	& Water	4	0	19	0	23	0	0	9	0	10	10



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
55942	Conservation District Tri-County/City Soil & Water Conservation Dist	0	0	25	0	25	8	0	13	0	21	(7)
55944	Central Virginia Waste Management Authority	0	0	81	0	81	30	0	42	0	72	7
55945	Lonesome Pine Regional Library Virginia	0	0	226	0	226	115	0	119	0	234	21
55946	Peninsulas Public Service Authority	0	0	233	0	233	58	0	119	0	177	19
55947	Tidewater Youth Services Commission	16	0	555	0	571	0	0	299	0	299	64
55948	Virginia Highlands Airport Commission	9	0	27	0	36	0	0	14	0	14	10
55949	Western Tidewater Regional Jail	0	0	1,296	0	1,296	189	0	658	0	847	790
55950	Scott County Redevelopment & Housing Authority	7	0	59	0	66	4	0	30	0	34	46
55951	Handley Regional Library	14	0	125	0	140	66	0	65	0	131	34
55952	Northern Neck Regional Jail	0	0	613	0	613	292	0	312	0	604	239
55953	Montgomery Regional Solid Waste Authority	3	0	98	0	101	35	0	49	0	85	41
55954	Potomac & Rappahannock Transportation Commission	281	0	780	0	1,061	0	0	378	0	378	455



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
55955	Giles County Public Service Authority	35	0	74	0	110	0	0	37	0	37	63
55956	South Central Wastewater Authority	0	0	188	0	188	192	0	96	0	288	40
55957	Wise County Redevelopment & Housing Authority	0	0	246	0	246	49	0	133	0	182	78
55958	Prince William Soil & Water Conservation District	5	0	21	0	26	0	0	11	0	11	(7)
55959	Hampton Roads Regional Jail Authority	0	0	1,734	0	1,734	487	0	836	0	1,323	1,304
55960	Castlewood Water & Sewage Authority	6	0	33	0	39	6	0	17	0	23	19
55961	Pamunkey Regional Jail	408	0	787	0	1,195	178	0	386	0	564	559
55962	Charlottesville-Albemarle Airport Authority	0	0	234	0	234	38	0	122	0	160	107
55963	Virginia Peninsula Regional Jail	57	0	726	0	783	614	0	363	0	977	255
55964	Virginia Biotechnology Research Park Authority	16	0	109	0	124	0	0	59	0	59	27
55965	Peumansend Creek Regional Jail	0	0	662	0	662	83	0	322	0	405	367
55966	Blue Ridge Regional Jail Authority	0	0	1,856	0	1,856	654	0	905	0	1,558	1,694
55967	Massanutten Regional Library	0	0	120	0	120	42	0	63	0	105	(8)



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
55968	Albemarle-Charlottesville Regional Jail	252	0	1,058	0	1,310	333	0	523	0	856	739
55969	Culpeper Soil & Water Conservation District	15	0	33	0	48	0	0	16	0	16	19
55970	New River Valley Regional Jail	0	0	1,056	0	1,056	672	0	509	0	1,181	572
55971	Sussex Service Authority	8	0	117	0	126	5	0	59	0	64	32
55972	Big Walker Soil & Water Conservation District	2	0	8	0	9	2	0	4	0	6	3
55973	Peter Francisco Soil & Water Conservation District	6	0	9	0	15	3	0	4	0	7	6
55974	Peaks of Otter Soil & Water Conservation District	9	0	5	0	14	0	0	2	0	2	1
55975	New River Soil & Water Conservation District	13	0	10	0	23	5	0	5	0	10	6
55977	Southside Regional Jail	32	0	304	0	336	214	0	152	0	366	222
55978	Evergreen Soil & Water Conservation District	1	0	6	0	7	1	0	3	0	4	5
55979	Roanoke Higher Education Authority	6	0	100	0	105	37	0	50	0	87	12
55981	John Marshall Soil & Water	4	0	34	0	37	0	0	16	0	16	20



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
55982	Conservation District Daniel Boone Soil & Water Conservation District Southside Community Services Board	0	0	8	0	8	5	0	4	0	9	5
55983	Northern Shenandoah Valley Regional Commission Tazewell Soil & Water Conservation District	1	0	839	0	840	166	0	426	0	593	379
55984	Richmond Regional Planning District Committee	8	0	61	0	68	25	0	31	0	56	(6)
55985	Henricopolis Soil & Water Conservation District	1	0	6	0	8	2	0	3	0	6	0
55987	Piedmont Regional Juvenile Detention Center	0	0	171	0	171	147	0	81	0	228	59
55988	Roanoke River Service Authority	0	0	10	0	10	30	0	5	0	36	(19)
55989	Lee County Public Service Authority	0	0	56	0	56	41	0	28	0	68	12
55990	Blue Ridge Juvenile Detention Center	0	0	24	0	24	4	0	11	0	15	19
55991	Ferrum Water & Sewage Authority	6	0	36	0	42	20	0	17	0	38	6
55992		0	0	141	0	141	51	0	67	0	117	83
55993		0	0	12	0	12	10	0	6	0	16	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)
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
55994	Wise County Public Service Authority	0	0	74	0	74	85	0	35	0	120	29
55995	Holston River Soil & Water Conservation District	2	0	16	0	17	13	0	8	0	21	1
55996	New River Valley Community Services Board	0	0	1,623	0	1,623	1,302	0	767	0	2,069	296
55997	Institute For Advanced Learning And Research Southwest Virginia Regional Jail Authority	0	0	118	0	118	55	0	57	0	112	12
55998	Clinch Valley Soil & Water Conservation District	8	0	1,214	0	1,222	394	0	567	0	962	1,529
55999		0	0	8	0	8	47	0	4	0	51	(20)
	Total Political Subdivisions	56,424	0	961,856	0	1,018,279	206,814	0	506,438	0	713,251	407,271



**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	67	59	789	535	0	0
55101	Albemarle County	(16)	(16)	1,861	1,370	0	0
55102	Alleghany County	(421)	(421)	71	210	0	0
55103	Amelia County	(196)	(185)	116	139	0	0
55104	Amherst County	(254)	(142)	507	370	0	0
55105	Appomattox County	(2)	(2)	255	190	0	0
55107	Augusta County	(165)	(158)	1,011	778	0	0
55108	Bath County	58	58	193	121	0	0
55109	Bedford County	(710)	(679)	530	607	0	0
55110	Bland County	52	52	124	72	0	0
55111	Botetourt County	(208)	(208)	411	360	0	0
55112	Brunswick County	(159)	(155)	115	167	0	0
55113	Buchanan County	138	138	822	458	0	0
55114	Buckingham County	(64)	(64)	143	158	0	0
55115	Campbell County	84	36	718	578	0	0
55116	Caroline County	(193)	(187)	322	323	0	0
55117	Carroll County	220	220	518	302	0	0
55118	Charles City County	(34)	(33)	192	135	0	0
55119	Charlotte County	(130)	(119)	236	204	0	0
55120	Chesterfield County	(5,408)	(5,408)	8,252	7,520	0	0
55121	Clarke County	(59)	(36)	250	179	0	0
55122	Craig County	(74)	(45)	102	71	0	0
55123	Culpeper County	60	60	795	503	0	0
55124	Cumberland County	82	73	181	116	0	0
55125	Dickenson County	81	81	400	256	0	0
55126	Dinwiddie County	(419)	(358)	311	314	0	0
55128	Essex County	42	8	201	145	0	0
55130	Fauquier County	(474)	(447)	1,167	1,008	0	0
55131	Floyd County	(193)	(190)	58	138	0	0
55132	Fluvanna County	(123)	24	287	199	0	0
55133	Franklin County	(469)	(469)	328	530	0	0
55134	Frederick County	495	495	2,161	1,667	0	0
55135	Giles County	339	179	308	203	0	0
55136	Gloucester County	41	22	722	547	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
55137	Goochland County	52	52	431	284	0	0
55138	Grayson County	68	47	257	168	0	0
55139	Greene County	112	115	371	178	0	0
55140	Greensville County	71	61	300	200	0	0
55141	Halifax County	23	(4)	497	355	0	0
55142	Hanover County	(793)	(793)	2,381	2,001	0	0
55143	Henrico County	(5,255)	(5,255)	13,799	10,695	0	0
55144	Henry County	(73)	(72)	951	687	0	0
55145	Highland County	(43)	(21)	81	57	0	0
55146	Isle of Wight County	(129)	(172)	434	382	0	0
55147	James City County	(503)	(503)	1,575	1,305	0	0
55148	King George County	(113)	(113)	340	303	0	0
55149	King & Queen County	(73)	(52)	141	98	0	0
55150	King William County	(194)	(153)	181	141	0	0
55151	Lancaster County	(31)	(73)	207	182	0	0
55152	Lee County	(247)	(208)	270	240	0	0
55153	Loudoun County	358	358	8,166	5,977	100	0
55154	Louisa County	(108)	(73)	496	332	0	0
55155	Lunenburg County	14	(13)	152	106	0	0
55156	Madison County	(107)	(103)	156	155	0	0
55157	Mathews County	(161)	(127)	154	107	0	0
55158	Mecklenburg County	(514)	(484)	272	391	0	0
55159	Middlesex County	(138)	(63)	153	106	0	0
55160	Montgomery County	(427)	(370)	855	701	0	0
55162	Nelson County	(150)	(152)	150	170	0	0
55163	New Kent County	34	34	345	231	0	0
55165	Northampton County	(197)	(197)	202	276	0	0
55166	Northumberland County	(89)	(73)	209	156	0	0
55167	Nottoway County	(321)	(123)	213	162	0	0
55168	Orange County	(318)	(169)	422	299	0	0
55169	Page County	(235)	(235)	199	253	0	0
55170	Patrick County	60	60	340	238	0	0
55171	Pittsylvania County	(162)	(158)	750	588	0	0
55172	Powhatan County	(54)	(54)	158	89	(74)	0
55173	Prince Edward County	(442)	(360)	213	199	0	0
55174	Prince George County	110	103	674	469	0	0
55176	Prince William County	502	502	14,187	9,971	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
55177	Pulaski County	(57)	(30)	674	470	0	0
55178	Rappahannock County	(60)	(51)	177	123	0	0
55179	Richmond County	36	22	181	124	0	0
55180	Roanoke County	(771)	(746)	2,873	1,965	0	0
55181	Rockbridge County	3	2	389	285	0	0
55182	Rockingham County	112	112	1,383	887	0	0
55183	Russell County	(205)	(126)	362	259	0	0
55184	Scott County	(75)	(75)	267	223	0	0
55185	Shenandoah County	(297)	(297)	309	403	0	0
55186	Smyth County	(471)	(450)	265	372	0	0
55187	Southampton County	(18)	(41)	474	339	0	0
55188	Spotsylvania County	340	340	2,240	1,752	29	0
55189	Stafford County	(253)	(253)	1,865	1,304	0	0
55190	Surry County	(128)	(128)	201	166	0	0
55191	Sussex County	(94)	(119)	281	232	0	0
55192	Tazewell County	313	282	805	458	0	0
55193	Warren County	(219)	(219)	445	366	0	0
55195	Washington County	(116)	(121)	464	395	0	0
55196	Westmoreland County	(471)	(460)	177	215	0	0
55197	Wise County	(238)	(131)	777	460	0	0
55198	Wythe County	(207)	(50)	443	308	0	0
55199	York County	(745)	(667)	2,095	1,724	0	0
55200	City of Alexandria	(1,938)	(1,938)	5,508	4,603	0	0
55201	City of Bristol	(321)	(79)	1,323	908	0	0
55202	City of Buena Vista	56	26	187	153	0	0
55203	Town of St Paul	34	12	31	21	0	0
55204	City of Clifton Forge	(286)	(39)	119	82	0	0
55205	City of Danville	49	28	313	227	0	0
55206	City of Fredericksburg	(685)	(202)	1,690	1,020	0	0
55207	City of Hampton	(2,595)	(2,286)	5,088	4,362	0	0
55208	City of Harrisonburg	451	451	2,065	1,378	0	0
55209	City of Hopewell	169	139	1,343	892	0	0
55210	City of Lynchburg	(1,058)	(1,058)	2,905	2,502	0	0
55211	Town of Crewe	3	(8)	36	28	0	0
55212	City of Norfolk	(441)	(441)	960	844	0	0
55213	City of Petersburg	(1,798)	(926)	2,200	1,518	0	0
55214	City of Portsmouth	(1,047)	(1,075)	3,179	2,827	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
55215	City of Radford	(230)	(188)	547	433	0	0
55216	City of Richmond	(117)	(135)	1,462	1,081	0	0
55217	City of Roanoke	(54)	(54)	688	490	0	0
55218	Town of Craigsville	(15)	(15)	(11)	(8)	0	0
55219	City of Staunton	(610)	(393)	709	563	0	0
55220	City of Suffolk	(881)	(881)	2,931	2,379	0	0
55221	City of Williamsburg	(290)	(155)	810	561	0	0
55222	City of Winchester	(722)	(722)	1,014	842	0	0
55223	City of Martinsville	(79)	(223)	1,074	763	0	0
55224	City of Falls Church	115	71	74	51	0	0
55225	City of Colonial Heights	(36)	(80)	690	584	0	0
55226	Town of Front Royal	188	66	451	304	0	0
55227	Town of Boyce	0	0	1	1	0	0
55228	Town of Middletown	6	13	21	6	0	0
55229	Town of Chilhowie	1	1	40	28	0	0
55230	City of Covington	(148)	(112)	232	193	0	0
55231	Town of Floyd	3	5	13	7	0	0
55232	City of Franklin	(20)	(34)	422	317	0	0
55233	City of Chesapeake	956	956	13,104	7,861	0	0
55234	City of Virginia Beach	(4,180)	(4,180)	19,461	15,693	0	0
55235	City of Norton	49	51	275	156	0	0
55236	City of Manassas Park	(356)	(128)	469	313	0	0
55237	Town of Exmore	(3)	3	25	14	0	0
55238	Town of Pound	(36)	(8)	18	12	0	0
55239	Town of Grottoes	7	7	28	17	0	0
55240	Town of Onley	(0)	(1)	2	2	0	0
55241	Town of West Point	(112)	(95)	18	38	0	0
55242	Town of South Hill	(95)	(95)	47	67	0	0
55243	Town of Rural Retreat	11	11	20	13	2	0
55244	Town of Dillwyn	0	0	0	0	0	0
55245	Town of Scottsville	12	12	18	13	0	0
55246	Town of Burkeville	(1)	0	3	2	0	0
55247	Town of Madison	(0)	(0)	1	0	0	0
55248	Town of Pennington Gap	5	5	15	10	0	0
55249	Town of La Crosse	(1)	(1)	4	3	0	0
55250	Town of Rich Creek	(1)	(1)	3	1	(3)	0
55251	Town of White Stone	(0)	(0)	0	0	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
55252	Town of Windsor	(16)	(16)	1	13	1	0
55253	Town of Haysi	(0)	(0)	2	2	1	0
55254	Town of Stephens City	(5)	(3)	14	11	0	0
55255	Town of Brodnax	18	22	7	1	0	0
55256	Town of Mineral	(1)	(1)	2	2	0	0
55257	Town of Lebanon	20	20	70	53	15	6
55258	City of Newport News	14	14	190	116	(88)	(50)
55259	Town of Richlands	(1)	(1)	65	58	55	0
55260	Town of Haymarket	(4)	(4)	(1)	(2)	(5)	(18)
55261	Town of Lovettsville	5	5	7	6	4	14
55300	Town of Abingdon	(208)	(208)	82	154	0	0
55301	Town of Dumfries	(130)	(30)	64	44	0	0
55302	Town of Iron Gate	4	4	7	4	0	0
55303	Town of Montross	0	0	5	4	0	0
55304	Town of South Boston	(36)	(129)	259	178	0	0
55305	Town of Gretna	(4)	(4)	15	15	1	0
55306	Town of Remington	18	11	9	5	0	0
55307	City of Lexington	(88)	(88)	274	216	0	0
55308	City of Waynesboro	(1,153)	44	904	625	0	0
55309	Town of Colonial Beach	(268)	(15)	91	63	0	0
55310	Town of Smithfield	(1)	(1)	117	83	0	0
55311	Town of Brookneal	(1)	(1)	19	13	0	0
55312	Town of Hamilton	10	10	9	6	0	0
55313	City of Galax	(168)	(168)	184	184	0	0
55314	Town of Jonesville	5	5	15	9	0	0
55315	Town of Wytheville	(221)	(221)	143	155	0	0
55316	City of Fairfax	(80)	(71)	1,998	1,149	0	0
55317	Town of Vienna	31	31	684	514	0	0
55318	Town of Vinton	(14)	(58)	214	159	0	0
55319	City of Emporia	(25)	27	374	227	0	0
55320	Town of Culpeper	(9)	(9)	417	300	0	0
55321	Town of Woodstock	(28)	(28)	96	73	0	0
55322	Town of Glasgow	(38)	(0)	11	8	0	0
55323	Town of Marion	(73)	(72)	183	127	0	0
55324	Town of Altavista	76	40	145	99	0	0
55325	Town of Herndon	(218)	(218)	875	665	0	0
55326	Town of Pearisburg	35	35	113	75	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
55327	Town of Christiansburg	(591)	(591)	(34)	238	0	0
55328	Town of Wakefield	2	0	6	4	0	0
55329	Town of Leesburg	244	244	1,401	886	0	0
55330	Town of Chatham	(2)	(2)	23	16	0	0
55331	Town of Bowling Green	(55)	(0)	12	8	0	0
55332	City of Manassas	(990)	(990)	944	1,096	0	0
55333	Town of Alberta	0	0	4	3	0	0
55334	Town of Boydton	(2)	0	17	12	0	0
55335	City of Salem	(274)	249	2,295	1,581	0	0
55336	Town of Mckenney	(0)	0	5	3	0	0
55337	Town of Narrows	(5)	3	44	30	0	0
55338	Town of Quantico	2	(0)	10	7	0	0
55339	Town of Halifax	5	1	25	17	0	0
55340	Town of Blacksburg	451	451	1,155	639	0	0
55341	Town of Chincoteague	11	11	97	75	0	0
55342	Town of Lawrenceville	10	8	49	33	0	0
55343	Town of Amherst	37	37	90	54	0	0
55344	Town of Stanley	(5)	(5)	25	15	(3)	0
55345	Town of Hillsville	(50)	(42)	58	55	0	0
55346	Town of Elkton	(48)	(10)	49	34	0	0
55347	Town of Bridgewater	(87)	(82)	68	83	0	0
55348	Town of Purcellville	121	121	210	126	0	0
55349	Town of Timberville	(20)	(20)	7	(4)	(20)	0
55350	Town of Wise	(41)	(41)	109	93	0	0
55351	Town of New Market	21	22	73	32	0	0
55352	Town of Tappahannock	(32)	(32)	39	47	0	0
55353	Town of Rocky Mount	91	91	183	92	0	0
55354	Town of Big Stone Gap	102	64	160	101	0	0
55355	Town of Luray	(223)	(137)	135	97	0	0
55356	Town of Stuart	(5)	(5)	(4)	(2)	0	0
55357	Town of Strasburg	70	53	124	92	0	0
55358	Town of Appomattox	13	12	35	24	0	0
55359	Town of Clarksville	(9)	(0)	49	29	0	0
55360	Town of Dublin	18	17	55	36	0	0
55361	Town of Middleburg	(13)	(4)	34	24	0	0
55362	Town of Edinburg	(48)	(3)	15	10	0	0
55363	Town of Chase City	(62)	(55)	51	55	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
55364	City of Bedford	116	(6)	301	207	0	0
55365	City of Poquoson	(302)	(280)	291	274	0	0
55366	Town of Ashland	(200)	(54)	189	132	0	0
55367	Town of Broadway	37	37	74	44	3	0
55368	Town of Berryville	(43)	(38)	72	51	0	0
55369	Town of Tazewell	55	75	97	62	0	0
55370	Town of Urbanna	(1)	0	14	10	0	0
55371	Town of Bluefield	(41)	(32)	93	64	0	0
55372	Town of Weber City	(2)	(1)	10	7	0	0
55373	Town of Damascus	(1)	(1)	3	2	0	0
55374	Town of Hurt	(3)	0	9	6	0	0
55375	Town of Waverly	29	4	33	23	0	0
55376	Town of Coeburn	(65)	17	52	30	0	0
55377	Town of Dayton	(5)	(5)	38	33	0	0
55378	Town of Courtland	(80)	(8)	8	6	0	0
55379	Town of Cape Charles	(38)	(41)	25	27	0	0
55380	Town of Independence	14	14	26	12	0	0
55381	Town of Warsaw	3	7	35	21	0	0
55382	Town of Grundy	(58)	(16)	37	26	0	0
55383	Town of Warrenton	(41)	165	342	237	0	0
55384	Town of Louisa	(81)	(39)	34	24	0	0
55385	Town of Kenbridge	0	7	19	13	0	0
55386	Town of Mt Jackson	(27)	(32)	22	21	0	0
55387	Town of Pulaski	(86)	(37)	286	199	0	0
55388	Town of Jarratt	(2)	(2)	1	2	0	0
55389	Town of Pembroke	(7)	(5)	10	8	0	0
55390	Town of Parksley	4	4	12	7	0	0
55391	Town of Onancock	(1)	(1)	22	17	0	0
55392	Town of Victoria	(15)	(15)	16	16	0	0
55393	Town of Shenandoah	(15)	(13)	26	21	0	0
55394	Town of Gate City	64	1	23	16	0	0
55395	Town of Round Hill	20	9	27	16	0	0
55396	Town of Kilmarnock	(92)	(85)	27	25	0	0
55397	Town of Orange	51	23	91	64	0	0
55398	Town of Saltville	(114)	(24)	28	19	0	0
55399	Town of Blackstone	(33)	(29)	91	73	0	0
55400	Bedford Recreation Commission	0	0	2	1	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
55401	Southeastern Virginia Public Service Authority	(142)	(6)	699	483	0	0
55402	Pittsylvania Co Service Authority	(28)	(28)	(4)	9	0	0
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(32)	(19)	6	8	0	0
55404	Appomattox Regional Library	(23)	(4)	38	26	0	0
55405	Staunton Redevelopment & Housing Authority	3	2	20	14	0	0
55406	Hampton Newport News Community Services Board	(622)	(622)	579	588	0	0
55408	C P Jones Memorial Library	3	(0)	5	4	0	0
55409	Southside Regional Juvenile Group Home	(0)	(0)	13	9	0	0
55411	Hampton Roads Sanitation District	(332)	(332)	2,268	2,301	98	0
55412	Peninsula Airport Commission	67	38	111	69	0	0
55413	Richmond Redevelopment & Housing Authority	(765)	(29)	883	606	0	0
55415	Chesapeake Redevelopment & Housing Authority	(226)	(12)	148	102	0	0
55416	Alexandria Sanitation Authority	(513)	(334)	586	421	0	0
55417	Norfolk Airport Authority	243	130	579	396	0	0
55418	Charlottesville Redevelopment/Housing Authority	(10)	(0)	52	36	0	0
55419	Hampton Redevelopment & Housing Authority	213	188	205	141	0	0
55420	Loudoun County Sanitation Authority	44	44	630	461	38	0
55421	Danville Redevelopment & Housing Authority	(26)	(38)	59	60	0	0
55422	Blacksburg-Christiansburg-VPI Water Authority	58	58	104	85	15	0
55423	Northern Virginia Juvenile Detention Home	19	46	218	147	0	0
55424	Hopewell Redevelopment & Housing Authority	(129)	(44)	72	50	0	0
55425	Colonial Behavioral Health	(139)	(138)	314	247	0	0
55426	Blacksburg-VPI Sanitation Authority	(73)	(53)	78	60	0	0
55427	Potomac River Fisheries Commission	51	15	22	15	0	0
55428	Chesapeake Bay Bridge Tunnel	(46)	(53)	399	328	0	0
55429	Alexandria Redevelopment & Housing Authority	(106)	(105)	179	141	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
55430	Albemarle County Service Authority	(104)	(104)	83	115	0	0
55431	Franklin Redevelopment & Housing Authority	3	0	15	11	0	0
55432	Bristol Redevelopment & Housing Authority	4	(2)	42	29	0	0
55433	Norfolk Redevelopment & Housing Authority	(875)	(260)	1,224	841	0	0
55435	Richmond Metropolitan Authority	(357)	(235)	197	172	0	0
55436	Riverside Regional Jail	(291)	(265)	445	381	0	0
55437	Peninsula Ports Authority	(0)	(0)	21	15	0	0
55439	Rappahannock Rapidan Planning District Comm.	10	5	17	11	0	0
55440	Shenandoah Valley Juvenile Detention Home Comm	(70)	(32)	66	49	0	0
55442	Southside Regional Library Board	(61)	(59)	20	14	0	0
55443	Bedford Public Library	19	6	37	25	0	0
55444	Eastern Shore Economic Development Commission	0	0	5	4	0	0
55445	Chesterfield County Health Center Commission	(329)	11	242	168	0	0
55446	Washington County Service Authority	(36)	(36)	121	81	(11)	0
55447	Rappahannock Area Community Services Board	(333)	(281)	362	352	0	0
55449	Hampton Roads Planning District Commission	102	76	219	142	0	0
55450	Meherrin Regional Library	(2)	1	21	15	0	0
55451	New River Valley Regional Commission	13	18	32	22	0	0
55452	Northern Virginia Health Care Center	(258)	(193)	219	218	0	0
55453	Rockbridge Area Community Services Board	(248)	(131)	146	131	0	0
55454	Greensville-Emporia Social Services	(41)	9	84	57	0	0
55455	James City County Service Authority	5	5	219	161	0	0
55456	Accomack/Northampton Planning District	(85)	(80)	51	35	0	0
55457	Harrisonburg/Rockingham Regional Sewage Auth	26	26	126	66	0	0
55458	Wytheville Redevelopment & Housing Authority	(2)	(12)	22	16	0	0
55459	Waynesboro Redevelopment & Housing Authority	(34)	(22)	52	36	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
55460	Region Ten Community Services Board	(262)	(193)	578	473	0	0
55462	Lenowisco Planning District Commission	(0)	0	52	36	0	0
55465	Rivanna Water & Sewer Authority	120	110	293	178	0	0
55466	Appomattox River Water Authority	69	49	73	54	0	0
55467	Campbell County Utility Service Authority	46	46	94	69	9	0
55469	Eastern Shore Community Services Board	(71)	(69)	214	160	0	0
55470	Anchor Commission	(5)	0	44	31	0	0
55471	Central Virginia Community Services Board	(431)	(431)	346	405	0	0
55472	District 19 Community Services Board	(342)	(214)	438	327	0	0
55473	Hampton Road Transit Authority	(107)	(107)	433	345	0	0
55474	Upper Occoquan Sewage Authority	266	266	753	449	0	0
55475	New River Valley Juvenile Detention Home	26	12	52	32	0	0
55476	Rockbridge Regional Library	(7)	(1)	27	19	0	0
55477	Frederick County Sanitation Authority	(89)	(89)	35	2	(22)	0
55478	Western Tidewater Community Services Board	(274)	(274)	278	273	0	0
55479	Cumberland Mountain Community Services Board	(68)	(68)	335	186	(10)	0
55480	Fredericksburg-Stafford Park Authority	0	0	23	16	0	0
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(316)	(316)	301	299	0	0
55483	Rockbridge County Public Service Authority	(9)	(9)	17	15	0	0
55484	Danville-Pittsylvania Community Services Board	(105)	(105)	300	262	0	0
55485	Crater Juvenile Detention Home Commission	(12)	(2)	75	51	0	0
55486	Opportunity Inc. of Hampton Roads	(13)	(1)	102	71	0	0
55487	Capital Regional Airport Commission	(185)	43	445	303	0	0
55488	Northwestern Community Services Board	(19)	79	301	209	0	0
55489	Harrisonburg/Rockingham Community Services Bd	(26)	(24)	251	182	0	0
55490	Upper Valley Regional Park Authority	(0)	(0)	(0)	(0)	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
55491	Middle Peninsula Regional Security Center	(152)	(131)	137	96	0	0
55492	Northern Neck Planning District Commission	(12)	0	21	14	0	0
55493	Planning District 1 Behavioral Health Services Board	0	(1)	24	16	0	0
55494	Rockbridge Area Social Services Board	(59)	(37)	64	47	0	0
55495	Dinwiddie County Water Authority	(32)	(23)	27	19	0	0
55496	Rappahannock/Rapidan Community Services Board	(164)	(72)	471	345	0	0
55497	Virginia Education Loan Authority	5	5	233	162	0	0
55498	Valley Community Services Board	(275)	(189)	335	273	0	0
55499	Eastern Shore Public Library	(1)	1	17	11	0	0
55500	Alexandria City School Board	(379)	24	691	459	0	0
55501	Albemarle County Schools	(800)	(393)	400	277	0	0
55502	Alleghany County School Board	(103)	(37)	150	104	0	0
55503	Charlottesville Public Schools	(115)	(71)	161	110	0	0
55504	Amherst County School Board	(26)	(43)	77	84	0	0
55505	Appomattox County School Board	(48)	(40)	44	30	0	0
55506	Arlington County Schools	(219)	(219)	272	154	0	0
55507	Augusta County School Board	(92)	(46)	155	112	0	0
55508	Bath County School Board	(52)	(27)	58	40	0	0
55509	Bedford County School Board	(167)	(180)	274	219	0	0
55510	Bland County School Board	29	13	24	17	0	0
55511	Botetourt County School Board	(238)	(2)	162	112	0	0
55512	Norfolk Public Schools	(829)	(457)	1,146	791	0	0
55513	Petersburg Public Schools	(171)	(30)	186	128	0	0
55514	Buckingham County School Board	(33)	(11)	47	33	0	0
55515	Radford City School Board	(7)	(2)	28	19	0	0
55516	Caroline County School Board	(45)	3	77	52	0	0
55517	Carroll County School Board	(64)	(54)	147	98	0	0
55518	Charles City County School Board	(5)	(1)	27	19	0	0
55519	Charlotte County School Board	87	9	53	37	0	0
55520	Chesterfield County School Board	(388)	(478)	1,357	1,003	0	0
55521	Clarke County School Board	(54)	(3)	50	34	0	0
55522	Winchester Public Schools	(45)	(45)	68	72	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
55523	Culpeper County School Board	(78)	(57)	168	129	0	0
55524	Cumberland County School Board	(37)	(30)	42	29	0	0
55525	Dickenson County School Board	130	38	87	59	0	0
55526	Dinwiddie County Public Schools	(76)	(36)	108	74	0	0
55528	Essex County School Board	(59)	(13)	63	43	0	0
55530	Covington School Board	1	(0)	34	24	0	0
55531	Floyd County School Board	(0)	(8)	91	62	0	0
55532	Fluvanna County Public Schools	75	80	137	61	0	0
55533	Chesapeake Public Schools	(184)	(229)	1,011	831	0	0
55534	Virginia Beach City School Board	(116)	129	2,920	2,012	0	0
55535	Giles County Schools	(31)	(47)	67	46	0	0
55536	Gloucester County School Board	(155)	(106)	231	174	0	0
55537	Goochland County School Board	(33)	(7)	55	38	0	0
55538	Grayson County School Board	(32)	(22)	76	53	0	0
55539	Greene County Schools	(51)	(20)	115	81	0	0
55540	Greensville County School Board	28	(1)	83	57	0	0
55541	Halifax County School Board	(397)	(2)	187	128	0	0
55542	Hanover County School Board	(552)	(347)	266	250	0	0
55543	Henrico County Schools	(2)	(2)	87	59	0	0
55544	Henry County Public Schools	16	2	255	175	0	0
55545	Highland County Public Schools	20	0	12	8	0	0
55546	Isle of Wight County Schools	(127)	(25)	81	56	0	0
55548	King George County School Board	(80)	(51)	87	67	0	0
55549	King & Queen County School Board	(71)	(60)	39	31	0	0
55550	King William County Schools	13	13	49	20	0	0
55551	Lancaster County School Board	21	20	43	27	0	0
55552	Lee County School Board	217	38	120	82	0	0
55553	Loudoun County School Board	107	107	1,932	1,379	0	0
55554	Louisa County Public Schools	(9)	(13)	173	134	0	0
55555	Lunenburg County School Board	(46)	(22)	37	26	0	0
55556	Madison County School Board	(98)	(69)	51	39	0	0
55557	Mathews County School Board	(8)	(5)	44	30	0	0
55558	Mecklenburg County Schools	(33)	(5)	81	55	0	0
55559	Middlesex County School Board	14	(0)	36	25	0	0
55560	Montgomery County School Board	219	147	327	198	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
55562	Nelson County Public Schools	27	18	97	66	0	0
55563	New Kent County Schools	44	15	68	47	0	0
55565	Northampton County Schools	(27)	(46)	45	34	0	0
55566	Northumberland Co School Board	0	(1)	53	36	0	0
55567	Nottoway County School Board	(83)	(43)	77	58	0	0
55568	Orange County Public Schools	(24)	(54)	133	95	0	0
55569	Page County Public Schools	(31)	(55)	102	74	0	0
55570	Patrick County Public Schools	(102)	(80)	97	67	0	0
55571	Pittsylvania County School Board	(198)	(81)	194	133	0	0
55572	Powhatan County School Board	(30)	(20)	114	82	0	0
55573	Prince Edward County Schools	35	2	55	38	0	0
55574	Prince George County School Board	(267)	(219)	231	159	0	0
55576	Prince William County Schools	(180)	(180)	2,189	1,644	0	0
55577	Pulaski County School Board	(54)	(26)	144	100	0	0
55578	Rappahannock County Schools	(63)	(4)	35	24	0	0
55579	Richmond County Public Schools	(2)	(4)	13	9	0	0
55580	Roanoke County School Board	(13)	(13)	495	339	0	0
55581	Rockbridge County Schools	(64)	(14)	109	74	0	0
55582	Rockingham County School Board	(151)	(108)	418	315	0	0
55583	Russell County School Board	(76)	(79)	171	121	0	0
55584	Scott County Schools	(33)	(33)	94	85	0	0
55585	Shenandoah County School Board	14	16	184	127	0	0
55586	Smyth County School Board	(124)	(83)	158	115	0	0
55587	Southampton County School Board	(125)	(35)	71	49	0	0
55588	Spotsylvania County School Board	(150)	(135)	323	271	0	0
55589	Stafford County Schools	(279)	(258)	225	256	0	0
55590	Surry County Public Schools	(69)	(44)	78	53	0	0
55591	Sussex County School Board	(30)	(16)	51	35	0	0
55592	Tazewell County Schools	(155)	(79)	299	205	0	0
55593	Warren County School Board	(93)	(48)	138	96	0	0
55595	Washington County School Board	5	(3)	184	126	0	0
55596	Westmoreland County School Board	13	0	56	38	0	0
55597	Wise County Schools	(234)	(4)	132	90	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
55598	Wythe County School Board	(15)	(8)	84	58	0	0
55599	York County School Board	16	(26)	307	213	0	0
55600	Accomack County School Board	(221)	(100)	156	120	0	0
55601	Bristol Virginia School System	14	3	36	25	0	0
55602	Buena Vista City Public Schools	16	(1)	27	18	0	0
55603	Amelia County Public Schools	68	41	53	37	0	0
55605	Danville School Board	(245)	(153)	114	79	0	0
55606	Franklin City Public Schools	(36)	(24)	26	18	0	0
55607	Lexington City Public Schools	(0)	(0)	8	5	0	0
55608	Harrisonburg City School Board	(45)	(47)	90	75	0	0
55609	Hopewell Public Schools	(59)	(79)	91	68	0	0
55610	Lynchburg School Board	(213)	(201)	208	143	0	0
55611	Fauquier County School Board	45	21	350	241	0	0
55612	Brunswick County Public Schools	(189)	(126)	66	53	0	0
55613	P D Pruden Vocational-Technical Center	(7)	(7)	1	2	0	0
55614	Portsmouth School Board	(180)	(102)	445	306	0	0
55615	Campbell County School Board	(58)	(26)	191	131	0	0
55616	Richmond City Schools	(357)	(32)	722	502	0	0
55617	Roanoke City Schools	(15)	(1)	35	24	0	0
55619	Staunton City School Board	7	8	60	41	0	0
55620	Suffolk City School Board	(75)	(105)	279	241	0	0
55622	Craig County School Board	(26)	(30)	11	17	0	0
55623	Martinsville City School Board	(11)	(3)	42	28	0	0
55624	Appomattox Regional Governor's School	0	0	2	2	(0)	(0)
55625	Colonial Heights City Schools	(49)	(19)	68	47	0	0
55632	City of Manassas School Board	19	18	165	157	0	0
55633	Franklin County Schools	(142)	(127)	231	186	0	0
55634	Frederick County School Board	(40)	(19)	318	226	0	0
55635	City of Salem Schools	(83)	(42)	78	54	0	0
55636	Manassas Park City Schools	(97)	(98)	4	39	0	0
55637	Newport News Public Schools	5	5	31	30	0	0
55708	Waynesboro City Schools	(58)	(6)	53	36	0	0
	Valley Vocational-Technical Center	(0)	(0)	5	3	0	0
55710							
55711	New Horizons Technical Center	32	0	10	7	0	0
55713	Galax City Schools	(32)	(32)	18	19	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
55714	Norton City Schools	(2)	(1)	30	21	0	0
55802	Williamsburg-James City County Schools	(27)	(26)	238	182	0	0
55803	Poquoson City School Board	23	8	29	20	0	0
55806	Fredericksburg City Public Schools	(37)	(37)	56	45	0	0
55807	Hampton City Schools	(1,340)	(8)	390	265	0	0
55813	Buchanan County School Board	190	105	172	117	0	0
55814	Jackson River Vocational Technical Center	0	0	5	3	0	0
55815	Northern Neck Regional Vocational Center	1	0	2	1	0	0
55866	Hampton Roads Transportation Accountability Commission - HRTAC	0	0	0	0	0	0
55867	Pamunkey Regional Library	75	75	135	83	0	0
55868	Northern Virginia Transportation Authority	20	20	20	20	19	25
55869	RSW Regional Jail Authority	102	102	102	100	92	186
55870	Bedford Regional Water Authority	37	37	82	67	14	0
55871	Portsmouth Redevelopment And Housing Authority	(225)	(225)	(217)	(221)	(164)	0
55872	Southwest Regn Recreation Auth	1	1	1	1	0	(0)
55873	Roanoke Redevlop & Housing Aut	6	6	33	25	9	0
55874	Meherrin River Regnl Jail Auth	(21)	(21)	2	(9)	(41)	(22)
55875	Woodway Water Authority	0	0	1	1	(0)	(0)
55876	Bristol Virginia Utilities Authority	2	2	83	54	(18)	(34)
55877	Washington Metro Area Transit Commission	0	0	6	4	(1)	(2)
55878	Mt Rogers Community Services Board	(82)	(82)	304	176	(129)	(21)
55879	Lonesome Pine Soil & Water Conservation District	0	0	1	0	0	1
55880	Big Sandy Soil & Water & Conservation District	(0)	(0)	1	0	(0)	(1)
55881	Virginia's Region 2000 Local Government Council	(14)	(14)	15	6	(5)	0
55882	Middle Peninsula Planning District Commission	(46)	(46)	(39)	(39)	(1)	0
55883	Western Virginia Regional Jail Authority	(93)	(93)	36	5	(28)	(1)
55884	Halifax Service Authority	17	17	39	27	(3)	0
55885	Fort Monroe Area Development Authority	0	0	0	0	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
55886	Russell County Public Service Authority	11	11	16	14	9	5
55887	Piedmont Community Services Board	(29)	(29)	108	60	(20)	(0)
55888	Blue Ridge Behavioral Healthcare	(234)	(234)	92	190	0	0
55889	Skyline Soil & Water Conservation District	(6)	(5)	3	3	0	0
55890	Middle River Regional Jail Authority	(103)	(103)	32	(14)	(101)	(19)
55891	Tidewater Soil & Water Conservation District	1	1	2	2	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	2	2	7	5	1	1
55893	Eastern Shore Soil & Water Conservation District	2	2	5	4	1	1
55894	Town of Boykins	(1)	0	1	1	0	0
55895	Town of Gordonsville	6	6	21	16	0	0
55896	Virginia Resources Authority	19	19	37	20	1	0
55897	Prince William County Service Authority	404	404	755	609	96	0
55898	Western Virginia Water Authority	46	46	186	98	(18)	0
55899	Shenandoah Valley Regional Airport Commission	4	4	21	15	2	7
55900	Alleghany Highlands Community Services Board	(99)	(94)	84	82	0	0
55901	Brunswick Industrial Development Authority	0	0	5	4	0	0
55902	Northern Neck/Essex County Group Home Comm	(1)	(1)	14	9	0	0
55903	State Education Assistance Authority	2	2	153	106	0	0
55904	Appalachian Juvenile Commission	(28)	(28)	44	42	0	0
55905	Goochland/Powhatan Community Services Board	(316)	(210)	122	85	0	0
55906	Suffolk Redevelopment & Housing Authority	(74)	(7)	61	43	0	0
55907	Virginia Small Business Financing Authority	0	0	10	7	0	0
55908	Lee County Redevelopment & Housing Authority	44	36	20	14	0	0
55909	Henry County Public Service Authority	122	98	123	107	0	0
55910	Southside Planning District Commission	(28)	(16)	34	24	0	0
55911	Economic Development Authority - Henrico Co	(6)	(5)	27	21	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
55912	Augusta County Service Authority	36	36	242	167	0	0
55914	Rappahannock Juvenile Center Cumberland Plateau Regional	(28)	(21)	116	87	0	0
55915	Housing Authority	(8)	(8)	26	19	0	0
55918	Amherst County Service Authority	(10)	(10)	57	47	0	0
55919	Pepper's Ferry Regional Wastewater Authority	34	26	41	27	0	0
55920	Rappahannock Regional Jail	(297)	(225)	365	339	0	0
55921	Thomas Jefferson Planning District Commission	(6)	1	25	17	0	0
55922	Piedmont Regional Jail	(23)	(147)	163	113	0	0
55923	Nelson County Service Authority	(15)	(15)	26	21	(1)	0
55924	Coeburn-Norton-Wise Water Treatment Authority	(25)	(25)	(3)	(10)	(26)	1
55925	Fauquier County Water & Sanitation Authority	66	66	152	112	13	0
55926	Scott County Soil & Water Conservation District	3	3	6	3	0	0
55927	New River Resource Authority	21	21	49	40	14	0
55928	Scott County Water & Sewerage Authority	(6)	(6)	20	15	0	0
55929	Greensville County Water & Sewer Authority	39	39	75	38	0	0
55930	Petersburg Redevelopment & Housing Authority	(11)	(44)	68	47	0	0
55931	Central Rappahannock Regional Library	10	10	216	117	0	0
55932	Virginia Coalfield Economic Development Auth	5	5	21	13	0	0
55933	Central Virginia Regional Jail	21	21	172	119	0	0
55934	Thomas Jefferson Soil & Water Conservation Dist	2	2	10	7	0	0
55936	Commonwealth Regional Council	(6)	(5)	13	11	0	0
55937	Wythe-Grayson Regional Library	2	5	15	11	0	0
55938	Colonial Soil & Water Conservation District	(4)	(0)	8	5	0	0
55939	Rivanna Solid Waste Authority	(10)	(0)	35	24	0	0
55940	Monacan Soil & Water Conservation District	12	12	12	5	0	0
55941	Robert E Lee Soil & Water Conservation District	2	2	6	4	0	0
55942	Tri-County/City Soil & Water Conservation Dist	(8)	0	7	5	0	0
55944	Central Virginia Waste Management Authority	(16)	(11)	20	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
55945	Lonesome Pine Regional Library	(70)	(42)	61	43	0	0
55946	Virginia Peninsulas Public Service Authority	(41)	(9)	62	44	0	0
55947	Tidewater Youth Services Commission	16	2	150	104	0	0
55948	Virginia Highlands Airport Commission	4	4	8	6	0	0
55949	Western Tidewater Regional Jail	(56)	(52)	313	244	0	0
55950	Scott County Redevelopment & Housing Authority	4	1	16	11	0	0
55951	Handley Regional Library	(15)	(18)	18	24	0	0
55952	Northern Neck Regional Jail	(119)	(100)	113	116	0	0
55953	Montgomery Regional Solid Waste Authority	(11)	(11)	19	19	0	0
55954	Potomac & Rappahannock Transportation Commission	99	99	285	200	0	0
55955	Giles County Public Service Authority	17	15	27	14	0	0
55956	South Central Wastewater Authority	(87)	(65)	16	35	0	0
55957	Wise County Redevelopment & Housing Authority	(20)	(20)	58	46	0	0
55958	Prince William Soil & Water Conservation District	4	2	6	4	0	0
55959	Hampton Roads Regional Jail Authority	(167)	(167)	416	328	0	0
55960	Castlewood Water & Sewage Authority	2	1	8	6	0	0
55961	Pamunkey Regional Jail	55	135	292	149	0	0
55962	Charlottesville-Albemarle Airport Authority	(10)	(10)	54	41	0	0
55963	Virginia Peninsula Regional Jail	(201)	(258)	128	137	0	0
55964	Virginia Biotechnology Research Park Authority	13	3	29	20	0	0
55965	Peumansend Creek Regional Jail	(23)	(20)	174	126	0	0
55966	Blue Ridge Regional Jail Authority	(128)	(128)	324	229	0	0
55967	Massanutten Regional Library	(36)	(3)	33	23	0	0
55968	Albemarle-Charlottesville Regional Jail	(70)	(49)	369	204	0	0
55969	Culpeper Soil & Water Conservation District	6	6	13	7	0	0
55970	New River Valley Regional Jail	(183)	(183)	97	143	0	0
55971	Sussex Service Authority	8	(0)	32	22	0	0
55972	Big Walker Soil & Water Conservation District	0	0	2	1	(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
55973	Peter Francisco Soil & Water Conservation District	1	1	3	2	0	1
55974	Peaks of Otter Soil & Water Conservation District	3	3	3	2	0	0
55975	New River Soil & Water Conservation District	1	1	4	3	1	3
55977	Southside Regional Jail	(80)	(80)	72	58	0	0
55978	Evergreen Soil & Water Conservation District	0	0	2	1	0	0
55979	Roanoke Higher Education Authority	(5)	(5)	18	12	0	0
55981	John Marshall Soil & Water Conservation District	5	1	9	6	0	0
55982	Daniel Boone Soil & Water Conservation District	(0)	(0)	2	1	(1)	(2)
55983	Southside Community Services Board	(38)	(38)	176	147	0	0
55984	Northern Shenandoah Valley Regional Commission	(17)	(1)	19	11	0	0
55985	Tazewell Soil & Water Conservation District	(1)	(1)	2	1	0	0
55987	Richmond Regional Planning District Committee	(44)	(44)	8	22	0	0
55988	Henricopolis Soil & Water Conservation District	(22)	(8)	3	2	0	0
55989	Piedmont Regional Juvenile Detention Center	(7)	(7)	7	2	(7)	0
55990	Roanoke River Service Authority	0	0	6	4	(1)	(0)
55991	Lee County Public Service Authority	(5)	(5)	5	8	0	0
55992	Blue Ridge Juvenile Detention Center	(9)	(9)	25	18	0	0
55993	Ferrum Water & Sewage Authority	(1)	(1)	2	1	(1)	(4)
55994	Wise County Public Service Authority	(12)	(12)	6	(0)	(14)	(14)
55995	Holston River Soil & Water Conservation District	(6)	(6)	5	3	0	0
55996	New River Valley Community Services Board	(348)	(348)	62	188	0	0
55997	Institute For Advanced Learning And Research	(22)	(21)	26	23	0	0
55998	Southwest Virginia Regional Jail Authority	(96)	(96)	219	233	1	0
55999	Clinch Valley Soil & Water Conservation District	(22)	(22)	(0)	2	0	0
	Total Political Subdivisions	(63,338)	(48,110)	236,561	180,027	(173)	60



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55100	Accomack County	629	4,428	11,347	(1,364)
55101	Albemarle County	30,772	36,812	60,486	17,189
55102	Alleghany County	6,794	6,720	11,133	3,042
55103	Amelia County	791	989	2,779	(511)
55104	Amherst County	3,532	4,786	9,859	557
55105	Appomattox County	4,735	5,567	8,546	3,073
55107	Augusta County	11,635	14,565	26,314	4,848
55108	Bath County	2,394	3,045	4,795	1,591
55109	Bedford County	3,684	4,720	13,430	(2,468)
55110	Bland County	2,221	2,585	3,823	1,558
55111	Botetourt County	3,985	5,514	11,764	337
55112	Brunswick County	4,235	4,423	7,252	2,083
55113	Buchanan County	12,665	15,819	23,015	9,859
55114	Buckingham County	2,033	2,401	4,695	500
55115	Campbell County	8,337	10,480	19,296	3,190
55116	Caroline County	2,412	3,200	8,164	(886)
55117	Carroll County	6,107	7,758	12,242	4,036
55118	Charles City County	2,307	2,857	4,802	1,234
55119	Charlotte County	2,205	2,781	5,624	403
55120	Chesterfield County	171,928	201,946	332,829	93,092
55121	Clarke County	1,988	2,718	5,236	614
55122	Craig County	496	610	1,459	(104)
55123	Culpeper County	6,249	8,899	17,207	2,070
55124	Cumberland County	1,379	2,008	3,821	507
55125	Dickenson County	4,724	5,877	10,014	2,452
55126	Dinwiddie County	3,299	3,691	8,081	43
55128	Essex County	355	966	2,793	(560)
55130	Fauquier County	8,162	11,486	27,291	(1,499)
55131	Floyd County	1,821	1,759	3,753	103
55132	Fluvanna County	1,193	2,125	4,927	(201)
55133	Franklin County	5,457	6,128	13,847	(301)
55134	Frederick County	15,695	23,350	44,017	6,351
55135	Giles County	3,193	4,285	7,409	1,699
55136	Gloucester County	5,843	8,077	16,195	1,336
55137	Goochland County	1,551	2,908	6,975	(457)
55138	Grayson County	5,557	6,313	8,968	4,086
55139	Greene County	1,117	2,393	4,929	290
55140	Greensville County	917	1,981	4,661	(251)
55141	Halifax County	1,579	3,062	7,717	(809)
55142	Hanover County	19,677	28,502	62,020	864
55143	Henrico County	214,349	261,607	427,760	122,671
55144	Henry County	7,213	9,976	19,660	1,910



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55145	Highland County	830	1,105	1,855	473
55146	Isle of Wight County	3,197	4,120	9,430	(294)
55147	James City County	18,526	22,933	46,378	3,525
55148	King George County	1,571	2,537	7,095	(1,221)
55149	King & Queen County	511	791	2,050	(259)
55150	King William County	1,089	1,300	3,334	(385)
55151	Lancaster County	3,129	3,567	6,054	1,475
55152	Lee County	3,129	3,846	7,151	1,089
55153	Loudoun County	58,277	86,279	181,435	7,802
55154	Louisa County	2	1,416	6,067	(2,410)
55155	Lunenburg County	2,034	2,471	3,858	1,301
55156	Madison County	919	1,281	3,422	(490)
55157	Mathews County	1,733	1,783	3,210	587
55158	Mecklenburg County	5,177	5,251	10,946	521
55159	Middlesex County	(792)	(557)	661	(1,574)
55160	Montgomery County	13,654	15,801	26,965	6,555
55162	Nelson County	2,176	2,386	4,595	537
55163	New Kent County	1,422	2,468	6,068	(494)
55165	Northampton County	1,639	2,081	6,116	(1,272)
55166	Northumberland County	1,437	2,034	4,196	239
55167	Nottoway County	(745)	(380)	1,334	(1,820)
55168	Orange County	2,898	4,124	8,750	315
55169	Page County	3,050	3,440	7,190	346
55170	Patrick County	2,757	3,901	6,885	1,420
55171	Pittsylvania County	5,733	8,261	16,297	1,547
55172	Powhatan County	2,798	2,903	5,854	475
55173	Prince Edward County	2,960	2,910	5,716	569
55174	Prince George County	12,518	14,778	22,595	8,276
55176	Prince William County	157,176	202,308	354,498	75,761
55177	Pulaski County	5,218	7,265	13,831	1,787
55178	Rappahannock County	1,966	2,426	4,270	891
55179	Richmond County	857	1,471	3,047	157
55180	Roanoke County	35,023	45,719	76,435	20,172
55181	Rockbridge County	4,710	5,965	10,122	2,487
55182	Rockingham County	13,089	17,526	31,697	5,899
55183	Russell County	6,023	6,931	10,866	3,656
55184	Scott County	5,865	6,695	10,414	3,606
55185	Shenandoah County	4,601	6,266	12,988	754
55186	Smyth County	6,655	7,032	12,524	2,458
55187	Southampton County	5,618	6,962	11,777	2,934
55188	Spotsylvania County	13,980	22,113	45,689	2,728
55189	Stafford County	25,275	31,091	56,807	9,876
55190	Surry County	848	1,577	3,775	(265)
55191	Sussex County	1,028	1,575	4,531	(894)
55192	Tazewell County	7,375	10,270	17,177	4,527



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55193	Warren County	2,981	4,188	9,596	(270)
55195	Washington County	7,252	8,532	14,478	3,575
55196	Westmoreland County	3,276	2,782	5,649	383
55197	Wise County	9,511	12,392	19,613	6,409
55198	Wythe County	2,607	3,795	7,961	323
55199	York County	18,717	24,806	49,826	3,928
55200	City of Alexandria	75,193	94,895	168,141	34,049
55201	City of Bristol	21,182	26,024	39,137	15,040
55202	City of Buena Vista	2,860	3,340	5,593	1,464
55203	Town of St Paul	546	665	1,036	357
55204	City of Clifton Forge	1,358	1,130	2,254	189
55205	City of Danville	2,691	3,735	6,733	1,223
55206	City of Fredericksburg	21,397	27,102	42,526	14,221
55207	City of Hampton	129,390	144,040	213,088	86,377
55208	City of Harrisonburg	24,966	32,245	51,637	16,184
55209	City of Hopewell	19,383	24,714	37,734	13,810
55210	City of Lynchburg	103,052	112,446	155,469	76,447
55211	Town of Crewe	(75)	2	392	(315)
55212	City of Norfolk	7,311	10,211	24,028	(1,177)
55213	City of Petersburg	24,089	27,035	47,310	10,072
55214	City of Portsmouth	33,258	43,674	85,788	8,692
55215	City of Radford	7,791	9,385	16,142	3,770
55216	City of Richmond	14,488	18,675	34,107	5,836
55217	City of Roanoke	8,336	10,594	18,611	3,917
55218	Town of Craigsville	251	190	264	129
55219	City of Staunton	19,559	21,151	30,346	13,470
55220	City of Suffolk	36,828	48,423	85,751	17,572
55221	City of Williamsburg	11,813	13,887	22,006	7,087
55222	City of Winchester	11,212	14,593	28,284	3,340
55223	City of Martinsville	21,333	24,245	35,466	14,798
55224	City of Falls Church	(923)	(424)	75	(845)
55225	City of Colonial Heights	14,207	16,268	25,699	8,413
55226	Town of Front Royal	7,073	8,634	13,300	4,753
55227	Town of Boyce	(46)	(46)	(44)	(47)
55228	Town of Middletown	(75)	3	111	(84)
55229	Town of Chilhowie	831	965	1,450	563
55230	City of Covington	5,264	5,886	8,715	3,499
55231	Town of Floyd	61	106	150	70
55232	City of Franklin	5,471	6,980	11,482	3,208
55233	City of Chesapeake	128,234	173,771	284,965	80,779
55234	City of Virginia Beach	337,372	411,098	644,507	215,877
55235	City of Norton	965	1,904	4,150	38
55236	City of Manassas Park	2,840	4,423	9,563	211
55237	Town of Exmore	(425)	(329)	(173)	(455)
55238	Town of Pound	238	208	391	57



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55239	Town of Grottoes	341	432	744	175
55240	Town of Onley	(82)	(85)	(55)	(108)
55241	Town of West Point	77	(82)	556	(600)
55242	Town of South Hill	2,600	2,691	4,218	1,431
55243	Town of Rural Retreat	158	215	330	120
55244	Town of Dillwyn	(7)	(7)	(5)	(8)
55245	Town of Scottsville	33	109	188	47
55246	Town of Burkeville	(27)	(22)	(2)	(40)
55247	Town of Madison	(22)	(18)	(14)	(21)
55248	Town of Pennington Gap	(77)	(48)	87	(157)
55249	Town of La Crosse	(111)	(98)	(67)	(124)
55250	Town of Rich Creek	(28)	(45)	(1)	(83)
55251	Town of White Stone	(0)	(0)	(0)	(0)
55252	Town of Windsor	(60)	(10)	122	(115)
55253	Town of Haysi	259	274	327	230
55254	Town of Stephens City	758	805	1,030	616
55255	Town of Brodnax	(36)	33	49	20
55256	Town of Mineral	(46)	(34)	(13)	(51)
55257	Town of Lebanon	2,993	3,242	4,216	2,431
55258	City of Newport News	(4,696)	(4,549)	(306)	(7,861)
55259	Town of Richlands	6,808	7,409	8,954	6,116
55260	Town of Haymarket	(82)	(104)	(46)	(150)
55261	Town of Lovettsville	5	(3)	42	(40)
55300	Town of Abingdon	2,142	2,792	5,396	644
55301	Town of Dumfries	1,199	1,110	1,723	596
55302	Town of Iron Gate	41	70	114	34
55303	Town of Montross	(35)	(29)	6	(59)
55304	Town of South Boston	3,901	4,396	7,003	2,207
55305	Town of Gretna	45	123	342	(59)
55306	Town of Remington	24	61	135	(0)
55307	City of Lexington	4,269	5,189	8,299	2,579
55308	City of Waynesboro	9,826	12,656	21,685	5,143
55309	Town of Colonial Beach	(590)	(496)	208	(1,082)
55310	Town of Smithfield	(985)	(646)	587	(1,655)
55311	Town of Brookneal	409	474	671	310
55312	Town of Hamilton	29	87	168	19
55313	City of Galax	3,293	3,705	7,167	817
55314	Town of Jonesville	41	93	226	(16)
55315	Town of Wytheville	2,135	2,395	5,755	(387)
55316	City of Fairfax	37,239	44,370	64,806	27,438
55317	Town of Vienna	10,240	12,339	20,184	5,794
55318	Town of Vinton	1,922	2,498	4,735	636
55319	City of Emporia	1,875	3,248	6,303	690
55320	Town of Culpeper	6,507	7,789	12,903	3,562
55321	Town of Woodstock	3,784	4,022	5,733	2,613



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55322	Town of Glasgow	(324)	(356)	(297)	(404)
55323	Town of Marion	4,107	4,655	6,775	2,884
55324	Town of Altavista	847	1,385	2,638	332
55325	Town of Herndon	5,008	7,928	17,935	(403)
55326	Town of Pearisburg	1,351	1,744	2,732	927
55327	Town of Christiansburg	8,890	9,905	16,019	4,887
55328	Town of Wakefield	(1)	22	64	(14)
55329	Town of Leesburg	12,924	18,729	32,463	7,394
55330	Town of Chatham	(184)	(123)	95	(303)
55331	Town of Bowling Green	526	405	547	287
55332	City of Manassas	24,021	29,052	47,764	13,622
55333	Town of Alberta	(108)	(108)	(85)	(127)
55334	Town of Boydton	(289)	(250)	(127)	(351)
55335	City of Salem	35,668	44,259	68,025	24,406
55336	Town of Mckenney	44	51	88	19
55337	Town of Narrows	226	364	812	(8)
55338	Town of Quantico	(232)	(199)	(154)	(237)
55339	Town of Halifax	(239)	(152)	61	(327)
55340	Town of Blacksburg	16,057	20,118	30,606	11,448
55341	Town of Chincoteague	814	1,187	2,256	301
55342	Town of Lawrenceville	490	660	1,143	254
55343	Town of Amherst	587	952	1,466	520
55344	Town of Stanley	207	261	586	(8)
55345	Town of Hillsville	895	1,045	1,925	319
55346	Town of Elkton	256	295	774	(100)
55347	Town of Bridgewater	609	691	1,888	(303)
55348	Town of Purcellville	461	1,060	2,933	(488)
55349	Town of Timberville	(2)	(89)	181	(313)
55350	Town of Wise	542	967	2,456	(265)
55351	Town of New Market	349	612	1,117	198
55352	Town of Tappahannock	320	415	1,101	(155)
55353	Town of Rocky Mount	2,490	3,143	4,708	1,845
55354	Town of Big Stone Gap	2,282	2,988	4,466	1,748
55355	Town of Luray	1,375	1,773	3,189	590
55356	Town of Stuart	159	167	165	163
55357	Town of Strasburg	134	480	1,990	(746)
55358	Town of Appomattox	(139)	(44)	262	(294)
55359	Town of Clarksville	239	413	888	23
55360	Town of Dublin	430	636	1,161	195
55361	Town of Middleburg	562	637	1,005	331
55362	Town of Edinburg	(204)	(169)	(51)	(268)
55363	Town of Chase City	851	943	1,688	318
55364	City of Bedford	6,073	7,415	10,604	4,739
55365	City of Poquoson	2,843	3,656	7,564	403
55366	Town of Ashland	927	1,480	3,461	(159)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55367	Town of Broadway	515	699	1,145	330
55368	Town of Berryville	438	536	1,293	(94)
55369	Town of Tazewell	(99)	400	1,193	(257)
55370	Town of Urbanna	(276)	(245)	(164)	(312)
55371	Town of Bluefield	332	624	1,632	(200)
55372	Town of Weber City	116	140	253	48
55373	Town of Damascus	(73)	(70)	(59)	(80)
55374	Town of Hurt	320	347	463	250
55375	Town of Waverly	(556)	(391)	(156)	(583)
55376	Town of Coeburn	(93)	47	381	(233)
55377	Town of Dayton	349	572	977	234
55378	Town of Courtland	(148)	(131)	(82)	(173)
55379	Town of Cape Charles	(99)	(101)	259	(396)
55380	Town of Independence	520	603	833	413
55381	Town of Warsaw	261	405	702	158
55382	Town of Grundy	191	219	577	(79)
55383	Town of Warrenton	3,100	4,633	8,045	1,772
55384	Town of Louisa	(225)	(271)	(14)	(483)
55385	Town of Kenbridge	(179)	(101)	47	(222)
55386	Town of Mt Jackson	493	528	824	279
55387	Town of Pulaski	1,644	2,388	5,147	98
55388	Town of Jarratt	(5)	(0)	20	(17)
55389	Town of Pembroke	175	217	338	115
55390	Town of Parksley	72	110	214	23
55391	Town of Onancock	(234)	(162)	64	(350)
55392	Town of Victoria	(92)	(41)	180	(225)
55393	Town of Shenandoah	552	600	913	337
55394	Town of Gate City	(4)	200	462	(13)
55395	Town of Round Hill	(161)	(71)	148	(252)
55396	Town of Kilmarnock	(79)	(244)	71	(503)
55397	Town of Orange	1,625	2,050	3,308	1,022
55398	Town of Saltville	675	527	795	304
55399	Town of Blackstone	(284)	(28)	1,012	(879)
55400	Bedford Recreation Commission	(49)	(45)	(37)	(52)
	Southeastern Virginia Public Service				
55401	Authority	(3,810)	(2,022)	3,264	(6,456)
55402	Pittsylvania Co Service Authority	255	332	554	145
	Rappahannock Area Office on Youth				
	Services and Group Home				
55403	Commission	(207)	(239)	(156)	(307)
55404	Appomattox Regional Library	(51)	62	389	(211)
	Staunton Redevelopment & Housing				
55405	Authority	(269)	(203)	(50)	(330)
	Hampton Newport News Community				
55406	Services Board	(8,942)	(7,083)	1,312	(13,935)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55408	C P Jones Memorial Library	96	119	173	74
	Southside Regional Juvenile Group				
55409	Home	(20)	(76)	(2)	(139)
55411	Hampton Roads Sanitation District	26,117	37,673	67,989	12,576
55412	Peninsula Airport Commission	209	617	1,526	(142)
	Richmond Redevelopment & Housing				
55413	Authority	7,735	9,416	16,651	3,301
	Chesapeake Redevelopment &				
55415	Housing Authority	(752)	(630)	511	(1,584)
55416	Alexandria Sanitation Authority	7,026	8,400	14,366	3,390
55417	Norfolk Airport Authority	4,168	6,209	11,580	1,685
	Charlottesville				
55418	Redevelopment/Housing Authority	(946)	(838)	(581)	(1,052)
	Hampton Redevelopment & Housing				
55419	Authority	482	1,740	3,566	207
55420	Loudoun County Sanitation Authority	4,858	6,939	14,298	885
	Danville Redevelopment & Housing				
55421	Authority	(396)	(286)	459	(908)
	Blacksburg-Christiansburg-VPI Water				
55422	Authority	2,715	3,110	3,861	2,492
	Northern Virginia Juvenile Detention				
55423	Home	461	1,235	3,106	(326)
	Hopewell Redevelopment & Housing				
55424	Authority	(195)	(94)	454	(554)
55425	Colonial Behavioral Health	(124)	382	3,532	(2,247)
55426	Blacksburg-VPI Sanitation Authority	751	895	1,709	205
55427	Potomac River Fisheries Commission	85	168	322	36
55428	Chesapeake Bay Bridge Tunnel	11,302	12,591	18,180	7,924
	Alexandria Redevelopment & Housing				
55429	Authority	(31)	469	2,182	(966)
55430	Albemarle County Service Authority	1,958	2,440	4,419	798
	Franklin Redevelopment & Housing				
55431	Authority	(315)	(276)	(174)	(360)
	Bristol Redevelopment & Housing				
55432	Authority	513	633	999	323
	Norfolk Redevelopment & Housing				
55433	Authority	15,601	18,842	29,239	10,016
55435	Richmond Metropolitan Authority	(566)	(75)	2,114	(1,900)
55436	Riverside Regional Jail	(3,690)	(2,396)	3,970	(7,585)
55437	Peninsula Ports Authority	(934)	(922)	(884)	(956)
	Rappahannock Rapidan Planning				
55439	District Comm.	(155)	(76)	81	(205)
	Shenandoah Valley Juvenile				
55440	Detention Home Comm	870	959	1,669	374
55442	Southside Regional Library Board	150	89	227	(30)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55443	Bedford Public Library	(236)	(125)	156	(359)
55444	Eastern Shore Economic Development Commission	(357)	(363)	(363)	(363)
55445	Chesterfield County Health Center Commission	(2,127)	(2,179)	(349)	(3,692)
55446	Washington County Service Authority	871	1,282	3,056	(188)
55447	Rappahannock Area Community Services Board	(4,419)	(3,904)	807	(7,730)
55449	Hampton Roads Planning District Commission	2,065	2,912	4,872	1,279
55450	Meherrin Regional Library	(17)	40	232	(120)
55451	New River Valley Regional Commission	(156)	(7)	304	(260)
55452	Northern Virginia Health Care Center	(1,529)	(1,226)	1,491	(3,470)
55453	Rockbridge Area Community Services Board	(1,058)	(840)	1,030	(2,358)
55454	Greensville-Emporia Social Services	1,210	1,524	2,347	837
55455	James City County Service Authority	1,075	1,869	4,072	40
55456	Accomack/Northampton Planning District	129	38	478	(327)
55457	Harrisonburg/Rockingham Regional Sewage Auth	363	800	1,645	94
55458	Wytheville Redevelopment & Housing Authority	282	320	562	117
55459	Waynesboro Redevelopment & Housing Authority	352	453	962	23
55460	Region Ten Community Services Board	(3,659)	(2,080)	4,398	(7,350)
55462	Lenowisco Planning District Commission	912	1,006	1,553	547
55465	Rivanna Water & Sewer Authority	2,981	4,169	6,837	1,936
55466	Appomattox River Water Authority	108	326	935	(189)
55467	Campbell County Utility Service Authority	817	1,098	1,780	538
55469	Eastern Shore Community Services Board	1,487	2,164	4,518	205
55470	Anchor Commission	(1,187)	(1,144)	(922)	(1,330)
55471	Central Virginia Community Services Board	(4,349)	(3,707)	3,734	(9,672)
55472	District 19 Community Services Board	(2,557)	(1,709)	2,524	(5,197)
55473	Hampton Road Transit	(406)	824	5,640	(3,175)
55474	Upper Occoquan Sewage Authority	8,159	10,156	17,744	3,835
55475	New River Valley Juvenile Detention Home	119	317	782	(64)
55476	Rockbridge Regional Library	209	287	518	93



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55477	Frederick County Sanitation Authority	1,037	1,244	2,407	268
55478	Western Tidewater Community Services Board	116	794	5,495	(3,067)
55479	Cumberland Mountain Community Services Board	6,240	7,135	12,533	2,716
55480	Fredericksburg-Stafford Park Authority	(1,367)	(1,381)	(1,360)	(1,398)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(2,669)	(1,895)	2,382	(5,406)
55483	Rockbridge County Public Service Authority	(41)	7	200	(153)
55484	Danville-Pittsylvania Community Services Board	(1,869)	(738)	2,977	(3,766)
55485	Crater Juvenile Detention Home Commission	105	316	926	(198)
55486	Opportunity Inc. of Hampton Roads	(2,114)	(1,912)	(1,327)	(2,401)
55487	Capital Regional Airport Commission	2,597	4,148	8,455	554
55488	Northwestern Community Services Board	(458)	703	3,533	(1,632)
55489	Harrisonburg/Rockingham Community Services Bd	(891)	(167)	2,213	(2,139)
55490	Upper Valley Regional Park Authority	65	74	52	43
55491	Middle Peninsula Regional Security Center	372	415	1,688	(645)
55492	Northern Neck Planning District Commission	40	71	234	(67)
55493	Planning District 1 Behavioral Health Services Board	(752)	(698)	(620)	(766)
55494	Rockbridge Area Social Services Board	(3)	136	598	(260)
55495	Dinwiddie County Water Authority	10	2	268	(220)
55496	Rappahannock/Rapidan Community Services Board	(6,420)	(5,206)	(1,502)	(8,273)
55497	Virginia Education Loan Authority	(12,708)	(12,857)	(12,474)	(13,175)
55498	Valley Community Services Board	(1,775)	(1,149)	2,469	(4,103)
55499	Eastern Shore Public Library	(4)	47	173	(59)
55500	Alexandria City School Board	(4,115)	(1,916)	2,804	(5,898)
55501	Albemarle County Schools	1,617	815	4,222	(2,024)
55502	Alleghany County School Board	163	553	1,668	(397)
55503	Charlottesville Public Schools	22	270	1,380	(673)
55504	Amherst County School Board	(691)	(574)	335	(1,338)
55505	Appomattox County School Board	(28)	(15)	341	(311)
55506	Arlington County Schools	3,430	3,758	9,873	(1,281)
55507	Augusta County School Board	724	1,181	2,638	(33)
55508	Bath County School Board	405	476	964	64
55509	Bedford County School Board	(42)	306	2,760	(1,769)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55510	Bland County School Board	(83)	85	272	(73)
55511	Botetourt County School Board	1,892	1,929	3,271	791
55512	Norfolk Public Schools	11,664	13,810	23,908	5,273
55513	Petersburg Public Schools	1,224	1,694	3,221	398
55514	Buckingham County School Board	(25)	55	444	(270)
55515	Radford City School Board	(147)	(72)	87	(209)
55516	Caroline County School Board	(210)	99	645	(363)
55517	Carroll County School Board	669	1,133	2,316	132
55518	Charles City County School Board	(279)	(214)	(62)	(343)
55519	Charlotte County School Board	(343)	(9)	331	(299)
55520	Chesterfield County School Board	19,479	23,613	37,699	11,780
55521	Clarke County School Board	(66)	(0)	328	(280)
55522	Winchester Public Schools	312	456	1,328	(280)
55523	Culpeper County School Board	(861)	(467)	947	(1,657)
55524	Cumberland County School Board	(344)	(328)	(11)	(593)
55525	Dickenson County School Board	6,303	6,913	8,190	5,829
55526	Dinwiddie County Public Schools	686	890	1,705	194
55528	Essex County School Board	357	474	939	76
55530	Covington School Board	689	839	1,146	576
55531	Floyd County School Board	1,565	1,852	2,665	1,163
55532	Fluvanna County Public Schools	(152)	372	1,177	(302)
55533	Chesapeake Public Schools	16,052	18,914	30,669	9,038
55534	Virginia Beach City School Board	13,573	22,855	48,247	1,509
55535	Giles County Schools	1,194	1,394	2,074	824
55536	Gloucester County School Board	531	1,274	3,418	(535)
55537	Goochland County School Board	197	279	745	(117)
55538	Grayson County School Board	347	554	1,209	(3)
55539	Greene County Schools	254	571	1,529	(239)
55540	Greensville County School Board	(72)	246	808	(235)
55541	Halifax County School Board	1,723	1,640	3,063	429
55542	Hanover County School Board	(570)	(454)	2,314	(2,793)
55543	Henrico County Schools	2,806	3,200	4,038	2,491
55544	Henry County Public Schools	1,349	2,230	4,062	666
55545	Highland County Public Schools	311	390	519	281
55546	Isle of Wight County Schools	172	271	904	(260)
55548	King George County School Board	86	272	1,108	(430)
55549	King & Queen County School Board	(426)	(449)	(145)	(705)
55550	King William County Schools	(139)	(58)	322	(376)
55551	Lancaster County School Board	458	642	1,028	316
55552	Lee County School Board	6,195	7,071	8,598	5,773
55553	Loudoun County School Board	6,751	13,262	32,489	(2,619)
55554	Louisa County Public Schools	(109)	379	2,001	(986)
55555	Lunenburg County School Board	(202)	(169)	113	(405)
55556	Madison County School Board	(432)	(479)	(102)	(795)
55557	Mathews County School Board	717	833	1,222	501



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

Employer Code	Political Subdivisions	6/30/2015	6/30/2016	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55558	Mecklenburg County Schools	540	747	1,324	255
55559	Middlesex County School Board	534	684	999	416
55560	Montgomery County School Board	4,314	5,788	8,899	3,193
55562	Nelson County Public Schools	510	848	1,664	159
55563	New Kent County Schools	79	389	1,022	(139)
55565	Northampton County Schools	338	333	720	5
55566	Northumberland Co School Board	753	923	1,383	532
55567	Nottoway County School Board	263	491	1,205	(112)
55568	Orange County Public Schools	(191)	34	1,081	(846)
55569	Page County Public Schools	978	1,156	2,075	379
55570	Patrick County Public Schools	830	839	1,610	185
55571	Pittsylvania County School Board	1,449	1,653	3,233	319
55572	Powhatan County School Board	(127)	210	1,189	(611)
55573	Prince Edward County Schools	306	557	1,005	178
55574	Prince George County School Board	2,714	2,755	4,700	1,102
55576	Prince William County Schools	12,034	18,433	42,381	(1,561)
55577	Pulaski County School Board	740	1,141	2,440	51
55578	Rappahannock County Schools	371	350	613	125
55579	Richmond County Public Schools	(163)	(134)	(51)	(204)
55580	Roanoke County School Board	163	729	4,011	(2,069)
55581	Rockbridge County Schools	378	601	1,383	(62)
55582	Rockingham County School Board	898	2,030	5,731	(1,101)
55583	Russell County School Board	5,417	5,786	7,597	4,252
55584	Scott County Schools	826	1,104	2,221	162
55585	Shenandoah County School Board	988	1,618	3,124	340
55586	Smyth County School Board	1,766	2,160	3,594	945
55587	Southampton County School Board	(619)	(680)	(221)	(1,067)
55588	Spotsylvania County School Board	1,226	2,008	5,367	(807)
55589	Stafford County Schools	2,526	2,854	6,340	(56)
55590	Surry County Public Schools	906	994	1,669	426
55591	Sussex County School Board	(58)	39	436	(296)
55592	Tazewell County Schools	6,117	6,840	9,646	4,461
55593	Warren County School Board	(249)	(64)	918	(893)
55595	Washington County School Board	2,530	3,179	4,709	1,874
55596	Westmoreland County School Board	242	448	878	81
55597	Wise County Schools	4,090	4,055	5,458	2,870
55598	Wythe County School Board	573	775	1,470	189
55599	York County School Board	508	1,327	4,068	(974)
55600	Accomack County School Board	(114)	131	1,416	(960)
55601	Bristol Virginia School System	308	468	733	242
55602	Buena Vista City Public Schools	(399)	(282)	(143)	(401)
55603	Amelia County Public Schools	(73)	291	738	(86)
55605	Danville School Board	251	128	1,051	(653)
55606	Franklin City Public Schools	75	75	280	(98)
55607	Lexington City Public Schools	(164)	(150)	(122)	(175)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55608	Harrisonburg City School Board	(279)	(107)	701	(793)
55609	Hopewell Public Schools	1,503	1,611	2,434	910
55610	Lynchburg School Board	1,117	1,174	2,822	(219)
55611	Fauquier County School Board	(1,340)	(284)	2,448	(2,573)
55612	Brunswick County Public Schools	153	48	615	(433)
55613	P D Pruden Vocational-Technical Center	(108)	(114)	(109)	(118)
55614	Portsmouth School Board	8,244	9,550	13,754	5,994
55615	Campbell County School Board	1,446	1,903	3,312	702
55616	Richmond City Schools	2,758	5,014	11,407	(371)
55617	Roanoke City Schools	(999)	(920)	(661)	(1,128)
55619	Staunton City School Board	412	614	1,044	246
55620	Suffolk City School Board	985	1,543	4,688	(1,093)
55622	Craig County School Board	217	198	411	18
55623	Martinsville City School Board	1,479	1,588	1,994	1,242
55624	Appomattox Regional Governor's School	(15)	(11)	15	(32)
55625	Colonial Heights City Schools	(1)	113	627	(323)
55632	City of Manassas School Board	1,425	1,967	4,295	40
55633	Franklin County Schools	2,520	3,032	5,509	948
55634	Frederick County School Board	(216)	655	3,376	(1,636)
55635	City of Salem Schools	(42)	14	601	(479)
55636	Manassas Park City Schools	(356)	(586)	(208)	(902)
55637	Newport News Public Schools	(1,015)	(932)	(560)	(1,230)
55708	Waynesboro City Schools	(14)	148	567	(205)
55710	Valley Vocational-Technical Center	(16)	(5)	28	(32)
55711	New Horizons Technical Center	290	393	514	291
55713	Galax City Schools	299	354	606	139
55714	Norton City Schools	(142)	(55)	134	(215)
55802	Williamsburg-James City County Schools	(587)	63	2,212	(1,748)
55803	Poquoson City School Board	323	467	712	260
55806	Fredericksburg City Public Schools	(258)	(89)	422	(523)
55807	Hampton City Schools	4,892	3,651	6,667	1,108
55813	Buchanan County School Board	6,660	7,899	9,719	6,345
55814	Jackson River Vocational Technical Center	(33)	(15)	18	(44)
55815	Northern Neck Regional Vocational Center	42	49	67	34
55866	Hampton Roads Transportation Accountability Commission - HRTAC	0	(18)	(18)	(18)
55867	Pamunkey Regional Library	54	607	1,164	138
55868	Northern Virginia Transportation Authority	(82)	49	81	22
55869	RSW Regional Jail Authority	(828)	(48)	282	(307)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55870	Bedford Regional Water Authority	335	469	1,165	(89)
55871	Portsmouth Redevelopment And Housing Authority	1,801	678	995	418
55872	Southwest Regn Recreation Auth	(23)	(25)	(13)	(34)
55873	Roanoke Redevlop & Housing Aut	(431)	(256)	83	(536)
55874	Meherrin River Regnl Jail Auth	(339)	(432)	245	(967)
55875	Woodway Water Authority	(4)	(3)	17	(19)
55876	Bristol Virginia Utilities Authority	(1,730)	(1,615)	(516)	(2,501)
55877	Washington Metro Area Transit Commission	364	383	507	281
55878	Mt Rogers Community Services Board	6,448	8,120	14,085	3,236
55879	Lonesome Pine Soil & Water Conservation District	(0)	2	8	(3)
55880	Big Sandy Soil & Water & Conservation District	(11)	(10)	(1)	(17)
55881	Virginia's Region 2000 Local Government Council	(690)	(624)	(325)	(869)
55882	Middle Peninsula Planning District Commission	57	50	157	(38)
55883	Western Virginia Regional Jail Authority	(2,992)	(2,756)	(900)	(4,228)
55884	Halifax Service Authority	(325)	(281)	(63)	(463)
55885	Fort Monroe Area Development Authority	0	0	1	(0)
55886	Russell County Public Service Authority	21	37	131	(39)
55887	Piedmont Community Services Board	(813)	(413)	1,329	(1,834)
55888	Blue Ridge Behavioral Healthcare	(3,948)	(4,005)	(1,603)	(5,950)
55889	Skyline Soil & Water Conservation District	117	121	195	61
55890	Middle River Regional Jail Authority	(1,642)	(1,679)	20	(3,058)
55891	Tidewater Soil & Water Conservation District	(7)	1	22	(16)
55892	Big Stone Gap Redevelopment And Housing Authority	(40)	(15)	55	(71)
55893	Eastern Shore Soil & Water Conservation District	44	(16)	36	(58)
55894	Town of Boykins	(37)	(33)	(21)	(43)
55895	Town of Gordonsville	37	152	374	(26)
55896	Virginia Resources Authority	(299)	(197)	65	(402)
55897	Prince William County Service Authority	3,563	5,052	10,480	594
55898	Western Virginia Water Authority	139	380	2,274	(1,168)
55899	Shenandoah Valley Regional Airport Commission	232	321	634	68



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55900	Alleghany Highlands Community Services Board	(209)	(122)	941	(992)
55901	Brunswick Industrial Development Authority	(50)	(38)	(5)	(65)
55902	Northern Neck/Essex County Group Home Comm	(61)	(17)	70	(91)
55903	State Education Assistance Authority	(7,777)	(7,768)	(7,453)	(8,029)
55904	Appalachian Juvenile Commission	1,374	1,566	2,416	870
55905	Goochland/Powhatan Community Services Board	(592)	(969)	(4)	(1,766)
55906	Suffolk Redevelopment & Housing Authority	(1,105)	(1,017)	(588)	(1,374)
55907	Virginia Small Business Financing Authority	(312)	(298)	(240)	(346)
55908	Lee County Redevelopment & Housing Authority	388	597	839	395
55909	Henry County Public Service Authority	805	1,204	2,761	(93)
55910	Southside Planning District Commission	936	1,006	1,477	618
55911	Economic Development Authority - Henrico Co	233	295	504	114
55912	Augusta County Service Authority	1,110	1,865	3,960	122
55914	Rappahannock Juvenile Center	128	477	1,675	(508)
55915	Cumberland Plateau Regional Housing Authority	321	427	770	142
55918	Amherst County Service Authority	509	689	1,360	124
55919	Pepper's Ferry Regional Wastewater Authority	721	861	1,304	489
55920	Rappahannock Regional Jail	800	1,648	7,273	(2,929)
55921	Thomas Jefferson Planning District Commission	(259)	(192)	5	(352)
55922	Piedmont Regional Jail	2,384	2,389	4,319	796
55923	Nelson County Service Authority	(193)	(79)	401	(467)
55924	Coeburn-Norton-Wise Water Treatment Authority	355	440	776	166
55925	Fauquier County Water & Sanitation Authority	22	483	1,543	(376)
55926	Scott County Soil & Water Conservation District	30	44	109	(6)
55927	New River Resource Authority	419	598	1,023	250
55928	Scott County Water & Sewerage Authority	163	218	512	(29)
55929	Greensville County Water & Sewer Authority	319	499	1,123	(13)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55930	Petersburg Redevelopment & Housing Authority	539	614	1,213	110
55931	Central Rappahannock Regional Library	2,573	3,089	5,451	1,124
55932	Virginia Coalfield Economic Development Auth	274	337	554	159
55933	Central Virginia Regional Jail	1,125	1,570	3,346	105
55934	Thomas Jefferson Soil & Water Conservation Dist	98	121	252	15
55936	Commonwealth Regional Council	401	445	659	267
55937	Wythe-Grayson Regional Library	(119)	(46)	94	(162)
55938	Colonial Soil & Water Conservation District	72	94	171	30
55939	Rivanna Solid Waste Authority	143	225	481	4
55940	Monacan Soil & Water Conservation District	4	30	119	(43)
55941	Robert E Lee Soil & Water Conservation District	2	20	83	(30)
55942	Tri-County/City Soil & Water Conservation Dist	(13)	(11)	44	(57)
55944	Central Virginia Waste Management Authority	30	57	299	(140)
55945	Lonesome Pine Regional Library	678	727	1,348	205
55946	Virginia Peninsulas Public Service Authority	(348)	(201)	362	(673)
55947	Tidewater Youth Services Commission	(949)	(498)	723	(1,509)
55948	Virginia Highlands Airport Commission	56	82	159	21
55949	Western Tidewater Regional Jail	1,294	2,216	5,649	(646)
55950	Scott County Redevelopment & Housing Authority	319	367	525	231
55951	Handley Regional Library	28	46	354	(212)
55952	Northern Neck Regional Jail	1,077	1,307	3,178	(228)
55953	Montgomery Regional Solid Waste Authority	139	193	502	(63)
55954	Potomac & Rappahannock Transportation Commission	(370)	531	2,745	(1,291)
55955	Giles County Public Service Authority	99	206	405	39
55956	South Central Wastewater Authority	527	495	1,030	52
55957	Wise County Redevelopment & Housing Authority	1,088	1,283	1,891	764
55958	Prince William Soil & Water Conservation District	(150)	(141)	(92)	(178)
55959	Hampton Roads Regional Jail Authority	2,996	4,435	10,058	(219)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55960	Castlewood Water & Sewage Authority	59	76	183	(9)
55961	Pamunkey Regional Jail	(280)	893	3,405	(1,161)
55962	Charlottesville-Albemarle Airport Authority	833	979	1,740	352
55963	Virginia Peninsula Regional Jail	(857)	(1,160)	573	(2,588)
55964	Virginia Biotechnology Research Park Authority	(345)	(243)	(41)	(413)
55965	Peumansend Creek Regional Jail	(97)	298	2,134	(1,221)
55966	Blue Ridge Regional Jail Authority	1,099	2,072	7,622	(2,504)
55967	Massanutten Regional Library	(8)	61	325	(159)
55968	Albemarle-Charlottesville Regional Jail	1,657	2,878	6,401	(13)
55969	Culpeper Soil & Water Conservation District	(29)	5	120	(87)
55970	New River Valley Regional Jail	(2,427)	(1,904)	1,201	(4,415)
55971	Sussex Service Authority	(363)	(276)	46	(535)
55972	Big Walker Soil & Water Conservation District	14	21	64	(13)
55973	Peter Francisco Soil & Water Conservation District	18	33	80	(4)
55974	Peaks of Otter Soil & Water Conservation District	(37)	(28)	(6)	(44)
55975	New River Soil & Water Conservation District	31	55	114	8
55977	Southside Regional Jail	21	370	1,314	(404)
55978	Evergreen Soil & Water Conservation District	53	59	99	29
55979	Roanoke Higher Education Authority	(127)	(109)	147	(317)
55981	John Marshall Soil & Water Conservation District	(48)	(16)	82	(96)
55982	Daniel Boone Soil & Water Conservation District	33	36	75	4
55983	Southside Community Services Board	699	1,338	3,683	(602)
55984	Northern Shenandoah Valley Regional Commission	(173)	(124)	16	(237)
55985	Tazewell Soil & Water Conservation District	21	24	39	10
55987	Richmond Regional Planning District Committee	497	493	992	79
55988	Henricopolis Soil & Water Conservation District	(31)	(33)	(8)	(53)
55989	Piedmont Regional Juvenile Detention Center	(166)	(171)	(26)	(289)
55990	Roanoke River Service Authority	0	18	100	(48)



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

Employer Code	Political Subdivisions	6/30/2015 Net Pension Liability	6/30/2016 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55991	Lee County Public Service Authority	(151)	(119)	(15)	(203)
55992	Blue Ridge Juvenile Detention Center	(55)	18	464	(343)
55993	Ferrum Water & Sewage Authority	(6)	(1)	45	(38)
55994	Wise County Public Service Authority	(162)	(136)	101	(328)
55995	Holston River Soil & Water Conservation District	(18)	(1)	51	(43)
55996	New River Valley Community Services Board	(945)	(1,158)	3,870	(5,187)
55997	Institute For Advanced Learning And Research	(576)	(575)	(316)	(784)
55998	Southwest Virginia Regional Jail Authority	(374)	439	4,411	(2,800)
55999	Clinch Valley Soil & Water Conservation District	(16)	(34)	(10)	(53)
	Total Political Subdivisions	2,652,055	3,398,976	6,108,163	1,145,630



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	1,230,959	3,558,288	1,369,301	134,701	0	(2,204,452)	(44,471)	4,044,326	51,957,147	56,001,473
55101	Albemarle County	4,752,359	11,155,335	0	(541,613)	0	(7,011,469)	(222,753)	8,131,859	162,979,039	171,110,898
55102	Alleghany County	823,297	2,405,287	0	(1,472,428)	0	(1,592,773)	(75,717)	87,666	35,195,490	35,283,156
55103	Amelia County	465,839	963,557	0	(404,512)	0	(612,626)	(14,239)	398,019	14,078,526	14,476,545
55104	Amherst County	914,633	2,649,097	0	(411,642)	0	(1,977,112)	(18,462)	1,156,514	38,842,030	39,998,544
55105	Appomattox County	475,356	1,613,882	0	(158,308)	0	(1,398,866)	(25,569)	506,495	23,767,673	24,274,168
55107	Augusta County	2,204,270	5,859,705	0	(603,214)	0	(4,707,499)	(167,674)	2,585,588	86,147,656	88,733,244
55108	Bath County	299,002	909,565	0	93,265	0	(856,241)	0	445,591	13,421,905	13,867,496
55109	Bedford County	1,804,637	4,238,485	0	(1,711,831)	0	(2,607,356)	(179,424)	1,544,511	61,943,176	63,487,687
55110	Bland County	215,957	613,129	0	64,383	0	(445,009)	(3,641)	444,819	8,983,307	9,428,126
55111	Botetourt County	1,506,669	3,057,284	0	(476,335)	0	(1,806,683)	(12,776)	2,268,159	44,585,222	46,853,381
55112	Brunswick County	484,174	1,386,660	0	(562,777)	0	(903,023)	(61,126)	343,908	20,291,503	20,635,411
55113	Buchanan County	1,049,465	3,472,076	0	1,256,091	0	(2,278,003)	(11,766)	3,487,863	50,745,974	54,233,837
55114	Buckingham County	458,107	1,179,405	0	(335,084)	0	(493,089)	(32,080)	777,259	17,111,227	17,888,486
55115	Campbell County	1,594,596	4,347,229	0	(575,564)	0	(2,803,845)	(87,402)	2,475,014	63,548,900	66,023,914
55116	Caroline County	1,315,617	2,280,789	0	(710,814)	0	(1,270,494)	(47,083)	1,568,015	33,241,486	34,809,501
55117	Carroll County	835,936	2,232,206	0	321,083	0	(1,514,949)	(40,998)	1,833,278	32,666,635	34,499,913
55118	Charles City County	289,728	1,036,515	0	(100,005)	0	(731,800)	(37,954)	456,484	15,192,228	15,648,712
55119	Charlotte County	501,753	1,494,782	0	(363,963)	0	(642,936)	(4,935)	984,701	21,677,971	22,662,672
55120	Chesterfield County	22,272,468	65,494,255	0	(8,183,531)	0	(42,987,249)	(980,252)	35,615,691	957,615,971	993,231,662
55121	Clarke County	457,085	1,311,307	0	(61,312)	0	(689,547)	(26,384)	991,149	19,090,919	20,082,068
55122	Craig County	203,107	490,983	0	(245,735)	0	(478,837)	0	(30,482)	7,253,458	7,222,976
55123	Culpeper County	2,004,919	3,694,889	0	315,239	0	(2,117,621)	(112,203)	3,785,223	53,899,039	57,684,262
55124	Cumberland County	367,059	857,886	0	58,650	0	(465,857)	(48,819)	768,919	12,512,855	13,281,774
55125	Dickenson County	710,989	2,036,362	0	(82,956)	0	(1,396,262)	(50,498)	1,217,635	29,814,259	31,031,894
55126	Dinwiddie County	1,041,334	2,280,925	0	(947,822)	0	(1,497,050)	(73,654)	803,733	33,369,995	34,173,728
55128	Essex County	491,937	974,990	0	(67,129)	0	(563,376)	(23,575)	812,847	14,221,904	15,034,751
55130	Fauquier County	3,885,987	7,184,528	0	(1,139,622)	0	(3,464,467)	(166,869)	6,299,557	104,451,787	110,751,344
55131	Floyd County	397,548	1,029,676	0	(661,178)	0	(715,591)	(40,335)	10,120	15,087,616	15,097,736
55132	Fluvanna County	776,673	1,388,974	0	31,303	0	(870,625)	(13,061)	1,313,264	20,284,324	21,597,588
55133	Franklin County	1,596,251	4,022,691	0	(1,935,754)	0	(2,939,888)	(85,080)	658,220	58,979,502	59,637,722
55134	Frederick County	4,482,269	9,111,465	0	2,378,121	0	(4,543,343)	(90,910)	11,337,602	132,480,916	143,818,518
55135	Giles County	534,806	1,546,564	0	336,639	0	(1,128,859)	(102,690)	1,186,460	22,709,549	23,896,009
55136	Gloucester County	1,729,707	3,978,981	0	(348,414)	0	(2,270,483)	(28,862)	3,060,929	57,992,265	61,053,194
55137	Goochland County	1,224,914	1,944,652	0	119,708	0	(987,492)	(18,327)	2,283,455	28,283,656	30,567,111
55138	Grayson County	477,267	1,477,234	0	73,452	0	(1,267,967)	(3,331)	756,655	21,738,996	22,495,651
55139	Greene County	626,524	1,242,379	0	486,106	0	(741,321)	(55,307)	1,558,381	18,146,589	19,704,970



**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		
55140	Greensville County	476,999	1,373,724	0	171,367	0	(804,883)	(34,347)	1,182,860	20,044,241	21,227,101
55141	Halifax County	818,172	2,429,676	0	(118,399)	0	(1,657,091)	(82,233)	1,390,125	35,579,317	36,969,442
55142	Hanover County	7,195,250	14,918,283	0	(566,270)	0	(6,621,396)	(253,118)	14,672,749	216,555,591	231,228,340
55143	Henrico County	29,930,011	86,759,381	0	(4,539,887)	0	(59,383,671)	(1,565,493)	51,200,341	1,269,894,306	1,321,094,647
55144	Henry County	1,817,186	4,978,356	0	(201,848)	0	(3,683,293)	(92,844)	2,817,557	73,007,444	75,825,001
55145	Highland County	149,304	427,276	51,557	(12,933)	0	(338,460)	0	276,744	6,273,179	6,549,923
55146	Isle of Wight County	1,495,249	2,716,218	0	(818,238)	0	(1,630,618)	(26,691)	1,735,920	39,631,766	41,367,686
55147	James City County	4,398,469	11,164,260	0	(2,733,673)	0	(7,021,760)	(323,835)	5,483,461	163,162,224	168,645,685
55148	King George County	1,106,197	2,117,704	0	(365,071)	0	(840,820)	(97,175)	1,920,835	30,721,915	32,642,750
55149	King & Queen County	272,024	673,052	0	(179,149)	0	(449,170)	(3,707)	313,050	9,841,474	10,154,524
55150	King William County	399,804	1,005,764	0	(409,236)	0	(484,315)	(3,621)	508,396	14,612,023	15,120,419
55151	Lancaster County	531,291	1,401,918	0	(388,741)	0	(932,823)	(23,638)	588,007	20,505,628	21,093,635
55152	Lee County	523,986	1,779,690	0	(366,190)	0	(1,350,160)	(26,329)	560,997	26,112,393	26,673,390
55153	Loudoun County	23,039,213	42,083,862	0	1,706,561	0	(19,073,883)	(907,113)	46,848,640	611,188,521	658,037,161
55154	Louisa County	1,283,865	2,174,248	0	107,697	0	(1,243,784)	(120,526)	2,201,500	31,742,834	33,944,334
55155	Lunenburg County	254,636	827,318	0	(37,291)	0	(680,519)	(8,252)	355,892	12,163,216	12,519,108
55156	Madison County	516,914	1,078,393	0	(282,251)	0	(926,756)	(4,615)	381,685	15,871,296	16,252,981
55157	Mathews County	341,912	814,884	0	(477,032)	0	(579,172)	(28,747)	71,845	11,945,155	12,017,000
55158	Mecklenburg County	911,199	2,904,017	0	(1,634,116)	0	(2,081,978)	(67,824)	31,298	42,560,852	42,592,150
55159	Middlesex County	313,001	641,382	0	(206,116)	0	(386,592)	(21,575)	340,100	9,366,684	9,706,784
55160	Montgomery County	2,038,842	5,529,177	0	(1,147,090)	0	(3,236,439)	(106,865)	3,077,625	80,659,888	83,737,513
55162	Nelson County	464,883	1,237,687	0	(577,384)	0	(1,348,359)	(21,587)	(244,760)	18,366,218	18,121,458
55163	New Kent County	1,020,689	1,603,231	0	69,930	0	(854,352)	(85,882)	1,753,616	23,373,411	25,127,027
55165	Northampton County	943,326	2,047,945	0	(925,448)	0	(1,287,801)	(41,924)	736,098	29,921,222	30,657,320
55166	Northumberland County	413,402	1,110,893	0	(71,832)	0	(918,767)	(11,827)	521,869	16,335,199	16,857,068
55167	Nottoway County	294,153	1,001,985	0	(317,448)	0	(698,435)	(45,851)	234,404	14,686,215	14,920,619
55168	Orange County	1,194,996	2,153,120	0	(47,995)	0	(1,306,583)	(74,551)	1,918,987	31,449,421	33,368,408
55169	Page County	815,168	1,854,324	0	(720,271)	0	(1,432,321)	(107,921)	408,979	27,260,457	27,669,436
55170	Patrick County	635,360	1,480,869	0	302,742	0	(1,007,495)	(64,113)	1,347,363	21,691,073	23,038,436
55171	Pittsylvania County	1,592,178	4,226,561	0	(430,827)	0	(3,065,619)	(63,508)	2,258,785	61,944,013	64,202,798
55172	Powhatan County	1,011,102	1,254,963	0	(475,334)	0	(857,072)	(19,003)	914,656	18,366,079	19,280,735
55173	Prince Edward County	583,283	1,509,879	0	(1,025,111)	0	(840,539)	(68,407)	159,105	22,024,176	22,183,281
55174	Prince George County	1,631,572	3,916,207	0	(1,580)	0	(2,434,875)	(116,834)	2,994,490	57,221,662	60,216,152
55176	Prince William County	29,375,779	75,009,783	0	1,129,161	0	(45,814,535)	(1,186,629)	58,513,559	1,095,068,916	1,153,582,475
55177	Pulaski County	1,273,560	3,424,115	0	(29,274)	0	(2,630,137)	(40,603)	1,997,661	50,251,302	52,248,963
55178	Rappahannock County	342,047	944,521	0	(137,274)	0	(570,344)	(30,017)	548,933	13,793,343	14,342,276
55179	Richmond County	310,165	863,095	0	37,278	0	(678,036)	(52,255)	480,247	12,695,073	13,175,320
55180	Roanoke County	5,517,551	15,252,938	0	163,337	0	(10,305,577)	(236,022)	10,392,227	223,169,912	233,562,139
55181	Rockbridge County	807,494	2,189,858	0	(99,737)	0	(1,386,695)	(50,890)	1,460,030	32,002,473	33,462,503
55182	Rockingham County	2,758,824	6,430,742	0	852,638	0	(4,090,380)	(203,708)	5,748,116	94,014,786	99,762,902



**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		
55183	Russell County	631,868	2,084,684	0	(334,636)	0	(1,703,840)	(177,083)	500,993	30,721,658	31,222,651
55184	Scott County	584,285	1,888,383	0	(217,288)	0	(1,438,361)	(52,050)	764,969	27,722,101	28,487,070
55185	Shenandoah County	1,551,145	3,018,636	535,857	(729,854)	0	(1,965,227)	(111,658)	2,298,899	44,161,821	46,460,720
55186	Smyth County	808,631	2,881,852	0	(1,410,431)	0	(1,909,464)	(104,357)	266,231	42,176,223	42,442,454
55187	Southampton County	941,358	2,600,679	0	(199,743)	0	(1,744,571)	(10,337)	1,587,386	38,030,016	39,617,402
55188	Spotsylvania County	5,450,229	10,191,218	0	1,872,438	0	(5,340,532)	(265,025)	11,908,328	148,391,601	160,299,929
55189	Stafford County	5,473,158	11,888,063	0	(1,563,825)	0	(6,170,970)	(308,651)	9,317,775	173,069,287	182,387,062
55190	Surry County	417,603	1,139,509	0	(23,768)	0	(1,104,560)	(3,415)	425,369	16,832,692	17,258,061
55191	Sussex County	627,879	1,596,021	0	(508,419)	0	(763,589)	(31,346)	920,546	23,197,762	24,118,308
55192	Tazewell County	1,259,203	3,498,103	0	748,270	0	(2,466,472)	(77,804)	2,961,300	51,245,038	54,206,338
55193	Warren County	1,176,281	2,598,660	0	(332,064)	0	(1,593,457)	(139,773)	1,709,647	37,990,329	39,699,976
55195	Washington County	1,221,490	3,063,332	0	(545,594)	0	(2,412,316)	(75,876)	1,251,036	45,005,987	46,257,023
55196	Westmoreland County	642,911	1,636,243	0	(1,497,135)	0	(917,678)	(3,407)	(139,066)	23,835,445	23,696,379
55197	Wise County	1,081,604	3,652,331	0	473,568	0	(2,697,360)	(72,402)	2,437,741	53,561,037	55,998,778
55198	Wythe County	707,946	2,181,709	0	(168,905)	0	(1,593,562)	(32,593)	1,094,595	31,980,342	33,074,937
55199	York County	4,390,926	12,607,441	0	(1,790,361)	0	(7,162,176)	(156,596)	7,889,234	183,765,692	191,654,926
55200	City of Alexandria	11,832,548	36,704,090	0	(2,371,962)	0	(24,260,256)	(841,070)	21,063,350	536,894,807	557,958,157
55201	City of Bristol	1,763,334	7,329,975	0	(147,354)	0	(6,488,067)	(280,136)	2,177,752	108,098,031	110,275,783
55202	City of Buena Vista	370,108	1,193,493	0	(234,737)	0	(930,236)	(31,270)	367,358	17,530,647	17,898,005
55203	Town of St Paul	73,571	174,959	0	7,440	0	(61,013)	(4,685)	190,272	2,532,270	2,722,542
55204	City of Clifton Forge	187,272	634,081	0	(591,579)	0	(338,784)	(10,282)	(119,292)	9,232,834	9,113,542
55205	City of Danville	638,986	1,660,705	0	(66,041)	0	(1,253,473)	(131,279)	848,898	24,416,733	25,265,631
55206	City of Fredericksburg	2,677,921	8,112,329	0	1,348,472	0	(5,847,021)	(259,472)	6,032,229	118,943,663	124,975,892
55207	City of Hampton	10,835,551	37,250,101	0	(5,909,803)	0	(29,279,030)	(651,181)	12,245,638	547,109,401	559,355,039
55208	City of Harrisonburg	3,197,480	9,286,457	0	1,729,967	0	(5,651,576)	(213,372)	8,348,956	135,596,150	143,945,106
55209	City of Hopewell	1,974,094	7,121,892	0	475,274	0	(5,980,448)	(380,719)	3,210,093	104,921,903	108,131,996
55210	City of Lynchburg	6,346,042	23,599,711	0	(3,091,281)	0	(19,225,984)	(432,315)	7,196,173	346,967,878	354,164,051
55211	Town of Crewe	70,432	180,707	0	(39,712)	0	(82,692)	(4,587)	124,148	2,625,173	2,749,321
55212	City of Norfolk	3,496,157	6,370,650	0	(1,331,914)	0	(3,284,747)	(300,553)	4,949,593	92,801,934	97,751,527
55213	City of Petersburg	3,036,014	11,539,850	0	(4,369,974)	0	(9,366,954)	(537,927)	301,009	169,807,438	170,108,447
55214	City of Portsmouth	8,655,196	20,862,680	0	(4,862,954)	0	(11,865,669)	(674,777)	12,114,476	304,308,512	316,422,988
55215	City of Radford	1,112,449	3,369,524	0	(415,942)	0	(2,124,355)	(62,731)	1,878,945	49,229,598	51,108,543
55216	City of Richmond	3,583,801	8,037,966	0	(692,128)	0	(6,143,308)	(263,847)	4,522,484	118,031,659	122,554,143
55217	City of Roanoke	1,380,941	4,042,340	0	(396,031)	0	(2,807,217)	(27,235)	2,192,798	59,164,936	61,357,734
55218	Town of Craigsville	16,806	36,297	0	(72,731)	0	(11,384)	0	(31,012)	524,224	493,212
55219	City of Staunton	1,428,109	5,029,018	0	(946,229)	0	(3,533,477)	(48,975)	1,928,446	73,634,335	75,562,781
55220	City of Suffolk	7,104,813	17,359,071	0	1,303,368	0	(10,025,544)	(507,477)	15,234,231	253,253,242	268,487,473
55221	City of Williamsburg	1,192,219	4,472,336	0	(554,448)	0	(3,352,983)	(45,023)	1,712,101	65,589,517	67,301,618
55222	City of Winchester	2,813,253	6,349,310	0	(279,958)	0	(3,998,032)	(175,527)	4,709,046	92,791,213	97,500,259
55223	City of Martinsville	1,564,288	6,413,032	0	(715,498)	0	(5,467,816)	(177,377)	1,616,629	94,437,342	96,053,971



**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		
55224	City of Falls Church	115,519	273,085	0	288,621	0	(142,431)	0	534,794	3,972,428	4,507,222
55225	City of Colonial Heights	1,764,320	4,817,132	0	(810,107)	0	(2,663,826)	(30,032)	3,077,487	70,163,095	73,240,582
55226	Town of Front Royal	838,443	2,452,835	0	100,624	0	(2,184,190)	(108,931)	1,098,781	36,187,066	37,285,847
55227	Town of Boyce	0	1,051	0	19	0	0	0	1,070	15,011	16,081
55228	Town of Middletown	43,910	36,580	0	50,998	0	(24,556)	0	106,932	534,856	641,788
55229	Town of Chilhowie	106,037	238,324	0	(4,876)	0	(138,760)	(6,529)	194,196	3,477,279	3,671,475
55230	City of Covington	384,532	1,624,606	0	(272,328)	0	(1,180,829)	(24,780)	531,201	23,811,458	24,342,659
55231	Town of Floyd	9,012	23,918	0	38,506	0	(24,134)	0	47,302	353,749	401,051
55232	City of Franklin	971,564	2,442,204	0	(225,106)	0	(1,870,045)	(81,926)	1,236,691	35,864,607	37,101,298
55233	City of Chesapeake	19,256,498	57,375,617	0	11,760,453	0	(38,892,391)	(1,131,509)	48,368,668	839,663,626	888,032,294
55234	City of Virginia Beach	36,304,048	122,642,141	0	3,527,958	0	(89,195,340)	(2,330,144)	70,948,663	1,797,793,322	1,868,741,985
55235	City of Norton	373,792	1,087,779	0	226,076	0	(707,745)	(81,559)	898,343	15,934,348	16,832,691
55236	City of Manassas Park	1,117,218	2,248,299	0	153,035	0	(1,228,724)	(179,651)	2,110,177	32,822,739	34,932,916
55237	Town of Exmore	88,371	60,054	0	27,699	0	(26,354)	(3,179)	146,591	872,674	1,019,265
55238	Town of Pound	37,665	97,289	0	(100,482)	0	(81,277)	(2,866)	(49,671)	1,431,921	1,382,250
55239	Town of Grottoes	108,792	136,210	0	14,234	0	(52,784)	0	206,452	1,972,245	2,178,697
55240	Town of Onley	23,308	9,113	0	(6,446)	0	0	0	25,975	130,182	156,157
55241	Town of West Point	153,503	257,485	0	(330,501)	0	(60,014)	(29,676)	(9,203)	3,723,204	3,714,001
55242	Town of South Hill	219,206	717,940	0	(280,545)	0	(245,777)	(42,610)	368,214	10,400,473	10,768,687
55243	Town of Rural Retreat	35,774	51,980	0	17,539	0	(37,514)	0	67,779	761,322	829,101
55244	Town of Dillwyn	0	569	0	(9)	0	0	0	560	8,128	8,688
55245	Town of Scottsville	28,061	25,147	0	61,241	0	(14,480)	0	99,969	366,478	466,447
55246	Town of Burkeville	14,216	13,181	0	(3,674)	0	(2,900)	0	20,823	189,749	210,572
55247	Town of Madison	4,113	1,678	0	(1,077)	0	0	0	4,714	23,973	28,687
55248	Town of Pennington Gap	61,248	54,173	0	6,619	0	(18,574)	(3,860)	99,606	785,110	884,716
55249	Town of La Crosse	20,058	14,751	0	(3,311)	0	(690)	(8,616)	22,192	215,382	237,574
55250	Town of Rich Creek	26,799	19,818	0	(30,979)	0	(27,226)	0	(11,588)	296,728	285,140
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	56,628	45,748	0	29,625	0	(14,392)	0	117,609	660,733	778,342
55253	Town of Haysi	11,859	28,458	0	7,670	0	(23,404)	0	24,583	418,246	442,829
55254	Town of Stephens City	64,067	125,370	0	(8,222)	0	(89,404)	0	91,811	1,835,698	1,927,509
55255	Town of Brodnax	3,900	5,718	0	70,002	0	(3,025)	(130)	76,465	83,264	159,729
55256	Town of Mineral	15,457	8,322	0	1,407	0	(4,434)	0	20,752	121,102	141,854
55257	Town of Lebanon	170,769	455,573	0	52,734	0	(291,019)	0	388,057	6,653,690	7,041,747
55258	City of Newport News	4,831,751	1,000,116	0	(127,774)	0	(28,654)	(166,309)	5,509,130	14,384,854	19,893,984
55259	Town of Richlands	248,209	794,150	0	367,567	0	(493,206)	(6,791)	909,929	11,594,998	12,504,927
55260	Town of Haymarket	60,061	15,462	0	(23,423)	0	0	0	52,100	220,882	272,982
55261	Town of Lovettsville	49,173	13,741	0	(12,577)	0	0	0	50,337	196,302	246,639
55300	Town of Abingdon	485,771	1,249,531	0	(85,461)	0	(714,977)	(24,408)	910,456	18,220,140	19,130,596
55301	Town of Dumfries	174,120	366,051	0	(292,740)	0	(308,869)	(25,787)	(87,225)	5,396,629	5,309,404



**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		
55302	Town of Iron Gate	11,233	20,180	0	10,679	0	(19,546)	(3,451)	19,095	299,789	318,884
55303	Town of Montross	3,700	23,283	0	1,041	0	(2,082)	0	25,942	333,660	359,602
55304	Town of South Boston	383,666	1,437,223	0	(389,726)	0	(931,903)	(36,942)	462,318	21,016,183	21,478,501
55305	Town of Gretna	57,720	96,444	0	11,817	0	(20,830)	(22,000)	123,151	1,399,185	1,522,336
55306	Town of Remington	19,826	36,650	0	11,170	0	(20,512)	0	47,134	533,829	580,963
55307	City of Lexington	612,064	1,703,669	0	(121,832)	0	(1,168,880)	(9,062)	1,015,959	24,927,101	25,943,060
55308	City of Waynesboro	1,418,197	4,735,848	0	133,586	0	(3,894,222)	(146,688)	2,246,721	69,675,431	71,922,152
55309	Town of Colonial Beach	241,205	374,034	0	(110,313)	0	(243,639)	(33,208)	228,079	5,481,769	5,709,848
55310	Town of Smithfield	331,528	508,641	0	(38,766)	0	(182,918)	(850)	617,635	7,358,188	7,975,823
55311	Town of Brookneal	20,132	112,887	0	(379)	0	(98,156)	(455)	34,029	1,661,974	1,696,003
55312	Town of Hamilton	33,746	43,316	0	29,453	0	(46,719)	(4,963)	54,833	644,641	699,474
55313	City of Galax	680,825	1,815,958	0	(701,567)	0	(1,087,895)	(103,399)	603,922	26,537,900	27,141,822
55314	Town of Jonesville	29,869	62,540	0	17,324	0	(54,458)	0	55,275	920,658	975,933
55315	Town of Wytheville	583,686	1,658,515	0	(741,964)	0	(790,757)	(34,124)	675,356	24,105,506	24,780,862
55316	City of Fairfax	2,423,842	10,049,084	0	1,376,065	0	(7,447,955)	(68,917)	6,332,119	147,316,782	153,648,901
55317	Town of Vienna	1,177,978	4,148,614	0	(375,688)	0	(2,942,172)	(75,970)	1,932,762	60,774,986	62,707,748
55318	Town of Vinton	426,921	1,167,910	0	(201,924)	0	(936,398)	(40,359)	416,150	17,172,801	17,588,951
55319	City of Emporia	539,612	1,620,434	0	288,704	0	(981,539)	(68,699)	1,398,512	23,674,179	25,072,691
55320	Town of Culpeper	972,070	2,447,694	0	(111,475)	0	(1,718,867)	(24,449)	1,564,973	35,838,722	37,403,695
55321	Town of Woodstock	299,879	845,739	0	(198,402)	0	(553,068)	(55,038)	339,110	12,386,045	12,725,155
55322	Town of Glasgow	9,828	28,204	0	(46,621)	0	(11,354)	0	(19,943)	408,596	388,653
55323	Town of Marion	300,090	1,106,559	0	(945)	0	(708,039)	(58,226)	639,439	16,191,117	16,830,556
55324	Town of Altavista	260,567	701,826	0	51,454	0	(617,796)	0	396,051	10,334,984	10,731,035
55325	Town of Herndon	1,775,184	4,887,085	0	(269,073)	0	(2,391,079)	(83,868)	3,918,249	71,052,969	74,971,218
55326	Town of Pearisburg	152,516	469,013	0	97,518	0	(291,116)	0	427,931	6,845,738	7,273,669
55327	Town of Christiansburg	1,280,862	2,759,557	0	(513,834)	0	(1,681,125)	(66,322)	1,779,138	40,295,963	42,075,101
55328	Town of Wakefield	20,780	27,217	0	1,900	0	(22,682)	0	27,215	400,160	427,375
55329	Town of Leesburg	2,707,578	6,094,951	0	1,329,813	0	(3,046,376)	(71,197)	7,014,769	88,629,520	95,644,289
55330	Town of Chatham	69,705	109,876	0	(14,207)	0	(43,684)	(6,878)	114,812	1,594,942	1,709,754
55331	Town of Bowling Green	24,955	88,453	0	(161,984)	0	(72,109)	(7,481)	(128,166)	1,303,406	1,175,240
55332	City of Manassas	3,290,768	8,867,229	0	(84,432)	0	(5,874,625)	(491,751)	5,707,189	129,857,886	135,565,075
55333	Town of Alberta	0	11,157	0	(6,311)	0	(6,826)	(1,329)	(3,309)	163,462	160,153
55334	Town of Boydton	19,539	57,937	0	(4,227)	0	(28,468)	0	44,781	841,905	886,686
55335	City of Salem	2,622,767	12,720,347	0	948,346	0	(10,500,934)	(215,851)	5,574,675	187,077,632	192,652,307
55336	Town of Mckenney	3,871	25,472	0	(9,611)	0	(15,433)	0	4,299	371,605	375,904
55337	Town of Narrows	106,018	214,619	0	11,102	0	(139,135)	0	192,604	3,135,559	3,328,163
55338	Town of Quantico	18,776	28,232	0	5,127	0	(35,803)	(11,775)	4,557	427,107	431,664
55339	Town of Halifax	30,653	96,685	0	9,269	0	(46,672)	(4,144)	85,791	1,406,627	1,492,418
55340	Town of Blacksburg	1,526,474	4,842,808	0	1,252,548	0	(3,209,971)	(96,279)	4,315,580	70,836,103	75,151,683
55341	Town of Chincoteague	235,328	466,163	0	74,195	0	(168,693)	(12,279)	594,714	6,749,954	7,344,668



**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		
55342	Town of Lawrenceville	103,846	250,863	0	11,338	0	(127,128)	(26,045)	212,874	3,660,340	3,873,214
55343	Town of Amherst	119,138	271,142	0	173,815	0	(240,510)	0	323,585	3,993,718	4,317,303
55344	Town of Stanley	58,725	159,544	0	(41,084)	0	(58,348)	0	118,837	2,308,372	2,427,209
55345	Town of Hillsville	166,982	421,845	0	(104,689)	0	(244,587)	0	239,551	6,148,645	6,388,196
55346	Town of Elkton	97,188	237,927	0	(105,191)	0	(174,769)	(22,219)	32,936	3,497,453	3,530,389
55347	Town of Bridgewater	237,721	585,551	0	(277,323)	0	(355,438)	0	190,511	8,542,739	8,733,250
55348	Town of Purcellville	520,138	831,714	0	127,380	0	(332,598)	(13,509)	1,133,125	12,054,686	13,187,811
55349	Town of Timberville	84,445	133,779	0	(194,127)	0	(48,630)	0	(24,533)	1,935,441	1,910,908
55350	Town of Wise	230,075	682,748	0	(34,038)	0	(276,223)	(80,960)	521,602	9,932,136	10,453,738
55351	Town of New Market	90,322	216,888	0	123,744	0	(144,754)	0	286,200	3,170,775	3,456,975
55352	Town of Tappahannock	111,978	343,664	0	(131,191)	0	(364,268)	(7,689)	(47,506)	5,095,467	5,047,961
55353	Town of Rocky Mount	335,347	757,535	0	213,001	0	(534,216)	(15,807)	755,860	11,096,935	11,852,795
55354	Town of Big Stone Gap	238,286	810,200	0	186,519	0	(735,844)	(33,424)	465,737	11,958,922	12,424,659
55355	Town of Luray	239,366	728,501	0	(28,214)	0	(594,561)	(8,642)	336,450	10,708,755	11,045,205
55356	Town of Stuart	0	992	0	7,472	0	(9,060)	0	(596)	30,502	29,906
55357	Town of Strasburg	290,071	618,895	0	(44,972)	0	(262,418)	(10,655)	590,921	8,977,893	9,568,814
55358	Town of Appomattox	61,255	131,061	0	20,799	0	(61,128)	(13,427)	138,560	1,909,581	2,048,141
55359	Town of Clarksville	81,030	208,744	0	36,730	0	(104,124)	(2,067)	220,313	3,035,158	3,255,471
55360	Town of Dublin	129,727	267,742	0	37,196	0	(130,372)	(5,408)	298,885	3,892,769	4,191,654
55361	Town of Middleburg	165,126	193,703	0	(52,150)	0	(143,372)	(9,047)	154,260	2,997,649	2,997,649
55362	Town of Edinburg	33,455	55,299	0	(13,180)	0	(13,609)	(1,500)	60,465	797,535	858,000
55363	Town of Chase City	100,448	416,635	0	(158,628)	0	(248,021)	0	110,434	6,075,935	6,186,369
55364	City of Bedford	372,848	1,767,235	0	297,975	0	(1,426,240)	(23,214)	988,604	25,970,944	26,959,548
55365	City of Poquoson	713,981	1,999,442	0	(413,719)	0	(955,088)	(22,680)	1,321,936	29,052,341	30,374,277
55366	Town of Ashland	423,410	930,643	0	(12,340)	0	(524,340)	(7,577)	809,796	13,560,857	14,370,653
55367	Town of Broadway	115,608	209,491	0	31,058	0	(144,386)	0	211,771	3,064,923	3,276,694
55368	Town of Berryville	152,759	366,252	0	(114,675)	0	(164,457)	(1,152)	238,727	5,314,980	5,553,707
55369	Town of Tazewell	162,448	395,660	(37,298)	262,365	0	(279,932)	(27,049)	476,194	5,805,777	6,281,971
55370	Town of Urbanna	6,781	47,803	0	(3,961)	0	(43,576)	0	7,047	704,691	711,738
55371	Town of Bluefield	244,311	439,333	0	12,334	0	(223,643)	0	472,335	6,388,002	6,860,337
55372	Town of Weber City	22,204	52,948	0	(5,790)	0	(36,349)	0	33,013	774,575	807,588
55373	Town of Damascus	0	7,938	0	(1,920)	0	(7,164)	0	(1,146)	116,976	115,830
55374	Town of Hurt	17,633	61,456	0	(7,271)	0	(51,563)	0	20,255	903,718	923,973
55375	Town of Waverly	46,455	108,770	0	80,566	0	(92,690)	(2,223)	140,878	1,601,319	1,742,197
55376	Town of Coeburn	67,774	190,058	0	71,007	0	(181,682)	(1,714)	145,443	2,806,814	2,952,257
55377	Town of Dayton	92,920	196,059	0	107,453	0	(135,354)	0	261,078	2,868,520	3,129,598
55378	Town of Courtland	23,837	26,341	0	7,616	0	(9,975)	0	47,819	381,281	429,100
55379	Town of Cape Charles	131,962	171,863	0	(145,730)	0	(73,630)	(22,782)	61,683	2,503,390	2,565,073
55380	Town of Independence	43,960	107,826	0	28,154	0	(75,423)	0	104,517	1,578,082	1,682,599
55381	Town of Warsaw	74,483	156,359	0	30,388	0	(110,091)	0	151,139	2,288,748	2,439,887



**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		
55382	Town of Grundy	56,393	182,574	0	(65,389)	0	(76,369)	(2,323)	94,886	2,647,541	2,742,427
55383	Town of Warrenton	549,156	1,757,379	0	546,204	0	(1,364,506)	(50,509)	1,437,724	25,812,921	27,250,645
55384	Town of Louisa	56,588	140,683	0	(144,757)	0	(46,681)	0	5,833	2,033,103	2,038,936
55385	Town of Kenbridge	49,654	72,184	0	21,149	0	(60,657)	(3,089)	79,241	1,063,079	1,142,320
55386	Town of Mt Jackson	96,326	171,107	68,997	(126,576)	0	(105,742)	0	104,112	2,497,251	2,601,363
55387	Town of Pulaski	497,436	1,411,894	0	(138,731)	0	(894,467)	(15,883)	860,249	20,625,088	21,485,337
55388	Town of Jarratt	7,418	12,976	0	(4,268)	0	(10,365)	0	5,761	190,557	196,318
55389	Town of Pembroke	25,922	66,017	14,795	(11,064)	0	(45,053)	0	50,617	965,627	1,016,244
55390	Town of Parksley	22,287	48,875	0	9,281	0	(21,983)	0	58,460	709,204	767,664
55391	Town of Onancock	75,604	97,981	0	(10,015)	0	(28,177)	0	135,393	1,413,815	1,549,208
55392	Town of Victoria	66,843	111,151	0	(35,711)	0	(91,147)	(15,976)	35,160	1,641,432	1,676,592
55393	Town of Shenandoah	67,727	173,941	0	(41,779)	0	(96,960)	(4,728)	98,201	2,535,717	2,633,918
55394	Town of Gate City	46,026	105,340	0	132,989	0	(61,778)	(11,439)	211,138	1,541,468	1,752,606
55395	Town of Round Hill	74,729	94,563	0	26,419	0	(25,398)	0	170,313	1,363,592	1,533,905
55396	Town of Kilmarnock	97,459	162,383	0	(272,192)	0	(38,860)	(4,231)	(55,441)	2,341,298	2,285,857
55397	Town of Orange	323,066	524,852	0	46,647	0	(372,762)	(22,925)	498,878	7,695,731	8,194,609
55398	Town of Saltville	64,945	171,254	0	(250,443)	0	(172,671)	(3,645)	(190,560)	2,534,645	2,344,085
55399	Town of Blackstone	205,442	464,412	0	(70,416)	0	(164,903)	(23,475)	411,060	6,728,641	7,139,701
55400	Bedford Recreation Commission	0	5,127	0	682	0	(1,666)	0	4,143	74,075	78,218
	Southeastern Virginia Public										
55401	Service Authority	599,791	2,899,576	0	(363,513)	0	(1,945,803)	(178,445)	1,011,606	42,484,644	43,496,250
55402	Pittsylvania Co Service Authority	27,777	126,793	0	5,964	0	(86,966)	0	73,568	1,854,811	1,928,379
	Rappahannock Area Office on										
	Youth Services and Group Home										
55403	Commission	41,193	37,167	0	(62,227)	0	(23,501)	(477)	(7,845)	542,949	535,104
55404	Appomattox Regional Library	68,187	166,285	0	(6,818)	0	(103,040)	(37,265)	87,349	2,445,650	2,532,999
	Staunton Redevelopment &										
55405	Housing Authority	29,948	72,288	0	5,695	0	(23,544)	(11,015)	73,372	1,049,965	1,123,337
	Hampton Newport News										
55406	Community Services Board	2,609,101	3,497,615	0	(506,031)	0	(1,119,658)	(308,322)	4,172,705	50,679,915	54,852,620
55408	C P Jones Memorial Library	8,064	29,746	0	7,342	0	(31,493)	0	13,659	440,696	454,355
	Southside Regional Juvenile										
55409	Group Home	14,064	54,677	0	(92,739)	0	(43,087)	(286)	(67,371)	802,790	735,419
	Hampton Roads Sanitation										
55411	District	4,025,074	13,871,587	0	2,980,223	0	(7,822,608)	(338,807)	12,715,469	202,246,235	214,961,704
55412	Peninsula Airport Commission	252,646	463,530	0	74,866	0	(366,388)	(13,154)	411,500	6,811,635	7,223,135
	Richmond Redevelopment &										
55413	Housing Authority	858,337	4,453,853	0	(1,415,200)	0	(4,250,058)	(127,625)	(480,693)	65,815,319	65,334,626
	Chesapeake Redevelopment &										
55415	Housing Authority	187,557	621,012	0	(307,237)	0	(354,636)	(23,415)	123,281	9,060,621	9,183,902



**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		
55416	Alexandria Sanitation Authority	682,527	3,236,592	0	(598,619)	0	(2,238,203)	(38,608)	1,043,689	47,375,430	48,419,119
55417	Norfolk Airport Authority	1,346,523	2,880,450	0	237,910	0	(1,668,675)	(58,755)	2,737,453	42,012,996	44,750,449
55418	Charlottesville Redevelopment/Housing Authority	63,052	166,372	0	(29,795)	0	(154,392)	(24,127)	21,110	2,465,998	2,487,108
55419	Hampton Redevelopment & Housing Authority	298,456	954,465	0	595,106	0	(762,027)	(5,834)	1,080,166	14,019,144	15,099,310
55420	Loudoun County Sanitation Authority	1,807,259	3,218,327	0	340,825	0	(1,415,906)	(118,231)	3,832,274	46,743,168	50,575,442
55421	Danville Redevelopment & Housing Authority	127,267	368,234	0	(159,123)	0	(106,482)	(98,843)	131,053	5,363,145	5,494,198
55422	Blacksburg-Christiansburg-VPI Water Authority	62,085	380,080	0	278,627	0	(385,812)	0	334,980	5,622,620	5,957,600
55423	Northern Virginia Juvenile Detention Home	370,895	987,997	0	164,420	0	(734,709)	(71,178)	717,425	14,517,189	15,234,614
55424	Hopewell Redevelopment & Housing Authority	106,576	309,098	0	(129,437)	0	(242,421)	(58,280)	(14,464)	4,566,031	4,551,567
55425	Colonial Behavioral Health	795,788	1,617,582	0	(491,830)	0	(822,672)	(72,631)	1,026,237	23,555,960	24,582,197
55426	Blacksburg-VPI Sanitation Authority	69,229	453,311	0	(130,387)	0	(97,272)	0	294,881	6,524,503	6,819,384
55427	Potomac River Fisheries Commission	30,654	102,443	0	8,009	0	(102,475)	0	38,631	1,514,708	1,553,339
55428	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment & Housing Authority	652,414	2,911,959	0	(362,546)	0	(2,334,410)	0	867,417	42,766,624	43,634,041
55429	Albemarle County Service Authority	456,905	920,184	0	(96,461)	0	(605,945)	(29,721)	644,962	13,463,315	14,108,277
55430	Franklin Redevelopment & Housing Authority	306,250	971,270	0	(77,660)	0	(458,221)	0	741,639	14,104,400	14,846,039
55431	Bristol Redevelopment & Housing Authority	41,699	48,009	0	(2,946)	0	(39,312)	0	47,450	705,501	752,951
55432	Norfolk Redevelopment & Housing Authority	94,454	222,924	0	(8,967)	0	(191,951)	(419)	116,041	3,280,812	3,396,853
55433	Richmond Metropolitan Authority	1,278,158	6,522,549	0	(796,693)	0	(5,764,017)	(186,673)	1,053,324	96,154,615	97,207,939
55435	Riverside Regional Jail	379,740	1,095,521	0	(228,073)	0	(567,499)	(68,013)	611,676	15,968,049	16,579,725
55436	Peninsula Ports Authority	2,150,926	2,462,197	0	(589,893)	0	(411,535)	(232,392)	3,379,303	35,496,200	38,875,503
55437	Rappahannock Rapidan Planning District Comm.	0	31,208	0	3,450	0	(37,030)	0	(2,372)	464,337	461,965
55439		46,439	67,864	0	22,652	0	(7,427)	0	129,528	973,195	1,102,723



**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		
55440	Shenandoah Valley Juvenile Detention Home Comm	205,052	378,541	0	(93,691)	0	(297,546)	(28,690)	163,666	5,570,841	5,734,507
55442	Southside Regional Library Board	30,394	102,433	0	(173,651)	0	(69,653)	0	(110,477)	1,498,162	1,387,685
55443	Bedford Public Library	63,898	149,898	0	14,089	0	(81,893)	(4,521)	141,471	2,184,608	2,326,079
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0	0	0	0	0
55445	Chesterfield County Health Center Commission	687,462	948,421	0	(735,123)	0	(563,791)	(153,911)	183,058	13,907,725	14,090,783
55446	Washington County Service Authority	348,934	817,665	0	(135,635)	0	(340,881)	(1,098)	688,985	11,851,921	12,540,906
55447	Rappahannock Area Community Services Board	1,480,553	2,016,286	0	(863,558)	0	(733,364)	(198,702)	1,701,215	29,270,116	30,971,331
55449	Hampton Roads Planning District Commission	266,726	1,065,600	0	161,736	0	(914,780)	(95,163)	484,119	15,727,826	16,211,945
55450	Meherrin Regional Library	27,110	97,198	0	(5,809)	0	(26,414)	(2,295)	89,790	1,402,895	1,492,685
55451	New River Valley Regional Commission	60,289	135,569	0	78,828	0	(89,051)	(5,010)	180,625	1,983,728	2,164,353
55452	Northern Virginia Health Care Center	1,045,893	1,324,387	0	(582,624)	0	(692,749)	(122,161)	972,746	19,327,276	20,300,022
55453	Rockbridge Area Community Services Board	413,878	789,883	0	(387,062)	0	(299,857)	(145,945)	370,897	11,506,944	11,877,841
55454	Greensville-Emporia Social Services	115,531	452,168	0	39,748	0	(412,362)	(32,557)	162,528	6,682,007	6,844,535
55455	James City County Service Authority	404,294	1,032,165	0	128,139	0	(478,155)	(84,790)	1,001,653	15,026,681	16,028,334
55456	Accomack/Northampton Planning District	73,514	241,735	0	(250,868)	0	(94,624)	(2,790)	(33,033)	3,502,061	3,469,028
55457	Harrisonburg/Rockingham Regional Sewage Auth	134,331	427,006	0	157,464	0	(286,545)	(10,578)	421,678	6,248,649	6,670,327
55458	Wytheville Redevelopment & Housing Authority	46,587	124,762	0	(40,054)	0	(55,709)	0	75,586	1,810,170	1,885,756
55459	Waynesboro Redevelopment & Housing Authority	104,037	265,609	0	(82,326)	0	(31,790)	0	255,530	3,810,316	4,065,846
55460	Region Ten Community Services Board	1,948,913	2,855,267	0	(458,653)	0	(1,439,100)	(295,341)	2,611,086	41,656,756	44,267,842
55462	Lenowisco Planning District Commission	34,811	301,199	0	(71,711)	0	(166,869)	0	97,430	4,386,274	4,483,704
55465	Rivanna Water & Sewer Authority	420,980	1,376,398	0	343,405	0	(791,412)	(33,619)	1,315,752	20,075,349	21,391,101



**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		
55466	Appomattox River Water Authority	134,438	361,682	0	(28,955)	0	(221,000)	0	246,165	5,277,381	5,523,546
55467	Campbell County Utility Service Authority	106,130	293,053	0	102,991	0	(109,724)	0	392,450	4,241,338	4,633,788
55469	Eastern Shore Community Services Board	487,979	1,148,526	0	(67,126)	0	(722,528)	(22,441)	824,410	16,780,001	17,604,411
55470	Anchor Commission	19,347	121,112	0	(39,430)	0	(70,818)	0	30,211	1,765,576	1,795,787
55471	Central Virginia Community Services Board	2,505,241	2,944,753	0	(1,455,756)	0	(1,128,686)	(295,899)	2,569,653	42,780,186	45,349,839
55472	District 19 Community Services Board	925,010	1,972,594	0	(710,160)	0	(975,083)	(116,606)	1,095,755	28,725,762	29,821,517
55473	Hampton Road Transit	1,666,613	2,292,254	0	(273,907)	0	(1,116,145)	(168,385)	2,400,430	33,388,752	35,789,182
55474	Upper Occoquan Sewage Authority	1,297,203	3,718,171	0	(298,056)	0	(1,630,904)	(42,807)	3,043,607	53,953,589	56,997,196
55475	New River Valley Juvenile Detention Home	76,033	218,047	0	30,746	0	(166,043)	(7,713)	151,070	3,201,830	3,352,900
55476	Rockbridge Regional Library	52,727	135,542	0	(5,088)	0	(92,267)	(1,241)	89,673	1,983,064	2,072,737
55477	Frederick County Sanitation Authority	294,234	651,099	0	(159,986)	0	(427,848)	(16,161)	341,338	9,523,420	9,864,758
55478	Western Tidewater Community Services Board	1,079,319	2,091,577	0	(559,745)	0	(926,309)	(130,108)	1,554,734	30,407,874	31,962,608
55479	Cumberland Mountain Community Services Board	882,836	2,356,207	0	(570,340)	0	(1,049,323)	(24,286)	1,595,094	34,196,904	35,791,998
55480	Fredericksburg-Stafford Park Authority	0	10,308	0	1,152	0	(7,801)	0	3,659	151,161	154,820
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	1,168,349	1,903,960	0	(482,108)	0	(786,377)	(113,789)	1,690,035	27,649,511	29,339,546
55483	Rockbridge County Public Service Authority	36,790	96,238	0	(12,565)	0	(60,081)	(4,203)	56,179	1,406,973	1,463,152
55484	Danville-Pittsylvania Community Services Board	861,062	1,567,108	0	36,740	0	(616,288)	(71,490)	1,777,132	22,731,147	24,508,279
55485	Crater Juvenile Detention Home Commission	137,815	342,636	0	(22,227)	0	(270,232)	(4,206)	183,786	5,032,020	5,215,806
55486	Opportunity Inc. of Hampton Roads	158,595	321,672	0	(8,647)	0	(173,486)	(38,348)	259,786	4,701,228	4,961,014
55487	Capital Regional Airport Commission	947,517	2,166,414	0	139,420	0	(1,493,375)	(58,526)	1,701,450	31,724,722	33,426,172
55488	Northwestern Community Services Board	599,614	1,340,736	0	244,543	0	(837,587)	(17,284)	1,330,022	19,580,812	20,910,834



**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		
55489	Harrisonburg/Rockingham Community Services Bd	557,286	1,133,937	0	(53,250)	0	(558,312)	(28,832)	1,050,829	16,492,677	17,543,506
55490	Upper Valley Regional Park Authority	0	2,369	0	6,934	0	0	0	9,303	62,008	71,311
55491	Middle Peninsula Regional Security Center	480,763	652,820	0	(399,256)	0	(356,398)	(3,811)	374,118	9,506,099	9,880,217
55492	Northern Neck Planning District Commission	29,683	96,996	0	(28,440)	0	(48,707)	(4,374)	45,158	1,412,194	1,457,352
55493	Planning District 1 Behavioral Health Services Board	29,768	55,186	0	8,737	0	(62,496)	0	31,195	819,625	850,820
55494	Rockbridge Area Social Services Board	101,268	307,559	0	(61,892)	0	(257,573)	(8,401)	80,961	4,526,685	4,607,646
55495	Dinwiddie County Water Authority	61,551	126,276	0	(93,322)	0	(32,217)	0	62,288	1,820,053	1,882,341
55496	Rappahannock/Rapidan Community Services Board	966,693	1,823,011	0	(202,372)	0	(794,241)	(221,927)	1,571,164	26,551,102	28,122,266
55497	Virginia Education Loan Authority	0	189,754	0	(5,086)	0	(93,090)	(7,990)	83,588	2,761,311	2,844,899
55498	Valley Community Services Board	988,866	1,674,708	0	(563,294)	0	(863,597)	(139,098)	1,097,585	24,425,742	25,523,327
55499	Eastern Shore Public Library	15,249	73,844	0	2,656	0	(58,644)	0	33,105	1,084,232	1,117,337
55500	Alexandria City School Board	754,823	2,716,423	0	260,117	0	(2,244,877)	(43,180)	1,443,306	39,950,072	41,393,378
55501	Albemarle County Schools	637,830	1,923,580	0	(2,112,662)	0	(1,282,486)	(72,524)	(906,262)	28,157,226	27,250,964
55502	Alleghany County School Board	194,012	687,123	0	(81,090)	0	(539,408)	(14,960)	245,677	10,093,230	10,338,907
55503	Charlottesville Public Schools	195,809	718,672	0	(226,626)	0	(683,675)	(1,576)	2,604	10,609,375	10,611,979
55504	Amherst County School Board	247,311	504,728	0	(232,007)	0	(300,178)	(20,938)	198,916	7,370,962	7,569,878
55505	Appomattox County School Board	73,359	197,119	0	(124,790)	0	(135,432)	(2,672)	7,584	2,885,036	2,892,620
55506	Arlington County Schools	1,828,396	2,699,983	0	(1,444,760)	0	(946,767)	(122,636)	2,014,216	39,105,889	41,120,105
55507	Augusta County School Board	245,933	782,063	0	(44,608)	0	(575,272)	(24,381)	383,735	11,472,150	11,855,885
55508	Bath County School Board	64,626	292,531	0	(119,113)	0	(183,722)	0	54,322	4,270,881	4,325,203
55509	Bedford County School Board	558,668	1,431,511	0	(638,390)	0	(901,296)	(42,248)	408,245	20,921,922	21,330,167
55510	Bland County School Board	43,116	105,646	0	96,371	0	(67,064)	(1,806)	176,263	1,543,658	1,719,921
55511	Botetourt County School Board	246,453	856,146	0	(497,217)	0	(745,277)	(12,834)	(152,729)	12,609,719	12,456,990
55512	Norfolk Public Schools	1,539,813	5,939,795	0	(1,523,888)	0	(4,754,932)	(99,141)	1,101,647	87,281,247	88,382,894
55513	Petersburg Public Schools	255,045	912,184	0	(97,645)	0	(947,033)	(60,950)	61,601	13,535,190	13,596,791
55514	Buckingham County School Board	82,952	213,652	0	(52,634)	0	(140,065)	(5,615)	98,290	3,125,005	3,223,295
55515	Radford City School Board	33,823	112,602	0	(3,516)	0	(108,570)	(9,929)	24,410	1,667,853	1,692,263
55516	Caroline County School Board	153,443	320,673	0	18,143	0	(389,266)	(15,527)	87,466	4,783,442	4,870,908
55517	Carroll County School Board	270,954	685,916	0	24,401	0	(545,566)	(23,964)	411,741	10,083,568	10,495,309



**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	34,070	102,982	0	(9,299)	0	(113,564)	0	14,189	1,527,959	1,542,148
55519	Charlotte County School Board	50,901	213,445	0	185,909	0	(230,434)	(52,826)	166,995	3,190,850	3,357,845
55520	Chesterfield County School Board	2,651,127	7,846,485	0	(1,687,860)	0	(6,975,028)	(834,532)	1,000,192	115,997,422	116,997,614
55521	Clarke County School Board	75,698	218,560	0	(87,838)	0	(175,678)	(6,608)	24,134	3,213,422	3,237,556
55522	Winchester Public Schools	239,831	487,897	0	(182,415)	0	(262,534)	(54,686)	228,093	7,128,561	7,356,654
55523	Culpeper County School Board	415,482	781,183	0	(155,229)	0	(578,592)	(27,978)	434,866	11,463,047	11,897,913
55524	Cumberland County School Board	75,961	169,820	0	(109,876)	0	(99,132)	0	36,773	2,475,562	2,512,335
55525	Dickenson County School Board	151,440	808,963	0	228,526	0	(902,445)	(1,442)	285,042	12,008,561	12,293,603
55526	Dinwiddie County Public Schools	212,159	529,520	0	(141,831)	0	(546,175)	(5,584)	48,089	7,840,449	7,888,538
55528	Essex County School Board	61,703	302,496	0	(82,927)	0	(303,477)	(7)	(22,212)	4,473,115	4,450,903
55530	Covington School Board	56,372	199,107	0	5,132	0	(197,840)	0	62,771	2,943,300	3,006,071
55531	Floyd County School Board	135,188	508,111	0	(38,179)	0	(497,393)	(40,138)	67,589	7,527,497	7,595,086
55532	Fluvanna County Public Schools	205,816	389,212	0	290,694	0	(213,409)	(38,634)	633,679	5,686,195	6,319,874
55533	Chesapeake Public Schools	2,136,694	6,531,345	0	(1,148,254)	0	(4,521,271)	(196,934)	2,801,580	95,664,037	98,465,617
55534	Virginia Beach City School Board	4,079,432	14,020,741	0	264,387	0	(10,581,181)	(482,631)	7,300,748	205,828,203	213,128,951
55535	Giles County Schools	105,253	382,399	0	(155,047)	0	(323,028)	0	9,577	5,624,358	5,633,935
55536	Gloucester County School Board	426,688	1,180,310	0	(120,700)	0	(742,476)	(18,011)	725,811	17,241,817	17,967,628
55537	Goochland County School Board	83,222	266,650	0	(96,074)	0	(125,570)	(9,058)	119,170	3,876,595	3,995,765
55538	Grayson County School Board	129,545	372,488	0	(53,238)	0	(213,006)	(30,785)	205,004	5,443,154	5,648,158
55539	Greene County Schools	195,561	549,678	0	(43,785)	0	(310,117)	(9,685)	381,652	8,012,437	8,394,089
55540	Greensville County School Board	90,677	365,187	0	59,707	0	(374,201)	(1,561)	139,809	5,404,837	5,544,646
55541	Halifax County School Board	234,268	949,873	0	(781,526)	0	(857,115)	(61,261)	(515,761)	14,028,808	13,513,047
55542	Hanover County School Board	704,264	1,604,103	0	(1,070,969)	0	(940,388)	(25,314)	271,696	23,398,608	23,670,304
55543	Henrico County Schools	67,970	567,282	0	108,818	0	(682,267)	(5,263)	56,540	8,447,798	8,504,338
55544	Henry County Public Schools	360,509	1,222,004	0	63,285	0	(1,273,150)	(52,260)	320,388	18,119,901	18,440,289
55545	Highland County Public Schools	20,055	75,437	0	44,084	0	(66,091)	0	73,485	1,110,720	1,184,205
55546	Isle of Wight County Schools	184,282	375,141	0	(159,890)	0	(321,028)	(7,154)	71,351	5,523,255	5,594,606
55548	King George County School Board	228,856	446,299	0	(102,196)	0	(308,533)	(86)	264,340	6,530,009	6,794,349
55549	King & Queen County School Board	67,233	173,499	0	(142,957)	0	(54,527)	(50,849)	(7,601)	2,531,244	2,523,643
55550	King William County Schools	147,006	185,682	0	(47,205)	0	(66,013)	0	219,470	2,685,606	2,905,076
55551	Lancaster County School Board	91,102	210,460	0	59,648	0	(119,241)	(6,285)	235,684	3,069,328	3,305,012
55552	Lee County School Board	173,589	948,050	0	484,389	0	(977,492)	0	628,536	14,032,317	14,660,853
55553	Loudoun County School Board	5,257,918	8,778,058	0	905,196	0	(4,500,781)	(446,351)	9,994,040	127,874,388	137,868,428
55554	Louisa County Public Schools	374,789	869,625	0	(104,174)	0	(457,101)	(49,982)	633,157	12,676,753	13,309,910
55555	Lunenburg County School Board	59,924	155,869	0	(69,531)	0	(85,907)	(31,990)	28,365	2,285,646	2,314,011
55556	Madison County School Board	66,822	227,787	0	(210,778)	0	(150,119)	(3,742)	(70,030)	3,331,026	3,260,996
55557	Mathews County School Board	79,674	248,469	0	(33,775)	0	(155,958)	0	138,410	3,627,536	3,765,946



**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		
55558	Mecklenburg County Schools	77,859	395,956	0	(64,524)	0	(444,687)	(22,965)	(58,361)	5,890,336	5,831,975
55559	Middlesex County School Board	43,323	197,952	0	45,772	0	(168,946)	(6,088)	112,013	2,915,407	3,027,420
	Montgomery County School Board	559,551	1,587,055	0	419,588	0	(1,160,880)	(2,751)	1,402,563	23,254,034	24,656,597
55562	Nelson County Public Schools	143,640	469,771	0	35,814	0	(332,889)	0	316,336	6,877,456	7,193,792
55563	New Kent County Schools	133,967	314,163	0	74,505	0	(203,518)	(14,303)	304,814	4,596,954	4,901,768
55565	Northampton County Schools	103,098	245,622	0	(145,175)	0	(218,400)	(12,928)	(27,783)	3,624,556	3,596,773
	Northumberland Co School Board	70,447	285,665	0	(11,964)	0	(232,167)	0	111,981	4,197,005	4,308,986
55567	Nottoway County School Board	98,522	398,827	0	(58,959)	0	(218,237)	(57,201)	162,952	5,835,252	5,998,204
55568	Orange County Public Schools	297,799	605,627	0	(172,117)	0	(433,403)	(42,154)	255,752	8,889,594	9,145,346
55569	Page County Public Schools	202,648	548,589	0	(180,406)	0	(465,380)	(27,389)	78,062	8,083,369	8,161,431
55570	Patrick County Public Schools	171,120	495,058	0	(296,338)	0	(382,317)	(20,207)	(32,684)	7,273,513	7,240,829
55571	Pittsylvania County School Board	288,380	965,041	0	(413,256)	0	(879,716)	(32,893)	(72,444)	14,242,611	14,170,167
55572	Powhatan County School Board	182,662	528,752	0	(41,345)	0	(364,511)	(9,223)	296,335	7,740,471	8,036,806
55573	Prince Edward County Schools	53,998	266,348	0	74,389	0	(197,120)	(7,309)	190,306	3,907,185	4,097,491
	Prince George County School Board	417,396	1,223,081	0	(724,912)	0	(943,810)	(33,849)	(62,094)	17,961,409	17,899,315
55576	Prince William County Schools	5,488,020	12,389,908	0	(1,740,559)	0	(7,709,188)	(312,569)	8,115,612	181,009,566	189,125,178
55577	Pulaski County School Board	248,654	703,996	0	(78,558)	0	(508,466)	(13,281)	352,345	10,317,961	10,670,306
55578	Rappahannock County Schools	65,338	180,558	0	(129,033)	0	(134,350)	(1,343)	(18,830)	2,647,242	2,628,412
55579	Richmond County Public Schools	18,893	44,386	0	(13,893)	0	(93,647)	0	(44,261)	680,904	636,643
55580	Roanoke County School Board	326,990	2,219,068	0	(1,113,216)	0	(1,944,632)	(48,548)	(560,338)	32,697,562	32,137,224
55581	Rockbridge County Schools	157,219	509,337	0	(139,545)	0	(491,760)	(3,771)	31,480	7,524,005	7,555,485
	Rockingham County School Board	820,429	2,128,901	0	(259,762)	0	(1,402,803)	(10,831)	1,275,934	31,119,695	32,395,629
55583	Russell County School Board	228,855	1,151,059	0	(240,897)	0	(1,101,295)	(21,742)	15,980	17,005,212	17,021,192
55584	Scott County Schools	216,597	616,205	0	(118,912)	0	(449,377)	(26,841)	237,672	9,041,038	9,278,710
	Shenandoah County School Board	427,181	896,199	0	33,565	0	(637,666)	(20,191)	699,088	13,131,773	13,830,861
55586	Smyth County School Board	250,631	869,360	0	(191,576)	0	(813,787)	(7,200)	107,428	12,829,921	12,937,349
	Southampton County School Board	91,354	277,238	0	(279,435)	0	(290,826)	(415)	(202,084)	4,106,158	3,904,074
	Spotsylvania County School Board	993,050	1,846,233	0	(454,075)	0	(1,423,912)	(42,806)	918,490	27,108,122	28,026,612
55589	Stafford County Schools	853,719	1,856,844	0	(868,215)	0	(1,259,342)	(75,381)	507,625	27,193,708	27,701,333
55590	Surry County Public Schools	101,589	407,137	0	(175,816)	0	(379,899)	(32,227)	(79,216)	6,022,312	5,943,096
55591	Sussex County School Board	107,869	225,719	0	(59,657)	0	(202,840)	(28,779)	42,312	3,340,360	3,382,672
55592	Tazewell County Schools	359,182	1,752,811	0	(243,199)	0	(1,571,370)	(16,379)	281,045	25,834,035	26,115,080
55593	Warren County School Board	207,929	606,765	0	(246,769)	0	(539,513)	(29,966)	(1,554)	8,952,810	8,951,256



**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		
55595	Washington County School Board	293,270	991,923	0	8,966	0	(979,098)	(28,181)	286,880	14,673,961	14,960,841
	Westmoreland County School Board	85,052	265,470	0	24,513	0	(221,694)	(8,678)	144,663	3,907,614	4,052,277
55597	Wise County Schools	150,120	863,535	0	(573,018)	0	(754,707)	(59,266)	(373,336)	12,743,196	12,369,860
55598	Wythe County School Board	136,260	412,919	0	(67,963)	0	(484,117)	0	(2,901)	6,140,897	6,137,996
55599	York County School Board	645,253	1,434,468	0	(113,364)	0	(783,989)	(52,747)	1,129,621	20,910,763	22,040,384
55600	Accomack County School Board	296,936	778,450	0	(272,255)	0	(520,646)	0	282,485	11,381,040	11,663,525
55601	Bristol Virginia School System	32,602	181,160	0	34,594	0	(225,257)	0	23,099	2,700,627	2,723,726
55602	Buena Vista City Public Schools	36,487	90,797	0	38,859	0	(141,592)	(4,905)	19,646	1,370,348	1,389,994
55603	Amelia County Public Schools	89,371	234,908	0	207,349	0	(192,091)	(462)	339,075	3,452,110	3,791,185
55605	Danville School Board	189,058	529,082	0	(478,030)	0	(418,332)	(637)	(178,859)	7,767,801	7,588,942
55606	Franklin City Public Schools	47,491	122,398	0	(77,469)	0	(88,733)	(727)	2,960	1,793,267	1,796,227
55607	Lexington City Public Schools	0	22,411	0	(1,766)	0	(31,460)	0	(10,815)	335,881	325,066
55608	Harrisonburg City School Board	204,651	470,931	0	(161,984)	0	(391,226)	(8,413)	113,959	6,927,412	7,041,371
55609	Hopewell Public Schools	204,573	545,104	0	(240,879)	0	(649,068)	(25,912)	(166,182)	8,124,686	7,958,504
55610	Lynchburg School Board	390,047	1,013,096	0	(601,120)	0	(776,275)	(32,444)	(6,696)	14,877,158	14,870,462
55611	Fauquier County School Board	723,642	1,485,311	0	28,543	0	(959,522)	(56,058)	1,221,916	21,726,518	22,948,434
55612	Brunswick County Public Schools	114,274	355,957	0	(339,911)	0	(264,207)	(56,828)	(190,715)	5,245,612	5,054,897
	P D Pruden Vocational-Technical Center	2,587	4,788	0	(7,316)	0	0	0	59	68,399	68,458
55614	Portsmouth School Board	695,895	2,552,232	0	(293,248)	0	(2,183,615)	(86,649)	684,615	37,595,582	38,280,197
55615	Campbell County School Board	304,674	945,293	0	(132,039)	0	(933,929)	(26,308)	157,691	13,984,301	14,141,992
55616	Richmond City Schools	1,072,503	3,471,546	0	(109,269)	0	(2,240,003)	(314,005)	1,880,772	50,870,513	52,751,285
55617	Roanoke City Schools	292,621	90,855	0	3,596	0	(11,391)	(12,269)	363,412	1,309,756	1,673,168
55619	Staunton City School Board	103,057	293,789	0	34,189	0	(328,123)	(2,015)	100,897	4,362,055	4,462,952
55620	Suffolk City School Board	664,716	1,650,099	0	(570,559)	0	(859,754)	(41,696)	842,806	24,023,567	24,866,373
55622	Craig County School Board	55,326	124,157	0	(111,640)	0	(50,123)	0	17,720	1,798,729	1,816,449
55623	Martinsville City School Board	45,589	282,746	0	(43,743)	0	(330,699)	0	(46,107)	4,204,585	4,158,478
	Appomattox Regional Governor's School	11,172	9,879	0	(4,033)	0	(144)	0	16,874	141,207	158,081
55625	Colonial Heights City Schools	132,525	305,624	0	(98,133)	0	(263,625)	(16,720)	59,671	4,506,232	4,565,903
55632	City of Manassas School Board	433,172	1,130,232	0	(288,681)	0	(618,967)	(38,868)	616,888	16,475,089	17,091,977
55633	Franklin County Schools	481,215	1,393,998	0	(411,768)	0	(865,244)	(16,138)	582,063	20,354,941	20,937,004
55634	Frederick County School Board	895,679	1,466,113	0	(76,365)	0	(928,572)	(110,148)	1,246,707	21,463,836	22,710,543
55635	City of Salem Schools	124,227	347,691	0	(182,245)	0	(274,747)	(26,198)	(11,272)	5,117,491	5,106,219
55636	Manassas Park City Schools	115,671	227,053	0	(376,333)	0	(149,312)	(18,068)	(200,989)	3,327,300	3,126,311
55637	Newport News Public Schools	571,242	109,773	0	22,631	0	(2,324)	(16,756)	684,566	1,577,719	2,262,285
55708	Waynesboro City Schools	101,863	237,820	0	(20,577)	0	(175,298)	(18,837)	124,971	3,494,498	3,619,469
	Valley Vocational-Technical Center	5,328	21,181	0	(2,896)	0	(22,173)	0	1,440	313,671	315,111



**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		
55711	New Horizons Technical Center	26,804	64,899	0	65,464	0	(62,184)	(10,703)	84,280	963,578	1,047,858
55713	Galax City Schools	54,408	147,275	0	(38,600)	0	(81,606)	0	81,477	2,144,738	2,226,215
55714	Norton City Schools	26,225	124,818	0	(3,385)	0	(120,410)	(7,325)	19,923	1,846,982	1,866,905
55802	Williamsburg-James City County Schools	540,481	1,157,021	0	(122,658)	0	(609,983)	(30,869)	933,992	16,849,299	17,783,291
55803	Poquoson City School Board	59,525	152,141	0	51,061	0	(142,270)	(18,001)	102,456	2,253,578	2,356,034
55806	Fredericksburg City Public Schools	125,309	283,678	0	(17,054)	0	(108,137)	(1,209)	282,587	4,107,217	4,389,804
55807	Hampton City Schools	390,637	2,054,913	0	(2,626,193)	0	(1,886,826)	(42,857)	(2,110,326)	30,320,742	28,210,416
55813	Buchanan County School Board	210,213	1,201,949	0	594,881	0	(1,441,267)	(30,161)	535,615	17,906,416	18,442,031
55814	Jackson River Vocational Technical Center	9,588	19,066	0	1,615	0	(20,392)	0	9,877	282,563	292,440
55815	Northern Neck Regional Vocational Center	3,169	10,053	0	1,262	0	(365)	0	14,119	143,791	157,910
55866	Hampton Roads Transportation Accountability Commission - HRTAC	0	0	0	0	0	0	0	0	0	0
55867	Pamunkey Regional Library	114,279	281,576	0	390,782	0	(218,452)	0	568,185	4,131,741	4,699,926
55868	Northern Virginia Transportation Authority	70,900	0	0	137,107	0	0	0	208,007	0	208,007
55869	RSW Regional Jail Authority	890,276	(711)	0	735,340	0	(52)	(18,282)	1,606,571	(984)	1,605,587
55870	Bedford Regional Water Authority	253,398	251,090	0	6,745	0	(202,463)	0	308,770	3,688,227	3,996,997
55871	Portsmouth Redevelopment And Housing Authority	477,384	197,667	0	(1,274,771)	0	(23,692)	(20,665)	(644,077)	2,845,991	2,201,914
55872	Southwest Regn Recreation Auth	21,189	3,678	0	(2,781)	0	(1,077)	0	21,009	53,088	74,097
55873	Roanoke Redevelop & Housing Aut	325,513	106,466	0	89,185	0	(39,621)	(409,306)	72,237	1,745,401	1,817,638
55874	Meherrin River Regnl Jail Auth	951,308	187,566	0	(259,747)	0	(2,065)	(28,610)	848,452	2,694,854	3,543,306
55875	Woodway Water Authority	14,989	4,900	0	(1,294)	0	0	0	18,595	70,005	88,600
55876	Bristol Virginia Utilities Authority	871,916	349,213	0	(138,688)	0	(230,623)	(110,292)	741,526	5,159,216	5,900,742
55877	Washington Metro Area Transit Commission	35,037	58,662	0	(8,076)	0	0	0	85,623	838,035	923,658
55878	Mt Rogers Community Services Board	2,084,897	2,457,389	0	169,967	0	(924,888)	(215,984)	3,571,381	35,676,000	39,247,381
55879	Lonesome Pine Soil & Water Conservation District	4,129	1,806	0	738	0	0	0	6,673	25,802	32,475
55880	Big Sandy Soil & Water & Conservation District	6,105	2,754	0	(1,015)	0	0	0	7,844	39,346	47,190



**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		
55881	Virginia's Region 2000 Local Government Council	243,673	114,872	0	(42,709)	0	(10,003)	0	305,833	1,646,024	1,951,857
55882	Middle Peninsula Planning District Commission	32,598	44,855	0	(27,899)	0	(4,821)	0	44,733	643,193	687,926
55883	Western Virginia Regional Jail Authority	1,359,306	532,601	0	(170,538)	0	(41,392)	(94,056)	1,585,921	7,676,307	9,262,228
55884	Halifax Service Authority	176,747	99,639	0	(22,587)	0	(51,278)	0	202,521	1,449,048	1,651,569
55885	Fort Monroe Area Development Authority	0	253	0	(2)	0	0	0	251	3,614	3,865
55886	Russell County Public Service Authority	49,309	31,998	0	(9,129)	0	(4,460)	(13,648)	54,070	466,163	520,233
55887	Piedmont Community Services Board	1,044,230	691,313	0	(77,525)	0	(173,966)	(47,660)	1,436,392	9,986,711	11,423,103
55888	Blue Ridge Behavioral Healthcare	1,439,275	968,572	0	(756,018)	0	(467,262)	(160,205)	1,024,362	14,150,483	15,174,845
55889	Skyline Soil & Water Conservation District	10,982	27,462	0	(11,563)	0	0	0	26,881	392,316	419,197
55890	Middle River Regional Jail Authority	1,150,730	620,835	0	(475,700)	0	(201,990)	(49,719)	1,044,156	8,994,923	10,039,079
55891	Tidewater Soil & Water Conservation District	11,772	5,818	0	2,387	0	0	0	19,977	83,108	103,085
55892	Big Stone Gap Redevelopment And Housing Authority	34,500	25,723	0	7,042	0	(2,317)	0	64,948	368,635	433,583
55893	Eastern Shore Soil & Water Conservation District	13,711	18,389	0	5,631	0	(8,489)	0	29,242	266,948	296,190
55894	Town of Boykins	7,047	4,401	0	258	0	0	0	11,706	62,868	74,574
55895	Town of Gordonsville	88,347	77,652	50,110	25,841	0	(55,367)	(3,835)	182,748	1,138,922	1,321,670
55896	Virginia Resources Authority	146,176	79,808	0	15,713	0	0	0	241,697	1,140,117	1,381,814
55897	Prince William County Service Authority	2,355,421	2,177,586	0	728,798	0	(1,006,812)	(109,064)	4,145,929	31,666,303	35,812,232
55898	Western Virginia Water Authority	970,923	759,065	0	(250,140)	0	(259,152)	(106,112)	1,114,584	11,026,411	12,140,995
55899	Shenandoah Valley Regional Airport Commission	53,041	103,840	0	20,868	0	(12,324)	0	165,425	1,489,595	1,655,020
55900	Alleghany Highlands Community Services Board	292,938	518,089	0	(273,994)	0	(367,311)	(24,528)	145,194	7,597,187	7,742,381
55901	Brunswick Industrial Development Authority	5,338	19,780	0	10,927	0	(5,155)	0	30,890	285,147	316,037
55902	Northern Neck/Essex County Group Home Comm	0	56,456	0	963	0	(55,298)	0	2,121	834,170	836,291



**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		
55903	State Education Assistance Authority	0	161,872	0	21,186	0	(95,922)	(14,077)	73,059	2,367,456	2,440,515
55904	Appalachian Juvenile Commission	184,496	391,804	0	(22,813)	0	(247,038)	(3,627)	302,822	5,722,529	6,025,351
55905	Goochland/Powhatan Community Services Board	185,842	516,708	0	(702,761)	0	(290,852)	(26,299)	(317,362)	7,540,120	7,222,758
55906	Suffolk Redevelopment & Housing Authority	113,415	205,310	0	(52,366)	0	(61,140)	(16,318)	188,901	2,971,734	3,160,635
55907	Virginia Small Business Financing Authority	0	26,260	0	5,429	0	(6,141)	0	25,548	378,214	403,762
55908	Lee County Redevelopment & Housing Authority	25,838	119,000	0	132,263	0	(84,968)	0	192,133	1,742,484	1,934,617
55909	Henry County Public Service Authority	207,152	761,707	0	(130,672)	0	(429,348)	0	408,839	11,096,207	11,505,046
55910	Southside Planning District Commission	42,499	221,928	0	(57,581)	0	(107,753)	0	99,093	3,224,275	3,323,368
55911	Economic Development Authority - Henrico Co	73,447	151,476	0	(15,896)	0	(119,738)	(2,670)	86,619	2,225,141	2,311,760
55912	Augusta County Service Authority	451,571	1,043,450	0	135,344	0	(600,033)	(21,006)	1,009,326	15,216,945	16,226,271
55914	Rappahannock Juvenile Center	291,164	572,593	0	(35,998)	0	(523,953)	(74,580)	229,226	8,479,170	8,708,396
55915	Cumberland Plateau Regional Housing Authority	51,832	177,019	0	(16,447)	0	(126,810)	(4,639)	80,955	2,594,561	2,675,516
55918	Amherst County Service Authority	86,773	346,205	0	(47,040)	0	(149,619)	(5,575)	230,744	5,023,379	5,254,123
55919	Pepper's Ferry Regional Wastewater Authority	126,823	226,731	0	10,993	0	(128,759)	0	235,788	3,303,395	3,539,183
55920	Rappahannock Regional Jail	1,943,985	2,285,049	0	(690,070)	0	(776,332)	(127,713)	2,634,919	33,095,575	35,730,494
55921	Thomas Jefferson Planning District Commission	56,311	96,363	0	(14,126)	0	(56,246)	0	82,302	1,404,736	1,487,038
55922	Piedmont Regional Jail	576,490	909,641	0	(503,505)	0	(415,811)	(33,809)	533,006	13,219,678	13,752,684
55923	Nelson County Service Authority	86,559	183,830	0	(17,550)	0	(40,208)	(14,092)	198,539	2,653,291	2,851,830
55924	Coeburn-Norton-Wise Water Treatment Authority	58,013	132,155	0	21,166	0	(23,914)	0	187,420	1,899,884	2,087,304
55925	Fauquier County Water & Sanitation Authority	210,790	411,798	0	245,293	0	(225,383)	(77,339)	565,159	6,034,187	6,599,346
55926	Scott County Soil & Water Conservation District	10,511	20,014	0	2,638	0	0	0	33,163	285,908	319,071
55927	New River Resource Authority	89,180	165,841	0	91,906	0	(49,986)	0	296,941	2,394,157	2,691,098



**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		
55928	Scott County Water & Sewerage Authority	85,756	140,555	0	(25,276)	0	(54,175)	0	146,860	2,035,013	2,181,873
55929	Greensville County Water & Sewer Authority	103,433	264,821	0	6,359	0	(79,859)	(22,326)	272,428	3,834,255	4,106,683
55930	Petersburg Redevelopment & Housing Authority	113,285	345,359	0	(136,977)	0	(237,008)	0	84,659	5,052,204	5,136,863
55931	Central Rappahannock Regional Library	431,283	1,187,687	0	(230,244)	0	(555,600)	(150,491)	682,635	17,320,008	18,002,643
55932	Virginia Coalfield Economic Development Auth	25,967	95,051	0	6,470	0	(43,667)	0	83,821	1,379,707	1,463,528
55933	Central Virginia Regional Jail	581,496	844,981	0	39,555	0	(696,904)	(65,913)	703,215	12,452,559	13,155,774
55934	Thomas Jefferson Soil & Water Conservation Dist	28,909	55,841	0	(5,276)	0	(11,358)	0	68,116	803,401	871,517
55936	Commonwealth Regional Council	15,367	98,854	0	(11,128)	0	(55,757)	0	47,336	1,440,080	1,487,416
55937	Wythe-Grayson Regional Library	22,893	62,526	0	23,357	0	(18,131)	0	90,645	902,296	992,941
55938	Colonial Soil & Water Conservation District	5,949	40,833	0	(3,125)	0	(23,905)	0	19,752	595,281	615,033
55939	Rivanna Solid Waste Authority	47,552	167,674	0	(34,352)	0	(129,362)	0	51,512	2,460,020	2,511,532
55940	Monacan Soil & Water Conservation District	12,998	30,596	0	3,647	0	0	0	47,241	437,084	484,325
55941	Robert E Lee Soil & Water Conservation District	17,278	23,340	0	5,214	0	(11,912)	(5,972)	27,948	342,374	370,322
55942	Tri-County/City Soil & Water Conservation Dist	10,059	30,309	0	(18,058)	0	(13,109)	(1,780)	7,421	440,431	447,852
55944	Central Virginia Waste Management Authority	48,783	101,997	0	(30,702)	0	(55,516)	0	64,562	1,484,858	1,549,420
55945	Lonesome Pine Regional Library	88,999	328,828	0	(163,197)	0	(126,578)	(1,740)	126,312	4,761,696	4,888,008
55946	Virginia Peninsulas Public Service Authority	159,710	267,669	0	(39,883)	0	(71,535)	(1,677)	314,284	3,860,448	4,174,732
55947	Tidewater Youth Services Commission	222,530	617,207	0	24,861	0	(395,159)	(12,875)	456,564	9,021,265	9,477,829
55948	Virginia Highlands Airport Commission	13,370	37,116	0	3,242	0	(26,000)	0	27,728	543,232	570,960
55949	Western Tidewater Regional Jail	1,133,475	1,689,978	0	(207,853)	0	(955,646)	(70,307)	1,589,647	24,655,515	26,245,162
55950	Scott County Redevelopment & Housing Authority	38,235	94,911	0	(5,447)	0	(54,873)	0	72,826	1,383,307	1,456,133
55951	Handley Regional Library	80,255	157,485	0	(91,590)	0	(70,615)	0	75,535	2,285,092	2,360,627
55952	Northern Neck Regional Jail	457,288	834,745	0	(308,935)	0	(390,807)	(7,670)	584,621	12,124,166	12,708,787
55953	Montgomery Regional Solid Waste Authority	77,169	132,371	0	(49,548)	0	(42,759)	(1,198)	116,035	1,912,993	2,029,028



**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		
55954	Potomac & Rappahannock Transportation Commission	778,686	942,652	0	284,843	0	(371,483)	(84,595)	1,550,103	13,694,496	15,244,599
55955	Giles County Public Service Authority	66,727	99,094	0	33,756	0	(58,783)	(2,670)	138,124	1,446,351	1,584,475
55956	South Central Wastewater Authority	172,484	269,159	0	(199,473)	0	(134,098)	0	108,072	3,912,177	4,020,249
55957	Wise County Redevelopment & Housing Authority	53,851	374,879	0	(53,292)	0	(391,957)	(8,481)	(25,000)	5,555,627	5,530,627
55958	Prince William Soil & Water Conservation District	8,180	15,771	0	7,309	0	0	0	31,260	225,302	256,562
55959	Hampton Roads Regional Jail Authority	1,915,605	2,381,256	0	(22,431)	0	(676,461)	(153,122)	3,444,847	34,432,728	37,877,575
55960	Castlewood Water & Sewage Authority	28,972	44,142	0	(7,832)	0	(27,280)	(23,268)	14,734	655,877	670,611
55961	Pamunkey Regional Jail	854,913	958,226	0	572,862	0	(341,089)	(67,521)	1,977,391	13,893,244	15,870,635
55962	Charlottesville-Albemarle Airport Authority	145,571	348,038	0	(40,416)	0	(163,656)	0	289,537	5,053,806	5,343,343
55963	Virginia Peninsula Regional Jail	774,740	840,404	0	(886,823)	0	(414,809)	(52,802)	260,710	12,239,571	12,500,281
55964	Virginia Biotechnology Research Park Authority	43,233	109,643	0	28,675	0	(83,470)	0	98,081	1,608,057	1,706,138
55965	Peumansend Creek Regional Jail	650,573	822,471	0	(116,366)	0	(238,285)	(35,552)	1,082,841	11,886,503	12,969,344
55966	Blue Ridge Regional Jail Authority	2,558,425	2,398,797	0	(656,322)	0	(1,058,450)	(114,539)	3,127,911	34,855,025	37,982,936
55967	Massanutten Regional Library	58,696	147,824	0	(19,270)	0	(92,474)	0	94,776	2,158,010	2,252,786
55968	Albemarle-Charlottesville Regional Jail	1,086,229	1,428,605	0	334,847	0	(742,083)	(82,863)	2,024,735	20,821,121	22,845,856
55969	Culpeper Soil & Water Conservation District	38,374	40,104	0	8,973	0	0	0	87,451	572,910	660,361
55970	New River Valley Regional Jail	1,385,232	1,152,273	0	(372,846)	0	(313,361)	(120,539)	1,730,759	16,677,991	18,408,750
55971	Sussex Service Authority	93,165	121,548	0	(7,445)	0	(37,335)	(2,985)	166,948	1,756,564	1,923,512
55972	Big Walker Soil & Water Conservation District	7,082	10,548	0	1,843	0	0	0	19,473	150,689	170,162
55973	Peter Francisco Soil & Water Conservation District	10,499	12,706	0	6,713	0	0	0	29,918	181,512	211,430
55974	Peaks of Otter Soil & Water Conservation District	4,428	3,508	0	6,431	0	0	(348)	14,019	50,291	64,310
55975	New River Soil & Water Conservation District	6,537	15,184	0	14,231	0	0	0	35,952	216,912	252,864
55977	Southside Regional Jail	401,308	382,028	0	42,847	0	(141,761)	(37,452)	646,970	5,547,151	6,194,121
55978	Evergreen Soil & Water Conservation District	5,830	10,939	0	1,976	0	(5,157)	0	13,588	158,855	172,443



**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		
55979	Roanoke Higher Education Authority	71,104	114,509	0	(47,148)	0	(22,251)	(34,158)	82,056	1,664,049	1,746,105
55981	John Marshall Soil & Water Conservation District	33,189	39,262	0	7,765	0	(2,596)	0	77,620	562,185	639,805
55982	Daniel Boone Soil & Water Conservation District	8,419	12,310	0	(4,176)	0	0	0	16,553	175,862	192,415
55983	Southside Community Services Board	706,260	1,090,678	0	1,726	0	(557,682)	(50,626)	1,190,356	15,885,263	17,075,619
55984	Northern Shenandoah Valley Regional Commission	48,105	62,560	0	10,160	0	(49,650)	0	71,175	918,540	989,715
55985	Tazewell Soil & Water Conservation District	5,024	9,219	0	1,430	0	(9,246)	0	6,427	136,317	142,744
55987	Richmond Regional Planning District Committee	139,877	237,166	0	(144,632)	0	(279,758)	0	(47,347)	3,527,958	3,480,611
55988	Henricopolis Soil & Water Conservation District	11,543	10,622	0	(9,081)	0	(8,296)	0	4,788	155,895	160,683
55989	Piedmont Regional Juvenile Detention Center	58,719	59,467	0	(45,475)	0	(2,692)	(5,606)	64,413	853,677	918,090
55990	Roanoke River Service Authority	33,432	30,755	0	(2,646)	0	(1,318)	0	60,223	440,022	500,245
55991	Lee County Public Service Authority	47,597	34,913	0	7,298	0	(5,148)	0	84,660	501,335	585,995
55992	Blue Ridge Juvenile Detention Center	184,344	161,204	0	(47,090)	0	(280,212)	(4,775)	13,471	2,445,408	2,458,879
55993	Ferrum Water & Sewage Authority	14,279	15,425	0	(6,891)	0	0	0	22,813	220,361	243,174
55994	Wise County Public Service Authority	99,613	81,776	0	(31,760)	0	(13,287)	(4,753)	131,589	1,177,248	1,308,837
55995	Holston River Soil & Water Conservation District	16,865	18,583	0	2,219	0	(3,861)	0	33,806	267,400	301,206
55996	New River Valley Community Services Board	1,902,687	1,954,418	0	(851,039)	0	(629,695)	(255,732)	2,120,639	28,362,971	30,483,610
55997	Institute For Advanced Learning And Research	151,988	108,801	0	(77,005)	0	(28,599)	(11,579)	143,606	1,574,383	1,717,989
55998	Southwest Virginia Regional Jail Authority	2,487,524	1,492,811	0	9,307	0	(618,510)	(172,904)	3,198,228	21,721,576	24,919,804
55999	Clinch Valley Soil & Water Conservation District	7,073	9,347	0	(22,845)	0	0	(6,191)	(12,616)	136,626	124,010
Total Political Subdivisions		535,322,111	1,362,868,825	2,053,319	(87,268,237)	0	(893,585,364)	(37,380,196)	882,010,458	19,935,077,262	20,817,087,720



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			
55100	Accomack County	1,071,751	560,988	894,070	(2,204,452)	(44,471)	(31,994)	(379)	245,513	51,328,385	51,573,898	4,427,575
55101	Albemarle County	5,141,334	1,942,170	2,325,544	(7,011,469)	(222,753)	(81,367)	(982)	2,092,477	132,206,612	134,299,089	36,811,809
55102	Alleghany County	1,009,383	342,824	495,349	(1,592,773)	(75,717)	(17,560)	(209)	161,297	28,401,807	28,563,104	6,720,052
55103	Amelia County	410,080	193,495	232,112	(612,626)	(14,239)	(8,174)	(99)	200,549	13,287,437	13,487,986	988,559
55104	Amherst County	953,295	369,207	597,465	(1,977,112)	(18,462)	(22,083)	(258)	(97,948)	35,310,271	35,212,323	4,786,221
55105	Appomattox County	591,434	200,396	319,618	(1,398,866)	(25,569)	(11,956)	(137)	(325,080)	19,032,326	18,707,246	5,566,922
55107	Augusta County	2,361,901	947,593	1,268,675	(4,707,499)	(167,674)	(46,683)	(543)	(344,230)	74,512,605	74,168,375	14,564,869
55108	Bath County	343,402	134,308	180,791	(856,241)	0	(6,976)	(79)	(204,795)	11,027,454	10,822,659	3,044,837
55109	Bedford County	1,481,732	826,393	1,023,046	(2,607,356)	(179,424)	(36,107)	(430)	507,854	58,259,370	58,767,224	4,720,463
55110	Bland County	306,879	107,661	118,357	(445,009)	(3,641)	(4,159)	(50)	80,038	6,762,754	6,842,792	2,585,334
55111	Botetourt County	1,310,669	553,564	718,947	(1,806,683)	(12,776)	(24,969)	(303)	738,449	40,600,652	41,339,101	5,514,280
55112	Brunswick County	618,450	229,606	282,280	(903,023)	(61,126)	(9,895)	(118)	156,174	16,056,310	16,212,484	4,422,927
55113	Buchanan County	1,446,329	538,692	662,556	(2,278,003)	(11,766)	(23,492)	(281)	334,035	38,080,587	38,414,622	15,819,215
55114	Buckingham County	468,270	202,312	272,613	(493,089)	(32,080)	(9,247)	(113)	408,666	15,078,342	15,487,008	2,401,478
55115	Campbell County	1,644,686	658,971	953,652	(2,803,845)	(87,402)	(34,332)	(407)	331,323	55,212,353	55,543,676	10,480,238
55116	Caroline County	1,054,497	513,189	549,598	(1,270,494)	(47,083)	(18,864)	(231)	780,612	30,829,305	31,609,917	3,199,584
55117	Carroll County	919,680	373,946	461,644	(1,514,949)	(40,998)	(16,541)	(196)	182,586	26,559,393	26,741,979	7,757,934
55118	Charles City County	324,511	142,588	217,922	(731,800)	(37,954)	(8,077)	(94)	(92,904)	12,885,044	12,792,140	2,856,572
55119	Charlotte County	517,045	204,950	347,483	(642,936)	(4,935)	(11,980)	(146)	409,481	19,472,548	19,882,029	2,780,643
55120	Chesterfield County	27,306,288	9,096,346	13,653,023	(42,987,249)	(980,252)	(484,906)	(5,788)	5,597,462	785,687,747	791,285,209	201,946,453
55121	Clarke County	471,187	215,418	301,714	(689,547)	(26,384)	(10,511)	(127)	261,750	17,102,667	17,364,417	2,717,651
55122	Craig County	160,131	68,608	110,571	(478,837)	0	(4,299)	(48)	(143,874)	6,757,211	6,613,337	609,639
55123	Culpeper County	1,724,735	825,798	844,406	(2,117,621)	(112,203)	(29,039)	(356)	1,135,720	47,649,905	48,785,625	8,898,637
55124	Cumberland County	306,917	158,417	196,283	(465,857)	(48,819)	(6,872)	(83)	139,986	11,133,858	11,273,844	2,007,930
55125	Dickenson County	733,685	364,219	429,312	(1,396,262)	(50,498)	(15,680)	(184)	64,592	25,090,008	25,154,600	5,877,294
55126	Dinwiddie County	1,040,134	431,968	529,812	(1,497,050)	(73,654)	(18,615)	(223)	412,372	30,070,674	30,483,046	3,690,682
55128	Essex County	363,638	188,815	244,353	(563,376)	(23,575)	(8,532)	(103)	201,220	13,867,237	14,068,457	966,294
55130	Fauquier County	3,284,574	1,635,553	1,745,781	(3,464,467)	(166,869)	(58,461)	(725)	2,975,386	96,289,916	99,265,302	11,486,042
55131	Floyd County	389,714	213,019	233,121	(715,591)	(40,335)	(8,315)	(98)	71,515	13,266,887	13,338,402	1,759,334
55132	Fluvanna County	636,560	299,883	340,419	(870,625)	(13,061)	(11,717)	(143)	381,316	19,091,716	19,473,032	2,124,556
55133	Franklin County	1,480,199	646,070	919,931	(2,939,888)	(85,080)	(33,293)	(392)	(12,453)	53,522,205	53,509,752	6,127,970
55134	Frederick County	4,424,882	1,845,386	2,117,575	(4,543,343)	(90,910)	(70,694)	(879)	3,682,017	116,786,064	120,468,081	23,350,437
55135	Giles County	719,412	276,874	341,747	(1,128,859)	(102,690)	(12,101)	(144)	94,239	19,516,924	19,611,163	4,284,846
55136	Gloucester County	1,524,213	721,049	913,929	(2,270,483)	(28,862)	(32,083)	(387)	827,376	52,148,783	52,976,159	8,077,035
55137	Goochland County	984,325	477,799	487,177	(987,492)	(18,327)	(16,227)	(202)	927,053	26,732,337	27,659,390	2,907,721
55138	Grayson County	756,883	244,372	280,815	(1,267,967)	(3,331)	(10,045)	(119)	608	16,182,337	16,182,945	6,312,706
55139	Greene County	526,301	262,882	300,700	(741,321)	(55,307)	(10,459)	(127)	282,669	17,029,543	17,312,212	2,392,758
55140	Greensville County	420,229	218,347	331,958	(804,883)	(34,347)	(11,912)	(141)	119,251	19,127,318	19,246,569	1,980,532
55141	Halifax County	707,625	376,649	582,920	(1,657,091)	(82,233)	(21,227)	(249)	(93,606)	34,000,726	33,907,120	3,062,322
55142	Hanover County	6,383,455	2,911,440	3,550,392	(6,621,396)	(253,118)	(122,126)	(1,496)	5,847,151	196,878,999	202,726,150	28,502,190
55143	Henrico County	35,448,695	11,824,435	18,280,430	(59,383,671)	(1,565,493)	(654,021)	(7,760)	3,942,615	1,055,545,097	1,059,487,712	261,606,935
55144	Henry County	1,942,274	798,388	1,131,498	(3,683,293)	(92,844)	(40,955)	(482)	54,586	65,794,242	65,848,828	9,976,173
55145	Highland County	187,768	63,391	92,846	(338,460)	0	(3,392)	(40)	2,113	5,442,797	5,444,910	1,105,013
55146	Isle of Wight County	1,232,527	615,182	645,055	(1,630,618)	(26,691)	(22,272)	(272)	812,911	36,434,695	37,247,606	4,120,080
55147	James City County	4,133,647	1,870,648	2,508,354	(7,021,760)	(323,835)	(89,515)	(1,066)	1,076,473	144,636,100	145,712,573	22,933,112
55148	King George County	888,014	489,931	532,416	(840,820)	(97,175)	(17,722)	(220)	954,424	29,151,209	30,105,633	2,537,117
55149	King & Queen County	219,632	111,772	160,893	(449,170)	(3,707)	(5,793)	(68)	33,559	9,330,378	9,363,937	790,587
55150	King William County	372,193	180,702	241,338	(484,315)	(3,621)	(8,272)	(101)	297,924	13,522,765	13,820,689	1,299,730



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			
55151	Lancaster County	581,264	235,664	300,518	(932,823)	(23,638)	(10,836)	(129)	150,020	17,376,444	17,526,464	3,567,171
55152	Lee County	593,517	250,978	390,544	(1,350,160)	(26,329)	(14,461)	(168)	(156,079)	22,983,887	22,827,808	3,845,582
55153	Loudoun County	19,384,057	9,723,295	10,058,783	(19,073,883)	(907,113)	(334,384)	(4,173)	18,846,582	552,911,272	571,757,854	86,279,307
55154	Louisa County	1,046,476	553,511	571,468	(1,243,784)	(120,526)	(19,429)	(238)	787,478	31,740,584	32,528,062	1,416,272
55155	Lunenburg County	326,381	117,177	170,601	(680,519)	(8,252)	(6,342)	(74)	(81,028)	10,129,320	10,048,292	2,470,816
55156	Madison County	489,952	208,419	261,173	(926,756)	(4,615)	(9,269)	(110)	18,794	14,952,747	14,971,541	1,281,440
55157	Mathews County	336,672	122,964	176,143	(579,172)	(28,747)	(6,381)	(75)	21,404	10,212,157	10,233,561	1,783,439
55158	Mecklenburg County	1,062,180	430,437	638,328	(2,081,978)	(67,824)	(23,330)	(273)	(42,460)	37,383,835	37,341,375	5,250,775
55159	Middlesex County	212,076	131,401	176,194	(386,592)	(21,575)	(6,298)	(75)	105,131	10,159,085	10,264,216	(557,432)
55160	Montgomery County	2,262,436	875,307	1,179,030	(3,236,439)	(106,865)	(41,456)	(498)	931,515	67,005,490	67,937,005	15,800,508
55162	Nelson County	471,492	193,264	260,208	(1,348,359)	(21,587)	(10,372)	(116)	(455,470)	16,190,551	15,735,081	2,386,377
55163	New Kent County	830,373	432,382	399,167	(854,352)	(85,882)	(13,345)	(166)	708,177	21,951,215	22,659,392	2,467,635
55165	Northampton County	760,120	392,011	489,866	(1,287,801)	(41,924)	(17,501)	(209)	294,562	28,281,731	28,576,293	2,081,027
55166	Northumberland County	428,319	184,084	252,892	(918,767)	(11,827)	(9,367)	(109)	(74,775)	14,898,086	14,823,311	2,033,757
55167	Nottoway County	206,557	158,802	258,106	(698,435)	(45,851)	(9,732)	(112)	(130,665)	15,431,689	15,301,024	(380,405)
55168	Orange County	1,095,456	484,814	511,485	(1,306,583)	(74,551)	(17,413)	(214)	692,994	28,550,974	29,243,968	4,124,440
55169	Page County	813,605	344,074	416,341	(1,432,321)	(107,921)	(15,091)	(178)	18,509	24,210,948	24,229,457	3,439,979
55170	Patrick County	671,160	281,457	334,479	(1,007,495)	(64,113)	(11,736)	(140)	203,612	18,934,180	19,137,792	3,900,644
55171	Pittsylvania County	1,259,536	684,974	950,219	(3,065,619)	(63,508)	(35,171)	(410)	(269,979)	56,211,477	55,941,498	8,261,300
55172	Powhatan County	935,300	470,695	288,843	(857,072)	(19,003)	(9,363)	(120)	809,280	15,568,478	16,377,758	2,902,977
55173	Prince Edward County	555,222	241,585	333,781	(840,539)	(68,407)	(11,833)	(141)	209,668	19,063,954	19,273,622	2,909,659
55174	Prince George County	1,925,702	606,201	781,596	(2,434,875)	(116,834)	(27,427)	(332)	734,031	44,704,080	45,438,111	14,778,041
55176	Prince William County	32,010,264	12,336,066	16,622,968	(45,814,535)	(1,186,629)	(579,253)	(6,971)	13,381,910	937,892,423	951,274,333	202,308,142
55177	Pulaski County	1,331,443	543,590	775,246	(2,630,137)	(40,603)	(28,021)	(329)	(48,811)	45,033,185	44,984,374	7,264,589
55178	Rappahannock County	348,637	139,934	208,058	(570,344)	(30,017)	(7,347)	(87)	88,834	11,827,826	11,916,660	2,425,616
55179	Richmond County	279,196	127,498	198,131	(678,036)	(52,255)	(7,489)	(86)	(133,041)	11,837,666	11,704,625	1,470,695
55180	Roanoke County	4,904,968	2,231,029	3,220,318	(10,305,577)	(236,022)	(117,778)	(1,378)	(304,440)	188,147,376	187,842,936	45,719,203
55181	Rockbridge County	875,278	309,897	473,710	(1,386,695)	(50,890)	(16,885)	(201)	204,214	27,292,851	27,497,065	5,965,438
55182	Rockingham County	3,003,059	1,224,047	1,428,469	(4,090,380)	(203,708)	(49,968)	(602)	1,310,917	80,925,650	82,236,567	17,526,335
55183	Russell County	813,586	271,150	405,205	(1,703,840)	(177,083)	(15,564)	(178)	(406,724)	24,698,437	24,291,713	6,930,938
55184	Scott County	791,794	271,254	376,372	(1,438,361)	(52,050)	(13,659)	(160)	(64,810)	21,857,246	21,792,436	6,694,634
55185	Shenandoah County	1,419,174	617,782	697,945	(1,965,227)	(111,658)	(24,366)	(294)	633,356	39,560,950	40,194,306	6,266,414
55186	Smyth County	956,104	367,368	602,022	(1,909,464)	(104,357)	(22,217)	(260)	(110,804)	35,521,669	35,410,865	7,031,589
55187	Southampton County	1,065,692	388,711	564,152	(1,744,571)	(10,337)	(20,052)	(239)	243,356	32,412,044	32,655,400	6,962,002
55188	Spotsylvania County	4,762,268	2,302,721	2,398,775	(5,340,532)	(265,025)	(81,627)	(1,009)	3,775,571	134,411,187	138,186,758	22,113,171
55189	Stafford County	5,062,191	2,360,151	2,650,884	(6,170,970)	(308,651)	(90,725)	(1,108)	3,501,772	147,794,406	151,296,178	31,090,884
55190	Surry County	361,721	189,642	263,004	(1,104,560)	(3,415)	(10,178)	(115)	(303,901)	15,985,031	15,681,130	1,576,931
55191	Sussex County	534,939	254,475	393,097	(763,589)	(31,346)	(13,696)	(165)	373,715	22,169,284	22,542,999	1,575,309
55192	Tazewell County	1,276,375	605,809	755,164	(2,466,472)	(77,804)	(27,264)	(322)	65,486	43,870,381	43,935,867	10,270,471
55193	Warren County	1,156,426	482,585	618,544	(1,593,457)	(139,773)	(21,587)	(260)	502,478	35,009,302	35,511,780	4,188,196
55195	Washington County	1,330,479	509,025	643,998	(2,412,316)	(75,876)	(23,461)	(276)	(28,427)	37,753,646	37,725,219	8,531,804
55196	Westmoreland County	672,423	252,601	364,286	(917,678)	(3,407)	(12,671)	(153)	355,401	20,914,612	20,914,612	2,781,767
55197	Wise County	1,066,032	545,543	742,831	(2,697,360)	(72,402)	(27,631)	(320)	(443,307)	44,049,827	43,606,520	12,392,258
55198	Wythe County	741,419	315,411	494,135	(1,593,562)	(32,593)	(18,426)	(214)	(93,830)	29,373,836	29,280,006	3,794,931
55199	York County	4,373,897	1,955,396	2,893,068	(7,162,176)	(156,596)	(102,044)	(1,221)	1,800,324	165,048,939	166,849,263	24,805,663
55200	City of Alexandria	12,331,063	6,452,307	7,969,523	(24,260,256)	(841,070)	(286,988)	(3,392)	1,361,187	461,701,938	463,063,125	94,895,032
55201	City of Bristol	2,046,170	710,922	1,402,389	(6,488,067)	(280,136)	(55,513)	(619)	(2,664,854)	86,916,283	84,251,429	26,024,354
55202	City of Buena Vista	456,213	152,926	248,114	(930,236)	(31,270)	(9,194)	(107)	(113,554)	14,671,111	14,557,557	3,340,448



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			
55203	Town of St Paul	65,638	35,856	36,222	(61,013)	(4,685)	(1,201)	(15)	70,802	1,986,701	2,057,503	665,039
55204	City of Clifton Forge	252,404	72,377	138,130	(338,784)	(10,282)	(4,853)	(58)	108,934	7,875,055	7,983,989	1,129,553
55205	City of Danville	593,184	243,442	366,699	(1,253,473)	(131,279)	(13,630)	(158)	(195,215)	21,725,838	21,530,623	3,735,008
55206	City of Fredericksburg	3,644,753	1,169,229	1,681,733	(5,847,021)	(259,472)	(60,541)	(717)	327,964	97,546,179	97,874,143	27,101,749
55207	City of Hampton	16,240,833	4,451,221	7,097,707	(29,279,030)	(651,181)	(261,143)	(3,049)	(2,404,642)	417,719,522	415,314,880	144,040,159
55208	City of Harrisonburg	3,624,474	1,443,607	1,936,520	(5,651,576)	(213,372)	(68,689)	(819)	1,070,145	110,630,334	111,700,479	32,244,627
55209	City of Hopewell	2,060,903	831,516	1,403,075	(5,980,448)	(380,719)	(54,474)	(613)	(2,120,760)	85,538,989	83,418,229	24,713,767
55210	City of Lynchburg	10,888,855	2,647,107	4,079,524	(19,225,984)	(432,315)	(152,831)	(1,774)	(2,197,418)	243,915,385	241,717,967	112,446,084
55211	Town of Crewe	45,135	42,844	47,810	(82,692)	(4,587)	(1,659)	(20)	46,831	2,700,630	2,747,461	1,860
55212	City of Norfolk	2,804,570	1,357,832	1,525,201	(3,284,747)	(300,553)	(52,120)	(639)	2,049,544	85,491,030	87,540,574	10,210,953
55213	City of Petersburg	3,709,379	1,210,165	2,433,881	(9,366,954)	(537,927)	(92,264)	(1,051)	(2,644,771)	145,718,669	143,073,898	27,034,549
55214	City of Portsmouth	6,360,911	3,313,387	4,734,570	(11,865,669)	(674,777)	(168,003)	(1,996)	1,698,423	271,050,848	272,749,271	43,673,717
55215	City of Radford	1,290,099	489,552	718,623	(2,124,355)	(62,731)	(25,675)	(305)	285,208	41,438,293	41,723,501	9,385,042
55216	City of Richmond	3,621,503	1,393,001	1,793,841	(6,143,308)	(263,847)	(64,054)	(759)	336,377	103,543,205	103,879,582	18,674,561
55217	City of Roanoke	1,499,615	428,612	872,926	(2,807,217)	(27,235)	(31,738)	(372)	(65,409)	50,828,838	50,763,429	10,594,305
55218	Town of Craigsville	26,448	8,845	5,642	(11,384)	0	(153)	(2)	29,396	273,356	302,752	190,460
55219	City of Staunton	2,349,913	655,097	947,931	(3,533,477)	(48,975)	(33,522)	(399)	336,568	54,075,028	54,411,596	21,151,185
55220	City of Suffolk	7,519,618	2,962,118	3,824,803	(10,025,544)	(507,477)	(132,646)	(1,608)	3,639,264	216,425,533	220,064,797	48,422,676
55221	City of Williamsburg	1,666,704	487,862	915,305	(3,352,983)	(45,023)	(33,783)	(392)	(362,310)	53,776,688	53,414,378	13,887,240
55222	City of Winchester	2,864,345	1,237,359	1,450,303	(3,998,032)	(175,527)	(50,197)	(608)	1,327,643	81,579,549	82,907,192	14,593,067
55223	City of Martinsville	2,518,022	663,050	1,215,275	(5,467,816)	(177,377)	(46,424)	(528)	(1,295,798)	73,104,637	71,808,839	24,245,132
55224	City of Falls Church	30,313	66,058	85,110	(142,431)	0	(3,044)	(36)	35,970	4,895,595	4,931,565	(424,343)
55225	City of Colonial Heights	2,096,376	651,691	997,365	(2,663,826)	(30,032)	(34,358)	(416)	1,016,800	55,956,103	56,972,903	16,267,679
55226	Town of Front Royal	1,011,174	351,767	486,430	(2,184,190)	(108,931)	(18,467)	(210)	(462,427)	29,114,417	28,651,990	8,633,857
55227	Town of Boyce	0	0	1,082	0	0	(38)	0	1,044	60,993	62,037	(45,956)
55228	Town of Middletown	23,680	18,675	11,335	(24,556)	0	(362)	(5)	28,767	610,212	638,979	2,809
55229	Town of Chilhowie	118,592	41,470	46,860	(138,760)	(6,529)	(1,612)	(20)	60,001	2,646,776	2,706,777	964,698
55230	City of Covington	624,975	183,862	317,657	(1,180,829)	(24,780)	(11,660)	(135)	(90,910)	18,547,296	18,456,386	5,886,273
55231	Town of Floyd	14,469	6,458	5,098	(24,134)	0	(181)	(2)	1,708	292,865	294,573	106,478
55232	City of Franklin	816,294	369,825	512,886	(1,870,045)	(81,926)	(19,122)	(221)	(272,309)	30,393,628	30,121,319	6,979,979
55233	City of Chesapeake	23,585,872	7,428,153	12,288,110	(38,892,391)	(1,131,509)	(441,129)	(5,228)	2,831,878	711,429,778	714,261,656	173,770,638
55234	City of Virginia Beach	49,521,364	15,185,917	24,961,833	(89,195,340)	(2,330,144)	(910,017)	(10,675)	(2,777,062)	1,460,420,988	1,457,643,926	411,098,059
55235	City of Norton	342,434	159,362	255,995	(707,745)	(81,559)	(9,317)	(109)	(40,939)	14,969,817	14,928,878	1,903,813
55236	City of Manassas Park	993,265	427,962	532,420	(1,228,724)	(179,651)	(18,428)	(223)	526,621	29,983,225	30,509,846	4,423,070
55237	Town of Exmore	28,594	28,245	23,848	(26,354)	(3,179)	(781)	(10)	50,363	1,297,859	1,348,222	(328,957)
55238	Town of Pound	31,033	14,251	19,736	(81,277)	(2,866)	(753)	(9)	(19,885)	1,194,329	1,174,444	207,806
55239	Town of Grottoes	99,754	37,783	31,506	(52,784)	0	(950)	(13)	115,296	1,631,170	1,746,466	432,231
55240	Town of Onley	9,122	14,725	4,503	0	0	(116)	(2)	28,232	212,475	240,707	(84,550)
55241	Town of West Point	108,608	66,741	66,888	(60,014)	(29,676)	(2,196)	(28)	150,323	3,645,934	3,796,257	(82,256)
55242	Town of South Hill	293,643	133,865	143,332	(245,777)	(42,610)	(4,754)	(59)	277,640	7,800,534	8,078,174	2,690,513
55243	Town of Rural Retreat	22,706	15,897	10,575	(37,514)	0	(368)	(4)	11,292	603,246	614,538	214,563
55244	Town of Dillwyn	0	0	268	0	0	(9)	0	259	15,115	15,374	(6,686)
55245	Town of Scottsville	21,924	9,744	6,423	(14,480)	0	(194)	(3)	23,414	333,793	357,207	109,240
55246	Town of Burkeville	9,675	4,911	4,222	(2,900)	0	(126)	(2)	15,780	216,868	232,648	(22,076)
55247	Town of Madison	0	0	809	0	0	(28)	0	781	45,661	46,442	(17,755)
55248	Town of Pennington Gap	41,559	35,731	16,964	(18,574)	(3,860)	(497)	(7)	71,316	861,793	933,109	(48,393)
55249	Town of La Crosse	6,368	6,968	5,694	(690)	(8,616)	(200)	(2)	9,522	326,387	335,909	(98,335)
55250	Town of Rich Creek	17,967	9,619	5,995	(27,226)	0	(192)	(2)	6,161	324,294	330,455	(45,315)



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			
55251	Town of White Stone	0	0	4	0	0	0	0	4	241	245	(245)
55252	Town of Windsor	38,880	28,991	14,361	(14,392)	0	(410)	(6)	67,424	720,425	787,849	(9,507)
55253	Town of Haysi	24,415	5,397	2,987	(23,404)	0	(92)	(1)	9,302	159,510	168,812	274,017
55254	Town of Stephens City	95,909	18,666	19,447	(89,404)	0	(641)	(8)	43,969	1,078,087	1,122,056	805,453
55255	Town of Brodnax	5,226	2,747	2,258	(3,025)	(130)	(70)	(1)	7,005	119,630	126,635	33,094
55256	Town of Mineral	5,073	5,453	3,150	(4,434)	0	(99)	(1)	9,142	167,127	176,269	(34,415)
55257	Town of Lebanon	268,439	99,122	65,547	(291,019)	0	(2,217)	(28)	139,844	3,660,255	3,800,099	3,241,648
55258	City of Newport News	2,754,620	2,326,164	485,326	(28,654)	(166,309)	(8,716)	(153)	5,362,278	19,080,770	24,443,048	(4,549,064)
55259	Town of Richlands	592,036	126,916	92,686	(493,206)	(6,791)	(2,781)	(37)	308,823	4,786,626	5,095,449	7,409,478
55260	Town of Haymarket	36,959	30,431	7,311	0	0	(146)	(3)	74,552	302,445	376,997	(104,015)
55261	Town of Lovettsville	30,137	23,400	5,026	0	0	(85)	(2)	58,476	191,365	249,841	(3,202)
55300	Town of Abingdon	446,529	280,345	283,492	(714,977)	(24,408)	(9,853)	(119)	261,009	16,077,764	16,338,773	2,791,823
55301	Town of Dumfries	201,857	64,864	72,174	(308,869)	(25,787)	(2,610)	(31)	1,598	4,198,071	4,199,669	1,109,735
55302	Town of Iron Gate	5,353	3,623	4,163	(19,546)	(3,451)	(167)	(2)	(10,027)	258,586	248,559	70,325
55303	Town of Montross	10,349	5,038	6,991	(2,082)	0	(221)	(3)	20,072	368,693	388,765	(29,163)
55304	Town of South Boston	503,073	149,590	294,852	(931,903)	(36,942)	(10,705)	(125)	(32,160)	17,115,070	17,082,910	4,395,591
55305	Town of Greta	42,879	22,438	23,807	(20,830)	(22,000)	(827)	(10)	45,457	1,354,028	1,399,485	122,851
55306	Town of Remington	13,871	7,597	9,044	(20,512)	0	(312)	(4)	9,684	509,945	519,629	61,334
55307	City of Lexington	681,548	248,698	357,283	(1,168,880)	(9,062)	(12,800)	(152)	96,635	20,657,888	20,754,523	5,188,537
55308	City of Waynesboro	1,802,969	683,362	1,009,564	(3,894,222)	(146,688)	(37,703)	(435)	(583,153)	59,849,784	59,266,631	12,655,521
55309	Town of Colonial Beach	215,408	90,963	108,507	(243,639)	(33,208)	(3,728)	(45)	134,258	6,071,531	6,205,789	(495,941)
55310	Town of Smithfield	175,435	139,731	152,635	(182,918)	(850)	(5,063)	(63)	278,907	8,342,817	8,621,724	(645,901)
55311	Town of Brookneal	35,396	12,411	20,533	(98,156)	(455)	(796)	(9)	(31,076)	1,252,856	1,221,780	474,223
55312	Town of Hamilton	24,799	13,793	10,573	(46,719)	(4,963)	(386)	(4)	(2,907)	615,596	612,689	86,785
55313	City of Galax	693,978	299,141	404,946	(1,087,895)	(103,399)	(14,414)	(172)	192,185	23,244,788	23,436,973	3,704,849
55314	Town of Jonesville	25,544	16,744	15,404	(54,458)	0	(546)	(6)	2,682	880,078	882,760	93,173
55315	Town of Wytheville	543,787	319,586	390,945	(790,757)	(34,124)	(13,532)	(164)	415,741	21,970,493	22,386,234	2,394,628
55316	City of Fairfax	3,527,021	1,393,173	1,867,356	(7,447,955)	(68,917)	(68,917)	(800)	(799,039)	110,077,863	109,278,824	44,370,077
55317	Town of Vienna	1,413,920	602,967	867,305	(2,942,172)	(75,970)	(31,539)	(369)	(165,858)	50,534,691	50,368,833	12,338,915
55318	Town of Vinton	405,320	164,126	257,935	(936,398)	(40,359)	(9,605)	(111)	(159,092)	15,250,470	15,091,378	2,497,573
55319	City of Emporia	506,409	204,860	378,168	(981,539)	(68,699)	(13,592)	(160)	25,447	21,799,425	21,824,872	3,247,819
55320	Town of Culpeper	1,077,344	454,467	512,613	(1,718,867)	(24,449)	(18,024)	(216)	282,868	29,331,873	29,614,741	7,788,954
55321	Town of Woodstock	440,978	122,720	151,347	(553,068)	(55,038)	(5,309)	(64)	101,566	8,601,888	8,703,454	4,021,701
55322	Town of Glasgow	4,131	6,343	12,952	(11,354)	0	(452)	(5)	11,615	732,895	744,510	(355,857)
55323	Town of Marion	491,344	164,306	209,114	(708,039)	(58,226)	(7,475)	(89)	90,935	12,084,436	12,175,371	4,655,185
55324	Town of Altavista	217,260	106,498	158,424	(617,796)	0	(5,988)	(69)	(141,671)	9,488,098	9,346,427	1,384,608
55325	Town of Herndon	1,548,518	800,721	1,164,925	(2,391,079)	(83,868)	(40,637)	(490)	998,090	66,045,326	67,043,416	7,927,802
55326	Town of Pearisburg	170,382	63,715	95,107	(291,116)	0	(3,394)	(40)	34,654	5,494,766	5,529,420	1,744,249
55327	Town of Christiansburg	1,434,651	534,433	561,458	(1,681,125)	(66,322)	(19,100)	(235)	763,760	31,406,398	32,170,158	9,904,943
55328	Town of Wakefield	13,485	6,994	7,011	(22,682)	0	(247)	(3)	4,558	400,917	405,475	21,900
55329	Town of Leesburg	1,918,622	1,126,655	1,328,647	(3,046,376)	(71,197)	(46,512)	(563)	1,209,276	75,705,680	76,914,956	18,729,333
55330	Town of Chatham	39,798	32,830	32,472	(43,684)	(6,878)	(1,089)	(13)	53,436	1,778,965	1,832,401	(122,647)
55331	Town of Bowling Green	49,795	10,837	12,705	(72,109)	(7,481)	(486)	(6)	(6,745)	777,328	770,583	404,657
55332	City of Manassas	3,842,806	1,436,792	1,828,870	(5,874,625)	(491,751)	(65,416)	(779)	675,897	105,836,807	106,512,704	29,052,371
55333	Town of Alberta	0	0	4,578	(6,826)	(1,329)	(172)	(2)	(3,751)	271,937	268,186	(108,033)
55334	Town of Boydton	6,678	8,553	19,614	(28,468)	0	(703)	(8)	5,666	1,130,980	1,136,646	(249,960)
55335	City of Salem	4,096,493	1,203,000	2,498,389	(10,500,934)	(215,851)	(95,835)	(1,089)	(3,015,827)	151,409,632	148,393,805	44,258,502
55336	Town of Mckenney	4,844	2,061	5,521	(15,433)	0	(210)	(2)	(3,219)	327,684	324,465	51,439



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			
55337	Town of Narrows	101,150	43,559	51,551	(139,135)	0	(1,779)	(22)	55,324	2,909,293	2,964,617	363,546
55338	Town of Quantico	2,197	7,042	10,507	(35,803)	(11,775)	(426)	(5)	(28,263)	658,805	630,542	(198,878)
55339	Town of Halifax	6,215	16,607	28,104	(46,672)	(4,144)	(1,028)	(12)	(930)	1,645,634	1,644,704	(152,286)
55340	Town of Blacksburg	1,942,175	709,864	942,503	(3,209,971)	(96,279)	(33,878)	(402)	254,012	54,779,236	55,033,248	20,118,435
55341	Town of Chincoteague	205,728	92,535	107,691	(168,693)	(12,279)	(3,574)	(45)	221,363	5,936,272	6,157,635	1,187,033
55342	Town of Lawrenceville	96,250	45,458	56,214	(127,128)	(26,045)	(1,960)	(24)	42,765	3,170,006	3,212,771	660,443
55343	Town of Amherst	106,869	37,381	57,637	(240,510)	0	(2,144)	(25)	(40,792)	3,406,420	3,365,628	951,675
55344	Town of Stanley	55,940	30,096	38,201	(58,348)	0	(1,279)	(16)	64,594	2,101,343	2,165,937	261,272
55345	Town of Hillsville	176,973	66,763	92,953	(244,587)	0	(3,244)	(39)	88,819	5,253,954	5,342,773	1,045,423
55346	Town of Elkton	91,060	47,158	55,445	(174,769)	(22,219)	(2,023)	(24)	(5,372)	3,241,239	3,235,867	294,522
55347	Town of Bridgewater	224,345	106,156	138,422	(355,438)	0	(4,883)	(59)	108,543	7,934,000	8,042,543	690,707
55348	Town of Purcellville	445,991	224,263	216,458	(332,598)	(13,509)	(6,926)	(88)	533,591	11,594,040	12,127,631	1,060,180
55349	Town of Timberville	51,731	26,000	35,165	(48,630)	0	(1,175)	(15)	63,076	1,936,967	2,000,043	(89,135)
55350	Town of Wise	192,824	103,463	163,417	(276,223)	(80,960)	(5,844)	(69)	96,608	9,390,249	9,486,857	966,881
55351	Town of New Market	81,112	40,016	49,164	(144,754)	0	(1,750)	(21)	23,767	2,821,484	2,845,251	611,724
55352	Town of Tappahannock	92,300	61,857	78,795	(364,268)	(7,689)	(3,051)	(34)	(142,090)	4,775,496	4,633,406	414,555
55353	Town of Rocky Mount	378,019	128,777	150,755	(534,216)	(15,807)	(5,323)	(64)	102,141	8,607,364	8,709,505	3,143,290
55354	Town of Big Stone Gap	285,769	88,684	160,213	(735,844)	(33,424)	(6,136)	(69)	(240,807)	9,677,121	9,436,314	2,988,345
55355	Town of Luray	290,105	98,216	159,197	(594,561)	(8,642)	(5,856)	(68)	(61,609)	9,334,123	9,272,514	1,772,691
55356	Town of Stuart	0	0	0	(9,060)	0	0	0	(9,060)	(128,336)	(137,396)	167,302
55357	Town of Strasburg	208,363	154,447	160,669	(262,418)	(10,655)	(5,402)	(67)	244,937	8,844,200	9,089,137	479,677
55358	Town of Appomattox	33,126	48,924	37,234	(61,128)	(13,427)	(1,259)	(15)	43,455	2,048,522	2,091,977	(43,836)
55359	Town of Clarksville	64,937	39,479	49,401	(104,124)	(2,067)	(1,719)	(21)	45,886	2,796,169	2,842,055	413,416
55360	Town of Dublin	118,360	50,211	62,155	(130,372)	(5,408)	(2,103)	(26)	92,817	3,462,572	3,555,389	636,265
55361	Town of Middleburg	153,232	38,505	41,264	(143,372)	(9,047)	(1,374)	(17)	79,191	2,281,440	2,360,631	637,018
55362	Town of Edinburg	14,289	9,213	18,093	(13,609)	(1,500)	(612)	(8)	25,866	1,001,566	1,027,432	(169,432)
55363	Town of Chase City	123,577	55,868	90,214	(248,021)	0	(3,245)	(38)	18,355	5,224,954	5,243,309	943,060
55364	City of Bedford	600,332	177,475	331,602	(1,426,240)	(23,214)	(12,640)	(144)	(352,829)	19,897,805	19,544,976	7,414,572
55365	City of Poquoson	750,690	285,757	466,018	(955,088)	(22,680)	(16,118)	(196)	508,383	26,209,571	26,717,954	3,656,323
55366	Town of Ashland	414,669	156,949	225,268	(524,340)	(7,577)	(7,775)	(94)	257,100	12,633,835	12,890,935	1,479,718
55367	Town of Broadway	86,408	42,415	44,495	(144,386)	0	(1,570)	(19)	27,343	2,550,006	2,577,349	699,345
55368	Town of Berryville	154,359	67,595	87,873	(164,457)	(1,152)	(2,962)	(37)	141,219	4,876,645	5,017,864	535,843
55369	Town of Tazewell	101,017	86,660	100,250	(279,932)	(27,049)	(3,678)	(43)	(22,775)	5,904,426	5,881,651	400,320
55370	Town of Urbanna	(261)	3,923	16,130	(43,576)	0	(626)	(7)	(24,417)	980,872	956,455	(244,717)
55371	Town of Bluefield	185,991	112,253	109,576	(223,643)	0	(3,700)	(46)	180,431	6,055,929	6,236,360	623,977
55372	Town of Weber City	25,265	9,161	11,611	(36,349)	0	(404)	(5)	9,279	658,408	667,687	139,901
55373	Town of Damascus	0	0	3,149	(7,164)	0	(121)	(1)	(4,137)	190,435	186,298	(70,468)
55374	Town of Hurt	29,355	6,259	9,951	(51,563)	0	(367)	(4)	(6,369)	583,790	577,421	346,552
55375	Town of Waverly	13,318	22,376	36,416	(92,690)	(2,223)	(1,360)	(16)	(24,179)	2,157,747	2,133,568	(391,371)
55376	Town of Coeburn	106,017	34,745	49,770	(181,682)	(1,714)	(1,797)	(21)	5,318	2,900,279	2,905,597	46,660
55377	Town of Dayton	93,620	37,308	44,324	(135,354)	0	(1,546)	(19)	38,333	2,519,482	2,557,815	571,783
55378	Town of Courtland	25,058	6,296	10,024	(9,975)	0	(313)	(4)	31,086	529,234	560,320	(131,220)
55379	Town of Cape Charles	57,508	56,761	47,286	(73,630)	(22,782)	(1,606)	(20)	63,517	2,602,666	2,666,183	(101,110)
55380	Town of Independence	56,839	22,092	18,788	(75,423)	0	(645)	(8)	21,643	1,057,691	1,079,334	603,265
55381	Town of Warsaw	58,568	24,339	35,213	(110,091)	0	(1,267)	(15)	6,747	2,027,682	2,034,429	405,458
55382	Town of Grundy	66,345	36,297	44,303	(76,369)	(2,323)	(1,499)	(18)	66,736	2,456,329	2,523,065	219,362
55383	Town of Warrenton	674,647	272,659	387,291	(1,364,506)	(50,509)	(14,267)	(166)	(94,851)	22,712,989	22,618,138	4,632,507
55384	Town of Louisa	31,305	28,652	40,420	(46,681)	0	(1,386)	(17)	52,293	2,258,085	2,310,378	(271,442)



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			
55385	Town of Kenbridge	24,346	19,780	21,424	(60,657)	(3,089)	(775)	(9)	1,020	1,241,835	1,242,855	(100,535)
55386	Town of Mt Jackson	105,451	33,916	36,204	(105,742)	0	(1,215)	(15)	68,599	2,004,326	2,072,925	528,438
55387	Town of Pulaski	506,268	205,435	327,439	(894,467)	(15,883)	(11,785)	(140)	116,867	18,980,965	19,097,832	2,387,505
55388	Town of Jarratt	4,434	3,732	3,403	(10,365)	0	(121)	(1)	1,082	195,302	196,384	(66)
55389	Town of Pembroke	29,310	10,953	13,811	(45,053)	0	(487)	(6)	8,528	790,677	799,205	217,039
55390	Town of Parksley	20,106	11,568	11,558	(21,983)	0	(385)	(5)	20,859	636,852	657,711	109,953
55391	Town of Onancock	33,814	27,980	30,323	(28,177)	0	(1,001)	(13)	62,926	1,648,028	1,710,954	(161,746)
55392	Town of Victoria	38,533	24,544	29,190	(91,147)	(15,976)	(1,087)	(13)	(15,956)	1,733,682	1,717,726	(41,134)
55393	Town of Shenandoah	84,152	33,986	35,125	(96,960)	(4,728)	(1,216)	(15)	50,344	1,983,615	2,033,959	599,959
55394	Town of Gate City	30,063	24,786	26,797	(61,778)	(11,439)	(961)	(11)	7,457	1,545,144	1,552,601	200,005
55395	Town of Round Hill	39,050	39,286	28,394	(25,398)	0	(908)	(12)	80,412	1,524,351	1,604,763	(70,858)
55396	Town of Kilmarnock	71,696	37,723	44,726	(38,860)	(4,231)	(1,459)	(18)	109,577	2,419,878	2,529,455	(243,598)
55397	Town of Orange	256,860	110,576	105,976	(372,762)	(22,925)	(3,714)	(45)	73,966	6,070,377	6,144,343	2,050,266
55398	Town of Saltville	82,366	22,453	30,321	(172,671)	(3,645)	(1,176)	(13)	(42,365)	1,859,289	1,816,924	527,161
55399	Town of Blackstone	119,272	103,383	125,007	(164,903)	(23,475)	(4,308)	(52)	154,924	7,013,036	7,167,960	(28,259)
55400	Bedford Recreation Commission	0	0	2,126	(1,666)	0	(77)	(1)	382	122,811	123,193	(44,975)
	Southeastern Virginia Public Service Authority	313,487	291,602	773,053	(1,945,803)	(178,445)	(29,366)	(334)	(775,806)	46,294,221	45,518,415	(2,022,165)
55401	Pittsylvania Co Service Authority	41,412	15,618	27,309	(86,966)	0	(1,006)	(12)	(3,645)	1,599,809	1,596,164	332,215
55402	Rappahannock Area Office on Youth Services and Group Home Commission	14,248	21,700	13,603	(23,501)	(477)	(452)	(6)	25,115	749,450	774,565	(239,461)
55403	Appomattox Regional Library	42,015	31,096	42,721	(103,040)	(37,265)	(1,583)	(18)	(26,074)	2,497,093	2,471,019	61,980
55404	Staunton Redevelopment & Housing Authority	2,712	17,621	22,872	(23,544)	(11,015)	(822)	(10)	7,814	1,318,653	1,326,467	(203,130)
55405	Hampton Newport News Community Services Board	1,291,789	1,385,675	1,101,066	(1,119,658)	(308,322)	(35,986)	(452)	2,314,112	59,621,964	61,936,076	(7,083,456)
55406	C P Jones Memorial Library	12,373	4,229	5,637	(31,493)	0	(219)	(2)	(9,475)	344,857	335,382	118,973
55407	Southside Regional Juvenile Group Home	13,786	5,131	13,775	(43,087)	(286)	(519)	(6)	(11,206)	822,572	811,366	(75,947)
55408	Hampton Roads Sanitation District	4,083,366	2,285,950	3,062,055	(7,822,608)	(338,807)	(109,190)	(1,296)	1,159,470	176,129,419	177,288,889	37,672,815
55409	Peninsula Airport Commission	156,792	117,182	113,294	(366,388)	(13,154)	(4,133)	(48)	3,545	6,602,491	6,606,036	617,099
55410	Richmond Redevelopment & Housing Authority	942,239	383,716	927,825	(4,250,058)	(127,625)	(37,325)	(411)	(2,161,639)	58,080,021	55,918,382	9,416,244
55411	Chesapeake Redevelopment & Housing Authority	121,636	95,212	169,031	(354,636)	(23,415)	(6,131)	(72)	1,625	9,812,311	9,813,936	(630,034)
55412	Alexandria Sanitation Authority	893,151	397,795	681,557	(2,238,203)	(38,608)	(25,420)	(294)	(330,022)	40,349,351	40,019,329	8,399,790
55413	Norfolk Airport Authority	1,223,574	553,205	671,007	(1,668,675)	(58,755)	(23,348)	(282)	696,726	37,844,916	38,541,642	6,208,807
55414	Charlottesville Redevelopment/Housing Authority	12,453	25,141	56,219	(154,392)	(24,127)	(2,172)	(24)	(86,902)	3,411,585	3,324,683	(837,575)
55415	Hampton Redevelopment & Housing Authority	230,477	141,230	227,148	(762,027)	(5,834)	(8,532)	(98)	(177,636)	13,536,914	13,359,278	1,740,032
55416	Loudoun County Sanitation Authority	1,370,916	1,168,027	772,404	(1,415,906)	(118,231)	(25,392)	(319)	1,751,499	41,885,099	43,636,598	6,938,844
55417	Danville Redevelopment & Housing Authority	65,636	62,449	101,796	(106,482)	(98,843)	(3,625)	(43)	20,888	5,758,906	5,779,794	(285,596)
55418	Blacksburg-Christiansburg-VPI Water Authority	232,647	46,797	47,822	(385,812)	0	(1,824)	(21)	(60,391)	2,907,673	2,847,282	3,110,318
55419	Northern Virginia Juvenile Detention Home	306,281	211,479	240,156	(734,709)	(71,178)	(8,801)	(103)	(56,875)	14,056,595	13,999,720	1,234,894



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			
55424	Hopewell Redevelopment & Housing Authority	62,004	47,717	78,520	(242,421)	(58,280)	(3,009)	(34)	(115,503)	4,761,286	4,645,783	(94,216)
55425	Colonial Behavioral Health	606,799	398,577	424,830	(822,672)	(72,631)	(14,527)	(177)	520,199	23,680,317	24,200,516	381,681
55426	Blacksburg-VPI Sanitation Authority	101,169	46,838	103,870	(97,272)	0	(3,526)	(43)	151,036	5,773,468	5,924,504	894,880
55427	Potomac River Fisheries Commission	21,777	14,086	23,161	(102,475)	0	(914)	(10)	(44,375)	1,430,032	1,385,657	167,682
55428	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment & Housing Authority	1,032,877	370,994	529,283	(2,334,410)	0	(19,750)	(227)	(421,233)	31,464,213	31,042,980	12,591,061
55429	Albemarle County Service Authority	328,482	225,277	235,235	(605,945)	(29,721)	(8,327)	(100)	144,901	13,494,605	13,639,506	468,771
55430	Franklin Redevelopment & Housing Authority	330,458	177,386	217,142	(458,221)	0	(7,476)	(91)	259,198	12,146,598	12,405,796	2,440,243
55431	Bristol Redevelopment & Housing Authority	10,977	19,706	17,689	(39,312)	0	(631)	(8)	8,421	1,020,612	1,029,033	(276,082)
55432	Norfolk Redevelopment & Housing Authority	100,135	43,061	47,396	(191,951)	(419)	(1,718)	(20)	(3,516)	2,767,467	2,763,951	632,902
55433	Richmond Metropolitan Authority	1,875,845	626,173	1,312,520	(5,764,017)	(186,673)	(51,265)	(575)	(2,187,992)	80,553,912	78,365,920	18,842,019
55435	Riverside Regional Jail	282,685	195,707	288,995	(567,499)	(68,013)	(10,272)	(122)	121,481	16,533,616	16,655,097	(75,372)
55436	Peninsula Ports Authority	1,303,496	713,279	736,406	(411,535)	(232,392)	(23,372)	(301)	2,085,581	39,186,376	41,271,957	(2,396,454)
55437	Rappahannock Rapidan Planning District Comm.	0	0	23,627	(37,030)	0	(883)	(10)	(14,296)	1,398,687	1,384,391	(922,426)
55439	Shenandoah Valley Juvenile Detention Home Comm	20,601	16,585	22,505	(7,427)	0	(2,049)	(5)	50,210	1,128,426	1,178,636	(75,913)
55440	Southside Regional Library Board	198,749	122,029	83,318	(297,546)	(28,690)	(2,882)	(35)	74,943	4,701,040	4,775,983	958,524
55442	Bedford Public Library	0	0	21,696	(69,653)	0	(868)	(10)	(48,835)	1,347,871	1,299,036	88,649
55443	Eastern Shore Economic Development Commission	43,911	31,554	42,739	(81,893)	(4,521)	(1,496)	(18)	30,276	2,421,042	2,451,318	(125,239)
55444	Chesterfield County Health Center Commission	0	0	6,326	0	0	(220)	(3)	6,103	356,589	362,692	(362,692)
55445	Washington County Service Authority	366,884	314,678	281,846	(563,791)	(153,911)	(9,861)	(119)	235,726	16,034,317	16,270,043	(2,179,260)
55446	Rappahannock Area Community Services Board	258,598	170,269	197,137	(340,881)	(1,098)	(6,717)	(82)	277,226	10,981,313	11,258,539	1,282,367
55447	Hampton Roads Planning District Commission	713,143	808,979	617,675	(733,364)	(198,702)	(20,392)	(254)	1,187,085	33,688,709	34,875,794	(3,904,463)
55449	Meherrin Regional Library	275,830	156,320	223,589	(914,780)	(95,163)	(8,723)	(98)	(363,025)	13,662,519	13,299,494	2,912,451
55450	New River Valley Regional Commission	22,661	13,801	25,364	(26,414)	(2,295)	(872)	(11)	32,234	1,420,139	1,452,373	40,312
55451	Northern Virginia Health Care Center	47,681	41,419	37,797	(89,051)	(5,010)	(1,321)	(16)	31,499	2,140,163	2,171,662	(7,309)
55452	Rockbridge Area Community Services Board	595,120	521,252	381,426	(692,749)	(122,161)	(12,646)	(157)	670,085	20,855,987	21,526,072	(1,226,050)
55453	Greensville-Emporia Social Services	190,154	194,798	221,307	(299,857)	(145,945)	(7,741)	(93)	152,623	12,564,858	12,717,481	(839,640)
55454	James City County Service Authority	156,189	52,675	88,614	(412,362)	(32,557)	(3,496)	(39)	(150,976)	5,471,805	5,320,829	1,523,706
55455	Accomack/Northampton Planning District	336,720	197,261	245,617	(478,155)	(84,790)	(8,604)	(104)	207,945	13,951,734	14,159,679	1,868,655
55456	Harrisonburg/Rockingham Regional Sewage Auth	61,110	35,982	59,725	(94,624)	(2,790)	(2,075)	(25)	57,303	3,373,398	3,430,701	38,327
55457	Wytheville Redevelopment & Housing Authority	113,630	70,370	100,911	(286,545)	(10,578)	(3,683)	(43)	(15,938)	5,886,075	5,870,137	800,190
55458	Waynesboro Redevelopment & Housing Authority	42,476	23,871	27,586	(55,709)	0	(933)	(11)	37,280	1,528,650	1,565,930	319,826
55459	Authority	81,131	43,479	64,221	(31,790)	0	(2,086)	(26)	154,929	3,458,368	3,613,297	452,549



**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	989,438	991,398	813,303	(1,439,100)	(295,341)	(27,812)	(339)	1,031,547	45,315,984	46,347,531	(2,079,689)
55462	Lenowisco Planning District Commission	95,406	18,087	59,754	(166,869)	0	(2,161)	(25)	4,192	3,473,899	3,478,091	1,005,613
55465	Rivanna Water & Sewer Authority	448,728	216,819	298,454	(791,412)	(33,619)	(10,631)	(126)	128,213	17,094,096	17,222,309	4,168,792
55466	Appomattox River Water Authority	90,504	71,510	90,092	(221,000)	0	(3,223)	(38)	27,845	5,169,658	5,197,503	326,043
55467	Campbell County Utility Service Authority	103,559	57,108	62,808	(109,724)	0	(2,083)	(26)	111,642	3,424,054	3,535,696	1,098,092
55469	Eastern Shore Community Services Board	417,369	218,246	266,474	(722,528)	(22,441)	(9,443)	(113)	147,564	15,292,684	15,440,248	2,164,163
55470	Anchor Commission	(471)	9,995	50,408	(70,818)	0	(1,854)	(22)	(12,762)	2,952,251	2,939,489	(1,143,702)
55471	Central Virginia Community Services Board	1,177,237	1,336,204	867,280	(1,128,686)	(295,899)	(28,351)	(358)	1,927,427	47,129,252	49,056,679	(3,706,840)
55472	District 19 Community Services Board	373,560	440,678	544,770	(975,083)	(116,606)	(19,417)	(231)	247,671	31,283,194	31,530,865	(1,709,348)
55473	Hampton Road Transit	977,368	881,024	617,701	(1,116,145)	(168,385)	(20,514)	(256)	1,170,793	33,794,691	34,965,484	823,698
55474	Upper Occoquan Sewage Authority	1,233,195	696,937	818,981	(1,630,904)	(42,807)	(28,118)	(343)	1,046,941	45,794,126	46,841,067	10,156,129
55475	New River Valley Juvenile Detention Home	38,906	38,669	51,694	(166,043)	(7,713)	(1,945)	(22)	(46,454)	3,082,374	3,035,920	316,980
55476	Rockbridge Regional Library	50,502	24,657	30,609	(92,267)	(1,241)	(1,102)	(13)	11,145	1,774,111	1,785,256	287,481
55477	Frederick County Sanitation Authority	281,381	150,593	151,265	(427,848)	(16,161)	(5,224)	(63)	133,943	8,486,358	8,620,301	1,244,457
55478	Western Tidewater Community Services Board	826,080	578,410	546,746	(926,309)	(130,108)	(18,388)	(228)	876,203	30,292,160	31,168,363	794,245
55479	Cumberland Mountain Community Services Board	810,272	478,831	501,761	(1,049,323)	(24,286)	(17,053)	(209)	699,993	27,956,581	28,656,574	7,135,424
55480	Fredericksburg-Stafford Park Authority	0	0	26,683	(7,801)	0	(941)	(11)	17,930	1,517,927	1,535,857	(1,381,037)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	677,438	610,175	547,979	(786,377)	(113,789)	(18,429)	(229)	916,768	30,318,089	31,234,857	(1,895,311)
55483	Rockbridge County Public Service Authority	30,013	18,618	25,120	(60,081)	(4,203)	(897)	(11)	8,559	1,447,501	1,456,060	7,092
55484	Danville-Pittsylvania Community Services Board	469,186	437,985	441,999	(616,288)	(71,490)	(15,004)	(185)	646,203	24,599,957	25,246,160	(737,881)
55485	Crater Juvenile Detention Home Commission	107,039	59,293	84,112	(270,232)	(4,206)	(3,086)	(36)	(27,116)	4,926,702	4,899,586	316,220
55486	Opportunity Inc. of Hampton Roads	(1,502)	154,597	120,546	(173,486)	(38,348)	(4,249)	(50)	57,508	6,815,527	6,873,035	(1,912,021)
55487	Capital Regional Airport Commission	823,513	387,582	508,986	(1,493,375)	(58,526)	(18,229)	(215)	149,736	29,128,064	29,277,800	4,148,372
55488	Northwestern Community Services Board	385,244	301,469	349,931	(837,587)	(17,284)	(12,347)	(148)	169,278	20,038,701	20,207,979	702,855
55489	Harrisonburg/Rockingham Community Services Bd	339,426	277,460	308,077	(558,312)	(28,832)	(10,670)	(130)	327,019	17,383,905	17,710,924	(167,418)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	(2,633)	(2,633)	73,944
55491	Middle Peninsula Regional Security Center	397,015	132,638	167,247	(356,398)	(3,811)	(5,542)	(69)	331,080	9,134,260	9,465,340	414,877
55492	Northern Neck Planning District Commission	31,269	13,051	24,112	(48,707)	(4,374)	(850)	(10)	14,491	1,371,972	1,386,463	70,889
55493	Planning District 1 Behavioral Health Services Board	2,808	11,797	26,336	(62,496)	0	(995)	(11)	(22,561)	1,571,514	1,548,953	(698,133)
55494	Rockbridge Area Social Services Board	92,300	42,306	75,965	(257,573)	(8,401)	(2,860)	(33)	(58,296)	4,529,922	4,471,626	136,020
55495	Dinwiddie County Water Authority	44,072	25,387	33,384	(32,217)	0	(1,096)	(14)	69,516	1,810,399	1,879,915	2,426
55496	Rappahannock/Rapidan Community Services Board	315,865	501,632	577,080	(794,241)	(221,927)	(20,435)	(244)	357,730	32,970,919	33,328,649	(5,206,383)



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			
55497	Virginia Education Loan Authority	0	70,435	272,235	(93,090)	(7,990)	(9,557)	(115)	231,918	15,469,772	15,701,690	(12,856,791)
55498	Valley Community Services Board	533,013	490,446	466,852	(863,597)	(139,098)	(16,165)	(195)	471,256	26,200,740	26,671,996	(1,148,669)
55499	Eastern Shore Public Library	13,949	9,070	18,239	(58,644)	0	(692)	(8)	(18,086)	1,088,086	1,070,000	47,337
55500	Alexandria City School Board	436,893	388,435	735,046	(2,244,877)	(43,180)	(27,814)	(318)	(755,815)	44,065,445	43,309,630	(1,916,252)
55501	Albemarle County Schools	493,668	320,570	453,639	(1,282,486)	(72,524)	(16,579)	(194)	(103,906)	26,539,830	26,435,924	815,040
55502	Alleghany County School Board	161,091	89,220	166,660	(539,408)	(14,960)	(6,273)	(72)	(143,742)	9,930,087	9,786,345	552,562
55503	Charlottesville Public Schools	171,836	100,765	174,795	(683,675)	(1,576)	(6,745)	(76)	(244,676)	10,587,114	10,342,438	269,541
55504	Amherst County School Board	143,860	122,555	141,606	(300,178)	(20,938)	(4,981)	(60)	81,864	8,062,184	8,144,048	(574,170)
55505	Appomattox County School Board	50,808	33,523	49,925	(135,432)	(2,672)	(1,819)	(21)	(5,688)	2,913,058	2,907,370	(14,750)
55506	Arlington County Schools	1,225,860	884,066	667,328	(946,767)	(122,636)	(21,338)	(273)	1,686,240	35,675,939	37,362,179	3,757,926
55507	Augusta County School Board	222,018	127,674	183,043	(575,272)	(24,381)	(6,779)	(78)	(73,775)	10,748,173	10,674,398	1,181,487
55508	Bath County School Board	69,463	33,631	66,059	(183,722)	0	(2,422)	(28)	(17,019)	3,865,781	3,848,762	476,441
55509	Bedford County School Board	390,587	262,489	364,171	(901,296)	(42,248)	(13,042)	(154)	60,507	20,964,066	21,024,573	305,594
55510	Bland County School Board	29,601	19,892	28,385	(67,064)	(1,806)	(1,006)	(12)	7,990	1,626,516	1,634,506	85,415
55511	Botetourt County School Board	280,851	115,418	179,145	(745,277)	(12,834)	(6,778)	(77)	(189,552)	10,717,435	10,527,883	1,929,107
55512	Norfolk Public Schools	1,792,327	807,246	1,258,020	(4,754,932)	(99,141)	(47,467)	(546)	(1,044,493)	75,617,629	74,573,136	13,809,758
55513	Petersburg Public Schools	293,038	114,949	199,295	(947,033)	(60,950)	(7,841)	(87)	(408,629)	12,311,315	11,902,686	1,694,105
55514	Buckingham County School Board	68,989	41,524	55,416	(140,065)	(5,615)	(1,962)	(23)	18,264	3,149,738	3,168,002	55,293
55515	Radford City School Board	23,810	15,252	29,786	(108,570)	(9,929)	(1,165)	(13)	(50,829)	1,814,910	1,764,081	(71,818)
55516	Caroline County School Board	60,039	46,198	80,716	(389,266)	(15,527)	(3,193)	(35)	(221,068)	4,993,209	4,772,141	98,767
55517	Carroll County School Board	240,176	122,474	160,748	(545,566)	(23,964)	(5,902)	(69)	(52,103)	9,414,688	9,362,585	1,132,724
55518	Charles City County School Board	20,064	13,642	29,482	(113,564)	0	(1,154)	(13)	(51,543)	1,807,214	1,755,671	(213,523)
55519	Charlotte County School Board	34,751	28,231	55,649	(230,434)	(52,826)	(2,304)	(25)	(166,958)	3,533,839	3,366,881	(9,036)
55520	Chesterfield County School Board	2,166,394	994,249	1,577,265	(6,975,028)	(834,532)	(61,331)	(685)	(3,133,668)	96,518,094	93,384,426	23,613,188
55521	Clarke County School Board	55,293	31,776	55,073	(175,678)	(6,608)	(2,061)	(24)	(42,229)	3,279,793	3,237,564	(8)
55522	Winchester Public Schools	182,973	104,368	118,191	(262,534)	(54,686)	(4,204)	(51)	84,057	6,816,590	6,900,647	456,007
55523	Culpeper County School Board	242,403	198,355	214,020	(578,592)	(27,978)	(7,620)	(90)	40,498	12,324,038	12,364,536	(466,623)
55524	Cumberland County School Board	38,186	33,819	49,420	(99,132)	0	(1,754)	(21)	20,518	2,819,870	2,840,388	(328,053)
55525	Dickenson County School Board	424,936	68,659	88,640	(902,445)	(1,442)	(3,699)	(40)	(325,391)	5,705,506	5,380,115	6,913,488
55526	Dinwiddie County Public Schools	181,929	99,425	119,831	(546,175)	(5,584)	(4,484)	(51)	(155,109)	7,154,113	6,999,004	889,534
55528	Essex County School Board	69,993	30,098	67,292	(303,477)	(7)	(2,626)	(29)	(138,756)	4,116,091	3,977,335	473,568
55530	Covington School Board	58,524	18,057	35,959	(197,840)	0	(1,449)	(16)	(86,765)	2,254,248	2,167,483	838,588
55531	Floyd County School Board	151,165	75,643	94,757	(497,393)	(40,138)	(3,838)	(42)	(219,846)	5,962,705	5,742,859	1,852,227
55532	Fluvanna County Public Schools	149,321	111,415	104,465	(213,409)	(38,634)	(3,586)	(44)	109,528	5,838,622	5,948,150	371,724
55533	Chesapeake Public Schools	2,290,549	1,052,203	1,365,632	(4,521,271)	(196,934)	(49,417)	(582)	(59,820)	79,611,796	79,551,976	18,913,641
55534	Virginia Beach City School Board	3,876,348	2,113,676	3,214,427	(10,581,181)	(482,631)	(120,635)	(1,394)	(1,981,390)	192,255,288	190,273,898	22,855,053
55535	Giles County Schools	46,775	18,866	70,476	(323,028)	0	(2,864)	(31)	(189,806)	4,430,238	4,240,432	1,393,503
55536	Gloucester County School Board	294,552	171,445	287,673	(742,476)	(18,011)	(10,449)	(122)	(17,388)	16,710,994	16,693,606	1,274,022
55537	Goochland County School Board	71,588	38,550	64,336	(125,570)	(9,058)	(2,281)	(27)	37,538	3,679,682	3,717,220	278,545
55538	Grayson County School Board	105,215	52,631	87,815	(213,006)	(30,785)	(3,179)	(37)	(1,346)	5,095,965	5,094,619	553,539
55539	Greene County Schools	168,767	85,822	135,115	(310,117)	(9,685)	(4,788)	(57)	65,057	7,758,089	7,823,146	570,943
55540	Greensville County School Board	64,243	48,082	88,826	(374,201)	(1,561)	(3,509)	(39)	(178,159)	5,476,735	5,298,576	246,070
55541	Halifax County School Board	203,113	91,360	198,450	(857,115)	(61,261)	(7,852)	(87)	(433,392)	12,306,115	11,872,723	1,640,324
55542	Hanover County School Board	437,250	280,632	418,439	(940,388)	(25,314)	(14,837)	(177)	155,605	23,968,623	24,124,228	(453,924)
55543	Henrico County Schools	237,503	30,289	85,861	(682,267)	(5,263)	(3,655)	(39)	(337,571)	5,641,879	5,304,308	3,200,030
55544	Henry County Public Schools	350,270	155,088	269,906	(1,273,150)	(52,260)	(10,720)	(119)	(560,985)	16,771,004	16,210,019	2,230,270
55545	Highland County Public Schools	35,591	11,371	13,591	(66,091)	0	(500)	(6)	(6,044)	799,779	793,735	390,470
55546	Isle of Wight County Schools	135,297	77,177	91,464	(321,028)	(7,154)	(3,342)	(39)	(27,625)	5,351,071	5,323,446	271,160



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			
55548	King George County School Board	171,888	104,663	113,998	(308,533)	(86)	(3,960)	(48)	77,922	6,444,292	6,522,214	272,135
55549	King & Queen County School Board	37,702	33,316	51,284	(54,527)	(50,849)	(1,828)	(22)	15,076	2,957,228	2,972,304	(448,661)
55550	King William County Schools	86,210	66,926	52,781	(66,013)	0	(1,679)	(22)	138,203	2,824,615	2,962,818	(57,742)
55551	Lancaster County School Board	90,270	41,274	46,922	(119,241)	(6,285)	(1,602)	(19)	51,319	2,611,622	2,662,941	642,071
55552	Lee County School Board	520,334	89,193	126,337	(977,492)	0	(4,950)	(56)	(246,634)	7,836,836	7,590,202	7,070,651
55553	Loudoun County School Board	3,730,644	2,587,117	2,186,311	(4,500,781)	(446,351)	(73,285)	(910)	3,482,745	121,123,440	124,606,185	13,262,243
55554	Louisa County Public Schools	259,053	178,558	222,861	(457,101)	(49,982)	(7,878)	(95)	145,416	12,785,876	12,931,292	378,618
55555	Lunenburg County School Board	39,362	31,397	43,532	(85,907)	(31,990)	(1,566)	(18)	(5,190)	2,488,079	2,482,889	(168,878)
55556	Madison County School Board	34,045	35,144	64,136	(150,119)	(3,742)	(2,362)	(27)	(22,925)	3,763,043	3,740,118	(479,122)
55557	Mathews County School Board	92,400	37,029	50,708	(155,958)	0	(1,797)	(22)	22,360	2,910,844	2,933,204	832,742
55558	Mecklenburg County Schools	83,627	37,264	84,931	(444,687)	(22,965)	(3,487)	(38)	(265,355)	5,350,653	5,085,298	746,677
55559	Middlesex County School Board	65,602	33,066	40,128	(168,946)	(6,088)	(1,503)	(17)	(37,758)	2,381,380	2,343,622	683,798
55560	Montgomery County School Board	496,152	284,097	324,084	(1,160,880)	(2,751)	(11,872)	(138)	(71,308)	18,940,398	18,869,090	5,787,507
55562	Nelson County Public Schools	129,605	76,172	109,678	(332,889)	0	(3,984)	(47)	(21,465)	6,367,383	6,345,918	847,874
55563	New Kent County Schools	79,204	58,414	77,785	(203,518)	(14,303)	(2,818)	(33)	(5,269)	4,518,148	4,512,879	388,889
55565	Northampton County Schools	105,053	49,007	56,104	(218,400)	(12,928)	(2,055)	(24)	(23,243)	3,286,935	3,263,692	333,081
55566	Northumberland Co School Board	86,287	32,341	57,310	(232,167)	0	(2,173)	(25)	(58,427)	3,444,225	3,385,798	923,188
55567	Nottoway County School Board	76,827	44,242	93,374	(218,237)	(57,201)	(3,503)	(40)	(64,538)	5,571,997	5,507,459	490,745
55568	Orange County Public Schools	203,974	150,267	157,666	(433,403)	(42,154)	(5,655)	(67)	30,628	9,080,257	9,110,885	34,461
55569	Page County Public Schools	187,632	91,246	118,941	(465,380)	(27,389)	(4,451)	(51)	(99,452)	7,105,213	7,005,761	1,155,670
55570	Patrick County Public Schools	170,680	84,569	109,706	(382,317)	(20,207)	(4,033)	(47)	(41,649)	6,443,481	6,401,832	838,997
55571	Pittsylvania County School Board	295,254	135,599	212,712	(879,716)	(32,893)	(8,145)	(92)	(277,281)	12,794,089	12,516,808	1,653,359
55572	Powhatan County School Board	117,830	85,763	134,511	(364,511)	(9,223)	(4,931)	(57)	(40,618)	7,867,424	7,826,806	210,000
55573	Prince Edward County Schools	55,387	30,165	60,144	(197,120)	(7,309)	(2,277)	(26)	(61,036)	3,601,133	3,540,097	557,394
55574	Prince George County School Board	434,571	190,538	258,910	(943,810)	(33,849)	(9,483)	(111)	(103,234)	15,247,199	15,143,965	2,755,350
55576	Prince William County Schools	4,237,856	2,663,882	2,941,145	(7,709,188)	(312,569)	(103,842)	(1,248)	1,716,036	168,975,646	170,691,682	18,433,496
55577	Pulaski County School Board	202,984	111,956	164,816	(508,466)	(13,281)	(6,016)	(72)	(48,079)	9,577,688	9,529,609	1,140,697
55578	Rappahannock County Schools	68,526	32,238	38,857	(134,350)	(1,343)	(1,409)	(17)	2,502	2,275,787	2,278,289	350,123
55579	Richmond County Public Schools	3,660	4,457	12,840	(93,647)	0	(538)	(6)	(73,234)	843,900	770,666	(134,023)
55580	Roanoke County School Board	209,100	152,767	525,814	(1,944,632)	(48,548)	(20,892)	(231)	(1,126,622)	32,534,455	31,407,833	729,391
55581	Rockbridge County Schools	121,091	70,323	117,293	(491,760)	(3,771)	(4,548)	(51)	(191,423)	7,145,840	6,954,417	601,068
55582	Rockingham County School Board	641,139	407,589	527,774	(1,402,803)	(10,831)	(18,743)	(223)	143,902	30,222,095	30,365,997	2,029,632
55583	Russell County School Board	460,715	128,274	187,821	(1,101,295)	(21,742)	(7,361)	(82)	(353,670)	11,588,468	11,234,798	5,786,394
55584	Scott County Schools	196,260	104,712	140,253	(449,377)	(26,841)	(5,137)	(60)	(40,190)	8,215,249	8,175,059	1,103,651
55585	Shenandoah County School Board	328,594	194,128	211,944	(637,666)	(20,191)	(7,534)	(89)	69,186	12,143,856	12,213,042	1,617,819
55586	Smyth County School Board	249,040	108,352	184,071	(813,787)	(7,200)	(7,019)	(79)	(286,622)	11,063,684	10,777,062	2,160,287
55587	Southampton County School Board	34,570	40,774	77,553	(290,826)	(415)	(2,979)	597	(140,726)	4,724,918	4,584,192	(680,118)
55588	Spotsylvania County School Board	728,718	443,458	447,112	(1,423,912)	(42,806)	(15,942)	(190)	136,438	25,881,695	26,018,133	2,008,479
55589	Stafford County Schools	687,268	406,077	436,457	(1,259,342)	(75,381)	(15,244)	(182)	179,653	24,667,290	24,846,943	2,854,390
55590	Surry County Public Schools	118,759	46,721	82,954	(379,899)	(32,227)	(3,252)	(36)	(166,980)	5,115,997	4,949,017	994,079
55591	Sussex County School Board	75,486	47,846	56,606	(202,840)	(28,779)	(2,147)	(25)	(53,853)	3,397,879	3,344,026	38,646
55592	Tazewell County Schools	637,931	191,556	328,681	(1,571,370)	(16,379)	(12,500)	(142)	(442,223)	19,717,146	19,274,923	6,840,157
55593	Warren County School Board	144,630	90,844	153,305	(539,513)	(29,966)	(5,842)	(66)	(186,608)	9,201,873	9,015,265	(64,009)
55595	Washington County School Board	321,291	132,681	198,960	(979,098)	(28,181)	(7,746)	(87)	(362,180)	12,144,325	11,782,145	3,178,696
55596	Westmoreland County School Board	74,703	35,640	61,050	(221,694)	(8,678)	(2,313)	(26)	(61,318)	3,665,835	3,604,517	447,760
55597	Wise County Schools	262,641	79,498	139,335	(754,707)	(59,266)	(5,576)	(61)	(338,136)	8,652,733	8,314,597	4,055,263
55598	Wythe County School Board	133,755	59,098	90,042	(484,117)	0	(3,593)	(39)	(204,854)	5,567,777	5,362,923	775,073
55599	York County School Board	487,737	310,891	361,926	(783,989)	(52,747)	(12,543)	(151)	311,124	20,402,329	20,713,453	1,326,931



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			
55600	Accomack County School Board	219,731	145,477	199,764	(520,646)	0	(7,162)	(85)	37,079	11,495,051	11,532,130	131,395
55601	Bristol Virginia School System	35,356	18,070	37,131	(225,257)	0	(1,565)	(17)	(136,282)	2,392,253	2,255,971	467,755
55602	Buena Vista City Public Schools	7,034	16,078	27,381	(141,592)	(4,905)	(1,148)	(12)	(97,164)	1,769,264	1,672,100	(282,106)
55603	Amelia County Public Schools	68,660	41,997	59,763	(192,091)	(462)	(2,202)	(26)	(24,361)	3,524,875	3,500,514	290,671
55605	Danville School Board	154,870	87,249	125,624	(418,332)	(637)	(4,691)	(55)	(55,972)	7,517,062	7,461,090	127,852
55606	Franklin City Public Schools	43,846	19,491	29,837	(88,733)	(727)	(1,071)	(13)	2,630	1,718,226	1,720,856	75,371
55607	Lexington City Public Schools	0	0	7,854	(31,460)	0	(325)	(4)	(23,935)	499,421	475,486	(150,420)
55608	Harrisonburg City School Board	131,249	92,983	121,916	(391,226)	(8,413)	(4,533)	(52)	(58,076)	7,206,581	7,148,505	(107,134)
55609	Hopewell Public Schools	210,896	86,708	107,664	(649,068)	(25,912)	(4,221)	(47)	(273,980)	6,621,270	6,347,290	1,611,214
55610	Lynchburg School Board	332,290	185,375	236,379	(776,275)	(32,444)	(8,626)	(101)	(63,402)	13,760,243	13,696,841	1,173,621
55611	Fauquier County School Board	448,949	345,096	401,377	(959,522)	(56,058)	(14,272)	(170)	165,400	23,066,821	23,232,221	(283,787)
55612	Brunswick County Public Schools	98,666	54,489	84,919	(264,207)	(56,828)	(3,216)	(37)	(86,214)	5,092,994	5,006,780	48,117
55613	P D Pruden Vocational-Technical Center	(229)	2,482	3,209	0	0	(108)	(1)	5,353	176,867	182,220	(113,762)
55614	Portsmouth School Board	801,790	378,872	487,721	(2,183,615)	(86,649)	(18,573)	(211)	(620,665)	29,351,355	28,730,690	9,549,507
55615	Campbell County School Board	318,293	144,031	205,910	(933,929)	(26,308)	(7,972)	(90)	(300,065)	12,538,748	12,238,683	1,903,309
55616	Richmond City Schools	901,358	492,294	814,849	(2,240,003)	(314,005)	(30,179)	(350)	(376,036)	48,112,959	47,736,923	5,014,362
55617	Roanoke City Schools	114,441	145,769	48,318	(11,391)	(12,269)	(1,296)	(19)	283,553	2,309,230	2,592,783	(919,615)
55619	Staunton City School Board	117,109	49,817	64,644	(328,123)	(2,015)	(2,505)	(28)	(101,101)	3,950,277	3,849,176	613,776
55620	Suffolk City School Board	480,895	314,507	405,924	(859,754)	(41,696)	(14,198)	(171)	285,507	23,038,123	23,323,630	1,542,743
55622	Craig County School Board	42,876	16,146	28,337	(50,123)	0	(967)	(12)	36,257	1,581,829	1,618,086	198,363
55623	Martinsville City School Board	113,958	20,903	42,268	(330,699)	0	(1,784)	(19)	(155,373)	2,725,420	2,570,047	1,588,431
55624	Appomattox Regional Governor's School	5,516	4,604	3,058	(144)	0	(90)	(1)	12,943	155,939	168,882	(10,801)
55625	Colonial Heights City Schools	95,491	56,470	75,984	(263,625)	(16,720)	(2,843)	(33)	(55,276)	4,507,721	4,452,445	113,458
55632	City of Manassas School Board	293,302	187,296	261,358	(618,967)	(38,868)	(9,371)	(111)	74,639	15,050,295	15,124,934	1,967,043
55633	Franklin County Schools	403,517	249,885	308,412	(865,244)	(16,138)	(11,060)	(131)	69,241	17,835,349	17,904,590	3,032,414
55634	Frederick County School Board	638,515	403,915	385,945	(928,572)	(110,148)	(13,287)	(161)	376,207	21,679,618	22,055,825	654,718
55635	City of Salem Schools	92,100	58,188	86,505	(274,747)	(26,198)	(3,256)	(37)	(67,445)	5,159,736	5,092,291	13,928
55636	Manassas Park City Schools	76,655	57,741	63,921	(149,312)	(18,068)	(2,271)	(27)	28,639	3,683,415	3,712,054	(585,743)
55637	Newport News Public Schools	261,217	296,130	64,857	(2,324)	(16,756)	(1,265)	(23)	601,836	2,592,608	3,194,444	(932,159)
55708	Waynesboro City Schools	63,505	35,593	59,822	(175,298)	(18,837)	(2,219)	(26)	(37,460)	3,508,448	3,470,988	148,481
55710	Valley Vocational-Technical Center	5,017	2,389	5,362	(22,173)	0	(211)	(2)	(9,618)	329,272	319,654	(4,543)
55711	New Horizons Technical Center	31,928	11,606	10,980	(62,184)	(10,703)	(425)	(5)	(18,803)	673,448	654,645	393,213
55713	Galax City Schools	51,508	24,595	32,761	(81,606)	0	(1,140)	(14)	26,104	1,846,212	1,872,316	353,899
55714	Norton City Schools	17,138	12,385	32,002	(120,410)	(7,325)	(1,277)	(14)	(67,501)	1,989,061	1,921,560	(54,655)
55802	Williamsburg-James City County Schools	369,942	256,786	309,381	(609,983)	(30,869)	(10,703)	(130)	284,424	17,436,178	17,720,602	62,689
55803	Poquoson City School Board	62,751	24,934	32,149	(142,270)	(18,001)	(1,222)	(14)	(41,673)	1,930,547	1,888,874	467,160
55806	Fredericksburg City Public Schools	85,248	60,997	79,053	(108,137)	(1,209)	(2,671)	(33)	113,248	4,365,258	4,478,506	(88,702)
55807	Hampton City Schools	427,758	238,049	410,877	(1,886,826)	(42,857)	(16,323)	(181)	(869,503)	25,429,059	24,559,556	3,650,860
55813	Buchanan County School Board	495,623	108,112	170,940	(1,441,267)	(30,161)	(7,278)	(77)	(704,108)	11,246,845	10,542,737	7,899,294
55814	Jackson River Vocational Technical Center	4,683	2,747	5,327	(20,392)	0	(204)	(2)	(7,841)	315,566	307,725	(15,285)
55815	Northern Neck Regional Vocational Center	3,986	1,736	1,972	(365)	0	(60)	(1)	7,268	101,342	108,610	49,300
55866	Hampton Roads Transportation Accountability Commission - HRTAC	13,450	4,198	365	0	0	16	0	18,029	0	18,029	(18,029)
55867	Pamunkey Regional Library	99,771	47,326	86,221	(218,452)	0	244	(14)	15,096	4,077,910	4,093,006	606,920
55868	Northern Virginia Transportation Authority	42,427	31,288	3,770	0	0	(11)	(1)	77,473	81,549	159,022	48,985



**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			
55869	RSW Regional Jail Authority	573,095	231,081	41,208	(52)	(18,282)	(39)	(11)	827,000	826,829	1,653,829	(48,242)
55870	Bedford Regional Water Authority	192,962	123,748	62,939	(202,463)	0	(2,010)	(26)	175,150	3,352,936	3,528,086	468,911
55871	Portsmouth Redevelopment And Housing Authority	317,448	175,029	30,510	(23,692)	(20,665)	(371)	(11)	478,248	1,045,194	1,523,442	678,472
55872	Southwest Regn Recreation Auth	12,855	8,558	1,961	(1,077)	0	(36)	(1)	22,260	76,337	98,597	(24,500)
55873	Roanoke Redevlop & Housing Aut	169,028	136,761	42,160	(39,621)	(409,306)	(1,587)	(17)	(102,582)	2,176,515	2,073,933	(256,295)
55874	Meherrin River Regnl Jail Auth	628,942	264,372	79,790	(2,065)	(28,610)	(1,369)	(28)	941,032	3,034,311	3,975,343	(432,037)
55875	Woodway Water Authority	7,415	8,604	1,805	0	0	(36)	(1)	17,787	74,298	92,085	(3,485)
55876	Bristol Virginia Utilities Authority	439,461	391,387	140,294	(230,623)	(110,292)	(4,070)	(55)	626,102	6,889,675	7,515,777	(1,615,035)
55877	Washington Metro Area Transit Commission	37,290	18,725	10,122	0	0	(258)	(4)	65,875	474,523	540,398	383,260
55878	Mt Rogers Community Services Board	1,526,709	966,873	564,555	(924,888)	(215,984)	(17,332)	(227)	1,899,706	29,227,539	31,127,245	8,120,136
55879	Lonesome Pine Soil & Water Conservation District	2,094	1,863	593	0	0	(14)	0	4,536	25,999	30,535	1,940
55880	Big Sandy Soil & Water & Conservation District	2,648	2,719	1,083	0	0	(28)	0	6,422	50,782	57,204	(10,014)
55881	Virginia's Region 2000 Local Government Council	122,922	81,389	47,531	(10,003)	0	(1,343)	(19)	240,477	2,335,758	2,576,235	(624,378)
55882	Middle Peninsula Planning District Commission	30,454	14,502	11,707	(4,821)	0	(340)	(5)	51,497	586,276	637,773	50,153
55883	Western Virginia Regional Jail Authority	883,707	381,831	225,981	(41,392)	(94,056)	(5,919)	(87)	1,350,065	10,668,567	12,018,632	(2,756,404)
55884	Halifax Service Authority	118,144	58,181	34,671	(51,278)	0	(1,023)	(14)	158,681	1,773,916	1,932,597	(281,028)
55885	Fort Monroe Area Development Authority	0	0	60	0	0	(2)	0	58	3,406	3,464	401
55886	Russell County Public Service Authority	26,028	20,756	9,079	(4,460)	(13,648)	(262)	(4)	37,489	445,548	483,037	37,196
55887	Piedmont Community Services Board	598,255	451,813	213,600	(173,966)	(47,660)	(6,210)	(86)	1,035,746	10,800,004	11,835,750	(412,647)
55888	Blue Ridge Behavioral Healthcare	766,463	609,144	344,021	(467,262)	(160,205)	(10,796)	(140)	1,081,225	18,098,527	19,179,752	(4,004,907)
55889	Skyline Soil & Water Conservation District	10,530	6,398	5,452	0	0	(161)	(2)	22,217	275,582	297,799	121,398
55890	Middle River Regional Jail Authority	825,943	297,368	215,679	(201,990)	(49,719)	(5,984)	(85)	1,081,212	10,636,793	11,718,005	(1,678,926)
55891	Tidewater Soil & Water Conservation District	5,173	5,575	1,926	0	0	(49)	(1)	12,624	89,851	102,475	610
55892	Big Stone Gap Redevelopment And Housing Authority	20,914	13,599	8,223	(2,317)	0	(233)	(3)	40,183	408,181	448,364	(14,781)
55893	Eastern Shore Soil & Water Conservation District	14,066	75,980	8,270	(8,489)	0	(86)	(2)	89,739	222,913	312,652	(16,462)
55894	Town of Boykins	2,279	2,800	1,936	0	0	(59)	(1)	6,955	100,238	107,193	(32,619)
55895	Town of Gordonsville	70,801	34,569	22,237	(55,367)	(3,835)	(643)	(9)	67,753	1,102,317	1,170,070	151,600
55896	Virginia Resources Authority	45,908	65,224	28,964	0	0	(828)	(11)	139,257	1,439,143	1,578,400	(196,586)
55897	Prince William County Service Authority	2,179,687	1,031,701	578,136	(1,006,812)	(109,064)	(15,995)	(223)	2,657,430	28,103,125	30,760,555	5,051,677
55898	Western Virginia Water Authority	577,393	451,605	216,587	(259,152)	(106,112)	(6,330)	(86)	873,905	10,887,245	11,761,150	379,845
55899	Shenandoah Valley Regional Airport Commission	37,038	28,891	23,937	(12,324)	0	(744)	(10)	76,788	1,257,621	1,334,409	320,611
55900	Alleghany Highlands Community Services Board	180,503	138,517	135,623	(367,311)	(24,528)	(4,829)	(58)	57,917	7,806,318	7,864,235	(121,854)
55901	Brunswick Industrial Development Authority	11,739	6,008	6,339	(5,155)	0	(200)	(3)	18,728	335,188	353,916	(37,879)



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			
55902	Northern Neck/Essex County Group Home Comm	0	0	14,106	(55,298)	0	(581)	(6)	(41,779)	894,847	853,068	(16,777)
55903	State Education Assistance Authority	0	3,535	176,714	(95,922)	(14,077)	(6,314)	(75)	63,861	10,144,484	10,208,345	(7,767,830)
55904	Appalachian Juvenile Commission Goochland/Powhatan Community	191,698	94,566	78,225	(247,038)	(3,627)	(2,667)	(33)	111,124	4,348,436	4,459,560	1,565,791
55905	Services Board Suffolk Redevelopment & Housing	134,539	104,648	142,256	(290,852)	(26,299)	(5,044)	(60)	59,188	8,132,617	8,191,805	(969,047)
55906	Authority Virginia Small Business Financing	48,897	58,368	73,187	(61,140)	(16,318)	(2,492)	(31)	100,471	4,077,071	4,177,542	(1,016,907)
55907	Authority Lee County Redevelopment & Housing	0	5,681	12,104	(6,141)	0	(424)	(5)	11,215	690,576	701,791	(298,029)
55908	Authority Henry County Public Service Authority	31,088	15,192	22,721	(84,968)	0	(852)	(10)	(16,829)	1,354,472	1,337,643	596,974
55909	Southside Planning District Commission	157,317	111,309	177,159	(429,348)	0	(6,411)	(75)	9,951	10,291,551	10,301,502	1,203,544
55910	Economic Development Authority - Henrico Co	74,782	23,986	40,085	(107,753)	0	(1,411)	(17)	29,672	2,288,053	2,317,725	1,005,643
55911	Augusta County Service Authority	80,531	32,603	34,715	(119,738)	(2,670)	(1,225)	(15)	24,201	1,992,618	2,016,819	294,941
55912	Rappahannock Juvenile Center	392,679	241,767	249,775	(600,033)	(21,006)	(8,703)	(105)	254,374	14,107,391	14,361,765	1,864,506
55914	Cumberland Plateau Regional Housing Authority	188,011	154,861	141,191	(523,953)	(74,580)	(5,230)	(60)	(119,760)	8,351,283	8,231,523	476,873
55915	Amherst County Service Authority	46,267	23,487	38,098	(126,810)	(4,639)	(1,425)	(16)	(25,038)	2,273,305	2,248,267	427,249
55918	Pepper's Ferry Regional Wastewater Authority	85,259	45,108	78,869	(149,619)	(5,575)	(2,794)	(33)	51,215	4,514,303	4,565,518	688,605
55919	Rappahannock Regional Jail	122,768	55,883	47,114	(128,759)	0	(1,554)	(20)	95,432	2,582,346	2,677,778	861,405
55920	Thomas Jefferson Planning District Commission	1,383,527	717,045	609,055	(776,332)	(127,713)	(19,120)	(248)	1,786,214	32,295,968	34,082,182	1,648,312
55921	Piedmont Regional Jail	18,635	24,742	29,062	(56,246)	0	(1,033)	(12)	15,148	1,663,590	1,678,738	(191,700)
55922	Nelson County Service Authority	568,490	213,593	202,505	(415,811)	(33,809)	(6,444)	(83)	528,441	10,835,323	11,363,764	2,388,920
55923	Coeburn-Norton-Wise Water Treatment Authority	45,009	44,193	51,396	(40,208)	(14,092)	(1,741)	(21)	84,536	2,846,001	2,930,537	(78,707)
55924	Fauquier County Water & Sanitation Authority	68,231	29,072	29,711	(23,914)	0	(911)	(12)	102,177	1,544,799	1,646,976	440,328
55925	Scott County Soil & Water Conservation District	141,775	162,447	106,166	(225,383)	(77,339)	(3,680)	(45)	103,941	6,012,175	6,116,116	483,230
55926	New River Resource Authority	7,382	6,214	4,972	0	0	(151)	(2)	18,415	256,262	274,677	44,394
55927	Scott County Water & Sewerage Authority	82,209	49,304	38,061	(49,986)	0	(1,169)	(15)	118,404	1,975,043	2,093,447	597,651
55928	Greensville County Water & Sewer Authority	73,222	39,668	34,757	(54,175)	0	(1,114)	(14)	92,344	1,871,847	1,964,191	217,682
55929	Petersburg Redevelopment & Housing Authority	78,575	54,998	63,327	(79,859)	(22,326)	(2,155)	(26)	92,534	3,515,034	3,607,568	499,115
55930	Central Rappahannock Regional Library	114,125	57,645	77,856	(237,008)	0	(2,818)	(33)	9,767	4,512,960	4,522,727	614,136
55931	Virginia Coalfield Economic Development Auth	417,287	204,087	260,812	(555,600)	(150,491)	(9,151)	(110)	166,834	14,747,187	14,914,021	3,088,622
55932	Central Virginia Regional Jail	30,222	15,104	19,599	(43,667)	0	(677)	(8)	20,573	1,105,785	1,126,358	337,170
55933	Thomas Jefferson Soil & Water Conservation Dist	589,767	236,532	202,292	(696,904)	(65,913)	(6,928)	(85)	258,761	11,327,192	11,585,953	1,569,821
55934	Commonwealth Regional Council	25,529	18,359	13,279	(11,358)	0	(418)	(5)	45,386	704,992	750,378	121,139
55936		32,924	8,928	17,931	(55,757)	0	(645)	(8)	3,373	1,039,490	1,042,863	444,553



**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			
55937	Wythe-Grayson Regional Library	8,929	10,011	18,114	(18,131)	0	(629)	(8)	18,286	1,021,009	1,039,295	(46,354)
	Colonial Soil & Water Conservation District	8,863	4,176	8,950	(23,905)	0	(328)	(4)	(2,248)	523,016	520,768	94,265
55938	Rivanna Solid Waste Authority	40,825	20,729	38,903	(129,362)	0	(1,465)	(17)	(30,387)	2,317,403	2,287,016	224,516
	Monacan Soil & Water Conservation District	6,676	6,346	8,097	0	0	(261)	(3)	20,855	433,404	454,259	30,066
55940	Robert E Lee Soil & Water Conservation District	13,343	8,521	6,004	(11,912)	(5,972)	(209)	(3)	9,772	340,627	350,399	19,923
55941	Tri-County/City Soil & Water Conservation Dist	6,801	5,990	7,988	(13,109)	(1,780)	(281)	(3)	5,606	453,436	459,042	(11,190)
55942	Central Virginia Waste Management Authority	41,760	25,934	26,226	(55,516)	0	(889)	(11)	37,504	1,454,789	1,492,293	57,127
55944	Lonesome Pine Regional Library	92,275	43,100	72,622	(126,578)	(1,740)	(2,518)	(30)	77,131	4,083,619	4,160,750	727,258
55945	Virginia Peninsulas Public Service Authority	93,258	72,078	77,521	(71,535)	(1,677)	(2,549)	(32)	167,064	4,208,871	4,375,935	(201,203)
55946	Tidewater Youth Services Commission	118,902	129,768	171,837	(395,159)	(12,875)	(6,228)	(73)	6,172	9,969,960	9,976,132	(498,303)
55947	Virginia Highlands Airport Commission	8,471	11,206	8,328	(26,000)	0	(303)	(4)	1,698	486,909	488,607	82,353
55948	Western Tidewater Regional Jail	938,533	347,325	422,285	(955,646)	(70,307)	(14,194)	(176)	667,820	23,361,474	24,029,294	2,215,868
55949	Scott County Redevelopment & Housing Authority	44,383	17,307	19,255	(54,873)	0	(657)	(8)	25,407	1,063,988	1,089,395	366,738
55950	Handley Regional Library	57,968	31,470	40,503	(70,615)	0	(1,379)	(17)	57,930	2,257,186	2,315,116	45,511
55951	Northern Neck Regional Jail	396,881	162,463	201,119	(390,807)	(7,670)	(6,729)	(83)	355,174	11,046,932	11,402,106	1,306,681
55952	Montgomery Regional Solid Waste Authority	41,354	33,243	32,415	(42,759)	(1,198)	(1,079)	(13)	61,963	1,774,307	1,836,270	192,758
55953	Potomac & Rappahannock Transportation Commission	478,465	375,574	259,738	(371,483)	(84,595)	(8,396)	(107)	649,196	14,064,326	14,713,522	531,077
55954	Giles County Public Service Authority	43,530	26,140	24,352	(58,783)	(2,670)	(830)	(10)	31,729	1,346,977	1,378,706	205,769
55955	South Central Wastewater Authority	136,390	76,911	62,297	(134,098)	0	(2,045)	(26)	139,429	3,385,525	3,524,954	495,295
55956	Wise County Redevelopment & Housing Authority	79,395	31,546	71,539	(391,957)	(8,481)	(2,897)	(31)	(220,886)	4,468,025	4,247,139	1,283,488
55957	Prince William Soil & Water Conservation District	6,309	9,125	7,090	0	0	(222)	(3)	22,299	374,980	397,279	(140,717)
55958	Hampton Roads Regional Jail Authority	1,657,364	594,812	601,656	(676,461)	(153,122)	(18,497)	(244)	2,005,508	31,437,019	33,442,527	4,435,048
55959	Castlewood Water & Sewage Authority	22,629	14,745	10,517	(27,280)	(23,268)	(376)	(4)	(3,037)	597,151	594,114	76,497
55960	Pamunkey Regional Jail	649,554	306,806	265,319	(341,089)	(67,521)	(8,374)	(109)	804,586	14,172,961	14,977,547	893,088
55961	Charlottesville-Albemarle Airport Authority	149,543	81,830	78,062	(163,656)	0	(2,565)	(32)	143,182	4,221,289	4,364,471	978,872
55962	Virginia Peninsula Regional Jail	552,590	244,984	242,074	(414,809)	(52,802)	(7,839)	(100)	564,098	13,096,141	13,660,239	(1,159,958)
55963	Virginia Biotechnology Research Park Authority	24,201	23,639	33,550	(83,470)	0	(1,223)	(14)	(3,317)	1,952,851	1,949,534	(243,396)
55964	Peumansend Creek Regional Jail	507,367	234,445	226,348	(238,285)	(35,552)	(7,102)	(92)	687,129	11,983,985	12,671,114	298,230
55965	Blue Ridge Regional Jail Authority	1,959,823	740,014	647,489	(1,058,450)	(114,539)	(20,026)	(262)	2,154,049	33,756,508	35,910,557	2,072,379
55966	Massanutten Regional Library	53,422	28,222	37,884	(92,474)	0	(1,336)	(16)	25,702	2,166,219	2,191,921	60,865
55967	Albemarle-Charlottesville Regional Jail	927,719	359,780	352,671	(742,083)	(82,863)	(11,406)	(145)	803,673	19,164,573	19,968,246	2,877,610
55968	Culpeper Soil & Water Conservation District	19,666	22,491	11,966	0	0	(346)	(5)	53,772	601,794	655,566	4,795
55969	New River Valley Regional Jail	863,846	427,471	361,607	(313,361)	(120,539)	(11,309)	(148)	1,207,567	19,105,122	20,312,689	(1,903,939)
55970	Sussex Service Authority	38,729	44,760	38,911	(37,335)	(2,985)	(1,278)	(16)	80,786	2,119,110	2,199,896	(276,384)
55971												



**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			
55972	Big Walker Soil & Water Conservation District	4,829	5,065	2,740	0	0	(78)	(1)	12,555	137,022	149,577	20,585
55973	Peter Francisco Soil & Water Conservation District	5,294	5,988	3,204	0	0	(95)	(1)	14,390	163,772	178,162	33,268
55974	Peaks of Otter Soil & Water Conservation District	(263)	4,123	1,660	0	(348)	(52)	(1)	5,119	87,433	92,552	(28,242)
55975	New River Soil & Water Conservation District	4,727	3,794	3,501	0	0	(109)	(1)	11,912	185,956	197,868	54,996
55977	Southside Regional Jail	283,947	91,707	104,553	(141,761)	(37,452)	(3,316)	(43)	297,635	5,526,095	5,823,730	370,391
55978	Evergreen Soil & Water Conservation District	5,961	4,725	2,045	(5,157)	0	(62)	(1)	7,511	105,691	113,202	59,241
55979	Roanoke Higher Education Authority	47,104	42,702	31,832	(22,251)	(34,158)	(1,095)	(14)	64,120	1,791,235	1,855,355	(109,250)
55981	John Marshall Soil & Water Conservation District	23,197	13,166	11,883	(2,596)	0	(357)	(5)	45,288	610,537	655,825	(16,020)
55982	Daniel Boone Soil & Water Conservation District	6,393	5,080	2,890	0	0	(82)	(1)	14,280	142,413	156,693	35,722
55983	Southside Community Services Board	573,897	316,707	278,482	(557,682)	(50,626)	(9,233)	(115)	551,430	15,186,096	15,737,526	1,338,093
55984	Northern Shenandoah Valley Regional Commission	29,407	24,451	19,297	(49,650)	0	(669)	(8)	22,828	1,091,054	1,113,882	(124,167)
55985	Tazewell Soil & Water Conservation District	5,694	5,222	2,056	(9,246)	0	(70)	(1)	3,655	115,508	119,163	23,581
55987	Richmond Regional Planning District Committee	125,871	67,944	45,278	(279,758)	0	(1,872)	(653)	(43,190)	3,030,630	2,987,440	493,171
55988	Henricopolis Soil & Water Conservation District	6,865	5,550	3,381	(8,296)	0	(112)	(1)	7,387	186,530	193,917	(33,234)
55989	Piedmont Regional Juvenile Detention Center	31,977	26,208	19,605	(2,692)	(5,606)	(598)	(8)	68,886	1,019,861	1,088,747	(170,657)
55990	Roanoke River Service Authority	20,748	13,982	8,799	(1,318)	0	(252)	(3)	41,956	439,955	481,911	18,334
55991	Lee County Public Service Authority	20,628	25,236	12,550	(5,148)	0	(377)	(5)	52,884	652,604	705,488	(119,493)
55992	Blue Ridge Juvenile Detention Center	107,724	82,927	36,471	(280,212)	(4,775)	(1,546)	(18)	(59,429)	2,500,422	2,440,993	17,886
55993	Ferrum Water & Sewage Authority	6,806	6,495	4,415	0	0	(131)	(2)	17,583	226,103	243,686	(512)
55994	Wise County Public Service Authority	53,506	45,043	25,962	(13,287)	(4,753)	(776)	(11)	105,684	1,339,178	1,444,862	(136,025)
55995	Holston River Soil & Water Conservation District	6,644	8,629	5,463	(3,861)	0	(170)	(2)	16,703	285,855	302,558	(1,352)
55996	New River Valley Community Services Board	1,549,146	1,117,074	569,942	(629,695)	(255,732)	(16,907)	(229)	2,333,599	29,308,033	31,641,632	(1,158,022)
55997	Institute For Advanced Learning And Research	68,071	74,495	41,267	(28,599)	(11,579)	(1,273)	(17)	142,365	2,150,781	2,293,146	(575,157)
55998	Southwest Virginia Regional Jail Authority	1,977,644	754,056	457,312	(618,510)	(172,904)	(12,487)	(178)	2,384,933	22,095,759	24,480,692	439,112
55999	Clinch Valley Soil & Water Conservation District	4,863	3,680	2,622	0	(6,191)	(94)	(1)	4,879	153,040	157,919	(33,909)
	Total Political Subdivisions	543,946,660	231,933,521	300,998,904	(893,585,364)	(37,380,196)	(10,696,457)	(127,496)	135,089,572	17,283,021,974	17,418,111,546	3,398,976,174



Schedule F – Summary of Main Plan Provisions

SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Benefit Provisions which apply to all VRS Plans

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



Schedule F – Summary of Main Plan Provisions

Defined Contribution -

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

Creditable Compensation:

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

Optional Forms of Payment:

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

100% Survivor Option:

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

50% Survivor Option:

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

Leveling Option:

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

Partial Lump Sum Option:

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

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



Schedule F – State Employees’ Plan Provisions

STATE EMPLOYEES
Plan Specific Benefit Provisions

Effective Date: March 1, 1952

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

Service: Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.

Average Final Compensation:

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

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

Normal Retirement:

Plan 1: Eligibility:

A member may retire upon Normal Retirement on or after age 65 with credit for 5 years of service.

Annual Benefit:

1.7% of average final compensation (AFC) times years of service.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the



Schedule F – State Employees' Plan Provisions

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

Plan 2:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – State Employees’ Plan Provisions

Early Retirement:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – State Employees' Plan Provisions

Payment Form:

Same as for Normal Retirement above.

Disability Retirement
- Non-VSDP:

Eligibility:

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

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.7% 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 Employees’ Plan Provisions

Payment Form:

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

Disability Retirement – VSDP:

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

Deferred Termination Benefit:

Plan 1:

Eligibility:

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

Annual Benefit:

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



Schedule F – State Employees' 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.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

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 – State Employees' 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 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



Schedule F – State Employees’ Plan Provisions

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

Plan 2 and Hybrid:

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

Plans 1,2 & Hybrid:

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



Schedule F – Teachers’ Plan Provisions

TEACHERS
Plan Specific Benefit Provisions

Effective Date:	March 1, 1952
Type of Plan:	VRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered an agent multiple-employer PERS with separate cost-sharing pools for state employees and teachers.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.
Average Final Compensation:	
Plan 1:	The average of the member’s highest 36 consecutive months of salary.
Plan 2 and Hybrid:	The average of the member’s highest 60 consecutive months of salary.
Normal Retirement:	
Plan 1:	Eligibility: A member may retire upon Normal Retirement on or after age 65 with credit for 5 years of service. Annual Benefit: 1.7% of average final compensation (AFC) times years of service. Payment Form: Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the



Schedule F – Teachers' Plan Provisions

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

Plan 2:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Hybrid:

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Teachers’ Plan Provisions

Early Retirement:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

Payment Form:

Same as for Normal Retirement above.

Disability Retirement (Plan 1 and Plan 2):

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

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

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:

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

- Special Retirement Allowance Guarantee:

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

Service Credit:

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



Schedule F – Teachers’ Plan Provisions

Payment Form:

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

Disability Retirement – VLDP (Hybrid Plan):

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



Schedule F – Teachers’ Plan Provisions

Deferred Termination Benefit:

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Withdrawal (Refund) Benefit:

Eligibility:

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

Benefit:

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

Death Benefit:

Eligibility:

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

Benefit:

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



Schedule F – Teachers’ Plan Provisions

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

Work-Related Death:

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

Cost-of-Living Increase:

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



Schedule F – State Police Plan Provisions

STATE POLICE
Plan Specific Benefit Provisions

Effective Date:	July 1, 1950
Type of Plan:	SPORS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
Service:	Employees receive credit of one month of service for each month a contribution is made on their behalf to SPORS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate (5 or 15 percent of the larger of current creditable compensation or final average compensation times the number of years to be purchased). Special rules and limits govern the purchase of additional service.
Average Final Compensation:	
Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2:	The average of the member's highest 60 consecutive months of salary.
Normal Retirement:	Eligibility: A member may retire upon Normal Retirement on or after age 60 with credit for 5 years of service. Annual Benefit: 1.85% of average final compensation (AFC) times years of service. (Previously 1.7% of AFC times years of service.) Payment Form: Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in



Schedule F – State Police Plan Provisions

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

Temporary supplement:

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

Early Retirement:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

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



Schedule F – State Police Plan Provisions

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 50 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 – State Police 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%. This COLA will be deferred until the date at which the member is eligible for unreduced retirement. |
| Plans 1 & 2: | The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service. |



Schedule F – Judicial Plan Provisions

JUDICIAL
Plan Specific Benefit Provisions

Effective Date: July 1, 1970

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

Service:

Appointed or elected
prior to 7/1/2010:

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

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

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



Schedule F – Judicial Plan Provisions

Average Final Compensation:

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

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

Normal Retirement

Eligibility:

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

Annual Benefit:

1.7% of average final compensation (AFC) times years of service, not to exceed 78% of AFC. For members appointed or elected on or after January 1, 2013, the benefit multiplier is 1.65% and for members appointed or elected on or after January 1, 2014, the benefit multiplier is 1.0%

Payment Form:

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

Early Retirement

Eligibility:

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

Annual Benefit:

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



Schedule F – Judicial Plan Provisions

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

Payment Form:

Same as for Normal Retirement above.

Disability Retirement

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

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

Minimum Guaranteed Benefit:

- **Workers Compensation Guarantee:**

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

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



Schedule F – Judicial Plan Provisions

Service Credit:

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

Payment Form:

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

Deferred Termination Benefit

Eligibility:

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

Annual Benefit:

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

Payment Form:

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



Schedule F – Judicial Plan Provisions

Death Benefit:

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

Withdrawal (Refund) Benefit

Eligibility:

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

Benefit:

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

Death Benefit

Eligibility:

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

Benefit:

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



Schedule F – Judicial Plan Provisions

Work-Related Death:

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

Cost-of-Living Increase:

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



Schedule F – Virginia Law Officers’ Plan Provisions

VIRGINIA LAW OFFICERS
Plan Specific Benefit Provisions

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



Schedule F – Virginia Law Officers' Plan Provisions

- (ii) 2.0% of average final compensation (AFC) times years of service and no temporary supplement.

Payment Form:

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

Temporary supplement:

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

Early Retirement:

Eligibility:

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

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and reduced by 0.5% per month for the first 60 months and 0.4% per month for any additional months of early retirement. This reduction is applied for each month that the retirement age precedes 60, or if more favorable, for each month the service at retirement is less than 25. No reduction applies if the member has credit for 25 years of service at retirement.



Schedule F – Virginia Law Officers' Plan Provisions

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

**Disability Retirement
- Non-VSDP:**

Eligibility:

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

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



Schedule F – Virginia Law Officers’ Plan Provisions

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

Plans 1 & 2: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Summary of Plan Changes

Summary of Plan Changes

1996 Valuation

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

1998 Valuation

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



Schedule F – Summary of Plan Changes

1999 Valuation

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

2000 Valuation

1. On October 1, 1999, the Virginia Law Officers' Retirement System became effective.
2. On November 15, 2000 the VRS Board of Trustees adopted the recommended economic and demographic assumptions proposed by the actuary as a result of the June 2000 actuarial experience.
3. The Board of Trustees adopted the use of a "pooled" contribution rate for State Employees and Teachers.

2001 Valuation

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

2002 Valuation

No material changes were made to the plan provisions.

2003 Valuation

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

1. School superintendents with five years of service may now purchase an additional ten years of out-of-state service. The superintendent must not be eligible for an out-of-state benefit.



Schedule F – Summary of Plan Changes

2. The leveling option was restored as an optional form of payment. Benefits may be leveled to age 62 or older, and the benefit cannot reduce more than 50%. Any COLAs are calculated on the basic benefit amount.

2004 Valuation

No material changes were made to the plan provisions.

2005 Valuation

No material changes were made to the plan provisions.

2006 Valuation

No material changes were made to the plan provisions.

2007 Valuation

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

2008 Valuation

No material changes were made to the plan provisions.

2009 Valuation

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

2010 Valuation

No material changes were made to the plan provisions.

2011 Valuation

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

1. The Average Final Compensation is now based on the highest 60 consecutive months of service.



Schedule F – Summary of Plan Changes

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

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

2012 Valuation

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

1. Active non-vested members in Plan 1 will have their Average Final Compensation based on the highest 60 consecutive months of service instead of the highest 36 consecutive months of service. This provision applies to all plans.
2. Active non-vested members in Plan 1 and all Plan 2 members will accrue benefits at 1.65% as of the effective date. This provision applies only to the State and Teacher Plans as well as members in political subdivision plans not covered by hazardous duty benefits members.
3. Active members in the Judicial plan hired after January 1, 2013 will accrue benefits at 1.65%.
4. Active non-vested members in Plan 1 will now have to satisfy the Rule of 90 (sum of age and service at least 90) or reach their Social Security Normal Retirement Age to be eligible for Unreduced Retirement. These same members must attain age 60 with 5 years of service to be eligible for Early Retirement. This provision applies only to the State and Teachers Plans as well as members in political subdivision plans not covered by hazardous duty benefits members.
5. Active non-vested members in Plan 1 and all Plan 2 members will only be able to receive a maximum COLA of 3%. This provision applies to all plans.



Schedule F – Summary of Plan Changes

6. All active employees not within 5 years of eligibility for unreduced retirement as of January 1, 2013 and retiring with less than 20 years of service will have their COLA deferred to one year after their unreduced retirement date after beginning to receive benefits. All active employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 are grandfathered into the old provisions with no deferral of the COLA.

2014 Valuation

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

Defined benefit plan component

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

Defined contribution plan component

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

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

2015 Valuation

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



Schedule G – Statement of Actuarial Assumptions and Methods

SCHEDULE G

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuations were based on the actuarial experience study prepared as of June 30, 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.

Inflation Assumption: 2.50% per year.

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

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

Payroll Growth Rate: 3% per annum.

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

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



Schedule G – Statement of Actuarial Assumptions and Methods

	actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.
Cost-of-living Increase:	2.5% per year compounded annually for Plan 1 members receiving benefits or vested as of January 1, 2013 and 2.25% compounded annually for all other members. The temporary supplement for SPORS and VaLORS members is assumed to be adjusted biennially based on increases of 2.5% per annum compounded annually.
Percent Electing a Deferred Termination Benefit:	Terminating members are assumed to elect a return of contributions or a deferred annuity, whichever is the most valuable benefit at the time of termination. Termination benefits are assumed to commence at normal retirement age.
Marriage Assumption:	100% of active employees are assumed to be married, with 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.
Hybrid:	Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
Service Related Disability:	The service related disability benefits do not include an adjustment for Social Security or Worker's Compensation benefits.
Hazardous Duty Service:	The valuations of SPORS and VaLORS assume that all VRS service is hazardous duty service for purposes of determining eligibility for the temporary supplement.
Administrative Expenses:	The employer contribution rates include a rate for anticipated non-investment expenses.



Schedule G – State Employees’ Actuarial Assumptions and Methods

STATE EMPLOYEES
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-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	0.02257	0.00014	0.00014	0.00745
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	0.00953	0.01641	0.05445	0.00596	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 and the Hybrid plan.

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.

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate of 1.21% for members in the Hybrid Plan as reported by VRS.



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

TEACHERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-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	0.01538	0.00012	0.00014	0.00540
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	0.00662	0.01348	0.04497	0.00527	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 Employees’ 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 Employees’ Actuarial Assumptions and Methods

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

Teachers Retirement Rates, Plan 2 & 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 Employees’ 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 Employees’ Actuarial Assumptions and Methods

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

Teachers Disability Rates		
Age	Male	Female
20	0.00000	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 Employees’ Actuarial Assumptions and Methods

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

Teachers 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 Employees’ Actuarial Assumptions and Methods

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

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

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate of 1.21% for members in the Hybrid Plan as reported by VRS.



Schedule G – State Police Actuarial Assumptions and Methods

STATE POLICE
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-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	0.02257	0.00014	0.00014	0.00745
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	0.00733	0.00961	0.04498	0.00421	0.00780	0.02803
70	0.01869	0.01641	0.05445	0.00596	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	0.02257	0.00014	0.00014	0.00745
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	0.00953	0.01641	0.05445	0.00596	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	0.150	0.150	0.150	0	0.150	0.150	0.150
71	0	0.150	0.150	0.150	0	0.150	0.150	0.150
72	0	0.150	0.150	0.150	0	0.150	0.150	0.150
>=73	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	0.150	0.150	0.150	0	0.150	0.150	0.150
71	0	0.150	0.150	0.150	0	0.150	0.150	0.150
72	0	0.150	0.150	0.150	0	0.150	0.150	0.150
>=73	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%.

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate of 1.21% for members in the Hybrid Plan as reported by VRS.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

VIRGINIA LAW OFFICERS
Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-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	0.02257	0.00014	0.00014	0.00745
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	0.00733	0.00961	0.04498	0.00421	0.00780	0.02803
70	0.01869	0.01641	0.05445	0.00596	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 Appropriation Act, Item 469(1)(6), is amortized using a level-dollar, closed, 10 year period beginning June 30, 2011.



Schedule G – Summary of Actuarial Assumptions and Methods Changes

2013 Valuation

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

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

2015 Valuation

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