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Virginia  
Retirement  
System

**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**VIRGINIA RETIREMENT SYSTEM**  
**PREPARED AS OF JUNE 30, 2015**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

June 21, 2016

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, 2016 (Reporting Date). This report has been prepared as of June 30, 2015 (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, 2014. 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](http://www.CavMacConsulting.com)

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



Board of Trustees

June 21, 2016

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jose I. Fernandez', with a long, sweeping horizontal stroke at the end.

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 long, sweeping horizontal stroke at the end.

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

A handwritten signature in blue ink, appearing to read 'Micki R. Taylor', written in a cursive style.

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



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE  
VIRGINIA RETIREMENT SYSTEM  
PREPARED AS OF JUNE 30, 2015**

**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, 2015 (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 January 12, 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, 2014. We have prepared and provided separately, actuarial valuation reports as of June 30, 2014 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, 2015 and submitted January 12, 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, 2015 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
<b>Valuation Date (VD)</b>	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2014
<b>Measurement Date (MD)</b>	June 30, 2015	June 30, 2015	June 30, 2015	June 30, 2015	June 30, 2015	June 30, 2015
<b>Reporting Date (RD)</b>	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016
<b>Single Equivalent Interest Rate (SEIR):</b>						
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	3.82%
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%
<b>Net Pension Liability:</b>						
Total Pension Liability (TPL)	\$22,521,130	\$42,930,422	\$1,064,450	\$632,381	\$1,902,051	\$19,935,077
Fiduciary Net Position (FNP)	<u>16,398,575</u>	<u>30,344,072</u>	<u>733,352</u>	<u>456,258</u>	<u>1,191,353</u>	<u>17,283,022</u>
Net Pension Liability (NPL = TPL - FNP)	\$6,122,555	\$12,586,350	\$331,098	\$176,123	\$710,698	\$2,652,055
FNP as a percentage of TPL	72.81%	70.68%	68.89%	72.15%	62.64%	86.70%
<b>Pension Expense (PE)</b>	\$401,906	\$919,492	\$26,224	\$23,630	\$62,397	\$244,183
<b>Deferred Outflows of Resources</b>	\$175,706	\$199,246	\$0	\$0	\$24,573	\$19,843
<b>Deferred Inflows of Resources</b>	\$572,044	\$1,143,326	\$21,571	\$17,592	\$58,145	\$598,412

\* 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 3.82%.





### **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, 2014, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2015.

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.

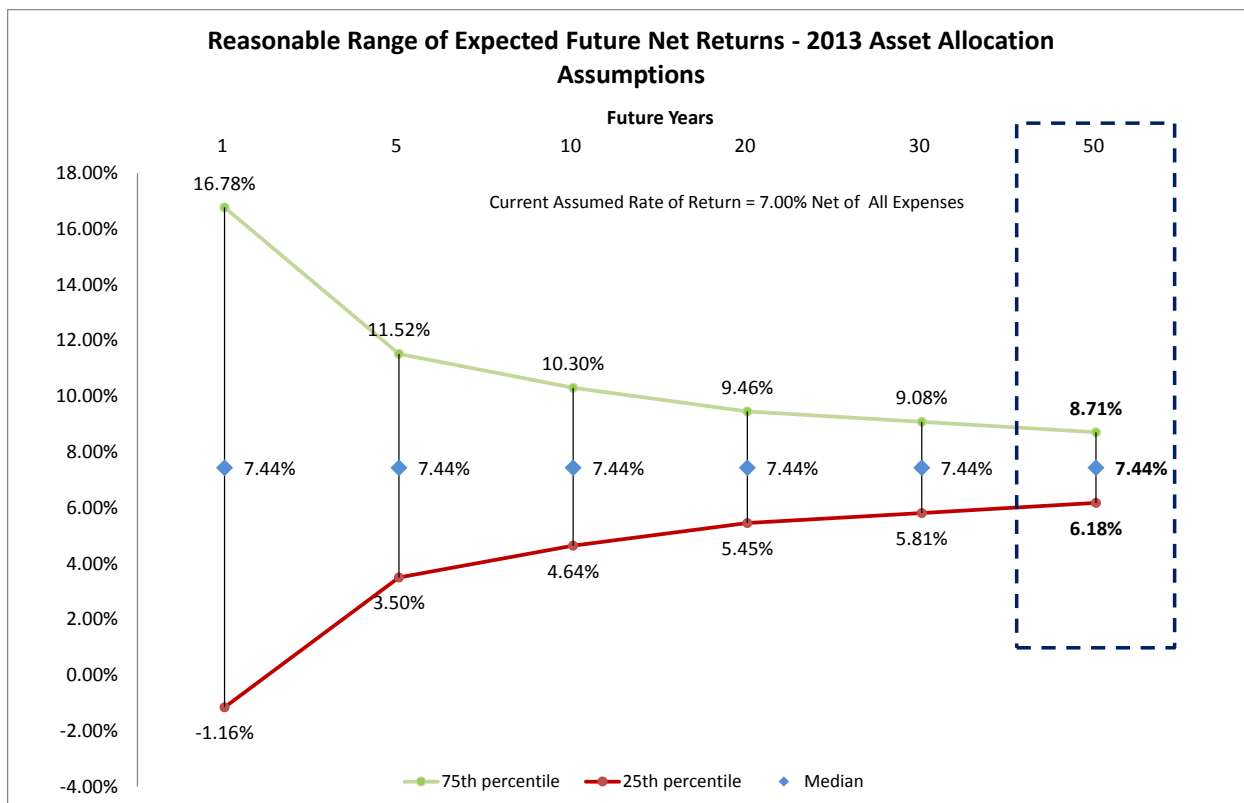


Mortality Table	
For the period before retirement	RP-2000 Employee Mortality Table Projected with Scale AA to 2020
For the period after service retirement	RP-2000 Combined Mortality Table Projected with Scale AA to 2020
For the period after disability retirement	RP-2000 Disabled Life Mortality Table

The actuarial assumptions used in the June 30, 2014 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 3.82% 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 3.82%, 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, 2015.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2121.
- (f) Assumed asset allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System for use in the last actuarial experience study for the four-year period ending June 30, 2012 are summarized in the following table:



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



**(g) Sensitivity analysis:** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 7 percent, as well as what the System’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current rate (\$ thousands). The sensitivity analysis for two Political Subdivision plans is included at the municipal bond index rate of 3.82% and at 2.82% and 4.82%. For the political subdivision plans and for the cost-sharing employers, we show each employer’s share in Schedule D.

**State Employees**

	<b>1% Decrease (6%)</b>	<b>Current Discount Rate (7%)</b>	<b>1% Increase (8%)</b>
Net pension liability	\$ 8,793,831	\$ 6,122,555	\$ 3,882,469

**Teachers**

	<b>1% Decrease (6%)</b>	<b>Current Discount Rate (7%)</b>	<b>1% Increase (8%)</b>
Net pension liability	\$ 18,418,928	\$ 12,586,350	\$ 7,784,902

**State Police**

	<b>1% Decrease (6%)</b>	<b>Current Discount Rate (7%)</b>	<b>1% Increase (8%)</b>
Net pension liability	\$ 458,781	\$ 331,098	\$ 224,093



### Judicial

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 234,187	\$ 176,123	\$ 125,757

### Virginia Law Officers

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 966,226	\$ 710,698	\$ 500,424

### Political Subdivisions

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 5,279,988	\$ 2,652,055	\$ 468,687

**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, 2014 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2015 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, 2014	\$21,766,933	\$16,168,535	\$5,598,398
Changes for the year:			
Service cost	375,149		375,149
Interest	1,482,951		1,482,951
Benefit changes	0		0
Difference between expected and actual experience	59,923		59,923
Changes in assumptions	0		0
Contributions - employer		480,657	(480,657)
Contributions - employee		195,582	(195,582)
Net investment income		728,083	(728,083)
Benefit payments, including refunds of employee contributions	(1,163,826)	(1,163,826)	0
Administrative expense		(10,302)	10,302
Other changes	<u>0</u>	<u>(154)</u>	<u>154</u>
Net changes	<u>754,197</u>	<u>230,040</u>	<u>524,157</u>
Balances at June 30, 2015	<u>\$22,521,130</u>	<u>\$16,398,575</u>	<u>\$6,122,555</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2014	\$21,822,936	\$21,766,933
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$350,606	\$350,606
(c) Actual Benefit Payments	\$1,163,826	\$1,163,826
(d) TPL as of June 30, 2015 = [(a+b) * (1.07)]-[c * (1.035) ]	\$22,521,130	\$22,461,207
(e) Difference Between Expected and Actual Experience		\$59,923



### Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2014	\$41,495,883	\$29,411,183	\$12,084,700
Changes for the year:			
Service cost	828,901		828,901
Interest	2,834,138		2,834,138
Benefit changes	0		0
Difference between expected and actual experience	(212,089)		(212,089)
Changes in assumptions	0		0
Contributions - employer		1,267,250	(1,267,250)
Contributions - employee		373,525	(373,525)
Net investment income		1,327,047	(1,327,047)
Benefit payments, including refunds of employee contributions	(2,016,411)	(2,016,411)	0
Administrative expense		(18,238)	18,238
Other changes	<u>0</u>	<u>(284)</u>	<u>284</u>
Net changes	<u>1,434,539</u>	<u>932,889</u>	<u>501,650</u>
Balances at June 30, 2015	<u>\$42,930,422</u>	<u>\$30,344,072</u>	<u>\$12,586,350</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2014	\$41,297,669	\$41,495,883
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$774,674	\$774,674
(c) Actual Benefit Payments	\$2,016,411	\$2,016,411
(d) TPL as of June 30, 2015	\$42,930,422	\$43,142,511
= [(a+b) * (1.07)]-[c * (1.035) ]		
(e) Difference Between Expected and Actual Experience		(\$212,089)





**State Police**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2014	\$1,031,856	\$720,990	\$310,866
Changes for the year:			
Service cost	18,847		18,847
Interest	70,350		70,350
Benefit changes	0		0
Difference between expected and actual experience	(2,890)		(2,890)
Changes in assumptions	0		0
Contributions - employer		28,427	(28,427)
Contributions - employee		5,680	(5,680)
Net investment income		32,466	(32,466)
Benefit payments, including refunds of employee contributions	(53,713)	(53,713)	0
Administrative expense		(471)	471
Other changes	<u>0</u>	<u>(27)</u>	<u>27</u>
Net changes	<u>32,594</u>	<u>12,362</u>	<u>20,232</u>
Balances at June 30, 2015	<u>\$1,064,450</u>	<u>\$733,352</u>	<u>\$331,098</u>

<b>TPL Roll Forward</b>	<b>Actual</b>	<b>Expected</b>
(a) TPL as of June 30, 2014	\$1,029,155	\$1,031,856
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$17,614	\$17,614
(c) Actual Benefit Payments	\$53,713	\$53,713
(d) TPL as of June 30, 2015 = [(a+b) * (1.07)]-[c * (1.035) ]	\$1,064,450	\$1,067,340
(e) Difference Between Expected and Actual Experience		(\$2,890)



### Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2014	\$616,680	\$442,194	\$174,486
Changes for the year:			
Service cost	23,254		23,254
Interest	41,759		41,759
Benefit changes	0		0
Difference between expected and actual experience	(9,107)		(9,107)
Changes in assumptions	0		0
Contributions - employer		31,503	(31,503)
Contributions - employee		3,015	(3,015)
Net investment income		20,051	(20,051)
Benefit payments, including refunds of employee contributions	(40,205)	(40,205)	0
Administrative expense		(283)	283
Other changes	<u>0</u>	<u>(17)</u>	<u>17</u>
Net changes	<u>15,701</u>	<u>14,064</u>	<u>1,637</u>
Balances at June 30, 2015	<u>\$632,381</u>	<u>\$456,258</u>	<u>\$176,123</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2014	\$608,169	\$616,680
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$21,732	\$21,732
(c) Actual Benefit Payments	\$40,205	\$40,205
(d) TPL as of June 30, 2015 = [(a+b) * (1.07)]-[c * (1.035) ]	\$632,381	\$641,488
(e) Difference Between Expected and Actual Experience		(\$9,107)



### Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2014	\$1,824,577	\$1,150,450	\$674,127
Changes for the year:			
Service cost	47,531		47,531
Interest	124,579		124,579
Benefit changes	0		0
Difference between expected and actual experience	(4,849)		(4,849)
Changes in assumptions	0		0
Contributions - employer		62,084	(62,084)
Contributions - employee		17,081	(17,081)
Net investment income		52,312	(52,312)
Benefit payments, including refunds of employee contributions	(89,787)	(89,787)	0
Administrative expense		(743)	743
Other changes	<u>0</u>	<u>(44)</u>	<u>44</u>
Net changes	<u>77,474</u>	<u>40,903</u>	<u>36,571</u>
Balances at June 30, 2015	<u>\$1,902,051</u>	<u>\$1,191,353</u>	<u>\$710,698</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2014	\$1,820,045	\$1,824,577
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$44,422	\$44,422
(c) Actual Benefit Payments	\$89,787	\$89,787
(d) TPL as of June 30, 2015	\$1,902,051	\$1,906,900
= [(a+b) * (1.07)]-[c * (1.035) ]		
(e) Difference Between Expected and Actual Experience		(\$4,849)



### Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2014	\$19,135,008	\$16,627,539	\$2,507,469
Changes for the year:			
Service cost	530,945		530,945
Interest	1,309,485		1,309,485
Benefit changes	1,135		1,135
Difference between expected and actual experience	(185,395)		(185,395)
Changes in assumptions	0		0
Contributions - employer		533,877	(533,877)
Contributions - employee		227,060	(227,060)
Net investment income		761,165	(761,165)
Benefit payments, including refunds of employee contributions	(856,101)	(856,101)	0
Administrative expense		(10,357)	10,357
Other changes	0	(161)	161
Net changes	800,069	655,483	144,586
Balances at June 30, 2015	<u>\$19,935,077</u>	<u>\$17,283,022</u>	<u>\$2,652,055</u>

TPL Roll Forward	Actual	Expected
(a) TPL as of June 30, 2014	\$18,962,804	\$19,135,008
(b) Entry Age Normal Cost for period June 30, 2014-June 30, 2015	\$496,210	\$496,210
(c) Actual Benefit Payments	\$856,101	\$856,101
(d) Benefit Changes	\$1,135	\$1,135
(e) TPL as of June 30, 2015 = [(a+b) * (1+i)]-[c * (1+i/2)] + d	\$19,935,077	\$20,120,472
(f) Difference Between Expected and Actual Experience		(\$185,395)

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 3.82%.

**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. 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 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	\$44,070	\$0	\$0	\$173,316	\$0	\$2,405	\$0	\$5,819	\$0	\$3,456	\$19,843	\$158,026
Changes of assumptions	0	0	0	0	0	0	0	0	0	0	0	0
Net difference between projected and actual earnings on plan investments	0	440,408	0	770,764	0	19,166	0	11,773	0	30,116	0	440,386
Changes in proportion and difference between employer contributions and proportionate share of contributions	131,636	131,636	199,246	199,246	0	0	0	0	24,573	24,573	0	0
Employer contributions subsequent to the Measurement Date *												
Total	<u>\$175,706</u>	<u>\$572,044</u>	<u>\$199,246</u>	<u>\$1,143,326</u>	<u>\$0</u>	<u>\$21,571</u>	<u>\$0</u>	<u>\$17,592</u>	<u>\$24,573</u>	<u>\$58,145</u>	<u>\$19,843</u>	<u>\$598,412</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
2017	\$ (156,703)	\$ (343,557)	\$ (8,026)	\$ (7,924)	\$ (13,286)	\$ (219,878)
2018	(156,703)	(343,557)	(8,026)	(7,167)	(13,286)	(217,010)
2019	(160,190)	(343,557)	(8,028)	(4,638)	(12,565)	(207,161)
2020	77,258	104,815	2,974	2,137	5,565	66,471
2021	0	(18,224)	(465)	0	0	(647)
Thereafter	0	0	0	0	0	(344)

**Paragraph 80(j):** The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers. There are no non-employer contributing entities in VRS.



## **SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION**

There are several tables of Required Supplementary Information (RSI) that need to be included in the employer's financial statements:

**Paragraph 81(a)(1)(a):** The employer's proportion (percentage) of the collective net pension liability is provided in Schedule A.

**Paragraph 81(a)(1)(b):** The employer's proportionate share (amount) of the collective net pension liability is provided in Schedule D.

**Paragraph 81(a)(1)(c):** The employer's covered-employee payroll is to be provided by each employer.

**Paragraph 81(a)(1)(d):** The employer's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll is the employer's share of the net pension liability provided in Schedule D divided by the payroll to be provided by the employer.

**Paragraph 81(a)(1)(e):** The pension plan's fiduciary net position as a percentage of the total pension liability is provided in Section II in the Summary of Collective Amounts table.

**Paragraph 81(a)(2):** The employers do not have a special funding situation; therefore, paragraph 81(a)(2) does not apply.

**Paragraph 82:** Information about factors that significantly affect trends in the amounts reported in the schedules required by paragraph 81 should be presented as notes to the schedule. At this point only one year is being reported, but comments on additional years will be added as they occur.

***Changes of benefit terms:*** There have been no significant changes to the System benefit provisions since the prior actuarial valuation. A hybrid plan with changes to the defined benefit plan structure and a new defined contribution component was adopted in 2012. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. The liabilities presented in this report reflect the hybrid plan for the first time. 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, 2013 payable for the fiscal years 2015 and 2016. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. 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, 2014 actuarial valuations of the VRS pension plans:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years, 20 years, and 7 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, 2015 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, 2015, this number is 8.52 for State Employees, 10.33 for Teachers, 10.92 for State Police, 6.56 for Judicial, and 6.73 for VaLORS. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 3.78 for State Employees, 5.47 for Teachers, 5.96 for State Police, 2.77 for Judicial, and 3.48 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	75,730	8.52
b. Inactive Members	95,001	0.00
c. Total	170,731	
Weighted Average Years of Working Lifetime		3.78
[(a1 * a2) + (b1 * b2)]/c1		



### Teachers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	146,977	10.33
b. Inactive Members	130,441	0.00
c. Total	277,418	
Weighted Average Years of Working Lifetime		5.47
[(a1 * a2) + (b1 * b2)]/c1		

### State Police

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	2,011	10.92
b. Inactive Members	1,673	0.00
c. Total	3,684	
Weighted Average Years of Working Lifetime		5.96
[(a1 * a2) + (b1 * b2)]/c1		

### Judicial

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	385	6.56
b. Inactive Members	528	0.00
c. Total	913	
Weighted Average Years of Working Lifetime		2.77
[(a1 * a2) + (b1 * b2)]/c1		

### Virginia Law Officers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	9,429	6.73
b. Inactive Members	8,780	0.00
c. Total	18,209	
Weighted Average Years of Working Lifetime		3.48
[(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, 2015					
	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)	16,168,535	29,411,183	720,990	442,194	1,150,450	16,627,539
3. End of year market value of assets	16,398,575	30,344,072	733,352	456,258	1,191,353	17,283,022
4. Expected return on BOY for plan year (1. x 2.)	1,131,797	2,058,783	50,469	30,954	80,532	1,163,928
5. External cash flow						
Contributions - employer	480,657	1,267,250	28,427	31,503	62,084	533,877
Contributions - member	195,582	373,525	5,680	3,015	17,081	227,060
Refunds of contributions	(27,724)	(36,058)	(375)	0	(4,797)	(36,900)
Benefit payments	(1,136,102)	(1,980,353)	(53,338)	(40,205)	(84,990)	(819,201)
Administrative expense	(10,302)	(18,238)	(471)	(283)	(743)	(10,357)
Other	(154)	(284)	(27)	(17)	(44)	(161)
Total external cash flow	(498,043)	(394,158)	(20,104)	(5,987)	(11,409)	(105,682)
6. Expected return on external cash flow (1. x 0.5 x 5.)	(17,432)	(13,796)	(704)	(210)	(399)	(3,699)
7. Projected earnings for plan year (4. + 6.)	1,114,365	2,044,987	49,765	30,744	80,133	1,160,229
8. Net investment income (3. - 2. - 5.)	728,083	1,327,047	32,466	20,051	52,312	761,165
<b>9. Investment earnings (gain) loss (7. - 8.)</b>	<u>\$386,282</u>	<u>\$717,940</u>	<u>\$17,299</u>	<u>\$10,693</u>	<u>\$27,821</u>	<u>\$399,064</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, 2015 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	\$375,149	\$828,901	\$18,847	\$23,254	\$47,531	\$530,945
Interest on the total pension liability and cash flow	1,482,951	2,834,138	70,350	41,759	124,579	1,309,485
Current-period benefit changes	0	0	0	0	0	1,135
Expensed portion of current-period difference between expected and actual experience in the total pension liability	15,853	(38,773)	(485)	(3,288)	(1,393)	(47,212)
Expensed portion of current-period changes of assumptions	0	0	0	0	0	0
Member contributions	(195,582)	(373,525)	(5,680)	(3,015)	(17,081)	(227,060)
Projected earnings on plan investments	(1,114,365)	(2,044,987)	(49,765)	(30,744)	(80,133)	(1,160,229)
Expensed portion of current-period differences between actual and projected earnings on plan investments	77,256	143,588	3,460	2,139	5,564	79,813
Administrative expense	10,302	18,238	471	283	743	10,357
Other	154	284	27	17	44	161
Recognition of beginning deferred outflows of resources as pension expense	0	0	0	0	0	0
Recognition of beginning deferred inflows of resources as pension expense	(249,812)	(448,372)	(11,001)	(6,775)	(17,457)	(253,212)
<b>Pension Expense</b>	<u>\$401,906</u>	<u>\$919,492</u>	<u>\$26,224</u>	<u>\$23,630</u>	<u>\$62,397</u>	<u>\$244,183</u>



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

		State Cost Sharing Plan				
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage	
30100	Senate	\$ 528,943	0.15636%	\$ 737,162	0.15414%	
30101	House of Delegates	819,324	0.24220%	1,187,101	0.24823%	
30103	Magistrate System	1,580,556	0.46722%	2,254,990	0.47152%	
30107	Division of Legislative Services	448,471	0.13257%	669,363	0.13997%	
30109	Division of Legislative Automated Systems	125,693	0.03716%	189,329	0.03959%	
30110	Joint Legislative Audit and Review Commission	198,583	0.05870%	281,257	0.05881%	
30111	Supreme Court	1,531,899	0.45284%	2,116,369	0.44254%	
30112	Judicial Inquiry and Review Commission	29,918	0.00884%	45,346	0.00948%	
30114	General District Courts	2,584,273	0.76393%	3,624,826	0.75796%	
30115	Juvenile and Domestic Relations District Courts	1,535,343	0.45386%	2,152,140	0.45002%	
30116	Combined District Courts	565,832	0.16726%	773,715	0.16179%	
30117	Virginia State Bar	566,767	0.16754%	786,648	0.16449%	
30119	Office of the Lieutenant Governor	8,919	0.00264%	4,508	0.00094%	
30121	Office of the Governor	73,118	0.02161%	85,705	0.01792%	
30122	Department of Planning and Budget	327,490	0.09681%	468,093	0.09788%	
30123	Department of Military Affairs	1,007,656	0.29787%	1,473,059	0.30802%	
30125	Virginia Court of Appeals	315,297	0.09320%	428,921	0.08969%	
30127	Department of Emergency Management	603,276	0.17833%	796,506	0.16655%	
30128	Virginia Veterans Care Center	654,106	0.19336%	932,942	0.19508%	
30129	Department of Human Resource Management	545,439	0.16124%	798,988	0.16707%	
30132	State Board of Elections	133,576	0.03949%	169,777	0.03550%	
30133	Auditor of Public Accounts	648,178	0.19161%	939,846	0.19652%	
30136	Virginia Information Technologies Agency (VITA)	1,972,888	0.58320%	2,744,554	0.57389%	
30140	Department of Criminal Justice Services	537,765	0.15897%	757,035	0.15830%	
30141	Office of the Attorney General and Department of Law	2,128,900	0.62932%	3,108,160	0.64992%	
30143	Office of the Attorney General - Division of Debt Collection	101,519	0.03001%	157,515	0.03294%	
30146	Science Museum of Virginia	264,785	0.07827%	387,182	0.08096%	
30147	Office of the State Inspector General	182,938	0.05408%	303,967	0.06356%	
30148	Virginia Commission for the Arts	14,749	0.00436%	22,312	0.00467%	
30151	Department of Accounts	705,312	0.20850%	1,107,047	0.23149%	
30152	Department of the Treasury	549,184	0.16234%	793,019	0.16582%	
30154	Department of Motor Vehicles	7,223,558	2.13534%	10,313,541	2.15658%	
30156	Department of State Police	2,721,855	0.80460%	3,848,675	0.80477%	



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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30157	Compensation Board	81,986	0.02424%	115,266	0.02410%
30158	Virginia Retirement System	2,164,813	0.63994%	0	0.00000%
30160	Virginia Criminal Sentencing Commission	47,932	0.01417%	70,662	0.01478%
30161	Department of Taxation	3,703,357	1.09474%	5,281,538	1.10438%
30162	Department of Accounts - Transfer Payments (CHRF)	7,952	0.00235%	11,473	0.00240%
30165	Department of Housing and Community Development	487,747	0.14418%	713,213	0.14913%
30166	Secretary of the Commonwealth	29,378	0.00868%	50,213	0.01050%
30170	Council on Human Rights	0	0.00000%	0	0.00000%
30171	State Corporation Commission	3,693,316	1.09177%	5,229,999	1.09360%
30172	State Lottery Department	1,453,188	0.42957%	2,199,852	0.45999%
30174	Virginia College Savings Plan	535,070	0.15817%	823,282	0.17215%
30175	VA Office of Protection and Advocacy	27,446	0.00811%	0	0.00000%
30180	Secretary of Administration	55,328	0.01636%	88,211	0.01845%
30181	Department of Labor and Industry	621,747	0.18379%	921,479	0.19268%
30182	Virginia Employment Commission	3,127,730	0.92458%	4,181,814	0.87443%
30183	Secretary of Natural Resources	8,139	0.00241%	33,862	0.00708%
30185	Secretary of Education	23,972	0.00709%	40,560	0.00848%
30186	Secretary of Transportation	28,169	0.00833%	31,732	0.00664%
30187	Secretary of Public Safety	18,538	0.00548%	35,063	0.00733%
30188	Secretary of Health and Human Resources	10,562	0.00312%	14,768	0.00309%
30190	Secretary of Finance	15,322	0.00453%	26,601	0.00556%
30191	Virginia Workers' Compensation Commission	1,367,963	0.40438%	1,933,499	0.40430%
30192	Secretary of Commerce and Trade	8,339	0.00247%	0	0.00000%
30193	Secretary of Agriculture and Forestry	1,095	0.00032%	6,981	0.00146%
30194	Department of General Services	2,910,400	0.86034%	4,070,346	0.85112%
30199	Department of Conservation and Recreation	1,626,089	0.48068%	2,420,485	0.50613%
30200	Office of Children's Services	0	0.00000%	107,740	0.02253%
30201	Department of Education - Central Office Operations	1,568,322	0.46361%	2,178,327	0.45549%
30202	The Library of Virginia	569,232	0.16827%	775,421	0.16214%
30203	Woodrow Wilson Rehabilitation Center	1,022,048	0.30213%	1,472,876	0.30798%
30204	The College of William and Mary	4,556,309	1.34688%	6,842,135	1.43070%
30206	VCU - Medical College of Virginia Hospitals Authority	3,178,276	0.93952%	4,176,354	0.87328%
30207	University of Virginia - Academic Division	22,929,164	6.77805%	32,789,393	6.85631%
30208	Virginia Polytechnic Institute and State University	21,325,111	6.30387%	31,164,517	6.51657%



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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30209	University of Virginia Medical Center	3,801,922	1.12388%	5,345,457	1.11775%
30211	Virginia Military Institute	1,412,716	0.41761%	1,979,937	0.41401%
30212	Virginia State University	3,041,757	0.89917%	4,233,500	0.88523%
30213	Norfolk State University	3,311,079	0.97878%	4,448,373	0.93016%
30214	Longwood University	2,053,510	0.60703%	2,950,089	0.61687%
30215	University of Mary Washington	2,103,202	0.62172%	2,926,658	0.61197%
30216	James Madison University	7,575,105	2.23926%	11,387,623	2.38118%
30217	Radford University	3,399,941	1.00505%	5,076,030	1.06141%
30218	Virginia School for Deaf and Blind	525,264	0.15527%	702,741	0.14694%
30221	Old Dominion University	6,620,340	1.95702%	9,620,520	2.01167%
30222	Department of Professional and Occupational Regulation	866,413	0.25612%	1,232,853	0.25779%
30223	Department of Health Professions	1,128,769	0.33367%	1,563,346	0.32690%
30226	Board of Accountancy	50,660	0.01498%	79,835	0.01669%
30232	Minority Business Enterprise	0	0.00000%	0	0.00000%
30233	Board of Bar Examiners	46,836	0.01385%	69,941	0.01462%
30234	Cooperative Extension and Agricultural Research Service	264,665	0.07824%	395,663	0.08273%
30236	Virginia Commonwealth University	16,797,183	4.96538%	24,398,412	5.10176%
30238	Virginia Museum of Fine Arts	769,450	0.22746%	1,109,374	0.23197%
30239	Frontier Culture Museum of Virginia	92,358	0.02730%	135,557	0.02835%
30241	Richard Bland College	369,276	0.10916%	547,781	0.11454%
30242	Christopher Newport University	2,112,021	0.62433%	3,179,248	0.66479%
30245	State Council of Higher Education for Virginia	219,662	0.06493%	361,980	0.07569%
30246	University of Virginia's College at Wise	741,375	0.21916%	1,034,159	0.21624%
30247	George Mason University	11,050,470	3.26661%	15,672,521	3.27716%
30261	Virginia Community College System - Central Office Operations	1,281,600	0.37885%	1,699,884	0.35545%
30262	Department of Rehabilitative Services	4,008,913	1.18507%	5,995,559	1.25368%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	96,855	0.02863%	125,700	0.02628%
30268	Virginia Institute of Marine Science	1,081,420	0.31968%	1,577,846	0.32993%
30275	New River Community College	602,760	0.17818%	854,115	0.17860%
30276	Southside Virginia Community College	919,982	0.27195%	1,227,192	0.25661%
30277	Paul D. Camp Community College	317,271	0.09379%	390,397	0.08163%
30278	Rappahannock Community College	460,667	0.13618%	638,164	0.13344%
30279	Danville Community College	639,851	0.18914%	911,873	0.19067%
30280	Northern Virginia Community College	7,671,864	2.26786%	11,162,222	2.33404%
30282	Piedmont Virginia Community College	627,080	0.18537%	913,226	0.19096%





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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30283	J. Sargeant Reynolds Community College	1,958,613	0.57898%	2,789,239	0.58324%
30284	Eastern Shore Community College	217,730	0.06436%	287,621	0.06014%
30285	Patrick Henry Community College	773,410	0.22863%	939,142	0.19638%
30286	Virginia Western Community College	1,039,825	0.30738%	1,504,636	0.31462%
30287	Dabney S. Lancaster Community College	292,516	0.08647%	403,844	0.08444%
30288	Wytheville Community College	494,195	0.14609%	701,072	0.14660%
30290	John Tyler Community College	1,184,058	0.35002%	1,746,601	0.36522%
30291	Blue Ridge Community College	682,388	0.20172%	956,574	0.20002%
30292	Central Virginia Community College	618,299	0.18277%	847,167	0.17714%
30293	Thomas Nelson Community College	1,439,161	0.42543%	2,148,411	0.44924%
30294	Southwest Virginia Community College	477,067	0.14102%	685,498	0.14334%
30295	Tidewater Community College	4,111,304	1.21533%	5,862,676	1.22590%
30296	Virginia Highlands Community College	462,596	0.13675%	632,130	0.13218%
30297	Germanna Community College	866,202	0.25606%	1,264,228	0.26435%
30298	Lord Fairfax Community College	861,324	0.25461%	1,256,932	0.26283%
30299	Mountain Empire Community College	503,656	0.14888%	707,583	0.14796%
30301	Department of Agriculture and Consumer Services	1,968,049	0.58177%	2,836,223	0.59306%
30310	Virginia Economic Development Partnership	643,250	0.19015%	961,769	0.20111%
30320	Virginia Tourism Authority	366,638	0.10838%	541,117	0.11315%
30325	Department of Business Assistance	0	0.00000%	0	0.00000%
30330	Virginia - Israel Advisory Board	8,072	0.00239%	11,653	0.00244%
30350	Department of Small Business and Supplier Diversity	200,018	0.05913%	232,368	0.04859%
30402	Marine Resources Commission	308,802	0.09128%	426,064	0.08909%
30403	Department of Game and Inland Fisheries	1,226,809	0.36265%	1,803,086	0.37703%
30405	Virginia Racing Commission	21,744	0.00643%	30,374	0.00635%
30407	Virginia Port Authority	39,732	0.01175%	50,895	0.01064%
30409	Department of Mines, Minerals and Energy	1,129,263	0.33382%	1,563,126	0.32685%
30411	Department of Forestry	969,929	0.28672%	1,357,942	0.28395%
30413	Commission on Virginia Alcohol Safety Action Program	40,679	0.01203%	61,300	0.01282%
30417	Gunston Hall	12,443	0.00368%	15,323	0.00320%
30423	Department of Historic Resources	181,970	0.05379%	281,001	0.05876%
30425	Jamestown - Yorktown Foundation	538,067	0.15906%	759,092	0.15873%
30440	Department of Environmental Quality	4,113,251	1.21591%	5,944,040	1.24291%
30454	Office of Commonwealth Preparedness	28,363	0.00838%	6,205	0.00130%
30505	Department of Rail and Public Transportation	312,358	0.09234%	472,320	0.09876%



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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30506	Motor Vehicle Dealer Board	88,333	0.02611%	132,158	0.02763%
30507	Towing and Recovery Operations Board	0	0.00000%	0	0.00000%
30510	Virginia Department of Transportation	8,451,576	2.49835%	11,972,027	2.50338%
30511	Virginia Department of Transportation	2,345,969	0.69349%	3,347,773	0.70003%
30512	Virginia Department of Transportation	3,162,006	0.93471%	4,560,840	0.95368%
30513	Virginia Department of Transportation	2,092,742	0.61863%	2,953,103	0.61750%
30514	Virginia Department of Transportation	3,585,766	1.05998%	5,073,915	1.06097%
30515	Virginia Department of Transportation	3,369,120	0.99594%	4,877,762	1.01995%
30516	Virginia Department of Transportation	1,932,851	0.57137%	2,798,430	0.58516%
30517	Virginia Department of Transportation	1,829,429	0.54079%	2,627,761	0.54947%
30518	Virginia Department of Transportation	2,554,272	0.75506%	3,671,905	0.76780%
30519	Virginia Department of Transportation	4,299,551	1.27098%	6,204,104	1.29729%
30601	Department of Health	14,327,006	4.23518%	20,142,806	4.21190%
30602	Department of Medical Assistance Services	2,073,689	0.61300%	3,162,232	0.66123%
30606	Virginia Board for People With Disabilities	52,633	0.01556%	61,416	0.01284%
30701	Department of Corrections - Central Administration	1,608,825	0.47558%	2,260,397	0.47265%
30702	Department for the Blind and Vision Impaired	548,858	0.16225%	805,585	0.16845%
30703	Central State Hospital	2,487,580	0.73535%	4,255,395	0.88981%
30704	Eastern State Hospital	2,828,174	0.83603%	4,099,629	0.85724%
30705	Southwestern Virginia Mental Health Institute	1,623,348	0.47987%	2,335,518	0.48836%
30706	Western State Hospital	2,478,509	0.73267%	3,405,853	0.71217%
30707	Central Virginia Training Center	3,343,159	0.98826%	4,495,286	0.93997%
30708	Commonwealth Center for Children and Adolescents	445,329	0.13164%	660,400	0.13809%
30709	Powhatan Correctional Center	371,743	0.10989%	304,878	0.06375%
30711	Virginia Correctional Enterprises	698,481	0.20648%	969,509	0.20273%
30716	Virginia Correctional Center for Women	345,167	0.10203%	628,774	0.13148%
30718	Bland Correctional Center	288,246	0.08521%	413,947	0.08656%
30720	Department of Behavioral Health & Developmental Services	1,634,177	0.48308%	2,672,034	0.55873%
30721	Powhatan Reception and Classification Center	107,729	0.03185%	136,115	0.02846%
30723	Southeastern Virginia Training Center	943,592	0.27893%	1,294,764	0.27074%
30724	Catawba Hospital	911,138	0.26934%	1,330,631	0.27824%
30725	Northern Virginia Training Center	1,560,641	0.46134%	1,910,301	0.39945%
30726	Southside Virginia Training Center	1,782,485	0.52692%	8,609	0.00180%
30728	Northern Virginia Mental Health Institute	1,284,997	0.37986%	1,848,385	0.38650%
30729	Piedmont Geriatric Hospital	1,153,468	0.34097%	1,652,710	0.34559%



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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30733	Sussex I State Prison	255,453	0.07551%	359,374	0.07515%
30734	Sussex II State Prison	267,111	0.07896%	365,591	0.07645%
30735	Wallen's Ridge State Prison	356,189	0.10529%	522,368	0.10923%
30737	St. Brides Correctional Center	345,428	0.10211%	464,005	0.09702%
30738	Southwestern Virginia Training Center	1,146,496	0.33891%	1,527,581	0.31942%
30739	Southern Virginia Mental Health Institute	588,985	0.17411%	892,261	0.18657%
30741	Red Onion State Prison	365,249	0.10797%	513,894	0.10746%
30742	Department of Corrections - Employee Relations and Training	462,832	0.13682%	646,082	0.13510%
30743	Fluvanna Women's Correctional Center	364,747	0.10782%	516,782	0.10806%
30745	Nottoway Correctional Center	410,365	0.12131%	582,743	0.12185%
30747	Marion Correctional Treatment Center	311,299	0.09202%	420,989	0.08803%
30748	Hiram W. Davis Medical Center	640,132	0.18923%	899,925	0.18818%
30749	Buckingham Correctional Center	355,754	0.10516%	481,755	0.10074%
30751	Department for the Deaf and Hard-of-Hearing	46,887	0.01386%	65,895	0.01378%
30752	Deep Meadow Correctional Center	361,103	0.10674%	515,158	0.10772%
30753	Deerfield Correctional Center	466,123	0.13779%	641,333	0.13410%
30754	Augusta Correctional Center	263,629	0.07793%	378,682	0.07918%
30756	Department of Corrections - Division of Institutions	2,060,130	0.60899%	2,881,198	0.60246%
30757	Western Region Correctional Field Units	115,142	0.03404%	148,911	0.03114%
30760	Central Reg Corr Field Units	109,167	0.03227%	0	0.00000%
30761	Baskerville Correctional Center	164,459	0.04862%	222,216	0.04647%
30765	Department of Social Services	7,519,155	2.22272%	10,929,515	2.28538%
30766	Virginia Parole Board	73,684	0.02178%	102,770	0.02149%
30767	Division of Community Corrections	892,827	0.26393%	1,218,541	0.25480%
30768	Keen Mountain Correctional Center	280,524	0.08293%	378,407	0.07913%
30769	Greensville Correctional Center	794,737	0.23493%	1,131,301	0.23656%
30770	Dillwyn Correctional Center	375,750	0.11107%	533,810	0.11162%
30771	Indian Creek Correctional Center	253,501	0.07494%	352,729	0.07376%
30772	Haynesville Correctional Center	424,457	0.12547%	607,073	0.12694%
30773	Coffeewood Correctional Center	309,078	0.09137%	436,657	0.09131%
30774	Lunenburg Correctional Center	297,837	0.08804%	409,283	0.08558%
30775	Pocahontas State Correctional Center	309,214	0.09141%	452,790	0.09468%
30776	Green Rock Correctional Center	331,802	0.09808%	437,363	0.09145%
30777	Department of Juvenile Justice	5,714,716	1.68931%	7,439,864	1.55569%
30778	Department of Forensic Science	1,673,544	0.49471%	2,387,418	0.49921%
30785	River North Correctional Center	273,992	0.08099%	451,006	0.09431%



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

State Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
30786	Culpeper Correctional Center for Women	0	0.00000%	101,249	0.02117%
30794	Virginia Center for Behavioral Rehabilitation	1,183,494	0.34985%	1,725,704	0.36085%
30841	Department of Aviation	197,478	0.05838%	261,284	0.05464%
30848	Indigent Defense Commission	2,582,048	0.76327%	3,656,138	0.76451%
30851	Tobacco Indemnification & Revitalization Commission	68,556	0.02027%	97,054	0.02029%
30852	Virginia Tobacco Settlement Foundation	91,070	0.02692%	131,198	0.02743%
30912	Department of Veterans Services	430,873	0.12737%	629,149	0.13156%
30922	Sitter-Barfoot Veterans Care Center	775,217	0.22916%	1,115,978	0.23335%
30937	Southern Virginia Higher Education Center	133,791	0.03955%	205,918	0.04306%
30938	New College Institute	62,192	0.01838%	99,729	0.02085%
30942	Virginia Museum of Natural History	142,485	0.04212%	191,385	0.04002%
30948	Southwest Virginia Higher Education Center	106,816	0.03158%	145,799	0.03049%
30957	Commonwealth's Attorneys' Services Council	32,251	0.00953%	50,892	0.01064%
30960	Department of Fire Programs	334,001	0.09873%	451,538	0.09442%
30961	Division of Capitol Police	47,829	0.01414%	64,724	0.01353%
30999	Department of Alcoholic Beverage Control	3,428,213	1.01341%	4,935,127	1.03195%
35106	Arlington County Health Department	4,782	0.00141%	6,977	0.00146%
35129	Fairfax County Health Department	367,314	0.10858%	504,954	0.10559%
35885	Fort Monroe Federal Area Development Authority	111,339	0.03291%	168,015	0.03513%
	Total for State Employers	\$ 338,286,004	100.00000%	\$ 478,235,322	100.00000%



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30100	Senate	68		361	429		679		156	835	619	136	755
30101	House of Delegates	109		490	599		1,093		-	1,093	998	224	1,222
30103	Magistrate System	208		494	702		2,077		-	2,077	1,895	252	2,147
30107	Division of Legislative Services	62		316	378		616		35	651	563	95	658
30109	Division of Legislative Automated Systems	17		115	132		174		-	174	159	43	202
30110	Joint Legislative Audit and Review Commission	26		62	88		259		13	272	236	28	264
30111	Supreme Court	195		-	195		1,949		644	2,593	1,779	(233)	1,546
30112	Judicial Inquiry and Review Commission	4		29	33		42		-	42	38	11	49
30114	General District Courts	334		-	334		3,338		628	3,966	3,046	(244)	2,802
30115	Juvenile and Domestic Relations District Courts	198		-	198		1,982		393	2,375	1,809	(152)	1,657
30116	Combined District Courts	71		11	82		713		316	1,029	650	(107)	543
30117	Virginia State Bar	72		18	90		724		199	923	661	(62)	599
30119	Office of the Lieutenant Governor	0		-	-		4		105	109	4	(42)	(38)
30121	Office of the Governor	8		-	8		79		453	532	72	(209)	(137)

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	43		242	285		431		-	431	393	126	519
30123	Department of Military Affairs	136		397	533		1,357		367	1,724	1,238	(52)	1,186
30125	Virginia Court of Appeals	40		-	40		395		219	614	360	(82)	278
30127	Department of Emergency Management	73		79	152		733		623	1,356	669	(181)	488
30128	Virginia Veterans Care Center	86		23	109		859		26	885	784	(6)	778
30129	Department of Human Resource Management	74		232	306		736		152	888	671	2	673
30132	State Board of Elections	16		12	28		156		204	360	143	(67)	76
30133	Auditor of Public Accounts	87		622	709		865		-	865	790	300	1,090
30136	Virginia Information Technologies Agency (VITA)	253		21	274		2,527		630	3,157	2,306	(214)	2,092
30140	Department of Criminal Justice Services	70		247	317		697		82	779	636	102	738
30141	Office of the Attorney General and Department of Law	286		1,702	1,988		2,862		-	2,862	2,612	768	3,380
30143	Office of the Attorney General - Division of Debt Collection	15		132	147		145		15	160	132	38	170
30146	Science Museum of Virginia	36		162	198		357		-	357	325	67	392
30147	Office of the State Inspector General	28		441	469		280		316	596	255	(11)	244
30148	Virginia Commission for the Arts	2		14	16		21		-	21	19	6	25
30151	Department of Accounts	102		1,599	1,701		1,020		-	1,020	930	671	1,601

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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (13) Pension Expense			(14) Total Employer Pension Expense
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
30152	Department of the Treasury	73		417	490		730		-	730	666	203	869
30154	Department of Motor Vehicles	950		360	1,310		9,498		62	9,560	8,667	98	8,765
30156	Department of State Police	355		-	355		3,544		295	3,839	3,234	(114)	3,120
30157	Compensation Board	11		-	11		106		41	147	97	(19)	78
30158	Virginia Retirement System	0		-	-		-		-	-	-	0	-
30160	Virginia Criminal Sentencing Commission	7		40	47		65		-	65	59	18	77
30161	Department of Taxation	487		125	612		4,864		246	5,110	4,439	(85)	4,354
30162	Department of Accounts - Transfer Payments (CHRF)	1		1	2		11		-	11	10	1	11
30165	Department of Housing and Community Development	66		194	260		657		217	874	599	(44)	555
30166	Secretary of the Commonwealth	5		113	118		46		-	46	42	46	88
30170	Council on Human Rights	0		-	-		-		4	4	-	(2)	(2)
30171	State Corporation Commission	482		-	482		4,816		708	5,524	4,395	(332)	4,063
30172	State Lottery Department	203		1,726	1,929		2,026		-	2,026	1,849	688	2,537
30174	Virginia College Savings Plan	76		793	869		758		-	758	692	315	1,007
30175	VA Office of Protection and Advocacy	0		-	-		-		1,240	1,240	-	(592)	(592)
30180	Secretary of Administration	8		128	136		81		-	81	74	51	125
30181	Department of Labor and Industry	85		666	751		849		-	849	774	290	1,064

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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (14) Pension Expense			
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
30182	Virginia Employment Commission	385		-	385		3,851		3,781	7,632	3,514	(1,545)	1,969
30183	Secretary of Natural Resources	3		224	227		31		30	61	28	65	93
30185	Secretary of Education	4		65	69		37		3	40	34	22	56
30186	Secretary of Transportation	3		-	3		29		146	175	27	(62)	(35)
30187	Secretary of Public Safety	3		88	91		32		94	126	29	(19)	10
30188	Secretary of Health and Human Resources	1		-	1		14		4	18	12	(3)	9
30190	Secretary of Finance	2		55	57		24		-	24	22	21	43
30191	Virginia Workers' Compensation Commission	178		701	879		1,781		129	1,910	1,625	326	1,951
30192	Secretary of Commerce and Trade	0		-	-		-		179	179	-	(74)	(74)
30193	Secretary of Agriculture and Forestry	1		54	55		6		23	29	6	8	14
30194	Department of General Services	375		18	393		3,748		712	4,460	3,421	(247)	3,174
30199	Department of Conservation and Recreation	223		1,077	1,300		2,229		2,121	4,350	2,034	(741)	1,293
30200	Office of Children's Services	10		1,086	1,096		99		-	99	91	391	482
30201	Department of Education - Central Office Operations	201		-	201		2,006		796	2,802	1,831	(331)	1,500
30202	The Library of Virginia	71		-	71		714		429	1,143	652	(167)	485
30203	Woodrow Wilson Rehabilitation Center	136		397	533		1,356		-	1,356	1,238	179	1,417
30204	The College of William and Mary	631		5,688	6,319		6,301		-	6,301	5,750	2,402	8,152



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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (14) Pension Expense			
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
30206	VCU - Medical College of Virginia Hospitals Authority	385		-	385		3,846		6,620	10,466	3,507	(2,927)	580
30207	University of Virginia - Academic Division	3,021		1,667	4,688		30,194		899	31,093	27,567	108	27,675
30208	Virginia Polytechnic Institute and State University	2,872		10,699	13,571		28,699		-	28,699	26,190	4,262	30,452
30209	University of Virginia Medical Center	493		-	493		4,923		3,527	8,450	4,492	(1,766)	2,726
30211	Virginia Military Institute	182		-	182		1,823		357	2,180	1,664	(138)	1,526
30212	Virginia State University	390		413	803		3,899		952	4,851	3,558	(121)	3,437
30213	Norfolk State University	410		-	410		4,096		2,728	6,824	3,738	(995)	2,743
30214	Longwood University	272		603	875		2,717		-	2,717	2,479	272	2,751
30215	University of Mary Washington	270		-	270		2,695		785	3,480	2,460	(303)	2,157
30216	James Madison University	1,049		7,043	8,092		10,487		-	10,487	9,570	2,688	12,258
30217	Radford University	468		3,409	3,877		4,675		-	4,675	4,266	1,399	5,665
30218	Virginia School for Deaf and Blind	65		-	65		647		660	1,307	591	(273)	318
30221	Old Dominion University	887		4,407	5,294		8,860		-	8,860	8,085	1,995	10,080
30222	Department of Professional and Occupational Regulation	114		-	114		1,135		283	1,418	1,036	(150)	886
30223	Department of Health Professions	144		30	174		1,440		430	1,870	1,314	(140)	1,174
30226	Board of Accountancy	7		142	149		74		-	74	67	63	130
30232	Minority Business Enterprise	0		-	-		-		750	750	-	(399)	(399)

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
				Share of Contributions	Resources					Share of Contributions	Resources				
30233	Board of Bar Examiners	6		45	51			64		-	64	59	18	77	
30234	Cooperative Extension and Agricultural Research Service Virginia Commonwealth University	36		193	229			364		-	364	332	69	401	
30236	University	2,248		7,664	9,912			22,469		-	22,469	20,504	3,211	23,715	
30238	Virginia Museum of Fine Arts	102		146	248			1,022		52	1,074	932	25	957	
30239	Frontier Culture Museum of Virginia	12		78	90			125		-	125	114	33	147	
30241	Richard Bland College	50		331	381			504		-	504	460	138	598	
30242	Christopher Newport University	293		2,417	2,710			2,928		-	2,928	2,672	983	3,655	
30245	State Council of Higher Education for Virginia	33		499	532			333		281	614	304	28	332	
30246	University of Virginia's College at Wise	95		167	262			952		209	1,161	869	13	882	
30247	George Mason University	1,444		2,244	3,688			14,433		505	14,938	13,171	1,013	14,184	
30261	Virginia Community College System - Central Office Operations	157		142	299			1,565		1,246	2,811	1,429	(372)	1,057	
30262	Department of Rehabilitative Services	552		3,089	3,641			5,521		-	5,521	5,039	1,137	6,176	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	12		43	55			116		122	238	106	(22)	84	
30268	Virginia Institute of Marine Science	145		395	540			1,453		129	1,582	1,326	72	1,398	
30275	New River Community College	79		-	79			787		192	979	718	(95)	623	
30276	Southside Virginia Community College	113		52	165			1,130		824	1,954	1,031	(269)	762	

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
				Employer Contributions	Proportionate Share of Contributions					Employer Contributions	Proportionate Share of Contributions				
30277	Paul D. Camp Community College	36		-	36			360		791	1,151	328	(315)	13	
30278	Rappahannock Community College	59		143	202			588		174	762	536	14	550	
30279	Danville Community College	84		110	194			840		-	840	766	56	822	
30280	Northern Virginia Community College	1,029		6,420	7,449			10,279		-	10,279	9,381	2,985	12,366	
30282	Piedmont Virginia Community College	84		284	368			841		-	841	767	114	881	
30283	J. Sargeant Reynolds Community College	257		1,135	1,392			2,569		-	2,569	2,344	599	2,943	
30284	Eastern Shore Community College	27		-	27			265		511	776	242	(233)	9	
30285	Patrick Henry Community College	87		17	104			865		1,626	2,491	789	(576)	213	
30286	Virginia Western Community College	139		714	853			1,386		-	1,386	1,264	336	1,600	
30287	Dabney S. Lancaster Community College	37		93	130			372		125	497	339	4	343	
30288	Wytheville Community College	65		-	65			646		123	769	589	(61)	528	
30290	John Tyler Community College	161		624	785			1,608		20	1,628	1,468	214	1,682	
30291	Blue Ridge Community College	88		37	125			881		145	1,026	804	(33)	771	
30292	Central Virginia Community College	78		-	78			780		445	1,225	712	(180)	532	
30293	Thomas Nelson Community College	198		1,134	1,332			1,978		-	1,978	1,806	428	2,234	
30294	Southwest Virginia Community College	63		68	131			631		278	909	576	(123)	453	
30295	Tidewater Community College	540		551	1,091			5,399		-	5,399	4,927	272	5,199	

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense					
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Difference Between Expected and Actual Exp	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		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 Deferred Outflows of Resources				Contributions	Share of			Contributions	Total Employer Pension Expense
30296	Virginia Highlands Community College	58		-	58		582		1,064	1,646	531	(520)	11	
30297	Germanna Community College	116		758	874		1,164		-	1,164	1,062	349	1,411	
30298	Lord Fairfax Community College	116		490	606		1,158		-	1,158	1,056	207	1,263	
30299	Mountain Empire Community College	65		-	65		652		376	1,028	595	(185)	410	
30301	Department of Agriculture and Consumer Services	261		635	896		2,612		-	2,612	2,384	275	2,659	
30310	Virginia Economic Development Partnership	89		470	559		886		337	1,223	808	(10)	798	
30320	Virginia Tourism Authority	50		258	308		498		-	498	455	106	561	
30325	Department of Business Assistance	0		-	-		-		1,452	1,452	-	(773)	(773)	
30330	Virginia - Israel Advisory Board	1		1	2		11		-	11	10	1	11	
30350	Department of Small Business and Supplier Diversity	21		1,882	1,903		214		526	740	195	812	1,007	
30402	Commission Department of Game and Inland Fisheries	39		39	78		392		135	527	358	(27)	331	
30403	Virginia Racing Commission	166		996	1,162		1,660		-	1,660	1,515	430	1,945	
30405	Virginia Port Authority	3		-	3		28		56	84	26	(28)	(2)	
30407	Department of Mines, Minerals and Energy	5		-	5		47		168	215	43	(81)	(38)	
30409	Department of Forestry	144		-	144		1,439		703	2,142	1,314	(299)	1,015	
30411		125		12	137		1,251		223	1,474	1,141	(72)	1,069	

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30417	Gunston Hall	1		6	7		14		24	38	13	(6)	7
30423	Department of Historic Resources	26		223	249		259		7	266	236	75	311
30425	Jamestown - Yorktown Foundation	70		-	70		699		172	871	638	(80)	558
30440	Department of Environmental Quality	548		3,319	3,867		5,474		-	5,474	4,995	1,606	6,601
30454	Office of Commonwealth Preparedness	1		-	1		6		537	543	5	(226)	(221)
30505	Department of Rail and Public Transportation	44		281	325		435		29	464	397	86	483
30506	Motor Vehicle Dealer Board	12		65	77		122		17	139	111	13	124
30507	Towing and Recovery Operations Board	0		-	-		-		35	35	-	(18)	(18)
30510	Virginia Department of Transportation	1,103		3,855	4,958		11,025		533	11,558	10,061	1,858	11,919
30511	Virginia Department of Transportation	309		594	903		3,083		-	3,083	2,813	299	3,112
30512	Virginia Department of Transportation	420		1,707	2,127		4,200		-	4,200	3,833	800	4,633
30513	Virginia Department of Transportation	272		72	344		2,720		246	2,966	2,482	(51)	2,431
30514	Virginia Department of Transportation	468		271	739		4,673		282	4,955	4,264	44	4,308
30515	Virginia Department of Transportation	449		1,837	2,286		4,492		-	4,492	4,099	831	4,930
30516	Virginia Department of Transportation	258		797	1,055		2,577		-	2,577	2,352	341	2,693
30517	Virginia Department of Transportation	242		722	964		2,420		-	2,420	2,208	339	2,547

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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (14) Pension Expense			
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
30518	Virginia Department of Transportation	338		967	1,305		3,381		-	3,381	3,086	450	3,536
30519	Virginia Department of Transportation	572		1,061	1,633		5,713		-	5,713	5,214	413	5,627
30601	Department of Health	1,856		-	1,856		18,550		7,281	25,831	16,928	(3,453)	13,475
30602	Department of Medical Assistance Services	291		2,135	2,426		2,912		94	3,006	2,658	718	3,376
30606	Virginia Board for People With Disabilities	6		1	7		57		136	193	52	(48)	4
30701	Department of Corrections - Central Administration	208		833	1,041		2,082		289	2,371	1,900	340	2,240
30702	Department for the Blind and Vision Impaired	74		249	323		742		15	757	677	82	759
30703	Central State Hospital	392		7,219	7,611		3,919		353	4,272	3,576	2,409	5,985
30704	Eastern State Hospital	378		763	1,141		3,775		1,640	5,415	3,445	(598)	2,847
30705	Southwestern Virginia Mental Health Institute	215		862	1,077		2,151		-	2,151	1,963	415	2,378
30706	Western State Hospital	314		114	428		3,136		1,216	4,352	2,862	(376)	2,486
30707	Central Virginia Training Center	414		-	414		4,140		3,877	8,017	3,778	(1,610)	2,168
30708	Commonwealth Center for Children and Adolescents	61		271	332		608		188	796	555	(3)	552
30709	Powhatan Correctional Center	28		-	28		281		2,348	2,629	256	(859)	(603)
30711	Virginia Correctional Enterprises	89		-	89		893		490	1,383	815	(219)	596
30716	Virginia Correctional Center for Women	58		1,389	1,447		579		50	629	528	473	1,001
30718	Bland Correctional Center	38		39	77		381		9	390	348	8	356

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions				Net Difference Between Projected and Actual Pension Plan Investments				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assump	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
30720	Department of Behavioral Health & Developmental Services	246		5,091	5,337		2,461		-	2,461	2,246	2,107	4,353
30721	Powhatan Reception and Classification Center	13		-	13		125		222	347	114	(88)	26
30723	Southeastern Virginia Training Center	119		-	119		1,192		1,223	2,415	1,088	(568)	520
30724	Catawba Hospital	123		346	469		1,225		270	1,495	1,118	(21)	1,097
30725	Northern Virginia Training Center	176		-	176		1,759		4,574	6,333	1,605	(1,895)	(290)
30726	Southside Virginia Training Center	1		-	1		8		33,989	33,997	7	(13,693)	(13,686)
30728	Northern Virginia Mental Health Institute	170		202	372		1,702		420	2,122	1,553	(151)	1,402
30729	Piedmont Geriatric Hospital	152		117	269		1,522		161	1,683	1,389	(42)	1,347
30733	Sussex I State Prison	33		-	33		331		117	448	302	(56)	246
30734	Sussex II State Prison	34		63	97		337		146	483	307	(19)	288
30735	Wallen's Ridge State Prison	48		218	266		481		-	481	439	87	526
30737	St. Brides Correctional Center	43		145	188		427		277	704	390	(24)	366
30738	Southwestern Virginia Training Center	141		-	141		1,407		1,430	2,837	1,284	(582)	702
30739	Southern Virginia Mental Health Institute	82		563	645		822		-	822	750	205	955
30741	Red Onion State Prison	47		-	47		473		184	657	432	(88)	344
30742	Department of Corrections - Employee Relations and Training	60		18	78		595		126	721	543	(34)	509

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



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense						
Employer Code	State Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
				Share of Contributions	Resources					Share of Contributions	Resources				
30743	Fluvanna Women's Correctional Center	48		40	88			476		22	498	434	12	446	
30745	Nottoway Correctional Center	54		-	54			537		41	578	490	(20)	470	
30747	Marion Correctional Treatment Center	39		49	88			388		221	609	354	(53)	301	
30748	Hiram W. Davis Medical Center	83		-	83			829		144	973	756	(56)	700	
30749	Buckingham Correctional Center	44		-	44			444		370	814	405	(155)	250	
30751	Department for the Deaf and Hard-of-Hearing	6		4	10			61		8	69	55	(1)	54	
30752	Deep Meadow Correctional Center	47		14	61			474		152	626	433	(76)	357	
30753	Deerfield Correctional Center	59		-	59			591		2,110	2,701	539	(1,084)	(545)	
30754	Augusta Correctional Center	35		36	71			349		420	769	318	(211)	107	
30756	Department of Corrections - Division of Institutions	266		167	433			2,653		504	3,157	2,421	(91)	2,330	
30757	Western Region Correctional Field Units	14		2	16			137		151	288	125	(52)	73	
30760	Central Reg Corr Field Units	0		62	62			-		1,566	1,566	-	(531)	(531)	
30761	Baskerville Correctional Center	20		4	24			205		118	323	187	(40)	147	
30765	Department of Social Services	1,007		2,331	3,338			10,065		349	10,414	9,185	652	9,837	
30766	Virginia Parole Board	9		10	19			95		21	116	86	(1)	85	
30767	Division of Community Corrections	112		-	112			1,122		638	1,760	1,024	(250)	774	
30768	Keen Mountain Correctional Center	35		49	84			348		209	557	318	(49)	269	



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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (14) Pension Expense			
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
30769	Greensville Correctional Center	104		75	179		1,042		-	1,042	951	38	989
30770	Dillwyn Correctional Center	49		39	88		492		8	500	449	19	468
30771	Indian Creek Correctional Center	33		-	33		325		168	493	296	(77)	219
30772	Haynesville Correctional Center	56		65	121		559		-	559	510	31	541
30773	Coffeewood Correctional Center	40		-	40		402		103	505	367	(50)	317
30774	Lunenburg Correctional Center	38		43	81		377		146	523	344	(30)	314
30775	Pocahontas State Correctional Center	42		129	171		417		1	418	381	46	427
30776	Green Rock Correctional Center	40		-	40		403		368	771	368	(136)	232
30777	Department of Juvenile Justice	686		-	686		6,851		11,043	17,894	6,252	(4,674)	1,578
30778	Department of Forensic Science	220		63	283		2,199		26	2,225	2,006	10	2,016
30785	River North Correctional Center	42		3,005	3,047		415		-	415	379	1,493	1,872
30786	Culpeper Correctional Center for Women	9		1,021	1,030		93		-	93	85	367	452
30794	Virginia Center for Behavioral Rehabilitation	159		1,235	1,394		1,589		-	1,589	1,450	585	2,035
30841	Department of Aviation	24		158	182		241		199	440	220	13	233
30848	Indigent Defense Commission	337		-	337		3,367		308	3,675	3,073	(133)	2,940
30851	Tobacco Indemnification & Revitalization Commission	9		28	37		89		5	94	82	13	95
30852	Virginia Tobacco Settlement Foundation	12		16	28		121		-	121	110	7	117

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



(1) Employer Code	(2) State Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) - (14) Pension Expense			
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
30912	Department of Veterans Services	58		229	287		579		-	579	529	95	624
30922	Sitter-Barfoot Veterans Care Center	103		131	234		1,028		46	1,074	938	22	960
30937	Southern Virginia Higher Education Center	19		173	192		190		-	190	173	65	238
30938	New College Institute	9		124	133		92		-	92	84	46	130
30942	Virginia Museum of Natural History	18		-	18		176		122	298	161	(45)	116
30948	Southwest Virginia Higher Education Center	13		12	25		134		63	197	123	(15)	108
30957	Commonwealth's Attorneys' Services Council	5		50	55		47		43	90	43	(5)	38
30960	Department of Fire Programs	42		-	42		416		291	707	379	(115)	264
30961	Division of Capitol Police	6		21	27		60		34	94	54	(1)	53
30999	Department of Alcoholic Beverage Control	455		1,032	1,487		4,545		-	4,545	4,147	449	4,596
35106	Arlington County Health Department	1		1	2		6		76	82	6	(40)	(34)
35129	Fairfax County Health Department	47		-	47		465		870	1,335	424	(432)	(8)
35885	Fort Monroe Federal Area Development Authority	15		142	157		155		-	155	141	59	200
Total for State Employers		44,070	-	131,636	175,706	-	440,408	-	131,636	572,044	401,906	-	401,906



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30100	Senate	(106)	(129)	(291)	120	-
30101	House of Delegates	(165)	(182)	(339)	192	-
30103	Magistrate System	(487)	(516)	(736)	364	-
30107	Division of Legislative Services	(124)	(123)	(134)	108	-
30109	Division of Legislative Automated Systems	(19)	(20)	(33)	30	-
30110	Joint Legislative Audit and Review Commission	(64)	(68)	(97)	45	-
30111	Supreme Court	(926)	(925)	(888)	341	-
30112	Judicial Inquiry and Review Commission	(4)	(5)	(7)	7	-
30114	General District Courts	(1,432)	(1,425)	(1,361)	586	-
30115	Juvenile and Domestic Relations District Courts	(857)	(854)	(813)	347	-
30116	Combined District Courts	(361)	(362)	(349)	125	-
30117	Virginia State Bar	(320)	(322)	(318)	127	-
30119	Office of the Lieutenant Governor	(43)	(41)	(25)	-	-
30121	Office of the Governor	(237)	(219)	(82)	14	-
30122	Department of Planning and Budget	(27)	(42)	(152)	75	-
30123	Department of Military Affairs	(535)	(512)	(382)	238	-
30125	Virginia Court of Appeals	(223)	(221)	(201)	71	-
30127	Department of Emergency Management	(442)	(449)	(442)	129	-
30128	Virginia Veterans Care Center	(312)	(310)	(305)	151	-
30129	Department of Human Resource Management	(260)	(250)	(202)	130	-
30132	State Board of Elections	(123)	(125)	(113)	29	-
30133	Auditor of Public Accounts	(8)	(37)	(264)	153	-
30136	Virginia Information Technologies Agency (VITA)	(1,113)	(1,118)	(1,095)	443	-
30140	Department of Criminal Justice Services	(146)	(161)	(278)	123	-
30141	Office of the Attorney General and Department of Law	(250)	(307)	(818)	501	-
30143	Office of the Attorney General - Division of Debt Collection	(14)	(11)	(15)	27	-



**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	(60)	(62)	(100)	63	-
30147	Office of the State Inspector General	(111)	(89)	23	50	-
30148	Virginia Commission for the Arts	(2)	(2)	(3)	2	-
30151	Department of Accounts	308	271	(77)	179	-
30152	Department of the Treasury	(57)	(79)	(233)	129	-
30154	Department of Motor Vehicles	(3,281)	(3,279)	(3,355)	1,665	-
30156	Department of State Police	(1,375)	(1,374)	(1,357)	622	-
30157	Compensation Board	(57)	(56)	(43)	20	-
30158	Virginia Retirement System	-	-	-	-	-
30160	Virginia Criminal Sentencing Commission	(5)	(8)	(17)	12	-
30161	Department of Taxation	(1,816)	(1,802)	(1,734)	854	-
30162	Department of Accounts - Transfer Payments (CHRF)	(3)	(4)	(4)	2	-
30165	Department of Housing and Community Development	(278)	(267)	(185)	116	-
30166	Secretary of the Commonwealth	30	28	6	8	-
30170	Council on Human Rights	(2)	(2)	-	-	-
30171	State Corporation Commission	(2,046)	(2,019)	(1,823)	846	-
30172	State Lottery Department	(33)	(56)	(364)	356	-
30174	Virginia College Savings Plan	45	33	(101)	134	-
30175	VA Office of Protection and Advocacy	(592)	(539)	(109)	-	-
30180	Secretary of Administration	22	20	(2)	15	-
30181	Department of Labor and Industry	(12)	(30)	(205)	149	-
30182	Virginia Employment Commission	(2,915)	(2,847)	(2,160)	675	-
30183	Secretary of Natural Resources	54	56	51	5	-
30185	Secretary of Education	9	8	5	7	-
30186	Secretary of Transportation	(72)	(70)	(35)	5	-
30187	Secretary of Public Safety	(30)	(24)	14	5	-
30188	Secretary of Health and Human Resources	(8)	(6)	(5)	2	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30190	Secretary of Finance	12	10	6	5	-
30191	Virginia Workers' Compensation Commission	(308)	(353)	(683)	313	-
30192	Secretary of Commerce and Trade	(74)	(71)	(34)	-	-
30193	Secretary of Agriculture and Forestry	6	7	12	1	-
30194	Department of General Services	(1,581)	(1,581)	(1,563)	658	-
30199	Department of Conservation and Recreation	(1,534)	(1,397)	(510)	391	-
30200	Office of Children's Services	356	356	268	17	-
30201	Department of Education - Central Office Operations	(1,045)	(1,030)	(879)	353	-
30202	The Library of Virginia	(421)	(418)	(358)	125	-
30203	Woodrow Wilson Rehabilitation Center	(304)	(317)	(441)	239	-
30204	The College of William and Mary	160	27	(1,275)	1,106	-
30206	VCU - Medical College of Virginia Hospitals Authority	(4,295)	(4,096)	(2,364)	674	-
30207	University of Virginia - Academic Division	(10,627)	(10,541)	(10,523)	5,286	-
30208	Virginia Polytechnic Institute and State University	(5,950)	(6,102)	(8,112)	5,036	-
30209	University of Virginia Medical Center	(3,518)	(3,332)	(1,972)	865	-
30211	Virginia Military Institute	(787)	(783)	(748)	320	-
30212	Virginia State University	(1,508)	(1,537)	(1,686)	683	-
30213	Norfolk State University	(2,453)	(2,447)	(2,234)	720	-
30214	Longwood University	(695)	(716)	(908)	477	-
30215	University of Mary Washington	(1,262)	(1,256)	(1,165)	473	-
30216	James Madison University	(1,043)	(1,101)	(2,089)	1,838	-
30217	Radford University	(264)	(328)	(1,025)	819	-
30218	Virginia School for Deaf and Blind	(503)	(491)	(361)	113	-
30221	Old Dominion University	(1,157)	(1,309)	(2,653)	1,553	-
30222	Department of Professional and Occupational Regulation	(555)	(536)	(413)	200	-
30223	Department of Health Professions	(652)	(652)	(644)	252	-
30226	Board of Accountancy	37	31	(5)	12	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30232	Minority Business Enterprise	(399)	(351)	-	-	-
30233	Board of Bar Examiners	(5)	(5)	(14)	11	-
30234	Cooperative Extension and Agricultural Research Service	(61)	(61)	(78)	65	-
30236	Virginia Commonwealth University	(4,784)	(4,953)	(6,762)	3,942	-
30238	Virginia Museum of Fine Arts	(339)	(335)	(332)	180	-
30239	Frontier Culture Museum of Virginia	(11)	(12)	(32)	20	-
30241	Richard Bland College	(41)	(49)	(120)	87	-
30242	Christopher Newport University	(59)	(101)	(572)	514	-
30245	State Council of Higher Education for Virginia	(91)	(70)	20	59	-
30246	University of Virginia's College at Wise	(326)	(335)	(405)	167	-
30247	George Mason University	(4,122)	(4,268)	(5,391)	2,531	-
30261	Virginia Community College System - Central Office Operations	(929)	(939)	(919)	275	-
30262	Department of Rehabilitative Services	(828)	(839)	(1,182)	969	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(63)	(64)	(76)	20	-
30268	Virginia Institute of Marine Science	(445)	(434)	(418)	255	-
30275	New River Community College	(375)	(366)	(297)	138	-
30276	Southside Virginia Community College	(671)	(675)	(641)	198	-
30277	Paul D. Camp Community College	(443)	(430)	(305)	63	-
30278	Rappahannock Community College	(195)	(206)	(262)	103	-
30279	Danville Community College	(243)	(250)	(300)	147	-
30280	Northern Virginia Community College	(673)	(922)	(3,040)	1,805	-
30282	Piedmont Virginia Community College	(185)	(190)	(245)	147	-
30283	J. Sargeant Reynolds Community College	(315)	(386)	(926)	450	-
30284	Eastern Shore Community College	(327)	(308)	(160)	46	-
30285	Patrick Henry Community College	(884)	(885)	(771)	153	-
30286	Virginia Western Community College	(157)	(187)	(432)	243	-
30287	Dabney S. Lancaster Community College	(128)	(133)	(170)	64	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30288	Wytheville Community College	(291)	(285)	(242)	114	-
30290	John Tyler Community College	(358)	(356)	(411)	282	-
30291	Blue Ridge Community College	(346)	(347)	(361)	153	-
30292	Central Virginia Community College	(458)	(450)	(377)	138	-
30293	Thomas Nelson Community College	(276)	(284)	(434)	348	-
30294	Southwest Virginia Community College	(348)	(330)	(212)	112	-
30295	Tidewater Community College	(1,649)	(1,678)	(1,928)	947	-
30296	Virginia Highlands Community College	(727)	(676)	(287)	102	-
30297	Germanna Community College	(65)	(95)	(333)	203	-
30298	Lord Fairfax Community College	(205)	(218)	(332)	203	-
30299	Mountain Empire Community College	(417)	(398)	(262)	114	-
30301	Department of Agriculture and Consumer Services	(654)	(671)	(848)	457	-
30310	Virginia Economic Development Partnership	(325)	(304)	(190)	155	-
30320	Virginia Tourism Authority	(71)	(79)	(127)	87	-
30325	Department of Business Assistance	(773)	(679)	-	-	-
30330	Virginia - Israel Advisory Board	(3)	(4)	(4)	2	-
30350	Department of Small Business and Supplier Diversity	736	616	(226)	37	-
30402	Marine Resources Commission	(167)	(170)	(182)	70	-
30403	Department of Game and Inland Fisheries	(161)	(188)	(441)	292	-
30405	Virginia Racing Commission	(38)	(36)	(12)	5	-
30407	Virginia Port Authority	(98)	(89)	(32)	9	-
30409	Department of Mines, Minerals and Energy	(811)	(792)	(648)	253	-
30411	Department of Forestry	(517)	(521)	(518)	219	-
30413	Commission on Virginia Alcohol Safety Action Program	(8)	(8)	(10)	11	-
30417	Gunston Hall	(11)	(11)	(11)	2	-
30423	Department of Historic Resources	(17)	(14)	(31)	45	-
30425	Jamestown - Yorktown Foundation	(329)	(322)	(273)	123	-



**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
30440	Department of Environmental Quality	(342)	(495)	(1,731)	961	-
30454	Office of Commonwealth Preparedness	(228)	(217)	(98)	1	-
30505	Department of Rail and Public Transportation	(69)	(68)	(79)	77	-
30506	Motor Vehicle Dealer Board	(30)	(27)	(25)	20	-
30507	Towing and Recovery Operations Board	(18)	(17)	-	-	-
30510	Virginia Department of Transportation	(2,065)	(2,310)	(4,159)	1,934	-
30511	Virginia Department of Transportation	(798)	(830)	(1,093)	541	-
30512	Virginia Department of Transportation	(694)	(761)	(1,354)	736	-
30513	Virginia Department of Transportation	(1,019)	(1,023)	(1,057)	477	-
30514	Virginia Department of Transportation	(1,619)	(1,638)	(1,780)	821	-
30515	Virginia Department of Transportation	(767)	(831)	(1,395)	787	-
30516	Virginia Department of Transportation	(576)	(598)	(800)	452	-
30517	Virginia Department of Transportation	(522)	(549)	(809)	424	-
30518	Virginia Department of Transportation	(753)	(791)	(1,125)	593	-
30519	Virginia Department of Transportation	(1,620)	(1,631)	(1,832)	1,003	-
30601	Department of Health	(10,053)	(9,745)	(7,430)	3,253	-
30602	Department of Medical Assistance Services	(318)	(312)	(460)	510	-
30606	Virginia Board for People With Disabilities	(68)	(69)	(59)	10	-
30701	Department of Corrections - Central Administration	(401)	(456)	(838)	365	-
30702	Department for the Blind and Vision Impaired	(182)	(183)	(199)	130	-
30703	Central State Hospital	1,015	1,038	600	686	-
30704	Eastern State Hospital	(1,941)	(1,837)	(1,158)	662	-
30705	Southwestern Virginia Mental Health Institute	(350)	(390)	(710)	376	-
30706	Western State Hospital	(1,492)	(1,500)	(1,483)	551	-
30707	Central Virginia Training Center	(3,083)	(3,001)	(2,245)	726	-
30708	Commonwealth Center for Children and Adolescents	(219)	(207)	(144)	106	-
30709	Powhatan Correctional Center	(959)	(954)	(737)	49	-





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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30711	Virginia Correctional Enterprises	(537)	(520)	(394)	157	-
30716	Virginia Correctional Center for Women	267	269	180	102	-
30718	Bland Correctional Center	(128)	(125)	(128)	68	-
30720	Department of Behavioral Health & Developmental Services	1,231	1,127	86	432	-
30721	Powhatan Reception and Classification Center	(133)	(129)	(96)	24	-
30723	Southeastern Virginia Training Center	(992)	(943)	(570)	209	-
30724	Catawba Hospital	(457)	(437)	(348)	216	-
30725	Northern Virginia Training Center	(2,521)	(2,428)	(1,517)	309	-
30726	Southside Virginia Training Center	(13,696)	(13,151)	(7,151)	2	-
30728	Northern Virginia Mental Health Institute	(757)	(729)	(563)	299	-
30729	Piedmont Geriatric Hospital	(584)	(577)	(521)	268	-
30733	Sussex I State Prison	(174)	(169)	(130)	58	-
30734	Sussex II State Prison	(139)	(142)	(164)	59	-
30735	Wallen's Ridge State Prison	(84)	(85)	(130)	84	-
30737	St. Brides Correctional Center	(176)	(183)	(232)	75	-
30738	Southwestern Virginia Training Center	(1,083)	(1,056)	(805)	248	-
30739	Southern Virginia Mental Health Institute	(87)	(87)	(146)	143	-
30741	Red Onion State Prison	(256)	(248)	(188)	82	-
30742	Department of Corrections - Employee Relations and Training	(246)	(250)	(252)	105	-
30743	Fluvanna Women's Correctional Center	(157)	(157)	(179)	83	-
30745	Nottoway Correctional Center	(211)	(209)	(198)	94	-
30747	Marion Correctional Treatment Center	(191)	(194)	(204)	68	-
30748	Hiram W. Davis Medical Center	(351)	(351)	(333)	145	-
30749	Buckingham Correctional Center	(313)	(305)	(229)	77	-
30751	Department for the Deaf and Hard-of-Hearing	(23)	(23)	(24)	11	-
30752	Deep Meadow Correctional Center	(245)	(235)	(169)	84	-
30753	Deerfield Correctional Center	(1,294)	(1,173)	(278)	103	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	State Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30754	Augusta Correctional Center	(335)	(307)	(117)	61	-
30756	Department of Corrections - Division of Institutions	(1,035)	(1,048)	(1,107)	466	-
30757	Western Region Correctional Field Units	(101)	(103)	(93)	25	-
30760	Central Reg Corr Field Units	(531)	(533)	(440)	-	-
30761	Baskerville Correctional Center	(113)	(115)	(106)	35	-
30765	Department of Social Services	(2,929)	(2,906)	(3,006)	1,765	-
30766	Virginia Parole Board	(35)	(37)	(41)	16	-
30767	Division of Community Corrections	(649)	(641)	(554)	196	-
30768	Keen Mountain Correctional Center	(173)	(176)	(186)	62	-
30769	Greensville Correctional Center	(333)	(336)	(377)	183	-
30770	Dillwyn Correctional Center	(156)	(161)	(181)	86	-
30771	Indian Creek Correctional Center	(193)	(185)	(140)	58	-
30772	Haynesville Correctional Center	(168)	(173)	(195)	98	-
30773	Coffeewood Correctional Center	(193)	(187)	(155)	70	-
30774	Lunenburg Correctional Center	(164)	(165)	(179)	66	-
30775	Pocahontas State Correctional Center	(102)	(101)	(117)	73	-
30776	Green Rock Correctional Center	(279)	(277)	(244)	69	-
30777	Department of Juvenile Justice	(7,112)	(6,852)	(4,447)	1,203	-
30778	Department of Forensic Science	(772)	(772)	(783)	385	-
30785	River North Correctional Center	1,345	1,191	22	74	-
30786	Culpeper Correctional Center for Women	334	334	253	16	-
30794	Virginia Center for Behavioral Rehabilitation	20	(33)	(460)	278	-
30841	Department of Aviation	(73)	(83)	(145)	43	-
30848	Indigent Defense Commission	(1,331)	(1,322)	(1,276)	591	-
30851	Tobacco Indemnification & Revitalization Commission	(19)	(21)	(34)	17	-
30852	Virginia Tobacco Settlement Foundation	(37)	(37)	(40)	21	-
30912	Department of Veterans Services	(111)	(118)	(165)	102	-



**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
30922	Sitter-Barfoot Veterans Care Center	(344)	(340)	(337)	181	-
30937	Southern Virginia Higher Education Center	(2)	(4)	(24)	32	-
30938	New College Institute	13	14	(2)	16	-
30942	Virginia Museum of Natural History	(108)	(107)	(97)	32	-
30948	Southwest Virginia Higher Education Center	(63)	(65)	(68)	24	-
30957	Commonwealth's Attorneys' Services Council	(22)	(19)	(3)	9	-
30960	Department of Fire Programs	(263)	(258)	(217)	73	-
30961	Division of Capitol Police	(22)	(23)	(32)	10	-
30999	Department of Alcoholic Beverage Control	(1,168)	(1,197)	(1,490)	797	-
35106	Arlington County Health Department	(42)	(37)	(2)	1	-
35129	Fairfax County Health Department	(597)	(553)	(219)	81	-
35885	Fort Monroe Federal Area Development Authority	4	1	(29)	26	-
Total for State Employers		(156,703)	(156,703)	(160,190)	77,258	-



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30100	Senate	8,754	9,437	13,555	5,984
30101	House of Delegates	13,560	15,198	21,829	9,637
30103	Magistrate System	26,156	28,869	41,465	18,307
30107	Division of Legislative Services	7,421	8,570	12,309	5,434
30109	Division of Legislative Automated Systems	2,081	2,424	3,481	1,537
30110	Joint Legislative Audit and Review Commission	3,286	3,601	5,172	2,283
30111	Supreme Court	25,351	27,095	38,916	17,181
30112	Judicial Inquiry and Review Commission	495	580	834	368
30114	General District Courts	42,768	46,406	66,654	29,428
30115	Juvenile and Domestic Relations District Courts	25,408	27,553	39,574	17,472
30116	Combined District Courts	9,364	9,906	14,228	6,281
30117	Virginia State Bar	9,379	10,071	14,465	6,386
30119	Office of the Lieutenant Governor	148	58	83	36
30121	Office of the Governor	1,210	1,097	1,576	696
30122	Department of Planning and Budget	5,420	5,993	8,607	3,800
30123	Department of Military Affairs	16,676	18,859	27,087	11,959
30125	Virginia Court of Appeals	5,218	5,491	7,887	3,482
30127	Department of Emergency Management	9,984	10,197	14,646	6,466
30128	Virginia Veterans Care Center	10,826	11,944	17,155	7,574
30129	Department of Human Resource Management	9,027	10,229	14,692	6,486
30132	State Board of Elections	2,211	2,174	3,122	1,378
30133	Auditor of Public Accounts	10,727	12,033	17,282	7,630
30136	Virginia Information Technologies Agency (VITA)	32,650	35,137	50,467	22,281



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30140	Department of Criminal Justice Services	8,900	9,692	13,921	6,146
30141	Office of the Attorney General and				
30141	Department of Law	35,232	39,791	57,153	25,233
30143	Office of the Attorney General - Division of Debt Collection	1,680	2,016	2,897	1,279
30146	Science Museum of Virginia	4,382	4,957	7,119	3,143
30147	Office of the State Inspector General	3,028	3,891	5,589	2,468
30148	Virginia Commission for the Arts	244	286	411	181
30151	Department of Accounts	11,673	14,173	20,357	8,988
30152	Department of the Treasury	9,088	10,153	14,582	6,438
30154	Department of Motor Vehicles	119,545	132,038	189,646	83,729
30156	Department of State Police	45,045	49,272	70,770	31,245
30157	Compensation Board	1,357	1,476	2,119	936
30158	Virginia Retirement System	35,826	-	-	-
30160	Virginia Criminal Sentencing Commission	793	905	1,300	574
30161	Department of Taxation	61,288	67,616	97,117	42,877
30162	Department of Accounts - Transfer Payments (CHRF)	132	147	211	93
30165	Department of Housing and Community Development	8,072	9,131	13,114	5,790
30166	Secretary of the Commonwealth	486	643	923	408
30170	Council on Human Rights	-	-	-	-
30171	State Corporation Commission	61,122	66,956	96,169	42,459
30172	State Lottery Department	24,049	28,163	40,451	17,859
30174	Virginia College Savings Plan	8,855	10,540	15,139	6,684
30175	VA Office of Protection and Advocacy	454	-	-	-
30180	Secretary of Administration	916	1,129	1,622	716
30181	Department of Labor and Industry	10,289	11,797	16,944	7,481



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30182	Virginia Employment Commission	51,762	53,538	76,896	33,949
30183	Secretary of Natural Resources	135	433	623	275
30185	Secretary of Education	397	519	746	329
30186	Secretary of Transportation	466	406	584	258
30187	Secretary of Public Safety	307	449	645	285
30188	Secretary of Health and Human Resources	175	189	272	120
30190	Secretary of Finance	254	340	489	216
30191	Virginia Workers' Compensation Commission	22,639	24,754	35,553	15,697
30192	Secretary of Commerce and Trade	139	-	-	-
30193	Secretary of Agriculture and Forestry	18	90	128	57
30194	Department of General Services	48,166	52,110	74,846	33,044
30199	Department of Conservation and Recreation	26,910	30,988	44,508	19,650
30200	Office of Children's Services	-	1,379	1,981	875
30201	Department of Education - Central Office Operations	25,955	27,887	40,055	17,684
30202	The Library of Virginia	9,420	9,927	14,258	6,295
30203	Woodrow Wilson Rehabilitation Center	16,914	18,857	27,083	11,957
30204	The College of William and Mary	75,403	87,596	125,813	55,546
30206	VCU - Medical College of Virginia Hospitals Authority	52,598	53,472	76,789	33,908
30207	University of Virginia - Academic Division	379,467	419,771	602,937	266,190
30208	Virginia Polytechnic Institute and State University	352,916	398,980	573,056	253,004
30209	University of Virginia Medical Center	62,919	68,435	98,293	43,396
30211	Virginia Military Institute	23,380	25,348	36,407	16,074
30212	Virginia State University	50,339	54,199	77,846	34,369
30213	Norfolk State University	54,796	56,950	81,797	36,113



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30214	Longwood University	33,984	37,768	54,247	23,950
30215	University of Mary Washington	34,806	37,469	53,816	23,760
30216	James Madison University	125,362	145,789	209,397	92,449
30217	Radford University	56,267	64,986	93,339	41,209
30218	Virginia School for Deaf and Blind	8,693	8,997	12,922	5,705
30221	Old Dominion University	109,562	123,166	176,903	78,102
30222	Department of Professional and Occupational Regulation	14,338	15,783	22,670	10,009
30223	Department of Health Professions	18,680	20,015	28,747	12,692
30226	Board of Accountancy	839	1,022	1,468	648
30232	Minority Business Enterprise	-	-	-	-
30233	Board of Bar Examiners	776	896	1,286	568
30234	Cooperative Extension and Agricultural Research Service	4,380	5,065	7,275	3,212
30236	Virginia Commonwealth University	277,982	312,358	448,640	198,074
30238	Virginia Museum of Fine Arts	12,734	14,202	20,399	9,006
30239	Frontier Culture Museum of Virginia	1,528	1,736	2,493	1,101
30241	Richard Bland College	6,111	7,013	10,072	4,447
30242	Christopher Newport University	34,952	40,702	58,461	25,810
30245	State Council of Higher Education for Virginia	3,635	4,634	6,656	2,939
30246	University of Virginia's College at Wise	12,269	13,240	19,016	8,395
30247	George Mason University	182,878	200,645	288,188	127,235
30261	Virginia Community College System - Central Office Operations	21,210	21,762	31,258	13,800
30262	Department of Rehabilitative Services	66,345	76,757	110,247	48,674
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,603	1,609	2,311	1,020
30268	Virginia Institute of Marine Science	17,897	20,200	29,013	12,809



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 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	9,975	10,935	15,706	6,934
30276	Southside Virginia Community College	15,225	15,711	22,566	9,963
30277	Paul D. Camp Community College	5,251	4,998	7,178	3,169
30278	Rappahannock Community College	7,624	8,170	11,734	5,181
30279	Danville Community College	10,589	11,674	16,767	7,403
30280	Northern Virginia Community College	126,964	142,903	205,252	90,618
30282	Piedmont Virginia Community College	10,377	11,691	16,793	7,414
30283	J. Sargeant Reynolds Community College	32,413	35,709	51,289	22,644
30284	Eastern Shore Community College	3,603	3,682	5,289	2,335
30285	Patrick Henry Community College	12,800	12,023	17,269	7,624
30286	Virginia Western Community College	17,208	19,263	27,667	12,215
30287	Dabney S. Lancaster Community College	4,841	5,170	7,426	3,278
30288	Wytheville Community College	8,178	8,976	12,892	5,692
30290	John Tyler Community College	19,596	22,361	32,117	14,180
30291	Blue Ridge Community College	11,293	12,247	17,589	7,766
30292	Central Virginia Community College	10,232	10,846	15,577	6,877
30293	Thomas Nelson Community College	23,817	27,505	39,505	17,442
30294	Southwest Virginia Community College	7,895	8,776	12,605	5,565
30295	Tidewater Community College	68,039	75,057	107,804	47,595
30296	Virginia Highlands Community College	7,656	8,092	11,624	5,132
30297	Germanna Community College	14,335	16,185	23,246	10,263
30298	Lord Fairfax Community College	14,254	16,092	23,113	10,204
30299	Mountain Empire Community College	8,335	9,059	13,011	5,745
30301	Department of Agriculture and Consumer Services	32,569	36,311	52,153	23,025





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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30310	Virginia Economic Development Partnership	10,646	12,313	17,685	7,808
30320	Virginia Tourism Authority	6,068	6,928	9,950	4,393
30325	Department of Business Assistance	-	-	-	-
30330	Virginia - Israel Advisory Board	134	150	215	95
30350	Department of Small Business and Supplier Diversity	3,311	2,975	4,273	1,886
30402	Marine Resources Commission	5,110	5,455	7,834	3,459
30403	Department of Game and Inland Fisheries	20,303	23,083	33,155	14,638
30405	Virginia Racing Commission	360	389	558	247
30407	Virginia Port Authority	658	651	936	413
30409	Department of Mines, Minerals and Energy	18,688	20,011	28,743	12,690
30411	Department of Forestry	16,052	17,385	24,970	11,024
30413	Commission on Virginia Alcohol Safety Action Program	674	785	1,127	498
30417	Gunston Hall	206	196	281	124
30423	Department of Historic Resources	3,011	3,597	5,167	2,281
30425	Jamestown - Yorktown Foundation	8,904	9,719	13,958	6,163
30440	Department of Environmental Quality	68,071	76,097	109,299	48,256
30454	Office of Commonwealth Preparedness	469	80	114	50
30505	Department of Rail and Public Transportation	5,170	6,047	8,685	3,834
30506	Motor Vehicle Dealer Board	1,461	1,692	2,430	1,073
30507	Towing and Recovery Operations Board	-	-	-	-
30510	Virginia Department of Transportation	139,867	153,270	220,143	97,193
30511	Virginia Department of Transportation	38,825	42,860	61,559	27,178
30512	Virginia Department of Transportation	52,329	58,390	83,865	37,026
30513	Virginia Department of Transportation	34,634	37,807	54,302	23,974



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30514	Virginia Department of Transportation	59,342	64,958	93,300	41,192
30515	Virginia Department of Transportation	55,757	62,447	89,693	39,599
30516	Virginia Department of Transportation	31,988	35,827	51,458	22,719
30517	Virginia Department of Transportation	30,275	33,642	48,319	21,333
30518	Virginia Department of Transportation	42,271	47,009	67,519	29,810
30519	Virginia Department of Transportation	71,154	79,427	114,081	50,367
30601	Department of Health	237,102	257,875	370,387	163,526
30602	Department of Medical Assistance Services	34,318	40,484	58,147	25,672
30606	Virginia Board for People With Disabilities	871	786	1,129	499
30701	Department of Corrections - Central Administration	26,625	28,938	41,564	18,350
30702	Department for the Blind and Vision Impaired	9,084	10,314	14,813	6,540
30703	Central State Hospital	41,168	54,479	78,248	34,547
30704	Eastern State Hospital	46,804	52,485	75,384	33,282
30705	Southwestern Virginia Mental Health Institute	26,865	29,900	42,946	18,960
30706	Western State Hospital	41,018	43,603	62,627	27,650
30707	Central Virginia Training Center	55,327	57,550	82,659	36,494
30708	Commonwealth Center for Children and Adolescents	7,370	8,454	12,143	5,361
30709	Powhatan Correctional Center	6,152	3,903	5,606	2,475
30711	Virginia Correctional Enterprises	11,559	12,412	17,828	7,871
30716	Virginia Correctional Center for Women	5,712	8,050	11,562	5,105
30718	Bland Correctional Center	4,771	5,299	7,612	3,361
30720	Department of Behavioral Health & Developmental Services	27,045	34,208	49,134	21,693
30721	Powhatan Reception and Classification Center	1,783	1,743	2,503	1,105
30723	Southeastern Virginia Training Center	15,616	16,576	23,808	10,511



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30724	Catawba Hospital	15,079	17,036	24,468	10,803
30725	Northern Virginia Training Center	25,828	24,457	35,127	15,509
30726	Southside Virginia Training Center	29,499	110	158	70
30728	Northern Virginia Mental Health Institute	21,266	23,664	33,988	15,006
30729	Piedmont Geriatric Hospital	19,089	21,159	30,391	13,417
30733	Sussex I State Prison	4,227	4,601	6,609	2,918
30734	Sussex II State Prison	4,420	4,680	6,723	2,968
30735	Wallen's Ridge State Prison	5,894	6,688	9,606	4,241
30737	St. Brides Correctional Center	5,716	5,940	8,532	3,767
30738	Southwestern Virginia Training Center	18,973	19,557	28,089	12,401
30739	Southern Virginia Mental Health Institute	9,747	11,423	16,407	7,244
30741	Red Onion State Prison	6,045	6,579	9,450	4,172
30742	Department of Corrections - Employee Relations and Training	7,660	8,272	11,880	5,245
30743	Fluvanna Women's Correctional Center	6,036	6,616	9,503	4,195
30745	Nottoway Correctional Center	6,791	7,460	10,715	4,731
30747	Marion Correctional Treatment Center	5,152	5,389	7,741	3,418
30748	Hiram W. Davis Medical Center	10,594	11,521	16,548	7,306
30749	Buckingham Correctional Center	5,887	6,168	8,859	3,911
30751	Department for the Deaf and Hard-of- Hearing	776	843	1,212	535
30752	Deep Meadow Correctional Center	5,976	6,595	9,473	4,182
30753	Deerfield Correctional Center	7,714	8,211	11,793	5,206
30754	Augusta Correctional Center	4,363	4,848	6,963	3,074
30756	Department of Corrections - Division of Institutions	34,093	36,886	52,979	23,390
30757	Western Region Correctional Field Units	1,905	1,906	2,738	1,209



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 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	1,806	-	-	-
30761	Baskerville Correctional Center	2,722	2,846	4,086	1,804
30765	Department of Social Services	124,437	139,923	200,972	88,729
30766	Virginia Parole Board	1,219	1,316	1,890	834
30767	Division of Community Corrections	14,775	15,600	22,407	9,893
30768	Keen Mountain Correctional Center	4,642	4,845	6,959	3,072
30769	Greensville Correctional Center	13,152	14,484	20,803	9,184
30770	Dillwyn Correctional Center	6,219	6,834	9,816	4,334
30771	Indian Creek Correctional Center	4,195	4,516	6,486	2,864
30772	Haynesville Correctional Center	7,024	7,772	11,163	4,928
30773	Coffeewood Correctional Center	5,115	5,590	8,030	3,545
30774	Lunenburg Correctional Center	4,929	5,240	7,526	3,323
30775	Pocahontas State Correctional Center	5,117	5,797	8,326	3,676
30776	Green Rock Correctional Center	5,491	5,600	8,042	3,551
30777	Department of Juvenile Justice	94,574	95,248	136,805	60,399
30778	Department of Forensic Science	27,696	30,565	43,900	19,382
30785	River North Correctional Center	4,534	5,775	8,293	3,662
30786	Culpeper Correctional Center for Women	-	1,296	1,862	822
30794	Virginia Center for Behavioral Rehabilitation	19,586	22,093	31,733	14,010
30841	Department of Aviation	3,269	3,346	4,805	2,121
30848	Indigent Defense Commission	42,730	46,807	67,230	29,682
30851	Tobacco Indemnification & Revitalization Commission	1,135	1,243	1,784	788
30852	Virginia Tobacco Settlement Foundation	1,507	1,680	2,412	1,065
30912	Department of Veterans Services	7,131	8,055	11,569	5,108



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
30922	Sitter-Barfoot Veterans Care Center	12,829	14,287	20,520	9,060
30937	Southern Virginia Higher Education Center	2,214	2,637	3,787	1,672
30938	New College Institute	1,029	1,277	1,834	809
30942	Virginia Museum of Natural History	2,358	2,450	3,519	1,554
30948	Southwest Virginia Higher Education Center	1,768	1,867	2,681	1,184
30957	Commonwealth's Attorneys' Services Council	533	651	936	413
30960	Department of Fire Programs	5,527	5,780	8,303	3,666
30961	Division of Capitol Police	792	828	1,190	525
30999	Department of Alcoholic Beverage Control	56,734	63,182	90,748	40,065
35106	Arlington County Health Department	79	90	128	57
35129	Fairfax County Health Department	6,079	6,465	9,285	4,099
35885	Fort Monroe Federal Area Development Authority	1,842	2,151	3,089	1,364
	Total for State Employers	5,598,398	6,122,555	8,793,831	3,882,469



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	3,023,764	0.35461%	3,732,612	0.34623%
40101	Albemarle County Schools	9,491,479	1.11311%	11,946,492	1.10814%
40102	Alleghany County School Board	1,435,188	0.16831%	1,731,500	0.16061%
40103	Amelia County School Board	903,338	0.10594%	1,190,051	0.11039%
40104	Amherst County School Board	2,704,879	0.31721%	3,351,804	0.31091%
40105	Appomattox County School Board	1,176,909	0.13802%	1,497,409	0.13890%
40106	Arlington Public Schools	29,095,514	3.41217%	37,835,814	3.50960%
40107	Augusta County School Board	6,291,642	0.73785%	8,064,922	0.74809%
40108	Bath County School Board	498,809	0.05850%	660,048	0.06123%
40109	Bedford County School Board	5,682,514	0.66642%	6,724,158	0.62372%
40110	Bland County School Board	483,108	0.05666%	566,316	0.05253%
40111	Botetourt County Schools	3,106,162	0.36427%	3,788,145	0.35138%
40112	Brunswick County Public Schools	1,137,210	0.13337%	1,354,182	0.12561%
40113	Buchanan County School Board	1,757,633	0.20613%	2,175,906	0.20183%
40114	Buckingham County School Board	1,213,826	0.14235%	1,485,438	0.13779%
40115	Campbell County School Board	4,415,408	0.51782%	5,509,393	0.51104%
40116	Caroline County School Board	2,156,343	0.25288%	2,763,274	0.25632%
40117	Carroll County School Board	2,341,343	0.27458%	2,933,199	0.27208%
40118	Charles City County School Board	530,138	0.06217%	613,498	0.05691%
40119	Charlotte County School Board	1,262,302	0.14804%	1,577,394	0.14632%
40120	Chesterfield County School Board	31,191,014	3.65792%	39,682,203	3.68087%
40121	Clarke County School Board	1,314,464	0.15415%	1,654,688	0.15349%
40122	Craig County School Board	427,193	0.05010%	521,403	0.04836%
40123	Culpeper County School Board	4,650,180	0.54535%	6,061,501	0.56226%
40124	Cumberland County School Board	827,054	0.09699%	1,122,749	0.10414%
40125	Dickenson County School Board	1,183,689	0.13882%	1,489,181	0.13813%
40126	Dinwiddie County School Board	2,431,355	0.28514%	3,075,394	0.28527%
40128	Essex County Public Schools	928,787	0.10892%	1,152,664	0.10692%
40129	Fairfax County School Board	154,785,126	18.15234%	192,885,015	17.89182%
40130	Fauquier County School Board	8,181,163	0.95944%	10,199,271	0.94607%
40131	Floyd County School Board	1,159,427	0.13597%	1,415,570	0.13131%
40132	Fluvanna County Public Schools	2,590,817	0.30384%	3,361,208	0.31178%
40133	Franklin County Public Schools	4,357,778	0.51106%	5,525,362	0.51253%
40134	Frederick County School Board	8,866,765	1.03985%	11,542,407	1.07066%
40135	Giles County Schools	1,339,685	0.15711%	1,688,277	0.15660%



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
40136	Gloucester County School Board	3,286,207	0.38539%	4,063,900	0.37696%
40137	Goochland County School Board	1,593,375	0.18686%	2,033,789	0.18865%
40138	Grayson County School Board	1,089,358	0.12775%	1,378,781	0.12789%
40139	Greene County Public Schools	1,740,222	0.20408%	2,311,993	0.21446%
40140	Greensville County School Board	1,379,385	0.16177%	1,791,304	0.16616%
40141	Halifax County School Board	3,202,051	0.37552%	3,939,674	0.36544%
40142	Hanover County School Board	10,806,814	1.26737%	13,712,156	1.27192%
40143	Henrico County School Board	28,125,017	3.29835%	35,384,284	3.28220%
40144	Henry County Public Schools	4,066,899	0.47694%	5,011,944	0.46490%
40145	Highland County Public Schools	193,451	0.02269%	259,163	0.02404%
40146	Isle of Wight County Schools	3,210,607	0.37652%	4,071,417	0.37766%
40148	King George County School Board	2,198,192	0.25779%	2,792,933	0.25907%
40149	King & Queen County School Board	540,293	0.06336%	642,501	0.05960%
40150	King William County School Board	1,311,578	0.15381%	1,700,649	0.15775%
40151	Lancaster County Public Schools	843,960	0.09898%	1,066,056	0.09889%
40152	Lee County School Board	1,996,841	0.23418%	2,594,337	0.24065%
40153	Loudoun County School Board	52,480,267	6.15461%	68,719,088	6.37430%
40154	Louisa County Public Schools	2,906,335	0.34084%	3,721,891	0.34524%
40155	Lunenburg County School Board	899,503	0.10549%	1,130,684	0.10488%
40156	Madison County School Board	1,120,652	0.13142%	1,392,631	0.12918%
40157	Mathews County School Board	737,347	0.08647%	921,634	0.08549%
40158	Mecklenburg County School Board	2,537,389	0.29757%	3,080,844	0.28578%
40159	Middlesex County School Board	817,615	0.09589%	1,024,577	0.09504%
40160	Montgomery County School Board	5,347,271	0.62710%	6,696,196	0.62113%
40162	Nelson County Public Schools	1,308,629	0.15347%	1,607,599	0.14912%
40163	New Kent County School Board	1,691,829	0.19841%	2,110,075	0.19573%
40165	Northampton County Schools	1,058,915	0.12418%	1,307,436	0.12128%
40166	Northumberland County School Board	863,530	0.10127%	1,091,087	0.10121%
40167	Nottoway County School Board	1,257,565	0.14748%	1,579,936	0.14655%
40168	Orange County Public Schools	2,849,604	0.33419%	3,724,518	0.34548%
40169	Page County Public Schools	2,107,242	0.24713%	2,569,822	0.23837%
40170	Patrick County School Board	1,464,490	0.17175%	1,842,413	0.17090%
40171	Pittsylvania County School Board	4,454,374	0.52239%	5,757,292	0.53404%
40172	Powhatan County School Board	2,617,576	0.30698%	3,320,085	0.30797%
40173	Prince Edward County School Board	1,479,575	0.17352%	1,739,623	0.16137%
40174	Prince George County School Board	3,642,696	0.42720%	4,469,965	0.41463%
40176	Prince William County School Board	54,083,109	6.34258%	69,544,430	6.45086%
40177	Pulaski County School Board	2,559,730	0.30019%	3,100,631	0.28761%



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

Teacher Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
40178	Rappahannock County School Board	650,029	0.07623%	803,179	0.07450%
40179	Richmond County School Board	716,553	0.08403%	907,206	0.08415%
40180	Roanoke County School Board	8,314,301	0.97506%	10,238,755	0.94973%
40181	Rockbridge County School Board	1,785,858	0.20944%	2,259,447	0.20958%
40182	Rockingham County School Board	6,914,654	0.81091%	8,921,820	0.82758%
40183	Russell County School Board	1,991,880	0.23360%	2,515,926	0.23337%
40184	Scott County School Board	2,180,840	0.25576%	2,771,944	0.25712%
40185	Shenandoah County School Board	3,666,074	0.42994%	4,727,155	0.43849%
40186	Smyth County School Board	2,756,869	0.32331%	3,339,060	0.30973%
40187	Southampton County School Board	1,433,054	0.16806%	1,863,906	0.17289%
40188	Spotsylvania County School Board	13,818,496	1.62056%	17,566,557	1.62945%
40189	Stafford County School Board	16,715,309	1.96028%	20,235,599	1.87703%
40190	Surry County Schools	929,262	0.10898%	1,146,640	0.10636%
40191	Sussex County School Board	892,358	0.10465%	1,068,493	0.09911%
40192	Tazewell County Schools	3,084,512	0.36174%	3,853,957	0.35749%
40193	Warren County School Board	3,279,178	0.38456%	4,026,370	0.37348%
40195	Washington County School Board	4,130,138	0.48436%	4,971,285	0.46113%
40196	Westmoreland County School Board	994,329	0.11661%	1,266,095	0.11744%
40197	Wise County School Board	3,441,282	0.40358%	4,145,988	0.38458%
40198	Wythe County School Board	2,394,690	0.28084%	2,955,064	0.27411%
40199	York County School Board	7,087,445	0.83118%	9,217,885	0.85504%
40200	Alexandria City School Board	15,098,924	1.77072%	19,421,870	1.80155%
40201	Bristol City School Board	1,459,822	0.17120%	1,756,324	0.16291%
40202	Buena Vista City Schools	588,007	0.06896%	737,854	0.06844%
40203	Charlottesville Public Schools	3,969,047	0.46547%	5,156,160	0.47828%
40205	Danville City Schools	3,826,825	0.44879%	4,596,622	0.42638%
40206	Fredericksburg City Schools	2,328,108	0.27303%	3,107,898	0.28828%
40207	Hampton City Schools	12,831,186	1.50477%	15,425,783	1.43088%
40208	Harrisonburg City School Board	3,812,575	0.44712%	4,804,083	0.44562%
40209	Hopewell City School Board	2,676,054	0.31383%	3,362,153	0.31187%
40210	Lynchburg Public Schools	5,969,556	0.70008%	7,620,274	0.70685%
40211	Newport News Public Schools	17,646,241	2.06946%	22,315,989	2.07000%
40212	Norfolk Public Schools	24,410,928	2.86278%	30,445,793	2.82411%
40213	Petersburg City Schools	2,587,206	0.30341%	3,379,498	0.31348%
40214	Portsmouth School Board	9,198,866	1.07879%	11,318,574	1.04990%
40215	Radford City School Board	927,967	0.10883%	1,176,973	0.10917%
40216	Richmond Public Schools	16,948,526	1.98763%	22,529,024	2.08976%
40217	Roanoke City School Board	8,374,008	0.98206%	10,782,188	1.00014%





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

Teacher Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
40219	Staunton City Schools	1,851,261	0.21711%	2,347,468	0.21775%
40220	Suffolk City School Board	7,932,701	0.93031%	9,898,173	0.91814%
40222	Winchester Public Schools	3,134,439	0.36759%	4,072,678	0.37778%
40223	Martinsville City Schools	1,403,886	0.16464%	1,797,378	0.16672%
40224	Falls Church Public Schools	2,477,823	0.29059%	3,463,586	0.32128%
40225	Colonial Heights City Schools	2,175,312	0.25511%	2,649,823	0.24579%
40230	Covington City School Board	597,474	0.07007%	710,238	0.06588%
40231	Fairfax City School Board	9,925	0.00116%	12,404	0.00115%
40232	Franklin City Public Schools	922,052	0.10813%	1,089,233	0.10104%
40233	Chesapeake Public Schools	25,246,663	2.96080%	31,780,455	2.94792%
40234	Virginia Beach City School Board	44,025,096	5.16303%	55,990,860	5.19364%
40236	Manassas Park City Schools	2,077,819	0.24368%	2,857,611	0.26507%
40306	Town of West Point School Board	537,150	0.06299%	655,717	0.06082%
40307	Lexington City School Board	299,871	0.03517%	374,489	0.03474%
40308	Waynesboro Public Schools	2,032,714	0.23839%	2,437,834	0.22613%
40309	Town of Colonial Beach Schools	378,393	0.04438%	471,572	0.04374%
40313	Galax City Schools	785,784	0.09215%	993,787	0.09218%
40314	Norton City Schools	429,415	0.05036%	513,697	0.04765%
40332	Manassas City Schools	6,112,487	0.71684%	7,831,151	0.72641%
40335	City of Salem Schools	2,487,358	0.29170%	3,078,454	0.28555%
40402	Williamsburg-James City County School Board	7,332,082	0.85987%	9,475,729	0.87896%
40403	Poquoson City Public Schools	1,258,022	0.14753%	1,582,804	0.14682%
40410	Valley Vocational Technical Center	216,906	0.02544%	281,474	0.02611%
40412	Charlottesville/Albemarle Vo-Tech Center	137,737	0.01615%	134,160	0.01244%
40413	The Pruden Center for Industry and Technology	155,328	0.01822%	196,105	0.01819%
40414	Jackson River Technical Center	97,460	0.01143%	124,101	0.01151%
40415	New Horizons Technical Center	875,702	0.10270%	1,095,992	0.10166%
40416	Northern Neck Regional Vocational Center	122,850	0.01441%	168,432	0.01562%
40417	Rowanty Vocational Technical Center	81,687	0.00958%	99,259	0.00921%
40418	Amelia-Nottoway Vocational Center	24,012	0.00282%	29,123	0.00270%
40421	Northern Neck Regional Special Education Program	113,088	0.01326%	123,576	0.01146%
40423	Maggie Walker Governor's School for Govt & Intl Studies	481,309	0.05645%	593,975	0.05510%
40424	Appomattox Region Governor's School	199,678	0.02342%	251,292	0.02331%
40425	Bridging Communities Regional Career and Tech Center	42,758	0.00501%	57,283	0.00531%
	Total for Teacher Employers	852,698,698	100.00000%	1,078,065,090	100.00000%



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				Net Difference Between Projected and Actual Earnings on Pension Plan Investments					Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
40100	Accomack County School Board			384	384	600	2,669		950	4,219	3,184	(104)	3,080	
40101	Albemarle County Schools			1,355	1,355	1,921	8,541		564	11,026	10,189	258	10,447	
40102	Alleghany County School Board			-	-	278	1,238		2,166	3,682	1,477	(561)	916	
40103	Amelia County School Board			505	505	191	851		23	1,065	1,015	106	1,121	
40104	Amherst County School Board			75	75	539	2,396		714	3,649	2,859	(139)	2,720	
40105	Appomattox County School Board			100	100	241	1,070		405	1,716	1,277	(93)	1,184	
40106	Arlington Public Schools			12,533	12,533	6,083	27,050		-	33,133	32,270	2,892	35,162	
40107	Augusta County School Board			1,161	1,161	1,297	5,766		13	7,076	6,879	257	7,136	
40108	Bath County School Board			378	378	106	472		-	578	563	88	651	
40109	Bedford County School Board			2,278	2,278	1,081	4,807		4,843	10,731	5,735	(438)	5,297	
40110	Bland County School Board			-	-	91	405		468	964	483	(103)	380	
40111	Botetourt County Schools			1,117	1,117	609	2,708		1,462	4,779	3,231	(10)	3,221	
40112	Brunswick County Public Schools			-	-	218	968		1,821	3,007	1,155	(463)	692	
40113	Buchanan County School Board			-	-	350	1,555		2,036	3,941	1,856	(548)	1,308	
40114	Buckingham County School Board			696	696	239	1,062		517	1,818	1,267	81	1,348	



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

(1)	(2)	(3) Deferred Outflows of Resources				(4) Deferred Inflows of Resources				(5) Pension Expense			
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Exp	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	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		Total Employer Pension Expense
				Total Deferred Outflows of Resources	Resources						Proportionate Share of Contributions	Proportionate Share of Pension	
40115	Campbell County School Board			859	859	886	3,939	769	5,594	4,699	71	4,770	
40116	Caroline County School Board			391	391	444	1,976	630	3,050	2,357	(92)	2,265	
40117	Carroll County School Board			93	93	472	2,097	284	2,853	2,502	(37)	2,465	
40118	Charles City County School Board			13	13	99	438	597	1,134	523	(129)	394	
40119	Charlotte County School Board			-	-	254	1,127	1,435	2,816	1,345	(395)	950	
40120	Chesterfield County School Board			6,606	6,606	6,380	28,370	-	34,750	33,845	1,716	35,561	
40121	Clarke County School Board			-	-	266	1,183	201	1,650	1,411	(52)	1,359	
40122	Craig County School Board			25	25	84	373	197	654	445	(37)	408	
40123	Culpeper County School Board			1,918	1,918	974	4,334	281	5,589	5,170	349	5,519	
40124	Cumberland County School Board			811	811	180	803	72	1,055	958	161	1,119	
40125	Dickenson County School Board			-	-	239	1,065	241	1,545	1,270	(63)	1,207	
40126	Dinwiddie County School Board			332	332	494	2,199	-	2,693	2,623	93	2,716	
40128	Essex County Public Schools			-	-	185	824	421	1,430	983	(106)	877	
40129	Fairfax County School Board			31,774	31,774	31,010	137,908	29,544	198,462	164,513	2,390	166,903	
40130	Fauquier County School Board			-	-	1,640	7,292	2,448	11,380	8,699	(603)	8,096	



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual 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
40131	Floyd County School Board			641	641	228	1,012		529	1,769	1,207	63	1,270
40132	Fluvanna County Public Schools			901	901	540	2,403		1,628	4,571	2,867	(260)	2,607
40133	Franklin County Public Schools			281	281	888	3,951		-	4,839	4,713	70	4,783
40134	Frederick County School Board			4,346	4,346	1,856	8,252		-	10,108	9,845	1,023	10,868
40135	Giles County Schools			426	426	271	1,207		58	1,536	1,440	108	1,548
40136	Gloucester County School Board			-	-	653	2,906		1,559	5,118	3,466	(385)	3,081
40137	Goochland County School Board			1,094	1,094	327	1,454		-	1,781	1,735	297	2,032
40138	Grayson County School Board			16	16	222	985		25	1,232	1,176	(3)	1,173
40139	Greene County Public Schools			1,177	1,177	372	1,653		500	2,525	1,972	122	2,094
40140	Greensville County School Board			498	498	288	1,281		559	2,128	1,528	(46)	1,482
40141	Halifax County School Board			-	-	633	2,817		1,992	5,442	3,360	(496)	2,864
40142	Hanover County School Board			516	516	2,204	9,804		4,690	16,698	11,695	(1,213)	10,482
40143	Henrico County School Board			-	-	5,689	25,298		6,459	37,446	30,180	(1,721)	28,459
40144	Henry County Public Schools			-	-	806	3,583		1,598	5,987	4,275	(371)	3,904
40145	Highland County Public Schools			153	153	42	185		132	359	221	(4)	217



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

(1)	(2)	(3) Deferred Outflows of Resources				(4) Deferred Inflows of Resources				(5) Pension Expense			
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Difference Between Expected and Actual Exp	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	
				Contributions	Total Deferred Outflows of Resources			Contributions	Total Employer Pension Expense				
40146	Isle of Wight County Schools			129	129	655	2,910		3,774	7,339	3,473	(1,041)	2,432
40148	King George County School Board			217	217	449	1,997		-	2,446	2,382	53	2,435
40149	King & Queen County School Board			-	-	103	460		644	1,207	548	(157)	391
40150	King William County School Board			1,247	1,247	273	1,216		-	1,489	1,450	327	1,777
40151	Lancaster County Public Schools			-	-	171	763		52	986	909	(14)	895
40152	Lee County School Board			734	734	417	1,855		1,455	3,727	2,213	(248)	1,965
40153	Loudoun County School Board			41,514	41,514	11,048	49,130		-	60,178	58,611	10,279	68,890
40154	Louisa County Public Schools			919	919	598	2,661		-	3,259	3,174	231	3,405
40155	Lunenburg County School Board			-	-	182	808		393	1,383	964	(108)	856
40156	Madison County School Board			-	-	224	996		506	1,726	1,188	(128)	1,060
40157	Mathews County School Board			132	132	148	659		111	918	786	13	799
40158	Mecklenburg County School Board			-	-	495	2,203		3,103	5,801	2,628	(800)	1,828
40159	Middlesex County School Board			-	-	165	732		312	1,209	874	(84)	790
40160	Montgomery County School Board			1,254	1,254	1,077	4,787		677	6,541	5,711	205	5,916
40162	Nelson County Public Schools			449	449	258	1,150		494	1,902	1,371	18	1,389



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

(1)	(2)	(3) Deferred Outflows of Resources				(7) Deferred Inflows of Resources				(12) Pension Expense				
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		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		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Employer Pension Expense	
				Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp			Total Deferred Inflows of Resources	Difference Between Expected and Actual Exp		Proportionate Share of Contributions	Proportionate Share of Contributions		
40163	New Kent County School Board			301		301	339	1,509		304	2,152	1,800	18	1,818
40165	Northampton County Schools			-		-	210	935		534	1,679	1,115	(131)	984
40166	Northumberland County School Board			644		644	175	781		7	963	931	181	1,112
40167	Nottoway County School Board			-		-	254	1,130		450	1,834	1,348	(122)	1,226
40168	Orange County Public Schools			1,280		1,280	599	2,663		364	3,626	3,177	183	3,360
40169	Page County Public Schools			217		217	413	1,837		994	3,244	2,192	(161)	2,031
40170	Patrick County School Board			-		-	296	1,317		149	1,762	1,571	(37)	1,534
40171	Pittsylvania County School Board			1,885		1,885	926	4,116		-	5,042	4,910	456	5,366
40172	Powhatan County School Board			113		113	534	2,373		55	2,962	2,832	10	2,842
40173	Prince Edward County School Board			-		-	280	1,243		1,700	3,223	1,484	(400)	1,084
40174	Prince George County School Board			1,010		1,010	719	3,195		1,425	5,339	3,812	(32)	3,780
40176	Prince William County School Board			13,012		13,012	11,180	49,721		-	60,901	59,315	2,955	62,270
40177	Pulaski County School Board			-		-	498	2,217		2,003	4,718	2,645	(483)	2,162
40178	Rappahannock County School Board			-		-	129	574		343	1,046	685	(85)	600
40179	Richmond County School Board			14		14	146	648		121	915	774	(31)	743



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources				Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense		
Employer Code	Teacher Employer	Difference Between Expected and Actual Exp	Change of Assump	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
40180	Roanoke County School Board	-	-	-	-	1,646	7,320	-	5,611	14,577	8,733	(1,419)	7,314
40181	Rockbridge County School Board	-	-	16	16	363	1,616	-	570	2,549	1,927	(158)	1,769
40182	Rockingham County School Board	-	-	1,891	1,891	1,434	6,379	-	247	8,060	7,610	353	7,963
40183	Russell County School Board	-	-	-	-	404	1,799	-	896	3,099	2,146	(253)	1,893
40184	Scott County School Board	-	-	154	154	446	1,981	-	305	2,732	2,364	(52)	2,312
40185	Shenandoah County School Board	-	-	969	969	760	3,380	-	673	4,813	4,032	26	4,058
40186	Smyth County School Board	-	-	-	-	537	2,387	-	2,138	5,062	2,848	(515)	2,333
40187	Southampton County School Board	-	-	548	548	300	1,332	-	393	2,025	1,590	11	1,601
40188	Spotsylvania County School Board	-	-	1,008	1,008	2,824	12,559	-	5,139	20,522	14,983	(1,232)	13,751
40189	Stafford County School Board	-	-	1,022	1,022	3,253	14,468	-	9,442	27,163	17,259	(1,822)	15,437
40190	Surry County Schools	-	-	-	-	184	820	-	605	1,609	978	(155)	823
40191	Sussex County School Board	-	-	-	-	172	764	-	947	1,883	911	(230)	681
40192	Tazewell County Schools	-	-	-	-	620	2,755	-	1,411	4,786	3,287	(371)	2,916
40193	Warren County School Board	-	-	338	338	647	2,879	-	1,257	4,783	3,434	(185)	3,249
40195	Washington County School Board	-	-	-	-	799	3,554	-	3,582	7,935	4,240	(858)	3,382



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual 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
40196	Westmoreland County School Board			94	94	204	905		335	1,444	1,080	(74)	1,006
40197	Wise County School Board			864	864	667	2,964		2,155	5,786	3,536	(237)	3,299
40198	Wythe County School Board			-	-	475	2,113		984	3,572	2,520	(234)	2,286
40199	York County School Board			3,228	3,228	1,482	6,590		-	8,072	7,862	753	8,615
40200	Alexandria City School Board			3,497	3,497	3,122	13,886		4,526	21,534	16,565	(500)	16,065
40201	Bristol City School Board			37	37	282	1,256		941	2,479	1,498	(199)	1,299
40202	Buena Vista City Schools			58	58	119	527		59	705	629	3	632
40203	Charlottesville Public Schools			1,453	1,453	829	3,686		1,384	5,899	4,398	(67)	4,331
40205	Danville City Schools			-	-	739	3,286		5,327	9,352	3,921	(1,358)	2,563
40206	Fredericksburg City Schools			2,137	2,137	500	2,222		-	2,722	2,651	503	3,154
40207	Hampton City Schools			1,979	1,979	2,480	11,029		8,379	21,888	13,157	(1,314)	11,843
40208	Harrisonburg City School Board			72	72	772	3,435		170	4,377	4,097	(18)	4,079
40209	Hopewell City School Board			-	-	541	2,403		822	3,766	2,868	(220)	2,648
40210	Lynchburg Public Schools			2,039	2,039	1,225	5,448		-	6,673	6,499	532	7,031
40211	Newport News Public Schools			61	61	3,588	15,954		3,250	22,792	19,033	(907)	18,126





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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual 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
40212	Norfolk Public Schools			-	-	4,895	21,767		7,015	33,677	25,967	(1,726)	24,241
40213	Petersburg City Schools			1,142	1,142	543	2,417		517	3,477	2,882	110	2,992
40214	Portsmouth School Board			-	-	1,820	8,092		5,228	15,140	9,654	(1,287)	8,367
40215	Radford City School Board			38	38	189	842		411	1,442	1,004	(107)	897
40216	Richmond Public Schools			11,583	11,583	3,622	16,107		4,667	24,396	19,215	1,269	20,484
40217	Roanoke City School Board			3,009	3,009	1,733	7,709		-	9,442	9,196	731	9,927
40219	Staunton City Schools			72	72	377	1,679		812	2,868	2,002	(214)	1,788
40220	Suffolk City School Board			-	-	1,591	7,077		5,110	13,778	8,442	(1,366)	7,076
40222	Winchester Public Schools			1,465	1,465	655	2,912		-	3,567	3,474	347	3,821
40223	Martinsville City Schools			946	946	289	1,285		-	1,574	1,533	254	1,787
40224	Falls Church Public Schools			5,083	5,083	557	2,476		-	3,033	2,954	1,233	4,187
40225	Colonial Heights City Schools			-	-	426	1,894		1,457	3,777	2,260	(350)	1,910
40230	Covington City School Board			-	-	114	508		544	1,166	606	(125)	481
40231	Fairfax City School Board			-	-	2	9		-	11	11	(1)	10
40232	Franklin City Public Schools			383	383	175	779		804	1,758	929	(71)	858



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual 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
40233	Chesapeake Public Schools			1,594	1,594	5,109	22,722		1,461	29,292	27,106	124	27,230
40234	Virginia Beach City School Board			3,471	3,471	9,001	40,031		10,644	59,676	47,755	(2,239)	45,516
40236	Manassas Park City Schools			3,346	3,346	459	2,043		-	2,502	2,437	803	3,240
40306	Town of West Point School Board			-	-	105	469		280	854	559	(65)	494
40307	Lexington City School Board			-	-	60	268		93	421	319	(23)	296
40308	Waynesboro Public Schools			133	133	392	1,743		1,391	3,526	2,079	(273)	1,806
40309	Town of Colonial Beach Schools			-	-	76	337		86	499	402	(20)	382
40313	Galax City Schools			97	97	160	710		-	870	848	27	875
40314	Norton City Schools			-	-	83	367		347	797	438	(80)	358
40332	Manassas City Schools			3,818	3,818	1,259	5,599		-	6,858	6,679	1,017	7,696
40335	City of Salem Schools			-	-	495	2,201		2,008	4,704	2,626	(527)	2,099
40402	Williamsburg-James City County School Board			2,165	2,165	1,523	6,775		484	8,782	8,082	347	8,429
40403	Poquoson City Public Schools			-	-	254	1,132		129	1,515	1,350	(31)	1,319
40410	Valley Vocational Technical Center			76	76	45	201		-	246	240	17	257
40412	Charlottesville/Albemarle Vo-Tech Center			-	-	22	95		511	628	114	(120)	(6)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Employer Code	Teacher Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Exp	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assump	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40413	The Pruden Center for Industry and Technology	-	-	-	-	32	140	-	64	236	167	(18)	149
40414	Jackson River Technical Center	-	-	9	9	20	89	-	103	212	106	(27)	79
40415	New Horizons Technical Center	-	-	-	-	176	784	-	261	1,221	935	(67)	868
40416	Northern Neck Regional Vocational Center	-	-	283	283	27	120	-	-	147	144	73	217
40417	Rowanty Vocational Technical Center	-	-	5	5	16	71	-	42	129	85	(9)	76
40418	Amelia-Nottoway Vocational Center	-	-	-	-	5	20	-	25	50	25	(6)	19
40421	Northern Neck Regional Special Education Program	-	-	-	-	20	88	-	238	346	105	(56)	49
40423	Maggie Walker Governor's School for Govt & Intl Studies	-	-	95	95	95	425	-	153	673	507	(7)	500
40424	Appomattox Region Governor's School	-	-	159	159	40	180	-	12	232	214	42	256
40425	Bridging Communities Regional Career and Tech Center	-	-	285	285	9	41	-	-	50	49	78	127
	<b>Total Teacher Employers</b>	-	-	199,246	199,246	173,316	770,764	-	199,246	1,143,326	919,492	-	919,492



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
Employer Code	Teacher Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40100	Accomack County School Board	(1,293)	(1,293)	(1,293)	207	(163)
40101	Albemarle County Schools	(3,549)	(3,549)	(3,549)	1,238	(262)
40102	Alleghany County School Board	(1,113)	(1,113)	(1,113)	(221)	(122)
40103	Amelia County School Board	(273)	(273)	(273)	227	32
40104	Amherst County School Board	(1,207)	(1,207)	(1,207)	178	(131)
40105	Appomattox County School Board	(570)	(570)	(570)	108	(14)
40106	Arlington Public Schools	(9,165)	(9,165)	(9,165)	6,375	520
40107	Augusta County School Board	(2,313)	(2,313)	(2,313)	1,040	(16)
40108	Bath County School Board	(122)	(122)	(122)	144	22
40109	Bedford County School Board	(2,581)	(2,581)	(2,581)	(86)	(624)
40110	Bland County School Board	(285)	(285)	(285)	(50)	(59)
40111	Botetourt County Schools	(1,217)	(1,217)	(1,217)	207	(218)
40112	Brunswick County Public Schools	(895)	(895)	(895)	(208)	(114)
40113	Buchanan County School Board	(1,241)	(1,241)	(1,241)	(128)	(90)
40114	Buckingham County School Board	(392)	(392)	(392)	133	(79)
40115	Campbell County School Board	(1,685)	(1,685)	(1,685)	494	(174)
40116	Caroline County School Board	(973)	(973)	(973)	263	(3)
40117	Carroll County School Board	(972)	(972)	(972)	237	(81)
40118	Charles City County School Board	(325)	(325)	(325)	(72)	(74)
40119	Charlotte County School Board	(898)	(898)	(898)	(78)	(44)
40120	Chesterfield County School Board	(10,930)	(10,930)	(10,930)	5,041	(395)
40121	Clarke County School Board	(579)	(579)	(579)	123	(36)
40122	Craig County School Board	(203)	(203)	(203)	11	(31)
40123	Culpeper County School Board	(1,583)	(1,583)	(1,583)	977	101
40124	Cumberland County School Board	(197)	(197)	(197)	278	69
40125	Dickenson County School Board	(538)	(538)	(538)	103	(34)
40126	Dinwiddie County School Board	(887)	(887)	(887)	349	(49)
40128	Essex County Public Schools	(473)	(473)	(473)	32	(43)
40129	Fairfax County School Board	(59,084)	(59,084)	(59,084)	16,911	(6,347)
40130	Fauquier County School Board	(3,853)	(3,853)	(3,853)	514	(335)
40131	Floyd County School Board	(388)	(388)	(388)	118	(82)
40132	Fluvanna County Public Schools	(1,331)	(1,331)	(1,331)	283	40



**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
40133	Franklin County Public Schools	(1,691)	(1,691)	(1,691)	589	(74)
40134	Frederick County School Board	(2,655)	(2,655)	(2,655)	2,033	170
40135	Giles County Schools	(430)	(430)	(430)	214	(34)
40136	Gloucester County School Board	(1,680)	(1,680)	(1,680)	91	(169)
40137	Goochland County School Board	(351)	(351)	(351)	378	(12)
40138	Grayson County School Board	(442)	(442)	(442)	134	(24)
40139	Greene County Public Schools	(615)	(615)	(615)	411	86
40140	Greensville County School Board	(617)	(617)	(617)	201	20
40141	Halifax County School Board	(1,751)	(1,751)	(1,751)	(2)	(187)
40142	Hanover County School Board	(5,583)	(5,583)	(5,583)	746	(179)
40143	Henrico County School Board	(12,997)	(12,997)	(12,997)	2,336	(791)
40144	Henry County Public Schools	(1,968)	(1,968)	(1,968)	148	(231)
40145	Highland County Public Schools	(87)	(87)	(87)	41	14
40146	Isle of Wight County Schools	(2,338)	(2,338)	(2,338)	(139)	(57)
40148	King George County School Board	(837)	(837)	(837)	317	(35)
40149	King & Queen County School Board	(362)	(362)	(362)	(65)	(56)
40150	King William County School Board	(215)	(215)	(215)	384	19
40151	Lancaster County Public Schools	(354)	(354)	(354)	97	(21)
40152	Lee County School Board	(1,075)	(1,075)	(1,075)	197	35
40153	Loudoun County School Board	(11,620)	(11,620)	(11,620)	14,739	1,457
40154	Louisa County Public Schools	(955)	(955)	(955)	537	(12)
40155	Lunenburg County School Board	(468)	(468)	(468)	46	(25)
40156	Madison County School Board	(572)	(572)	(572)	39	(49)
40157	Mathews County School Board	(281)	(281)	(281)	83	(26)
40158	Mecklenburg County School Board	(1,782)	(1,782)	(1,782)	(262)	(193)
40159	Middlesex County School Board	(411)	(411)	(411)	48	(24)
40160	Montgomery County School Board	(1,929)	(1,929)	(1,929)	686	(186)
40162	Nelson County Public Schools	(494)	(494)	(494)	111	(82)
40163	New Kent County School Board	(654)	(654)	(654)	180	(69)
40165	Northampton County Schools	(548)	(548)	(548)	23	(58)
40166	Northumberland County School Board	(167)	(167)	(167)	203	(21)
40167	Nottoway County School Board	(625)	(625)	(625)	79	(38)
40168	Orange County Public Schools	(1,004)	(1,004)	(1,004)	593	73
40169	Page County Public Schools	(980)	(980)	(980)	62	(149)
40170	Patrick County School Board	(624)	(624)	(624)	149	(39)



**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
40171	Pittsylvania County School Board	(1,379)	(1,379)	(1,379)	940	40
40172	Powhatan County School Board	(1,048)	(1,048)	(1,048)	338	(43)
40173	Prince Edward County School Board	(954)	(954)	(954)	(185)	(176)
40174	Prince George County School Board	(1,456)	(1,456)	(1,456)	265	(226)
40176	Prince William County School Board	(19,207)	(19,207)	(19,207)	9,616	116
40177	Pulaski County School Board	(1,471)	(1,471)	(1,471)	(102)	(203)
40178	Rappahannock County School Board	(341)	(341)	(341)	10	(33)
40179	Richmond County School Board	(320)	(320)	(320)	72	(13)
40180	Roanoke County School Board	(4,682)	(4,682)	(4,682)	(59)	(472)
40181	Rockbridge County School Board	(878)	(878)	(878)	140	(39)
40182	Rockingham County School Board	(2,490)	(2,490)	(2,490)	1,253	48
40183	Russell County School Board	(1,055)	(1,055)	(1,055)	110	(44)
40184	Scott County School Board	(935)	(935)	(935)	257	(30)
40185	Shenandoah County School Board	(1,480)	(1,480)	(1,480)	577	19
40186	Smyth County School Board	(1,579)	(1,579)	(1,579)	(108)	(217)
40187	Southampton County School Board	(583)	(583)	(583)	247	25
40188	Spotsylvania County School Board	(6,830)	(6,830)	(6,830)	1,165	(189)
40189	Stafford County School Board	(8,271)	(8,271)	(8,271)	7	(1,335)
40190	Surry County Schools	(520)	(520)	(520)	-	(49)
40191	Sussex County School Board	(570)	(570)	(570)	(85)	(88)
40192	Tazewell County Schools	(1,599)	(1,599)	(1,599)	127	(116)
40193	Warren County School Board	(1,468)	(1,468)	(1,468)	160	(201)
40195	Washington County School Board	(2,442)	(2,442)	(2,442)	(246)	(363)
40196	Westmoreland County School Board	(477)	(477)	(477)	94	(13)
40197	Wise County School Board	(1,558)	(1,558)	(1,558)	50	(298)
40198	Wythe County School Board	(1,176)	(1,176)	(1,176)	84	(128)
40199	York County School Board	(2,185)	(2,185)	(2,185)	1,579	132
40200	Alexandria City School Board	(6,689)	(6,689)	(6,689)	1,990	40
40201	Bristol City School Board	(759)	(759)	(759)	(35)	(130)
40202	Buena Vista City Schools	(232)	(232)	(232)	69	(20)
40203	Charlottesville Public Schools	(1,710)	(1,710)	(1,710)	618	66
40205	Danville City Schools	(2,823)	(2,823)	(2,823)	(541)	(342)
40206	Fredericksburg City Schools	(487)	(487)	(487)	748	128
40207	Hampton City Schools	(6,230)	(6,230)	(6,230)	(79)	(1,140)
40208	Harrisonburg City School Board	(1,549)	(1,549)	(1,549)	441	(99)



**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
40209	Hopewell City School Board	(1,291)	(1,291)	(1,291)	187	(80)
40210	Lynchburg Public Schools	(1,896)	(1,896)	(1,896)	1,105	(51)
40211	Newport News Public Schools	(8,019)	(8,019)	(8,019)	1,697	(371)
40212	Norfolk Public Schools	(11,428)	(11,428)	(11,428)	1,585	(978)
40213	Petersburg City Schools	(967)	(967)	(967)	506	60
40214	Portsmouth School Board	(4,894)	(4,894)	(4,894)	77	(535)
40215	Radford City School Board	(482)	(482)	(482)	60	(18)
40216	Richmond Public Schools	(5,911)	(5,911)	(5,911)	4,080	840
40217	Roanoke City School Board	(2,705)	(2,705)	(2,705)	1,650	32
40219	Staunton City Schools	(962)	(962)	(962)	122	(32)
40220	Suffolk City School Board	(4,520)	(4,520)	(4,520)	94	(312)
40222	Winchester Public Schools	(951)	(951)	(951)	701	50
40223	Martinsville City Schools	(319)	(319)	(319)	336	(7)
40224	Falls Church Public Schools	129	129	129	1,357	306
40225	Colonial Heights City Schools	(1,194)	(1,194)	(1,194)	(36)	(159)
40230	Covington City School Board	(351)	(351)	(351)	(49)	(64)
40231	Fairfax City School Board	(4)	(4)	(4)	1	-
40232	Franklin City Public Schools	(418)	(418)	(418)	(18)	(103)
40233	Chesapeake Public Schools	(10,004)	(10,004)	(10,004)	3,004	(690)
40234	Virginia Beach City School Board	(20,082)	(20,082)	(20,082)	4,625	(584)
40236	Manassas Park City Schools	(108)	(108)	(108)	961	207
40306	Town of West Point School Board	(274)	(274)	(274)	5	(37)
40307	Lexington City School Board	(142)	(142)	(142)	17	(12)
40308	Waynesboro Public Schools	(1,050)	(1,050)	(1,050)	(55)	(188)
40309	Town of Colonial Beach Schools	(170)	(170)	(170)	28	(17)
40313	Galax City Schools	(290)	(290)	(290)	113	(16)
40314	Norton City Schools	(244)	(244)	(244)	(26)	(39)
40332	Manassas City Schools	(1,479)	(1,479)	(1,479)	1,414	(17)
40335	City of Salem Schools	(1,508)	(1,508)	(1,508)	(55)	(125)
40402	Williamsburg-James City County School Board	(2,673)	(2,673)	(2,673)	1,332	70
40403	Poquoson City Public Schools	(535)	(535)	(535)	127	(37)
40410	Valley Vocational Technical Center	(73)	(73)	(73)	44	5
40412	Charlottesville/Albemarle Vo-Tech Center	(163)	(163)	(163)	(93)	(46)
40413	The Pruden Center for Industry and Technology	(80)	(80)	(80)	9	(5)
40414	Jackson River Technical Center	(67)	(67)	(67)	(2)	-



**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
40415	New Horizons Technical Center	(416)	(416)	(416)	57	(30)
40416	Northern Neck Regional Vocational Center	19	19	19	67	12
40417	Rowanty Vocational Technical Center	(41)	(41)	(41)	2	(3)
40418	Amelia-Nottoway Vocational Center	(15)	(15)	(15)	(2)	(3)
40421	Northern Neck Regional Special Education Program	(95)	(95)	(95)	(38)	(23)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(196)	(196)	(196)	38	(28)
40424	Appomattox Region Governor's School	(38)	(38)	(38)	45	(4)
40425	Bridging Communities Regional Career and Tech Center	60	60	60	51	4
	Total Teacher Employers	(343,557)	(343,557)	(343,557)	104,815	(18,224)





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

Employer Code	Employer	6/30/2014	6/30/2015	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase
		Net Pension Liability	Net Pension Liability	Discount Rate (6.0%)	Discount Rate (8.0%)
40100	Accomack County School Board	42,854	43,578	63,772	26,954
40101	Albemarle County Schools	134,516	139,474	204,108	86,268
40102	Alleghany County School Board	20,340	20,215	29,583	12,503
40103	Amelia County School Board	12,803	13,894	20,333	8,594
40104	Amherst County School Board	38,334	39,132	57,266	24,204
40105	Appomattox County School Board	16,680	17,482	25,584	10,813
40106	Arlington Public Schools	412,350	441,730	646,431	273,219
40107	Augusta County School Board	89,167	94,157	137,790	58,238
40108	Bath County School Board	7,069	7,706	11,278	4,767
40109	Bedford County School Board	80,535	78,504	114,883	48,556
40110	Bland County School Board	6,848	6,611	9,675	4,089
40111	Botetourt County Schools	44,021	44,226	64,720	27,355
40112	Brunswick County Public Schools	16,117	15,810	23,136	9,779
40113	Buchanan County School Board	24,910	25,403	37,175	15,712
40114	Buckingham County School Board	17,202	17,343	25,379	10,727
40115	Campbell County School Board	62,577	64,322	94,128	39,784
40116	Caroline County School Board	30,560	32,261	47,211	19,954
40117	Carroll County School Board	33,182	34,245	50,114	21,181
40118	Charles City County School Board	7,513	7,163	10,482	4,430
40119	Charlotte County School Board	17,891	18,417	26,951	11,391
40120	Chesterfield County School Board	442,048	463,287	677,977	286,552
40121	Clarke County School Board	18,629	19,319	28,271	11,949
40122	Craig County School Board	6,054	6,087	8,907	3,765
40123	Culpeper County School Board	65,904	70,768	103,562	43,771
40124	Cumberland County School Board	11,721	13,108	19,181	8,107
40125	Dickenson County School Board	16,776	17,386	25,442	10,753
40126	Dinwiddie County School Board	34,458	35,905	52,544	22,208
40128	Essex County Public Schools	13,162	13,457	19,694	8,324
40129	Fairfax County School Board	2,193,660	2,251,917	3,295,485	1,392,860
40130	Fauquier County School Board	115,945	119,076	174,256	73,651
40131	Floyd County School Board	16,432	16,527	24,186	10,222
40132	Fluvanna County Public Schools	36,718	39,241	57,427	24,272
40133	Franklin County Public Schools	61,760	64,509	94,403	39,900



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40134	Frederick County School Board	125,663	134,757	197,204	83,350
40135	Giles County Schools	18,986	19,710	28,844	12,191
40136	Gloucester County School Board	46,573	47,446	69,432	29,346
40137	Goochland County School Board	22,581	23,744	34,747	14,686
40138	Grayson County School Board	15,438	16,097	23,556	9,956
40139	Greene County Public Schools	24,663	26,993	39,501	16,696
40140	Greensville County School Board	19,550	20,913	30,605	12,935
40141	Halifax County School Board	45,380	45,996	67,310	28,449
40142	Hanover County School Board	153,157	160,089	234,274	99,018
40143	Henrico County School Board	398,595	413,109	604,546	255,516
40144	Henry County Public Schools	57,636	58,514	85,630	36,192
40145	Highland County Public Schools	2,742	3,025	4,428	1,871
40146	Isle of Wight County Schools	45,501	47,534	69,561	29,400
40148	King George County School Board	31,153	32,608	47,718	20,168
40149	King & Queen County School Board	7,657	7,502	10,978	4,640
40150	King William County School Board	18,588	19,855	29,056	12,281
40151	Lancaster County Public Schools	11,962	12,447	18,214	7,698
40152	Lee County School Board	28,300	30,289	44,325	18,734
40153	Loudoun County School Board	743,766	802,292	1,174,078	496,233
40154	Louisa County Public Schools	41,190	43,453	63,590	26,877
40155	Lunenburg County School Board	12,748	13,200	19,318	8,165
40156	Madison County School Board	15,882	16,260	23,794	10,057
40157	Mathews County School Board	10,449	10,760	15,746	6,655
40158	Mecklenburg County School Board	35,960	35,970	52,638	22,248
40159	Middlesex County School Board	11,588	11,962	17,505	7,399
40160	Montgomery County School Board	75,783	78,178	114,405	48,354
40162	Nelson County Public Schools	18,547	18,769	27,466	11,609
40163	New Kent County School Board	23,977	24,636	36,051	15,237
40165	Northampton County Schools	15,007	15,265	22,338	9,442
40166	Northumberland County School Board	12,238	12,739	18,642	7,879
40167	Nottoway County School Board	17,822	18,446	26,993	11,409
40168	Orange County Public Schools	40,386	43,483	63,634	26,895
40169	Page County Public Schools	29,865	30,002	43,905	18,557
40170	Patrick County School Board	20,755	21,510	31,478	13,304
40171	Pittsylvania County School Board	63,129	67,217	98,364	41,574



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40172	Powhatan County School Board	37,098	38,762	56,725	23,975
40173	Prince Edward County School Board	20,970	20,311	29,723	12,562
40174	Prince George County School Board	51,625	52,186	76,370	32,279
40176	Prince William County School Board	766,482	811,927	1,188,179	502,193
40177	Pulaski County School Board	36,277	36,199	52,975	22,390
40178	Rappahannock County School Board	9,212	9,377	13,722	5,800
40179	Richmond County School Board	10,155	10,591	15,500	6,551
40180	Roanoke County School Board	117,833	119,536	174,930	73,936
40181	Rockbridge County School Board	25,310	26,379	38,602	16,316
40182	Rockingham County School Board	97,996	104,163	152,431	64,426
40183	Russell County School Board	28,229	29,373	42,984	18,168
40184	Scott County School Board	30,908	32,362	47,359	20,017
40185	Shenandoah County School Board	51,957	55,190	80,765	34,136
40186	Smyth County School Board	39,071	38,983	57,049	24,112
40187	Southampton County School Board	20,310	21,760	31,844	13,459
40188	Spotsylvania County School Board	195,840	205,089	300,127	126,851
40189	Stafford County School Board	236,893	236,250	345,729	146,125
40190	Surry County Schools	13,170	13,387	19,590	8,280
40191	Sussex County School Board	12,646	12,474	18,255	7,716
40192	Tazewell County Schools	43,715	44,995	65,846	27,830
40193	Warren County School Board	46,473	47,008	68,791	29,075
40195	Washington County School Board	58,533	58,039	84,935	35,899
40196	Westmoreland County School Board	14,092	14,781	21,631	9,143
40197	Wise County School Board	48,771	48,405	70,836	29,939
40198	Wythe County School Board	33,939	34,501	50,488	21,339
40199	York County School Board	100,445	107,618	157,489	66,564
40200	Alexandria City School Board	213,986	226,749	331,826	140,249
40201	Bristol City School Board	20,689	20,504	30,006	12,682
40202	Buena Vista City Schools	8,334	8,615	12,606	5,328
40203	Charlottesville Public Schools	56,251	60,198	88,094	37,234
40205	Danville City Schools	54,235	53,666	78,535	33,193
40206	Fredericksburg City Schools	32,995	36,284	53,098	22,442
40207	Hampton City Schools	181,847	180,096	263,553	111,393
40208	Harrisonburg City School Board	54,033	56,088	82,078	34,691
40209	Hopewell City School Board	37,926	39,253	57,443	24,279



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40210	Lynchburg Public Schools	84,602	88,967	130,194	55,028
40211	Newport News Public Schools	250,088	260,538	381,272	161,147
40212	Norfolk Public Schools	345,959	355,452	520,171	219,854
40213	Petersburg City Schools	36,667	39,455	57,740	24,404
40214	Portsmouth School Board	130,368	132,145	193,380	81,734
40215	Radford City School Board	13,152	13,740	20,108	8,499
40216	Richmond Public Schools	240,200	263,025	384,911	162,686
40217	Roanoke City School Board	118,679	125,881	184,215	77,860
40219	Staunton City Schools	26,237	27,407	40,107	16,952
40220	Suffolk City School Board	112,425	115,560	169,112	71,476
40222	Winchester Public Schools	44,422	47,549	69,583	29,410
40223	Martinsville City Schools	19,896	20,984	30,708	12,979
40224	Falls Church Public Schools	35,117	40,438	59,176	25,011
40225	Colonial Heights City Schools	30,829	30,936	45,272	19,135
40230	Covington City School Board	8,468	8,292	12,134	5,129
40231	Fairfax City School Board	140	145	212	90
40232	Franklin City Public Schools	13,067	12,717	18,610	7,866
40233	Chesapeake Public Schools	357,804	371,035	542,975	229,493
40234	Virginia Beach City School Board	623,937	653,690	956,613	404,320
40236	Manassas Park City Schools	29,448	33,363	48,823	20,635
40306	Town of West Point School Board	7,612	7,655	11,202	4,735
40307	Lexington City School Board	4,250	4,372	6,399	2,704
40308	Waynesboro Public Schools	28,809	28,462	41,651	17,604
40309	Town of Colonial Beach Schools	5,363	5,506	8,056	3,405
40313	Galax City Schools	11,136	11,602	16,979	7,176
40314	Norton City Schools	6,086	5,997	8,777	3,710
40332	Manassas City Schools	86,628	91,429	133,797	56,550
40335	City of Salem Schools	35,251	35,941	52,595	22,230
40402	Williamsburg-James City County School Board	103,913	110,629	161,895	68,426
40403	Poquoson City Public Schools	17,829	18,479	27,043	11,430
40410	Valley Vocational Technical Center	3,075	3,286	4,809	2,033
40412	Charlottesville/Albemarle Vo-Tech Center	1,952	1,566	2,291	968
40413	The Pruden Center for Industry and Technology	2,202	2,289	3,350	1,416



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (6.0%)	Net Pension Liability 1% Increase Discount Rate (8.0%)
40414	Jackson River Technical Center	1,381	1,448	2,120	896
40415	New Horizons Technical Center	12,411	12,795	18,725	7,914
40416	Northern Neck Regional Vocational Center	1,742	1,966	2,877	1,216
40417	Rowanty Vocational Technical Center	1,157	1,159	1,696	717
40418	Amelia-Nottoway Vocational Center	341	340	497	210
40421	Northern Neck Regional Special Education Program	1,602	1,443	2,111	892
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,821	6,935	10,149	4,289
40424	Appomattox Region Governor's School	2,830	2,934	4,293	1,815
40425	Bridging Communities Regional Career and Tech Center	605	669	978	413
	Total Teacher Employers	12,084,700	12,586,350	18,418,928	7,784,902



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

Valors Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
70156	Department of State Police	98,431	0.18868%	113,094	0.18904%
70203	Woodrow Wilson Rehabilitation Center	42,010	0.08053%	51,199	0.08558%
70204	The College of William and Mary	134,035	0.25693%	142,660	0.23847%
70207	University of Virginia - Academic Division	361,791	0.69350%	456,726	0.76345%
70208	Virginia Polytechnic Institute and State University	364,198	0.69812%	396,950	0.66353%
70211	Virginia Military Institute	64,487	0.12361%	72,738	0.12159%
70212	Virginia State University	118,839	0.22780%	117,898	0.19707%
70213	Norfolk State University	139,512	0.26742%	170,613	0.28519%
70214	Longwood University	86,631	0.16606%	103,768	0.17346%
70215	University of Mary Washington	97,835	0.18754%	110,508	0.18472%
70216	James Madison University	202,705	0.38856%	245,704	0.41071%
70217	Radford University	136,302	0.26127%	175,205	0.29287%
70221	Old Dominion University	264,768	0.50752%	287,525	0.48062%
70236	Virginia Commonwealth University	551,030	1.05625%	688,790	1.15136%
70241	Richard Bland College	22,580	0.04328%	23,025	0.03849%
70242	Christopher Newport University	125,462	0.24049%	160,891	0.26894%
70246	University of Virginia's College at Wise	47,880	0.09178%	60,495	0.10112%
70247	George Mason University	370,328	0.70987%	458,837	0.76698%
70280	Northern Virginia Community College	362,763	0.69536%	444,019	0.74221%
70282	Piedmont Virginia Community College	0	0.00000%	17,417	0.02911%
70283	J. Sargeant Reynolds Community College	80,960	0.15519%	101,955	0.17042%
70286	Virginia Western Community College	53,730	0.10299%	67,534	0.11289%
70288	Wytheville Community College	7,732	0.01482%	9,246	0.01546%
70291	Blue Ridge Community College	9,975	0.01912%	12,251	0.02048%
70292	Central Virginia Community College	20,433	0.03917%	30,577	0.05111%
70293	Thomas Nelson Community College	54,323	0.10413%	52,566	0.08787%
70294	Southwest Virginia Community College	23,298	0.04466%	27,930	0.04669%
70296	Virginia Highlands Community College	9,043	0.01733%	10,814	0.01808%
70297	Germanna Community College	18,271	0.03502%	26,393	0.04412%
70298	Lord Fairfax Community College	13,247	0.02539%	15,561	0.02601%
70299	Mountain Empire Community College	4,747	0.00910%	7,530	0.01259%
70402	Marine Resources Commission	441,229	0.84577%	579,787	0.96916%
70403	Department of Game and Inland Fisheries	1,209,108	2.31769%	1,356,397	2.26731%
70701	Department of Corrections-Central Administration	0	0.00000%	0	0.00000%
70709	Powhatan Correctional Center	1,374,300	2.63434%	974,903	1.62962%



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

Valors Cost Sharing Plan					
Employer Code	Employer	2014 Actual Employer Contributions	Employer Allocation Percentage	2015 Actual Employer Contributions	Employer Allocation Percentage
70716	Virginia Correctional Center for Women	659,443	1.26406%	1,054,837	1.76323%
70718	Bland Correctional Center	990,097	1.89787%	1,145,560	1.91488%
70721	Powhatan Reception and Classification Center	461,345	0.88433%	397,817	0.66498%
70733	Sussex I State Prison	1,600,084	3.06713%	1,882,900	3.14740%
70734	Sussex II State Prison	1,410,988	2.70466%	1,717,123	2.87029%
70735	Wallen's Ridge State Prison	1,712,784	3.28316%	2,009,293	3.35868%
70737	St. Brides Correctional Center	929,232	1.78120%	1,078,364	1.80256%
70741	Red Onion State Prison	1,740,775	3.33682%	2,053,935	3.43330%
70743	Fluvanna Women's Correctional Center	1,201,236	2.30260%	1,371,760	2.29299%
70744	Mecklenburg Correctional center	0	0.00000%	0	0.00000%
70745	Nottoway Correctional Center	1,625,677	3.11619%	1,820,799	3.04359%
70747	Marion Correctional Treatment Center	771,500	1.47885%	929,641	1.55396%
70749	Buckingham Correctional Center	1,534,265	2.94097%	1,748,348	2.92249%
70752	Deep Meadow Correctional Center	1,627,159	3.11903%	1,933,004	3.23115%
70753	Deerfield Correctional Center	1,698,923	3.25659%	2,001,523	3.34569%
70754	Augusta Correctional Center	1,244,432	2.38540%	1,423,806	2.37999%
70756	Department of Corrections - Division of Institutions	98,813	0.18941%	114,286	0.19104%
70757	Western Region Correctional Field Units	834,615	1.59984%	818,383	1.36799%
70760	Central Region Correctional Field Units	253,786	0.48647%	0	0.00000%
70761	Baskerville Correctional Center	558,108	1.06981%	644,510	1.07734%
70767	Division of Community Corrections	6,644,224	12.73601%	7,717,116	12.89971%
70768	Keen Mountain Correctional Center	1,050,619	2.01389%	1,271,980	2.12620%
70769	Greensville Correctional Center	3,253,605	6.23669%	3,798,455	6.34939%
70770	Dillwyn Correctional Center	1,337,183	2.56319%	1,568,355	2.62162%
70771	Indian Creek Correctional Center	893,765	1.71322%	1,025,642	1.71443%
70772	Haynesville Correctional Center	1,417,136	2.71645%	1,630,613	2.72569%
70773	Coffeewood Correctional Center	999,780	1.91643%	1,171,421	1.95811%
70774	Lunenburg Correctional Center	1,033,554	1.98117%	1,184,725	1.98035%
70775	Pocahontas State Correctional Center	929,820	1.78233%	1,090,313	1.82254%
70776	Green Rock Correctional Center	958,262	1.83685%	1,120,441	1.87290%
70777	Department of Juvenile Justice	3,360,735	6.44205%	3,229,916	5.39903%
70785	River North Correctional Center	869,813	1.66731%	1,240,871	2.07420%
70786	Culpeper Correctional Center for Women	0	0.00000%	235,338	0.39338%
70961	Division of Capitol Police	512,620	0.98262%	630,892	1.05458%
70999	Department of Alcoholic Beverage Control	1,042,388	1.99811%	1,190,497	1.99000%
	Total for VaLors Employers	52,168,749	100.00000%	59,823,970	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)	
Employer Code	VaLors Employer	Difference Between Expected and Actual Exp	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Difference Between Projected Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
			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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of							
70156	Department of State Police			1	1	7	56		88	151	118	(54)	64	
70203	Woodrow Wilson Rehabilitation Center			55	55	3	26		-	29	53	29	82	
70204	The College of William and Mary			-	-	8	72		98	178	149	(39)	110	
70207	University of Virginia - Academic Division			381	381	26	230		-	256	476	156	632	
70208	Virginia Polytechnic Institute and State University			-	-	23	200		243	466	414	(111)	303	
70211	Virginia Military Institute			-	-	4	37		14	55	76	(5)	71	
70212	Virginia State University			-	-	7	59		336	402	123	(175)	(52)	
70213	Norfolk State University			94	94	10	86		24	120	178	24	202	
70214	Longwood University			39	39	6	52		18	76	108	5	113	
70215	University of Mary Washington			-	-	6	56		32	94	115	(17)	98	
70216	James Madison University			157	157	14	124		-	138	256	71	327	
70217	Radford University			179	179	10	88		-	98	183	76	259	
70221	Old Dominion University			-	-	17	144		231	392	300	(112)	188	
70236	Virginia Commonwealth University			530	530	40	347		-	387	718	220	938	
70241	Richard Bland College			-	-	1	12		61	74	24	(32)	(8)	
70242	Christopher Newport University			297	297	9	81		-	90	168	151	319	
70246	University of Virginia's College at Wise			50	50	3	31		23	57	63	6	69	





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

(1) Employer Code	(2) Valors Employer	(3) - (7) Deferred Outflows of Resources					(8) - (12) Deferred Inflows of Resources					(13) - (14) Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expenses	
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Contributions and Proportionate Share of Pension Expenses	(14) Total Employer Pension Expense
70247	George Mason University			303	303	27	230		585	842	479	(242)	237
70280	Northern Virginia Community College			249	249	26	223		30	279	463	81	544
70282	Piedmont Virginia Community College			154	154	1	9		-	10	18	62	80
70283	J. Sargeant Reynolds Community College			81	81	6	51		61	118	106	(4)	102
70286	Virginia Western Community College			92	92	4	34		-	38	70	45	115
70288	Wytheville Community College			3	3	1	4		-	5	10	-	10
70291	Blue Ridge Community College			70	70	1	6		-	7	13	43	56
70292	Central Virginia Community College			141	141	2	15		-	17	32	74	106
70293	Thomas Nelson Community College			5	5	3	26		86	115	55	(32)	23
70294	Southwest Virginia Community College			13	13	2	14		-	16	29	5	34
70296	Virginia Highlands Community College			4	4	1	5		-	6	11	1	12
70297	Germanna Community College			88	88	2	13		-	15	28	43	71
70298	Lord Fairfax Community College			5	5	1	8		-	9	16	2	18
70299	Mountain Empire Community College			49	49	0	4		-	4	8	26	34
70402	Marine Resources Commission			654	654	33	292		-	325	605	264	869
70403	Department of Game and Inland Fisheries			-	-	78	683		604	1,365	1,415	(319)	1,096



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

(1) Employer Code	(2) Valors Employer	(3) - (7) Deferred Outflows of Resources					(8) - (12) Deferred Inflows of Resources					(13) - (14) Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
70701	Department of Corrections- Central Administration	-	-	-	-	0	-	24	24	-	(16)	(16)	
70709	Powhatan Correctional Center	-	-	-	-	56	491	5,749	6,296	1,017	(2,410)	(1,393)	
70716	Virginia Correctional Center for Women	-	-	2,725	2,725	61	531	-	592	1,100	1,116	2,216	
70718	Bland Correctional Center	-	-	91	91	66	577	104	747	1,195	(28)	1,167	
70721	Powhatan Reception and Classification Center	-	-	-	-	23	200	1,265	1,488	415	(533)	(118)	
70733	Sussex I State Prison	-	-	438	438	109	948	-	1,057	1,964	180	2,144	
70734	Sussex II State Prison	-	-	879	879	99	865	69	1,033	1,791	311	2,102	
70735	Wallen's Ridge State Prison	-	-	401	401	116	1,012	103	1,231	2,096	97	2,193	
70737	St. Brides Correctional Center	-	-	113	113	62	543	272	877	1,125	(124)	1,001	
70741	Red Onion State Prison	-	-	511	511	119	1,034	50	1,203	2,142	174	2,316	
70743	Fluvanna Women's Correctional Center	-	-	-	-	79	691	190	960	1,431	(108)	1,323	
70744	Mecklenburg Correctional center	-	-	-	-	0	-	2	2	-	(2)	(2)	
70745	Nottoway Correctional Center	-	-	-	-	105	917	810	1,832	1,899	(419)	1,480	
70747	Marion Correctional Treatment Center	-	-	398	398	54	468	124	646	970	83	1,053	
70749	Buckingham Correctional Center	-	-	-	-	101	880	310	1,291	1,824	(172)	1,652	
70752	Deep Meadow Correctional Center	-	-	594	594	112	973	133	1,218	2,016	157	2,173	
70753	Deerfield Correctional Center	-	-	472	472	116	1,007	181	1,304	2,088	79	2,167	



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

(1) Employer Code	(2) Valors Employer	(3) - (7) Deferred Outflows of Resources					(8) - (12) Deferred Inflows of Resources					(13) - (14) Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension	
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
70754	Augusta Correctional Center			-	-	82	717		584	1,383	1,485	(357)	1,128
70756	Department of Corrections - Division of Institutions			99	99	7	57		-	64	119	59	178
70757	Western Region Correctional Field Units			-	-	47	412		1,245	1,704	854	(505)	349
70760	Central Region Correctional Field Units			53	53	0	-		2,579	2,579	-	(1,008)	(1,008)
70761	Baskerville Correctional Center			40	40	37	325		28	390	672	(1)	671
70767	Division of Community Corrections			1,372	1,372	445	3,885		-	4,330	8,046	665	8,711
70768	Keen Mountain Correctional Center			595	595	73	641		58	772	1,327	204	1,531
70769	Greensville Correctional Center			598	598	219	1,913		210	2,342	3,962	110	4,072
70770	Dillwyn Correctional Center			310	310	91	789		76	956	1,636	78	1,714
70771	Indian Creek Correctional Center			27	27	59	517		-	576	1,070	17	1,087
70772	Haynesville Correctional Center			48	48	94	821		66	981	1,701	(20)	1,681
70773	Coffeeewood Correctional Center			221	221	68	589		125	782	1,222	12	1,234
70774	Lunenburg Correctional Center			-	-	68	597		51	716	1,236	(31)	1,205
70775	Pocahontas State Correctional Center			213	213	63	549		157	769	1,137	(11)	1,126
70776	Green Rock Correctional Center			191	191	65	564		143	772	1,169	(13)	1,156
70777	Department of Juvenile Justice			-	-	187	1,626		7,288	9,101	3,369	(3,327)	42



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

(1) Employer Code	(2) VaLors Employer	(3) - (6) Deferred Outflows of Resources				(7) - (10) Deferred Inflows of Resources				(11) Total Deferred Inflows of Resources	(12) Proportionate Share of Pension Expense	(13) - (14) Pension Expense Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	
		(3) Difference Between Expected and Actual Exp	(4) Change of Assump	(5) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6) Total Deferred Outflows of Resources	(7) Difference Between Expected and Actual Exp	(8) Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(9) Change of Assump	(10) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			(13) Contributions and Proportionate Share of Contributions	(14) Total Employer Pension Expense
70785	River North Correctional Center			7,566	7,566	72	624		-	696	1,294	4,239	5,533
70786	Culpeper Correctional Center for Women			2,086	2,086	14	118		-	132	245	841	1,086
70961	Division of Capitol Police			506	506	36	318		-	354	658	233	891
70999	Department of Alcoholic Beverage Control			332	332	69	599		43	711	1,242	188	1,430
	Total for VaLors Employers	-	-	24,573	24,573	3,456	30,116	-	24,573	58,145	62,397	-	62,397



**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					(7) Year 5
		Year 1	Year 2	Year 3	Year 4	Year 5	
70156	Department of State Police	(79)	(58)	(24)	11	-	
70203	Woodrow Wilson Rehabilitation Center	18	10	(6)	4	-	
70204	The College of William and Mary	(71)	(71)	(50)	14	-	
70207	University of Virginia - Academic Division	55	53	(25)	42	-	
70208	Virginia Polytechnic Institute and State University	(199)	(185)	(118)	36	-	
70211	Virginia Military Institute	(21)	(22)	(18)	6	-	
70212	Virginia State University	(201)	(157)	(55)	11	-	
70213	Norfolk State University	(14)	(10)	(18)	16	-	
70214	Longwood University	(18)	(14)	(15)	10	-	
70215	University of Mary Washington	(42)	(37)	(26)	11	-	
70216	James Madison University	16	8	(29)	24	-	
70217	Radford University	37	33	(6)	17	-	
70221	Old Dominion University	(176)	(154)	(89)	27	-	
70236	Virginia Commonwealth University	67	59	(47)	64	-	
70241	Richard Bland College	(37)	(29)	(10)	2	-	
70242	Christopher Newport University	115	81	(5)	16	-	
70246	University of Virginia's College at Wise	(7)	(2)	(3)	5	-	
70247	George Mason University	(344)	(201)	(37)	43	-	
70280	Northern Virginia Community College	(18)	(10)	(44)	42	-	
70282	Piedmont Virginia Community College	58	58	26	2	-	
70283	J. Sargeant Reynolds Community College	(27)	(14)	(6)	10	-	
70286	Virginia Western Community College	30	21	(3)	6	-	
70288	Wytheville Community College	(1)	(1)	(1)	1	-	
70291	Blue Ridge Community College	40	23	(2)	2	-	
70292	Central Virginia Community College	67	47	7	3	-	
70293	Thomas Nelson Community College	(44)	(45)	(27)	6	-	
70294	Southwest Virginia Community College	(1)	(1)	(3)	2	-	



**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
70296	Virginia Highlands Community College	-	-	(2)	-	-
70297	Germanna Community College	37	29	4	3	-
70298	Lord Fairfax Community College	(1)	(1)	(2)	-	-
70299	Mountain Empire Community College	24	16	3	2	-
70402	Marine Resources Commission	135	135	4	55	-
70403	Department of Game and Inland Fisheries	(620)	(535)	(336)	126	-
70701	Department of Corrections- Central Administration	(16)	(8)	-	-	-
70709	Powhatan Correctional Center	(2,627)	(2,525)	(1,236)	92	-
70716	Virginia Correctional Center for Women	882	862	291	98	-
70718	Bland Correctional Center	(282)	(258)	(222)	106	-
70721	Powhatan Reception and Classification Center	(621)	(595)	(309)	37	-
70733	Sussex I State Prison	(238)	(241)	(314)	174	-
70734	Sussex II State Prison	(70)	(53)	(190)	159	-
70735	Wallen's Ridge State Prison	(349)	(324)	(343)	186	-
70737	St. Brides Correctional Center	(363)	(295)	(205)	99	-
70741	Red Onion State Prison	(282)	(268)	(332)	190	-
70743	Fluvanna Women's Correctional Center	(413)	(378)	(297)	128	-
70744	Mecklenburg Correctional center	(2)	-	-	-	-
70745	Nottoway Correctional Center	(823)	(720)	(457)	168	-
70747	Marion Correctional Treatment Center	(123)	(93)	(117)	85	-
70749	Buckingham Correctional Center	(560)	(508)	(385)	162	-
70752	Deep Meadow Correctional Center	(272)	(239)	(292)	179	-
70753	Deerfield Correctional Center	(366)	(323)	(330)	187	-
70754	Augusta Correctional Center	(673)	(536)	(306)	132	-
70756	Department of Corrections - Division of Institutions	34	12	(21)	10	-
70757	Western Region Correctional Field Units	(687)	(685)	(409)	77	-
70760	Central Region Correctional Field Units	(1,008)	(1,019)	(499)	-	-
70761	Baskerville Correctional Center	(144)	(138)	(127)	59	-



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Employer Code	VaLors Employer	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70767	Division of Community Corrections	(1,054)	(1,172)	(1,458)	726	-
70768	Keen Mountain Correctional Center	(78)	(64)	(152)	117	-
70769	Greensville Correctional Center	(734)	(682)	(682)	354	-
70770	Dillwyn Correctional Center	(270)	(252)	(269)	145	-
70771	Indian Creek Correctional Center	(211)	(218)	(215)	95	-
70772	Haynesville Correctional Center	(382)	(368)	(334)	151	-
70773	Coffeewood Correctional Center	(248)	(219)	(203)	109	-
70774	Lunenburg Correctional Center	(294)	(282)	(250)	110	-
70775	Pocahontas State Correctional Center	(253)	(216)	(188)	101	-
70776	Green Rock Correctional Center	(262)	(225)	(198)	104	-
70777	Department of Juvenile Justice	(4,044)	(3,609)	(1,747)	299	-
70785	River North Correctional Center	3,963	2,634	156	117	-
70786	Culpeper Correctional Center for Women	789	789	355	21	-
70961	Division of Capitol Police	93	60	(60)	59	-
70999	Department of Alcoholic Beverage Control	(76)	(156)	(257)	110	-
	Total for VaLors Employers	(13,286)	(13,286)	(12,565)	5,565	-



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 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	1,272	1,344	1,827	946
70203	Woodrow Wilson Rehabilitation Center	543	608	827	428
70204	The College of William and Mary	1,732	1,695	2,304	1,193
70207	University of Virginia - Academic Division	4,675	5,426	7,377	3,820
70208	Virginia Polytechnic Institute and State University	4,706	4,716	6,411	3,320
70211	Virginia Military Institute	833	864	1,175	608
70212	Virginia State University	1,535	1,400	1,904	986
70213	Norfolk State University	1,802	2,026	2,756	1,427
70214	Longwood University	1,120	1,232	1,676	868
70215	University of Mary Washington	1,264	1,312	1,785	924
70216	James Madison University	2,620	2,919	3,968	2,055
70217	Radford University	1,761	2,082	2,830	1,466
70221	Old Dominion University	3,421	3,416	4,644	2,405
70236	Virginia Commonwealth University	7,120	8,182	11,125	5,762
70241	Richard Bland College	292	273	372	193
70242	Christopher Newport University	1,621	1,911	2,599	1,346
70246	University of Virginia's College at Wise	619	718	977	506
70247	George Mason University	4,785	5,451	7,411	3,838
70280	Northern Virginia Community College	4,687	5,275	7,171	3,714
70282	Piedmont Virginia Community College	-	207	281	146
70283	J. Sargeant Reynolds Community College	1,047	1,211	1,647	853
70286	Virginia Western Community College	694	802	1,091	565
70288	Wytheville Community College	100	110	149	77
70291	Blue Ridge Community College	129	146	198	102
70292	Central Virginia Community College	264	363	494	256
70293	Thomas Nelson Community College	702	624	849	440
70294	Southwest Virginia Community College	301	332	451	234
70296	Virginia Highlands Community College	117	129	175	90
70297	Germanna Community College	236	313	426	221





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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 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	171	185	251	130
70299	Mountain Empire Community College	61	89	122	63
70402	Marine Resources Commission	5,702	6,888	9,364	4,850
70403	Department of Game and Inland Fisheries	15,624	16,113	21,907	11,346
70701	Department of Corrections-Central Administration	-	-	-	-
70709	Powhatan Correctional Center	17,759	11,581	15,746	8,155
70716	Virginia Correctional Center for Women	8,522	12,532	17,037	8,824
70718	Bland Correctional Center	12,794	13,609	18,502	9,583
70721	Powhatan Reception and Classification Center	5,961	4,726	6,425	3,328
70733	Sussex I State Prison	20,676	22,368	30,411	15,750
70734	Sussex II State Prison	18,233	20,399	27,733	14,364
70735	Wallen's Ridge State Prison	22,133	23,870	32,452	16,808
70737	St. Brides Correctional Center	12,007	12,811	17,417	9,020
70741	Red Onion State Prison	22,495	24,400	33,173	17,181
70743	Fluvanna Women's Correctional Center	15,523	16,296	22,155	11,475
70744	Mecklenburg Correctional center	-	-	-	-
70745	Nottoway Correctional Center	21,007	21,631	29,408	15,231
70747	Marion Correctional Treatment Center	9,970	11,044	15,015	7,776
70749	Buckingham Correctional Center	19,826	20,770	28,238	14,625
70752	Deep Meadow Correctional Center	21,026	22,964	31,220	16,169
70753	Deerfield Correctional Center	21,954	23,778	32,327	16,743
70754	Augusta Correctional Center	16,080	16,915	22,996	11,910
70756	Department of Corrections - Division of Institutions	1,277	1,358	1,846	956
70757	Western Region Correctional Field Units	10,785	9,722	13,218	6,846
70760	Central Region Correctional Field Units	3,279	-	-	-
70761	Baskerville Correctional Center	7,212	7,657	10,410	5,391
70767	Division of Community Corrections	85,859	91,685	124,640	64,556
70768	Keen Mountain Correctional Center	13,576	15,110	20,544	10,640
70769	Greenville Correctional Center	42,043	45,125	61,349	31,774
70770	Dillwyn Correctional Center	17,279	18,632	25,331	13,119



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

Employer Code	Employer	6/30/2014 Net Pension Liability	6/30/2015 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	11,549	12,184	16,565	8,579
70772	Haynesville Correctional Center	18,313	19,371	26,336	13,640
70773	Coffeewood Correctional Center	12,919	13,916	18,920	9,799
70774	Lunenburg Correctional Center	13,356	14,074	19,135	9,910
70775	Pocahontas State Correctional Center	12,015	12,953	17,610	9,120
70776	Green Rock Correctional Center	12,383	13,311	18,096	9,372
70777	Department of Juvenile Justice	43,427	38,370	52,167	27,018
70785	River North Correctional Center	11,239	14,741	20,041	10,380
70786	Culpeper Correctional Center for Women	-	2,795	3,801	1,969
70961	Division of Capitol Police	6,624	7,495	10,190	5,277
70999	Department of Alcoholic Beverage Control	13,470	14,143	19,228	9,958
	Total for VaLors Employers	674,127	710,698	966,226	500,424



**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	41	0	943	0	984	0	0	2,278	0	2,278	80
55101	Albemarle County	74	0	2,423	0	2,497	0	0	5,693	0	5,693	3,202
55102	Alleghany County	0	0	527	0	527	260	0	1,259	0	1,519	537
55103	Amelia County	0	0	242	0	242	283	0	572	0	855	97
55104	Amherst County	0	0	657	0	657	304	0	1,565	0	1,869	222
55105	Appomattox County	106	0	356	0	461	0	0	855	0	855	368
55107	Augusta County	0	0	1,387	0	1,387	60	0	3,314	0	3,374	1,066
55108	Bath County	105	0	205	0	310	0	0	494	0	494	172
55109	Bedford County	0	0	1,073	0	1,073	818	0	2,542	0	3,360	452
55110	Bland County	104	0	126	0	230	0	0	295	0	295	218
55111	Botetourt County	0	0	737	0	737	489	0	1,749	0	2,238	602
55112	Brunswick County	0	0	296	0	296	51	0	709	0	760	342
55113	Buchanan County	0	0	708	0	708	574	0	1,687	0	2,261	777
55114	Buckingham County	33	0	274	0	307	0	0	650	0	650	237
55115	Campbell County	606	0	1,019	0	1,625	0	0	2,441	0	2,441	967
55116	Caroline County	0	0	556	0	556	77	0	1,312	0	1,390	555
55117	Carroll County	459	0	488	0	947	0	0	1,175	0	1,175	635
55118	Charles City County	0	0	240	0	240	5	0	584	0	588	149
55119	Charlotte County	0	0	355	0	355	101	0	847	0	948	196
55120	Chesterfield County	0	0	14,603	0	14,603	13,328	0	34,605	0	47,934	13,004
55121	Clarke County	0	0	315	0	315	126	0	746	0	873	134



**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	71	0	124	0	195	0	0	303	0	303	123
55123	Culpeper County	0	0	874	0	874	157	0	2,055	0	2,212	945
55124	Cumberland County	177	0	205	0	382	0	0	487	0	487	208
55125	Dickenson County	313	0	463	0	776	0	0	1,108	0	1,108	466
55126	Dinwiddie County	0	0	556	0	556	425	0	1,325	0	1,750	320
55128	Essex County	144	0	257	0	401	0	0	621	0	621	177
55130	Fauquier County	0	0	1,753	0	1,753	768	0	4,102	0	4,870	1,416
55131	Floyd County	0	0	244	0	244	73	0	580	0	653	167
55132	Fluvanna County	0	0	349	0	349	333	0	818	0	1,151	133
55133	Franklin County	0	0	995	0	995	56	0	2,344	0	2,401	676
55134	Frederick County	0	0	2,122	0	2,122	315	0	4,985	0	5,300	2,232
55135	Giles County	528	0	365	0	893	0	0	877	0	877	475
55136	Gloucester County	319	0	958	0	1,277	0	0	2,290	0	2,290	907
55137	Goochland County	13	0	489	0	502	0	0	1,150	0	1,150	461
55138	Grayson County	123	0	307	0	430	0	0	737	0	737	493
55139	Greene County	0	0	311	0	311	60	0	740	0	800	192
55140	Greensville County	33	0	348	0	382	0	0	850	0	850	109
55141	Halifax County	150	0	631	0	780	0	0	1,543	0	1,543	226
55142	Hanover County	0	0	3,577	0	3,577	2,900	0	8,420	0	11,321	2,926
55143	Henrico County	0	0	19,707	0	19,707	14,791	0	46,755	0	61,546	16,263
55144	Henry County	0	0	1,234	0	1,234	104	0	2,945	0	3,049	767
55145	Highland County	0	0	102	0	102	98	0	244	0	343	37



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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	219	0	668	0	887	0	0	1,593	0	1,593	729
55147	James City County	195	0	2,674	0	2,870	0	0	6,331	0	6,331	2,153
55148	King George County	0	0	523	0	523	139	0	1,239	0	1,378	303
55149	King & Queen County	0	0	173	0	173	33	0	410	0	443	67
55150	King William County	0	0	248	0	248	178	0	586	0	764	114
55151	Lancaster County	176	0	318	0	494	0	0	763	0	763	339
55152	Lee County	0	0	426	0	426	408	0	1,044	0	1,452	102
55153	Loudoun County	0	0	10,021	0	10,021	1,939	0	23,424	0	25,363	10,251
55154	Louisa County	0	0	581	0	581	444	0	1,363	0	1,807	255
55155	Lunenburg County	54	0	190	0	244	0	0	463	0	463	181
55156	Madison County	0	0	271	0	271	116	0	656	0	772	193
55157	Mathews County	34	0	189	0	223	0	0	460	0	460	214
55158	Mecklenburg County	0	0	689	0	689	219	0	1,640	0	1,859	377
55159	Middlesex County	0	0	187	0	187	168	0	448	0	616	(75)
55160	Montgomery County	0	0	1,227	0	1,227	292	0	2,959	0	3,251	1,174
55162	Nelson County	15	0	302	0	316	0	0	719	0	719	226
55163	New Kent County	0	0	395	0	395	13	0	921	0	935	376
55165	Northampton County	33	0	518	0	552	0	0	1,221	0	1,221	315
55166	Northumberland County	0	0	274	0	274	208	0	659	0	867	74
55167	Nottoway County	0	0	286	0	286	484	0	683	0	1,167	(270)
55168	Orange County	0	0	524	0	524	820	0	1,234	0	2,054	341



**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	447	0	447	188	0	1,057	0	1,245	350
55170	Patrick County	0	0	349	0	349	54	0	827	0	881	311
55171	Pittsylvania County	0	0	1,046	0	1,046	191	0	2,508	0	2,699	555
55172	Powhatan County	26	0	276	0	302	0	0	636	0	636	668
55173	Prince Edward County	0	0	348	0	348	314	0	836	0	1,151	170
55174	Prince George County	245	0	820	0	1,065	0	0	1,943	0	1,943	1,385
55176	Prince William County	0	0	17,190	0	17,190	600	0	40,971	0	41,570	16,541
55177	Pulaski County	0	0	837	0	837	155	0	2,002	0	2,157	463
55178	Rappahannock County	0	0	215	0	215	46	0	520	0	566	206
55179	Richmond County	51	0	218	0	269	0	0	527	0	527	115
55180	Roanoke County	0	0	3,476	0	3,476	2,481	0	8,434	0	10,915	2,711
55181	Rockbridge County	56	0	504	0	559	0	0	1,205	0	1,205	518
55182	Rockingham County	0	0	1,475	0	1,475	406	0	3,549	0	3,954	1,358
55183	Russell County	0	0	461	0	461	229	0	1,107	0	1,336	389
55184	Scott County	0	0	410	0	410	78	0	988	0	1,067	475
55185	Shenandoah County	0	0	721	0	721	535	0	1,703	0	2,238	1,211
55186	Smyth County	0	0	665	0	665	279	0	1,591	0	1,870	399
55187	Southampton County	69	0	601	0	670	0	0	1,428	0	1,428	579
55188	Spotsylvania County	0	0	2,432	0	2,432	619	0	5,700	0	6,319	2,432
55189	Stafford County	0	0	2,678	0	2,678	94	0	6,336	0	6,429	3,064
55190	Surry County	0	0	296	0	296	424	0	703	0	1,127	(2)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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	124	0	403	0	527	0	0	971	0	971	254
55192	Tazewell County	262	0	813	0	1,075	0	0	1,943	0	1,943	707
55193	Warren County	0	0	642	0	642	472	0	1,513	0	1,985	448
55195	Washington County	35	0	703	0	738	0	0	1,661	0	1,661	754
55196	Westmoreland County	0	0	378	0	378	56	0	908	0	964	360
55197	Wise County	0	0	823	0	823	960	0	2,006	0	2,967	350
55198	Wythe County	0	0	543	0	543	318	0	1,314	0	1,631	92
55199	York County	0	0	3,034	0	3,034	981	0	7,223	0	8,204	1,551
55200	City of Alexandria	0	0	8,575	0	8,575	5,605	0	20,418	0	26,023	4,578
55201	City of Bristol	0	0	1,662	0	1,662	508	0	4,070	0	4,578	1,184
55202	City of Buena Vista	330	0	275	0	605	0	0	660	0	660	341
55203	Town of St Paul	68	0	36	0	104	0	0	84	0	84	67
55204	City of Clifton Forge	0	0	146	0	146	118	0	349	0	467	23
55205	City of Danville	175	0	403	0	578	0	0	979	0	979	349
55206	City of Fredericksburg	0	0	1,805	0	1,805	2,810	0	4,306	0	7,116	837
55207	City of Hampton	0	0	7,783	0	7,783	2,999	0	18,710	0	21,708	9,467
55208	City of Harrisonburg	144	0	2,029	0	2,173	0	0	4,885	0	4,885	2,049
55209	City of Hopewell	83	0	1,623	0	1,706	0	0	3,930	0	3,930	1,322
55210	City of Lynchburg	0	0	4,543	0	4,543	999	0	10,996	0	11,995	7,496
55211	Town of Crewe	28	0	49	0	77	0	0	117	0	117	1
55212	City of Norfolk	0	0	1,563	0	1,563	574	0	3,654	0	4,228	1,497



**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	2,730	0	2,730	135	0	6,631	0	6,766	1,818
55214	City of Portsmouth	491	0	5,006	0	5,497	0	0	11,931	0	11,931	4,411
55215	City of Radford	0	0	764	0	764	332	0	1,852	0	2,184	519
55216	City of Richmond	78	0	1,941	0	2,020	0	0	4,557	0	4,557	1,936
55217	City of Roanoke	79	0	941	0	1,020	0	0	2,258	0	2,258	855
55218	Town of Craigsville	0	0	5	0	5	0	0	11	0	11	20
55219	City of Staunton	0	0	1,007	0	1,007	816	0	2,401	0	3,217	1,196
55220	City of Suffolk	0	0	3,984	0	3,984	4,537	0	9,402	0	13,939	3,189
55221	City of Williamsburg	0	0	995	0	995	232	0	2,402	0	2,635	731
55222	City of Winchester	0	0	1,504	0	1,504	2,231	0	3,561	0	5,792	845
55223	City of Martinsville	319	0	1,363	0	1,682	0	0	3,326	0	3,326	1,560
55224	City of Falls Church	8	0	90	0	98	0	0	216	0	216	(50)
55225	City of Colonial Heights	414	0	1,031	0	1,445	0	0	2,433	0	2,433	1,506
55226	Town of Front Royal	347	0	543	0	890	0	0	1,313	0	1,313	640
55227	Town of Boyce	0	0	1	0	1	0	0	3	0	3	(4)
55228	Town of Middletown	0	0	11	0	11	16	0	26	0	41	(3)
55229	Town of Chilhowie	0	0	48	0	48	1	0	113	0	113	85
55230	City of Covington	0	0	350	0	350	177	0	851	0	1,028	280
55231	Town of Floyd	0	0	6	0	6	16	0	13	0	29	(2)
55232	City of Franklin	94	0	568	0	661	0	0	1,360	0	1,360	619
55233	City of Chesapeake	0	0	13,198	0	13,198	6,816	0	31,490	0	38,306	10,226





**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	0	0	27,170	0	27,170	19,384	0	64,997	0	84,380	22,852
55235	City of Norton	0	0	278	0	278	40	0	664	0	704	75
55236	City of Manassas Park	0	0	542	0	542	1,038	0	1,282	0	2,320	100
55237	Town of Exmore	0	0	23	0	23	26	0	57	0	83	(10)
55238	Town of Pound	37	0	22	0	60	0	0	53	0	53	49
55239	Town of Grottoes	3	0	29	0	32	0	0	65	0	65	71
55240	Town of Onley	2	0	4	0	7	0	0	9	0	9	5
55241	Town of West Point	0	0	64	0	64	35	0	155	0	190	20
55242	Town of South Hill	0	0	140	0	140	107	0	330	0	437	153
55243	Town of Rural Retreat	35	0	11	0	46	0	0	26	0	26	24
55244	Town of Dillwyn	0	0	0	0	0	0	0	1	0	1	(0)
55245	Town of Scottsville	0	0	6	0	6	3	0	13	0	17	14
55246	Town of Burkeville	2	0	4	0	6	0	0	9	0	9	7
55247	Town of Madison	0	0	1	0	1	0	0	2	0	2	2
55248	Town of Pennington Gap	8	0	15	0	23	0	0	34	0	34	12
55249	Town of La Crosse	0	0	6	0	6	0	0	14	0	14	(0)
55250	Town of Rich Creek	19	0	6	0	25	0	0	12	0	12	17
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	(0)
55252	Town of Windsor	0	0	13	0	13	84	0	29	0	113	0
55253	Town of Haysi	0	0	3	0	3	8	0	7	0	15	20
55254	Town of Stephens City	0	0	19	0	19	13	0	41	0	54	79



**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	0	0	2	0	2	17	0	5	0	22	(13)
55256	Town of Mineral	0	0	3	0	3	5	0	7	0	12	2
55257	Town of Lebanon	42	0	67	0	109	0	0	152	0	152	245
55258	City of Newport News	0	0	298	0	298	451	0	529	0	980	1,568
55259	Town of Richlands	0	0	91	0	91	337	0	197	0	535	474
55260	Town of Haymarket	0	0	5	0	5	27	0	10	0	37	30
55261	Town of Lovettsville	53	0	3	0	56	0	0	5	0	5	19
55300	Town of Abingdon	0	0	295	0	295	737	0	702	0	1,439	46
55301	Town of Dumfries	0	0	79	0	79	27	0	188	0	215	112
55302	Town of Iron Gate	5	0	5	0	10	0	0	12	0	12	6
55303	Town of Montross	0	0	7	0	7	0	0	15	0	15	3
55304	Town of South Boston	194	0	321	0	516	0	0	778	0	778	365
55305	Town of Gretna	0	0	24	0	24	32	0	56	0	87	14
55306	Town of Remington	37	0	9	0	46	0	0	23	0	23	19
55307	City of Lexington	0	0	381	0	381	201	0	912	0	1,113	472
55308	City of Waynesboro	0	0	1,114	0	1,114	2,542	0	2,711	0	5,253	(409)
55309	Town of Colonial Beach	0	0	110	0	110	934	0	261	0	1,195	(563)
55310	Town of Smithfield	5	0	153	0	158	0	0	358	0	358	37
55311	Town of Brookneal	30	0	24	0	53	0	0	59	0	59	48
55312	Town of Hamilton	1	0	12	0	13	0	0	28	0	28	4
55313	City of Galax	0	0	430	0	430	52	0	1,027	0	1,078	305



**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	0	0	16	0	17	0	0	39	0	39	3
55315	Town of Wytheville	0	0	402	0	402	208	0	966	0	1,174	116
55316	City of Fairfax	0	0	2,051	0	2,051	1,337	0	4,919	0	6,256	1,992
55317	Town of Vienna	361	0	937	0	1,298	0	0	2,266	0	2,266	766
55318	Town of Vinton	93	0	284	0	378	0	0	684	0	684	251
55319	City of Emporia	0	0	404	0	404	282	0	970	0	1,252	84
55320	Town of Culpeper	21	0	542	0	563	0	0	1,293	0	1,293	613
55321	Town of Woodstock	59	0	158	0	217	0	0	381	0	381	337
55322	Town of Glasgow	0	0	14	0	14	34	0	34	0	68	(21)
55323	Town of Marion	0	0	225	0	225	231	0	534	0	765	211
55324	Town of Altavista	147	0	177	0	324	0	0	434	0	434	165
55325	Town of Herndon	0	0	1,212	0	1,212	628	0	2,882	0	3,510	407
55326	Town of Pearisburg	47	0	102	0	149	0	0	243	0	243	112
55327	Town of Christiansburg	0	0	576	0	576	1,927	0	1,350	0	3,277	612
55328	Town of Wakefield	2	0	7	0	10	0	0	18	0	18	9
55329	Town of Leesburg	0	0	1,397	0	1,397	415	0	3,258	0	3,673	1,482
55330	Town of Chatham	0	0	32	0	32	3	0	76	0	79	8
55331	Town of Bowling Green	0	0	16	0	16	7	0	37	0	44	23
55332	City of Manassas	0	0	1,954	0	1,954	3,702	0	4,638	0	8,340	1,391
55333	Town of Alberta	0	0	5	0	5	0	0	12	0	12	(11)
55334	Town of Boydton	0	0	21	0	21	23	0	50	0	74	(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
55335	City of Salem	0	0	2,856	0	2,856	1,489	0	6,907	0	8,397	1,360
55336	Town of Mckenney	0	0	6	0	6	2	0	14	0	16	(3)
55337	Town of Narrows	0	0	53	0	53	22	0	126	0	148	42
55338	Town of Quantico	0	0	12	0	13	0	0	30	0	30	(13)
55339	Town of Halifax	60	0	30	0	90	0	0	74	0	74	37
55340	Town of Blacksburg	432	0	1,006	0	1,439	0	0	2,412	0	2,412	1,368
55341	Town of Chincoteague	0	0	105	0	105	32	0	254	0	286	123
55342	Town of Lawrenceville	14	0	58	0	72	0	0	138	0	138	53
55343	Town of Amherst	0	0	65	0	65	4	0	156	0	160	55
55344	Town of Stanley	4	0	38	0	42	0	0	90	0	90	17
55345	Town of Hillsville	0	0	99	0	99	65	0	233	0	298	76
55346	Town of Elkton	0	0	61	0	61	9	0	143	0	152	34
55347	Town of Bridgewater	0	0	143	0	143	43	0	343	0	386	75
55348	Town of Purcellville	238	0	210	0	448	0	0	482	0	482	256
55349	Town of Timberville	63	0	35	0	98	0	0	83	0	83	32
55350	Town of Wise	0	0	170	0	170	140	0	409	0	549	21
55351	Town of New Market	0	0	51	0	51	30	0	123	0	153	27
55352	Town of Tappahannock	0	0	89	0	89	4	0	210	0	214	30
55353	Town of Rocky Mount	104	0	157	0	261	0	0	377	0	377	291
55354	Town of Big Stone Gap	106	0	180	0	285	0	0	447	0	447	208
55355	Town of Luray	0	0	169	0	169	572	0	406	0	978	(59)



**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	12	0	12	16
55357	Town of Strasburg	218	0	161	0	379	0	0	385	0	385	144
55358	Town of Appomattox	24	0	38	0	61	0	0	90	0	90	(1)
55359	Town of Clarksville	0	0	52	0	52	50	0	125	0	175	4
55360	Town of Dublin	11	0	63	0	74	0	0	149	0	149	75
55361	Town of Middleburg	66	0	42	0	108	0	0	97	0	97	171
55362	Town of Edinburg	0	0	18	0	18	112	0	42	0	154	(61)
55363	Town of Chase City	0	0	97	0	97	51	0	234	0	285	24
55364	City of Bedford	0	0	374	0	374	394	0	921	0	1,314	116
55365	City of Poquoson	0	0	480	0	480	599	0	1,157	0	1,755	113
55366	Town of Ashland	0	0	229	0	229	462	0	549	0	1,011	24
55367	Town of Broadway	130	0	47	0	177	0	0	110	0	110	88
55368	Town of Berryville	0	0	88	0	88	22	0	208	0	230	61
55369	Town of Tazewell	0	0	112	0	112	74	0	265	0	340	(22)
55370	Town of Urbanna	0	0	17	0	17	0	0	43	0	43	(35)
55371	Town of Bluefield	0	0	108	0	108	136	0	259	0	395	499
55372	Town of Weber City	8	0	12	0	20	0	0	28	0	28	19
55373	Town of Damascus	0	0	4	0	4	0	0	10	0	10	(11)
55374	Town of Hurt	2	0	11	0	13	0	0	26	0	26	28
55375	Town of Waverly	0	0	40	0	40	27	0	97	0	125	(40)
55376	Town of Coeburn	0	0	53	0	53	176	0	129	0	305	(108)



**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	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	0	0	47	0	47	119	0	112	0	231	49
55378	Town of Courtland	0	0	9	0	9	177	0	22	0	199	(65)
55379	Town of Cape Charles	8	0	47	0	55	0	0	110	0	110	28
55380	Town of Independence	23	0	20	0	43	0	0	46	0	46	49
55381	Town of Warsaw	0	0	37	0	37	15	0	88	0	103	38
55382	Town of Grundy	0	0	45	0	45	84	0	106	0	190	(32)
55383	Town of Warrenton	0	0	419	0	419	483	0	1,006	0	1,489	69
55384	Town of Louisa	0	0	41	0	41	60	0	97	0	157	(24)
55385	Town of Kenbridge	0	0	23	0	23	18	0	56	0	74	(13)
55386	Town of Mt Jackson	30	0	36	0	67	0	0	88	0	88	70
55387	Town of Pulaski	0	0	350	0	350	89	0	841	0	931	152
55388	Town of Jarratt	0	0	4	0	4	3	0	9	0	12	2
55389	Town of Pembroke	0	0	15	0	15	10	0	35	0	44	9
55390	Town of Parksley	4	0	12	0	15	0	0	28	0	28	8
55391	Town of Onancock	1	0	29	0	31	0	0	70	0	70	9
55392	Town of Victoria	0	0	32	0	32	25	0	77	0	102	6
55393	Town of Shenandoah	0	0	36	0	36	8	0	87	0	95	44
55394	Town of Gate City	0	0	29	0	29	26	0	68	0	95	(19)
55395	Town of Round Hill	24	0	27	0	51	0	0	63	0	63	6
55396	Town of Kilmarnock	0	0	43	0	43	14	0	101	0	116	18
55397	Town of Orange	62	0	110	0	172	0	0	258	0	258	648



**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	36	0	36	16	0	87	0	103	46
55399	Town of Blackstone	0	0	128	0	128	53	0	302	0	355	(16)
55400	Bedford Recreation Commission	0	0	2	0	2	0	0	6	0	6	(3)
55401	Southeastern Virginia Public Service Authority	0	0	867	0	867	20	0	2,115	0	2,136	(540)
55402	Pittsylvania Co Service Authority	0	0	30	0	30	125	0	71	0	197	(6)
55403	Stafford/Fredericksburg Group Home	0	0	14	0	14	53	0	33	0	87	(50)
55404	Appomattox Regional Library	0	0	46	0	46	46	0	111	0	156	(8)
55405	Staunton Redevelopment & Housing Authority	1	0	24	0	25	0	0	58	0	58	(20)
55406	Hampton Newport News Community Services Board	0	0	1,079	0	1,079	1,880	0	2,508	0	4,388	(333)
55408	C P Jones Memorial Library	3	0	6	0	9	0	0	16	0	16	9
55409	Southside Regional Juvenile Group Home	0	0	16	0	16	0	0	39	0	39	5
55411	Hampton Roads Sanitation District	0	0	3,241	0	3,241	3,951	0	7,800	0	11,751	863
55412	Peninsula Airport Commission	102	0	122	0	224	0	0	292	0	292	97
55413	Richmond Redevelopment & Housing Authority	0	0	1,108	0	1,108	253	0	2,715	0	2,968	190
55415	Chesapeake Redevelopment & Housing Authority	0	0	182	0	182	216	0	440	0	656	(126)



**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
55416	Alexandria Sanitation Authority	0	0	763	0	763	801	0	1,825	0	2,625	103
55417	Norfolk Airport Authority	335	0	692	0	1,027	0	0	1,652	0	1,652	727
55418	Charlottesville Redevelopment/Housing Authority	0	0	64	0	64	66	0	156	0	222	(120)
55419	Hampton Redevelopment & Housing Authority	22	0	255	0	278	0	0	619	0	619	33
55420	Loudoun County Sanitation Authority	0	0	754	0	754	269	0	1,759	0	2,027	504
55421	Danville Redevelopment & Housing Authority	36	0	106	0	142	0	0	252	0	252	(18)
55422	Blacksburg-Christiansburg-VPI Water Authority	32	0	53	0	85	0	0	138	0	138	173
55423	Northern Virginia Juvenile Detention Home	0	0	269	0	269	76	0	642	0	718	16
55424	Hopewell Redevelopment & Housing Authority	0	0	89	0	89	195	0	219	0	414	(108)
55425	Colonial Behavioral Health	0	0	431	0	431	2	0	1,028	0	1,031	127
55426	Blacksburg-VPI Sanitation Authority	0	0	105	0	105	85	0	251	0	336	(19)
55427	Potomac River Fisheries Commission	111	0	27	0	138	0	0	67	0	67	42
55428	Chesapeake Bay Bridge Tunnel	133	0	588	0	721	0	0	1,414	0	1,414	709





**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
55429	Alexandria Redevelopment & Housing Authority	0	0	249	0	249	262	0	592	0	854	3
55430	Albemarle County Service Authority	0	0	220	0	220	363	0	528	0	891	76
55431	Franklin Redevelopment & Housing Authority	14	0	19	0	33	0	0	45	0	45	(0)
55432	Bristol Redevelopment & Housing Authority	18	0	52	0	69	0	0	123	0	123	65
55433	Norfolk Redevelopment & Housing Authority	0	0	1,532	0	1,532	1,292	0	3,744	0	5,036	200
55435	Richmond Metropolitan Authority	0	0	303	0	303	789	0	727	0	1,516	(274)
55436	Riverside Regional Jail	0	0	699	0	699	573	0	1,611	0	2,184	503
55437	Peninsula Ports Authority	0	0	26	0	26	0	0	64	0	64	(75)
55439	Rappahannock Rapidan Planning District Commission	0	0	20	0	20	0	0	47	0	47	4
55440	Shenandoah Valley Juvenile Detention Home Commission	0	0	87	0	87	89	0	206	0	294	62
55442	Southside Regional Library Board	0	0	25	0	25	8	0	61	0	69	12
55443	Bedford Public Library	32	0	44	0	76	0	0	106	0	106	9
55444	Eastern Shore Economic Development Commission	0	0	7	0	7	0	0	16	0	16	(27)



**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 Commission	0	0	295	0	295	164	0	693	0	858	(129)
55446	Washington County Service Authority	0	0	201	0	201	84	0	473	0	557	92
55447	Rappahannock Area Community Services Board	0	0	606	0	606	319	0	1,417	0	1,736	(62)
55449	Hampton Roads Planning District Commission	135	0	260	0	395	0	0	628	0	628	168
55450	Meherrin Regional Library	0	0	26	0	26	12	0	61	0	74	(14)
55451	New River Valley Planning District Commission	0	0	39	0	39	128	0	94	0	222	(105)
55452	Northern Virginia Health Care Center	0	0	382	0	382	267	0	893	0	1,160	138
55453	Rockbridge Area Community Services Board	0	0	231	0	231	301	0	548	0	848	(136)
55454	Greensville-Emporia Social Services	0	0	103	0	103	110	0	251	0	362	35
55455	James City County Service Authority	0	0	255	0	255	114	0	603	0	717	124
55456	Accomack/Norhampton Planning District	0	0	62	0	62	7	0	148	0	155	(3)
55457	Harrisonburg/Rockingham Regional Sewage Authority	0	0	107	0	107	34	0	269	0	302	14
55458	Wytheville Redevelopment & Housing Authority	30	0	28	0	58	0	0	67	0	67	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
55459	Waynesboro Redevelopment & Housing Authority Region Ten Community	0	0	62	0	62	16	0	145	0	161	39
55460	Services Board Lenowisco Planning District Commission	0	0	825	0	825	447	0	1,951	0	2,398	(36)
55462	Rivanna Water & Sewer Authority	0	0	65	0	65	3	0	156	0	159	(11)
55465	Appomattox River Water Authority	30	0	313	0	343	0	0	757	0	757	178
55466	Campbell County Utility Service Authority	205	0	94	0	300	0	0	226	0	226	67
55467	Eastern Shore Community Services Board	110	0	62	0	172	0	0	146	0	146	77
55469	Anchor Commission	0	0	283	0	283	185	0	668	0	852	109
55470	Central Virginia Community Services Board	0	0	55	0	55	0	0	133	0	133	(293)
55471	District 19 Community Services Board	0	0	852	0	852	429	0	1,979	0	2,408	260
55472	Hampton Road Transit	0	0	579	0	579	261	0	1,382	0	1,643	(198)
55473	Upper Occoquan Sewage Authority	0	0	608	0	608	200	0	1,445	0	1,644	371
55474	New River Valley Juvenile Detention Home	1,069	0	830	0	1,899	0	0	1,995	0	1,995	849
55475	Rockbridge Regional Library	40	0	58	0	98	0	0	141	0	141	14
55476	Frederick County Sanitation Authority	0	0	33	0	33	14	0	79	0	93	6
55477		0	0	155	0	155	318	0	373	0	691	74



**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
55478	Western Tidewater Community Services Board	0	0	551	0	551	541	0	1,307	0	1,848	48
55479	Cumberland Mountain Community Services Board	118	0	506	0	624	0	0	1,210	0	1,210	543
55480	Fredericksburg-Stafford Park Authority	0	0	28	0	28	0	0	67	0	67	(104)
55482	Middle Peninsula/Northern Neck Community Services Board	0	0	544	0	544	718	0	1,281	0	1,999	(130)
55483	Rockbridge County Public Service Authority	0	0	27	0	27	19	0	64	0	84	(6)
55484	Danville-Pittsylvania Community Services Board	0	0	448	0	448	468	0	1,057	0	1,525	(71)
55485	Crater Juvenile Detention Home Commission	0	0	93	0	93	13	0	223	0	235	27
55486	Opportunity Inc. of Hampton Roads	0	0	126	0	126	62	0	305	0	368	(207)
55487	Capital Regional Airport Commission	0	0	530	0	530	493	0	1,274	0	1,766	130
55488	Northwestern Community Services Board	0	0	367	0	367	239	0	868	0	1,107	(26)
55489	Harrisonburg/Rockingham Community Services Board	0	0	311	0	311	65	0	744	0	809	24



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

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Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
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55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	0	0	0	24
55491	Middle Peninsula Regional Security Center	0	0	166	0	166	56	0	391	0	447	257
55492	Northern Neck Planning District Commission	0	0	25	0	25	18	0	61	0	79	(21)
55493	Planning District 1 Behavioral Health Services Board	0	0	29	0	29	43	0	73	0	117	(318)
55494	Rockbridge Area Social Services Board	0	0	85	0	85	97	0	207	0	304	(33)
55495	Dinwiddie County Water Authority	4	0	33	0	37	0	0	79	0	79	20
55496	Rappahannock/Rapidan Community Services Board	0	0	604	0	604	262	0	1,449	0	1,711	(429)
55497	Virginia Education Loan Authority	0	0	284	0	284	0	0	685	0	685	(1,039)
55498	Valley Community Services Board	0	0	477	0	477	268	0	1,143	0	1,411	(3)
55499	Eastern Shore Public Library	0	0	20	0	20	4	0	49	0	53	(4)
55500	Alexandria City School Board	0	0	833	0	833	956	0	2,017	0	2,973	(793)
55501	Albemarle County Schools	112	0	494	0	606	0	0	1,173	0	1,173	319
55502	Alleghany County School Board	0	0	186	0	186	159	0	453	0	612	(54)
55503	Charlottesville Public Schools	0	0	202	0	202	76	0	493	0	569	(63)
55504	Amherst County School Board	82	0	149	0	231	0	0	354	0	354	8
55505	Appomattox County School Board	0	0	54	0	54	13	0	130	0	143	0



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

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55506	Arlington County Schools	190	0	632	0	822	0	0	1,472	0	1,472	1,119
55507	Augusta County School Board	0	0	200	0	200	196	0	483	0	679	(21)
55508	Bath County School Board	0	0	72	0	72	16	0	173	0	189	8
55509	Bedford County School Board	57	0	389	0	446	0	0	923	0	923	97
55510	Bland County School Board	0	0	30	0	30	51	0	71	0	122	(36)
55511	Botetourt County School Board	36	0	202	0	238	0	0	486	0	486	201
55512	Norfolk Public Schools	0	0	1,421	0	1,421	672	0	3,412	0	4,084	380
55513	Petersburg Public Schools	0	0	229	0	229	312	0	553	0	865	(79)
55514	Buckingham County School Board	0	0	58	0	58	42	0	140	0	181	(15)
55515	Radford City School Board	0	0	36	0	36	10	0	86	0	96	(12)
55516	Caroline County School Board	0	0	95	0	95	103	0	228	0	331	(35)
55517	Carroll County School Board	0	0	175	0	175	205	0	423	0	627	29
55518	Charles City County School Board	0	0	34	0	34	35	0	84	0	119	(49)
55519	Charlotte County School Board	0	0	67	0	67	13	0	164	0	177	(81)
55520	Chesterfield County School Board	282	0	1,820	0	2,103	0	0	4,323	0	4,323	1,840
55521	Clarke County School Board	0	0	61	0	61	55	0	146	0	201	5
55522	Winchester Public Schools	0	0	127	0	127	0	0	295	0	296	70
55523	Culpeper County School Board	0	0	229	0	229	92	0	542	0	634	(20)



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

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Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
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55524	Cumberland County School Board	4	0	52	0	56	0	0	125	0	125	(10)
55525	Dickenson County School Board	113	0	111	0	224	0	0	271	0	271	493
55526	Dinwiddie County Public Schools	0	0	134	0	134	61	0	321	0	382	45
55528	Essex County School Board	0	0	80	0	80	54	0	191	0	245	11
55530	Covington School Board	0	0	42	0	42	2	0	105	0	106	56
55531	Floyd County School Board	59	0	116	0	175	0	0	280	0	280	133
55532	Fluvanna County Public Schools	0	0	106	0	106	20	0	254	0	274	1
55533	Chesapeake Public Schools	263	0	1,484	0	1,748	0	0	3,511	0	3,511	1,311
55534	Virginia Beach City School Board	0	0	3,606	0	3,606	497	0	8,612	0	9,109	509
55535	Giles County Schools	47	0	84	0	130	0	0	201	0	201	97
55536	Gloucester County School Board	0	0	310	0	310	335	0	736	0	1,071	(26)
55537	Goochland County School Board	59	0	68	0	126	0	0	161	0	161	63
55538	Grayson County School Board	0	0	91	0	91	45	0	215	0	261	33
55539	Greene County Schools	0	0	143	0	143	90	0	341	0	431	10
55540	Greensville County School Board	21	0	103	0	124	0	0	253	0	253	(7)
55541	Halifax County School Board	0	0	236	0	236	105	0	567	0	673	114
55542	Hanover County School Board	0	0	443	0	443	511	0	1,045	0	1,557	(115)



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

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Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
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55543	Henrico County Schools	0	0	112	0	112	0	0	266	0	266	30
55544	Henry County Public Schools	0	0	319	0	319	70	0	773	0	842	46
55545	Highland County Public Schools	0	0	15	0	15	26	0	36	0	61	(2)
55546	Isle of Wight County Schools	0	0	101	0	101	195	0	238	0	433	(52)
55548	King George County School Board	0	0	117	0	117	133	0	275	0	408	34
55549	King & Queen County School Board	0	0	54	0	54	69	0	128	0	196	(38)
55550	King William County Schools	72	0	51	0	123	0	0	116	0	116	52
55551	Lancaster County School Board	3	0	48	0	51	0	0	113	0	113	48
55552	Lee County School Board	0	0	153	0	153	48	0	365	0	413	379
55553	Loudoun County School Board	0	0	2,220	0	2,220	699	0	5,133	0	5,832	1,589
55554	Louisa County Public Schools	30	0	236	0	266	0	0	554	0	554	59
55555	Lunenburg County School Board	0	0	46	0	46	47	0	109	0	157	(31)
55556	Madison County School Board	0	0	71	0	71	66	0	173	0	239	(65)
55557	Mathews County School Board	18	0	55	0	73	0	0	129	0	129	61
55558	Mecklenburg County Schools	41	0	103	0	144	0	0	258	0	258	65
55559	Middlesex County School Board	12	0	44	0	56	0	0	108	0	108	62
55560	Montgomery County School Board	205	0	357	0	563	0	0	861	0	861	356





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

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55562	Nelson County Public Schools	32	0	118	0	150	0	0	282	0	282	49
55563	New Kent County Schools	23	0	85	0	108	0	0	199	0	199	49
55565	Northampton County Schools	37	0	63	0	100	0	0	147	0	147	53
55566	Northumberland Co School Board	46	0	67	0	113	0	0	160	0	160	80
55567	Nottoway County School Board	0	0	104	0	104	163	0	248	0	412	(44)
55568	Orange County Public Schools	64	0	168	0	232	0	0	403	0	403	68
55569	Page County Public Schools	55	0	134	0	189	0	0	319	0	319	116
55570	Patrick County Public Schools	9	0	121	0	130	0	0	288	0	288	80
55571	Pittsylvania County School Board	0	0	242	0	242	60	0	591	0	651	124
55572	Powhatan County School Board	0	0	146	0	146	46	0	353	0	399	(23)
55573	Prince Edward County Schools	0	0	68	0	68	60	0	165	0	225	(54)
55574	Prince George County School Board	0	0	288	0	288	45	0	676	0	720	219
55576	Prince William County Schools	406	0	3,141	0	3,547	0	0	7,358	0	7,358	1,805
55577	Pulaski County School Board	0	0	178	0	178	61	0	427	0	488	56
55578	Rappahannock County Schools	0	0	45	0	45	6	0	105	0	111	30
55579	Richmond County Public Schools	6	0	16	0	21	0	0	37	0	37	(7)
55580	Roanoke County School Board	36	0	626	0	662	0	0	1,524	0	1,524	75
55581	Rockbridge County Schools	5	0	136	0	141	0	0	330	0	330	19



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

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55582	Rockingham County School Board	0	0	560	0	560	210	0	1,342	0	1,552	62
55583	Russell County School Board	14	0	226	0	241	0	0	542	0	542	366
55584	Scott County Schools	0	0	153	0	153	14	0	369	0	383	73
55585	Shenandoah County School Board	0	0	224	0	224	7	0	528	0	535	161
55586	Smyth County School Board	0	0	208	0	208	145	0	502	0	647	88
55587	Southampton County School Board	0	0	88	0	88	11	0	215	0	226	(58)
55588	Spotsylvania County School Board	0	0	487	0	487	113	0	1,114	0	1,227	322
55589	Stafford County Schools	0	0	462	0	462	123	0	1,085	0	1,209	340
55590	Surry County Public Schools	0	0	97	0	97	3	0	236	0	239	54
55591	Sussex County School Board	0	0	62	0	62	22	0	148	0	169	20
55592	Tazewell County Schools	0	0	375	0	375	145	0	907	0	1,052	298
55593	Warren County School Board	11	0	171	0	181	0	0	412	0	412	111
55595	Washington County School Board	26	0	229	0	256	0	0	565	0	565	185
55596	Westmoreland County School Board	0	0	69	0	69	40	0	165	0	206	(17)
55597	Wise County Schools	0	0	169	0	169	18	0	409	0	428	217
55598	Wythe County School Board	53	0	106	0	159	0	0	255	0	255	91



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

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Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
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55599	York County School Board	94	0	375	0	468	0	0	885	0	885	191
55600	Accomack County School Board	0	0	213	0	213	295	0	510	0	806	(102)
55601	Bristol Virginia School System	52	0	47	0	98	0	0	114	0	114	53
55602	Buena Vista City Public Schools	0	0	34	0	34	1	0	82	0	83	(30)
55603	Amelia County Public Schools	0	0	66	0	66	68	0	158	0	226	(43)
55605	Danville School Board	0	0	139	0	139	205	0	330	0	535	(69)
55606	Franklin City Public Schools	0	0	32	0	32	20	0	77	0	97	7
55607	Lexington City Public Schools	0	0	9	0	9	0	0	23	0	23	(13)
55608	Harrisonburg City School Board	4	0	135	0	140	0	0	325	0	325	14
55609	Hopewell Public Schools	41	0	128	0	170	0	0	308	0	308	149
55610	Lynchburg School Board	0	0	257	0	257	32	0	616	0	648	123
55611	Fauquier County School Board	51	0	429	0	480	0	0	1,011	0	1,011	108
55612	Brunswick County Public Schools	0	0	95	0	95	177	0	229	0	405	(43)
55613	P D Pruden Vocational-Technical Center	0	0	3	0	3	14	0	8	0	22	(11)
55614	Portsmouth School Board	0	0	559	0	559	144	0	1,361	0	1,505	511
55615	Campbell County School Board	0	0	239	0	239	6	0	578	0	584	120
55616	Richmond City Schools	0	0	894	0	894	680	0	2,139	0	2,819	(40)
55617	Roanoke City Schools	0	0	39	0	39	50	0	87	0	138	7
55619	Staunton City School Board	0	0	76	0	76	33	0	183	0	216	(8)



**SCHEDULE B – SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS (continued)  
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55620	Suffolk City School Board	221	0	427	0	648	0	0	1,016	0	1,016	255
55622	Craig County School Board	13	0	29	0	42	0	0	67	0	67	35
55623	Martinsville City School Board	0	0	53	0	53	1	0	133	0	135	93
55624	Appomattox Regional Governor's School	4	0	3	0	7	0	0	6	0	6	4
55625	Colonial Heights City Schools	0	0	85	0	85	40	0	203	0	243	(8)
55632	City of Manassas School Board	261	0	278	0	539	0	0	658	0	658	216
55633	Franklin County Schools	0	0	333	0	333	47	0	800	0	847	197
55634	Frederick County School Board	0	0	399	0	399	77	0	932	0	1,008	217
55635	City of Salem Schools	0	0	96	0	96	29	0	233	0	263	(5)
55636	Manassas Park City Schools	27	0	71	0	98	0	0	164	0	164	62
55637	Newport News Public Schools	0	0	42	0	42	50	0	72	0	122	97
55708	Waynesboro City Schools	0	0	67	0	67	128	0	159	0	288	(46)
55710	Valley Vocational-Technical Center	3	0	6	0	9	0	0	15	0	15	2
55711	New Horizons Technical Center	2	0	12	0	15	0	0	30	0	30	32
55713	Galax City Schools	0	0	34	0	34	69	0	81	0	150	7
55714	Norton City Schools	0	0	38	0	38	16	0	93	0	109	(44)
55802	Williamsburg-James City County Schools	0	0	321	0	321	10	0	757	0	767	26
55803	Poquoson City School Board	11	0	36	0	48	0	0	88	0	88	36



**SCHEDULE B – SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS (continued)  
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55806	Fredericksburg City Public Schools	0	0	80	0	80	109	0	190	0	299	(23)
55807	Hampton City Schools	0	0	501	0	501	147	0	1,194	0	1,341	530
55813	Buchanan County School Board	0	0	220	0	220	171	0	531	0	701	300
55814	Jackson River Vocational Technical Center	0	0	6	0	6	0	0	14	0	14	2
55815	Northern Neck Regional Vocational Center	2	0	2	0	4	0	0	4	0	4	4
55867	Pamunkey Regional Library	0	0	77	0	77	70	0	154	0	223	(275)
55868	Northern VA Transit Authority	0	0	1	0	1	0	0	0	0	0	(52)
55869	RSW Regional Jail Authority	0	0	7	0	7	0	0	0	0	0	(268)
55870	Bedford Regional Water Authority	166	0	59	0	224	0	0	133	0	133	146
55871	Portsmouth Redevelopment And Housing Authority	0	0	15	0	15	54	0	23	0	77	140
55872	Southwest Regional Recreation Authority	2	0	1	0	4	0	0	2	0	2	10
55873	Roanoke Redevelopment & Housing Authority	0	0	35	0	35	62	0	81	0	144	135
55874	Meherrin River Regional Jail Authority	0	0	44	0	44	11	0	70	0	81	654
55875	Woodway Water Authority	0	0	1	0	1	0	0	2	0	2	6
55876	Bristol Virginia Utilities Authority	0	0	114	0	114	1	0	243	0	244	341



**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
55877	Washington Metro Area Transit Commission	0	0	8	0	8	1	0	17	0	18	33
55878	Mt Rogers Community Services Board	0	0	513	0	513	967	0	1,159	0	2,126	1,086
55879	Lonesome Pine Soil & Water Conservation District	1	0	0	0	2	0	0	1	0	1	2
55880	Big Sandy Soil & Water Conservation District	0	0	1	0	1	1	0	2	0	2	2
55881	Virginia's Region 2000 Local Government Council	0	0	39	0	39	58	0	88	0	146	73
55882	Middle Peninsula Planning District Commission	0	0	10	0	10	207	0	23	0	230	(7)
55883	Western Virginia Regional Jail Authority	0	0	180	0	180	451	0	385	0	836	526
55884	Halifax Service Authority	81	0	30	0	111	0	0	66	0	66	89
55885	Fort Monroe Area Development Authority	0	0	0	0	0	0	0	0	0	0	0
55886	Russell County Public Service Authority	70	0	8	0	78	0	0	15	0	15	29
55887	Piedmont Community Services Board	0	0	189	0	189	212	0	409	0	621	344
55888	Blue Ridge Behavioral Healthcare	0	0	314	0	314	209	0	717	0	927	382



**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
55889	Skyline Soil & Water Conservation District	0	0	5	0	5	8	0	11	0	19	10
55890	Middle River Regional Jail Authority	0	0	183	0	183	272	0	404	0	676	531
55891	Tidewater Soil & Water Conservation District	1	0	1	0	3	0	0	3	0	3	4
55892	Big Stone Gap Redevelopment And Housing Authority	0	0	7	0	7	1	0	15	0	16	14
55893	Eastern Shore Soil & Water Conservation District	5	0	4	0	9	0	0	9	0	9	6
55894	Town of Boykins	0	0	2	0	2	2	0	4	0	6	(1)
55895	Town of Gordonsville	0	0	19	0	20	0	0	45	0	45	27
55896	Virginia Resources Authority	54	0	25	0	79	0	0	55	0	55	44
55897	Prince William County Service Authority	1,057	0	478	0	1,535	0	0	1,054	0	1,054	1,301
55898	Western Virginia Water Authority	316	0	188	0	504	0	0	420	0	420	458
55899	Shenandoah Valley Regional Airport Commission	0	0	22	0	22	2	0	51	0	53	24
55900	Alleghany Highlands Community Services Board	0	0	144	0	144	60	0	345	0	405	44
55901	Brunswick Industrial	0	0	6	0	6	0	0	14	0	14	(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
55902	Development Authority Northern Neck/Essex County Group Home Commission	0	0	17	0	17	0	0	43	0	43	(18)
55903	State Education Assistance Authority	0	0	187	0	187	0	0	451	0	451	(514)
55904	Appalachian Juvenile Commission	0	0	79	0	79	95	0	187	0	282	113
55905	Goochland/Powhatan Community Services Board	0	0	149	0	149	144	0	360	0	505	(74)
55906	Suffolk Redevelopment & Housing Authority	0	0	74	0	74	142	0	176	0	317	(113)
55907	Virginia Small Business Financing Authority	0	0	13	0	13	0	0	30	0	30	(45)
55908	Lee County Redevelopment & Housing Authority	0	0	25	0	25	10	0	60	0	70	23
55909	Henry County Public Service Authority	436	0	190	0	626	0	0	460	0	460	127
55910	Southside Planning District Commission	0	0	42	0	42	17	0	100	0	117	52
55911	Economic Development Authority - Henrico County	0	0	37	0	37	8	0	88	0	96	37
55912	Augusta County Service Authority	5	0	257	0	262	0	0	620	0	620	122





**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
55914	Rappahannock Juvenile Center	0	0	154	0	154	56	0	370	0	426	34
55915	Cumberland Plateau Regional Housing Authority	0	0	43	0	43	21	0	103	0	124	25
55918	Amherst County Service Authority	0	0	82	0	82	1	0	195	0	196	28
55919	Pepper's Ferry Regional Wastewater Authority	78	0	46	0	124	0	0	109	0	109	116
55920	Rappahannock Regional Jail	0	0	578	0	578	379	0	1,319	0	1,697	710
55921	Thomas Jefferson Planning District Commission	0	0	31	0	31	30	0	73	0	104	(41)
55922	Piedmont Regional Jail	278	0	197	0	475	0	0	456	0	456	550
55923	Nelson County Service Authority	0	0	51	0	51	58	0	122	0	181	(7)
55924	Coeburn-Norton-Wise Water Treatment Authority	0	0	29	0	29	178	0	66	0	244	18
55925	Fauquier County Water & Sanitation Authority	64	0	108	0	172	0	0	257	0	257	24
55926	Scott County Soil & Water Conservation District	7	0	4	0	11	0	0	10	0	10	4
55927	New River Resource Authority	18	0	36	0	54	0	0	82	0	82	47
55928	Scott County Water & Sewerage Authority	0	0	34	0	34	13	0	78	0	91	36



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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
55929	Greensville County Water & Sewer Authority	127	0	63	0	191	0	0	151	0	151	56
55930	Petersburg Redevelopment & Housing Authority	88	0	84	0	173	0	0	205	0	205	81
55931	Central Rappahannock Regional Library	189	0	268	0	457	0	0	632	0	632	287
55932	Virginia Coalfield Economic Development Authority	12	0	20	0	33	0	0	48	0	48	19
55933	Central Virginia Regional Jail	1	0	205	0	206	0	0	485	0	485	321
55934	Thomas Jefferson Soil & Water Conservation District	8	0	13	0	20	0	0	29	0	29	13
55936	Commonwealth Regional Council	0	0	19	0	19	10	0	47	0	57	19
55937	Wythe-Grayson Regional Library	0	0	19	0	19	23	0	46	0	70	(25)
55938	Colonial Soil & Water Conservation District	0	0	10	0	10	38	0	24	0	62	(24)
55939	Rivanna Solid Waste Authority	0	0	43	0	43	33	0	106	0	139	(106)
55940	Monacan Soil & Water Conservation District	37	0	8	0	45	0	0	18	0	18	10
55941	Robert E Lee Soil & Water Conservation District	0	0	6	0	6	1	0	14	0	15	3
55942	Tri-County/City Soil & Water	0	0	8	0	8	0	0	20	0	20	1



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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
55944	Conservation District Central Virginia Waste Management Authority	0	0	27	0	27	17	0	63	0	80	1
55945	Lonesome Pine Regional Library	0	0	74	0	74	24	0	178	0	202	47
55946	Virginia Peninsulas Public Service Authority	0	0	76	0	76	63	0	178	0	242	(1)
55947	Tidewater Youth Services Commission	29	0	185	0	214	0	0	448	0	448	(33)
55948	Virginia Highlands Airport Commission	9	0	9	0	18	0	0	22	0	22	6
55949	Western Tidewater Regional Jail	0	0	425	0	425	59	0	988	0	1,046	501
55950	Scott County Redevelopment & Housing Authority	12	0	19	0	31	0	0	45	0	45	35
55951	Handley Regional Library	22	0	41	0	64	0	0	97	0	97	30
55952	Northern Neck Regional Jail	0	0	202	0	202	112	0	468	0	580	212
55953	Montgomery Regional Solid Waste Authority	4	0	32	0	36	0	0	74	0	74	36
55954	Potomac & Rappahannock Transportation Commission	73	0	252	0	325	0	0	567	0	567	81
55955	Giles County Public Service Authority	17	0	24	0	41	0	0	56	0	56	31



**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
55956	South Central Wastewater Authority	0	0	61	0	61	82	0	144	0	226	62
55957	Wise County Redevelopment & Housing Authority	0	0	82	0	82	16	0	199	0	215	43
55958	Prince William Soil & Water Conservation District	1	0	7	0	8	0	0	16	0	16	(7)
55959	Hampton Roads Regional Jail Authority	0	0	554	0	554	682	0	1,253	0	1,935	955
55960	Castlewood Water & Sewage Authority	10	0	11	0	21	0	0	26	0	26	17
55961	Pamunkey Regional Jail	0	0	254	0	254	306	0	580	0	886	252
55962	Charlottesville-Albemarle Airport Authority	0	0	78	0	78	10	0	183	0	193	64
55963	Virginia Peninsula Regional Jail	120	0	236	0	356	0	0	545	0	545	355
55964	Virginia Biotechnology Research Park Authority	19	0	36	0	55	0	0	88	0	88	(9)
55965	Peumansend Creek Regional Jail	0	0	212	0	212	7	0	483	0	491	306
55966	Blue Ridge Regional Jail Authority	0	0	588	0	588	174	0	1,357	0	1,531	1,401
55967	Massanutten Regional Library	0	0	40	0	40	60	0	94	0	154	(8)
55968	Albemarle-Charlottesville Regional Jail	0	0	339	0	339	511	0	784	0	1,295	451



**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
55969	Culpeper Soil & Water Conservation District	11	0	10	0	21	0	0	24	0	24	9
55970	New River Valley Regional Jail	0	0	336	0	336	513	0	764	0	1,276	448
55971	Sussex Service Authority	20	0	38	0	58	0	0	89	0	89	7
55972	Big Walker Soil & Water Conservation District	0	0	2	0	2	3	0	5	0	8	2
55973	Peter Francisco Soil & Water Conservation District	0	0	3	0	3	4	0	6	0	10	3
55974	Peaks of Otter Soil & Water Conservation District	6	0	2	0	7	0	0	4	0	4	(2)
55975	New River Soil & Water Conservation District	0	0	3	0	3	6	0	8	0	14	2
55977	Southside Regional Jail	0	0	97	0	97	310	0	228	0	539	103
55978	Evergreen Soil & Water Conservation District	0	0	2	0	2	2	0	4	0	6	3
55979	Roanoke Higher Education Authority	8	0	32	0	40	0	0	74	0	74	(10)
55981	John Marshall Soil & Water Conservation District	0	0	11	0	11	1	0	24	0	25	7
55982	Daniel Boone Soil & Water Conservation District	0	0	2	0	2	1	0	6	0	7	3



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					
		Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Outflows of Resources	Difference Between Expected and Actual Exp	Change of Assump	Net Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to Measurement Date	Total Deferred Inflows of Resources	Pension Expense
55983	Conservation District Southside Community Services Board Northern Shenandoah Valley Regional Commission	0	0	271	0	271	218	0	639	0	857	252
55984	Tazewell Soil & Water Conservation District	0	0	20	0	20	45	0	47	0	92	(18)
55985	Richmond Regional Planning District	0	0	2	0	2	3	0	5	0	8	1
55987	Henricopolis Soil & Water Conservation District	0	0	53	0	53	52	0	122	0	174	60
55988	Piedmont Regional Juvenile Detention Center	0	0	3	0	3	44	0	8	0	52	(16)
55989	Roanoke River Service Authority	0	0	18	0	18	3	0	41	0	45	9
55990	Lee County Public Service Authority	0	0	8	0	8	2	0	17	0	19	13
55991	Blue Ridge Juvenile Detention Center	0	0	11	0	11	27	0	26	0	53	2
55992	Ferrum Water & Sewage Authority	0	0	44	0	44	18	0	100	0	118	54
55993	Wise County Public Service Authority	0	0	4	0	4	4	0	9	0	13	4
55994	Holston River Soil & Water	0	0	23	0	23	67	0	53	0	120	27
55995		0	0	5	0	5	20	0	12	0	32	(2)



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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
	Conservation District											
55996	New River Valley Community Services Board	0	0	517	0	517	853	0	1,150	0	2,003	308
55997	Institute For Advanced Learning And Research	0	0	37	0	37	3	0	86	0	89	3
55998	Southwest Virginia Regional Jail Authority	0	0	385	0	385	536	0	851	0	1,387	957
55999	Clinch Valley Soil & Water Conservation District	0	0	3	0	3	47	0	6	0	53	(9)
	Total Political Subdivisions	19,843	0	319,258	0	339,101	158,026	0	759,644	0	917,670	244,183



**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	(508)	(508)	(515)	236	0	0
55101	Albemarle County	(1,268)	(1,268)	(1,268)	609	0	0
55102	Alleghany County	(371)	(371)	(371)	121	0	0
55103	Amelia County	(228)	(228)	(217)	60	0	0
55104	Amherst County	(496)	(496)	(384)	164	0	0
55105	Appomattox County	(163)	(163)	(163)	95	0	0
55107	Augusta County	(781)	(781)	(773)	347	0	0
55108	Bath County	(80)	(80)	(80)	55	0	0
55109	Bedford County	(862)	(862)	(831)	268	0	0
55110	Bland County	(34)	(34)	(34)	38	0	0
55111	Botetourt County	(530)	(530)	(530)	90	0	0
55112	Brunswick County	(181)	(181)	(177)	74	0	0
55113	Buchanan County	(559)	(559)	(559)	125	0	0
55114	Buckingham County	(137)	(137)	(137)	69	0	0
55115	Campbell County	(341)	(341)	(389)	255	0	0
55116	Caroline County	(326)	(326)	(320)	139	0	0
55117	Carroll County	(132)	(132)	(132)	166	0	0
55118	Charles City County	(137)	(137)	(135)	60	0	0
55119	Charlotte County	(231)	(231)	(220)	89	0	0
55120	Chesterfield County	(11,748)	(11,748)	(11,748)	1,912	0	0
55121	Clarke County	(220)	(220)	(197)	79	0	0
55122	Craig County	(24)	(44)	(70)	31	0	0
55123	Culpeper County	(518)	(518)	(518)	216	0	0
55124	Cumberland County	(49)	(49)	(58)	51	0	0
55125	Dickenson County	(163)	(163)	(163)	156	0	0
55126	Dinwiddie County	(465)	(465)	(403)	139	0	0
55128	Essex County	(84)	(84)	(117)	64	0	0
55130	Fauquier County	(1,194)	(1,194)	(1,168)	438	0	0
55131	Floyd County	(157)	(157)	(155)	61	0	0
55132	Fluvanna County	(370)	(333)	(186)	87	0	0
55133	Franklin County	(551)	(551)	(551)	246	0	0
55134	Frederick County	(1,211)	(1,211)	(1,211)	455	0	0
55135	Giles County	29	29	(132)	91	0	0
55136	Gloucester County	(411)	(411)	(430)	240	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	(257)	(257)	(257)	122	0	0
55138	Grayson County	(121)	(121)	(142)	77	0	0
55139	Greene County	(190)	(190)	(187)	78	0	0
55140	Greensville County	(182)	(182)	(192)	87	0	0
55141	Halifax County	(298)	(298)	(325)	158	0	0
55142	Hanover County	(2,730)	(2,730)	(2,730)	445	0	0
55143	Henrico County	(15,223)	(15,223)	(15,223)	3,831	0	0
55144	Henry County	(708)	(708)	(707)	308	0	0
55145	Highland County	(96)	(96)	(74)	26	0	0
55146	Isle of Wight County	(277)	(277)	(320)	167	0	0
55147	James City County	(1,385)	(1,385)	(1,385)	694	0	0
55148	King George County	(327)	(327)	(327)	127	0	0
55149	King & Queen County	(111)	(109)	(93)	43	0	0
55150	King William County	(206)	(206)	(165)	62	0	0
55151	Lancaster County	(102)	(102)	(144)	80	0	0
55152	Lee County	(390)	(390)	(352)	107	0	0
55153	Loudoun County	(5,754)	(5,754)	(5,754)	2,054	(135)	0
55154	Louisa County	(469)	(469)	(434)	145	0	0
55155	Lunenburg County	(80)	(80)	(107)	48	0	0
55156	Madison County	(191)	(191)	(187)	68	0	0
55157	Mathews County	(85)	(93)	(106)	47	0	0
55158	Mecklenburg County	(458)	(458)	(427)	172	0	0
55159	Middlesex County	(198)	(175)	(103)	47	0	0
55160	Montgomery County	(796)	(796)	(739)	307	0	0
55162	Nelson County	(159)	(159)	(161)	75	0	0
55163	New Kent County	(213)	(213)	(213)	99	0	0
55165	Northampton County	(267)	(267)	(267)	131	0	0
55166	Northumberland County	(226)	(226)	(210)	68	0	0
55167	Nottoway County	(383)	(383)	(186)	71	0	0
55168	Orange County	(603)	(603)	(455)	131	0	0
55169	Page County	(303)	(303)	(303)	110	0	0
55170	Patrick County	(203)	(203)	(203)	77	0	0
55171	Pittsylvania County	(639)	(639)	(636)	262	0	0
55172	Powhatan County	(138)	(138)	(138)	74	5	1
55173	Prince Edward County	(324)	(324)	(242)	87	0	0
55174	Prince George County	(359)	(359)	(366)	205	0	0
55176	Prince William County	(9,517)	(9,517)	(9,517)	4,169	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	(519)	(519)	(492)	209	0	0
55178	Rappahannock County	(138)	(138)	(129)	54	0	0
55179	Richmond County	(99)	(99)	(114)	55	0	0
55180	Roanoke County	(2,778)	(2,778)	(2,753)	869	0	0
55181	Rockbridge County	(257)	(257)	(258)	126	0	0
55182	Rockingham County	(937)	(937)	(937)	333	0	0
55183	Russell County	(356)	(356)	(277)	115	0	0
55184	Scott County	(250)	(250)	(250)	93	0	0
55185	Shenandoah County	(519)	(519)	(519)	49	(10)	0
55186	Smyth County	(464)	(464)	(443)	166	0	0
55187	Southampton County	(295)	(295)	(318)	150	0	0
55188	Spotsylvania County	(1,440)	(1,440)	(1,440)	460	(28)	0
55189	Stafford County	(1,467)	(1,467)	(1,467)	650	0	0
55190	Surry County	(290)	(290)	(290)	39	0	0
55191	Sussex County	(173)	(173)	(198)	101	0	0
55192	Tazewell County	(347)	(347)	(378)	203	0	0
55193	Warren County	(499)	(499)	(499)	153	0	0
55195	Washington County	(365)	(365)	(370)	176	0	0
55196	Westmoreland County	(231)	(231)	(220)	94	0	0
55197	Wise County	(819)	(819)	(712)	206	0	0
55198	Wythe County	(463)	(459)	(302)	136	0	0
55199	York County	(2,002)	(2,002)	(1,924)	759	0	0
55200	City of Alexandria	(6,223)	(6,223)	(6,223)	1,223	0	0
55201	City of Bristol	(1,213)	(1,177)	(941)	415	0	0
55202	City of Buena Vista	(31)	(31)	(61)	69	0	0
55203	Town of St Paul	11	11	(11)	9	0	0
55204	City of Clifton Forge	(184)	(93)	(80)	37	0	0
55205	City of Danville	(160)	(160)	(181)	101	0	0
55206	City of Fredericksburg	(2,082)	(2,082)	(1,599)	451	0	0
55207	City of Hampton	(5,393)	(5,393)	(5,084)	1,946	0	0
55208	City of Harrisonburg	(1,081)	(1,081)	(1,081)	532	0	0
55209	City of Hopewell	(867)	(867)	(897)	406	0	0
55210	City of Lynchburg	(2,854)	(2,854)	(2,854)	1,110	0	0
55211	Town of Crewe	(14)	(14)	(25)	12	0	0
55212	City of Norfolk	(1,017)	(1,017)	(1,017)	385	0	0
55213	City of Petersburg	(1,602)	(1,589)	(1,528)	682	0	0
55214	City of Portsmouth	(2,553)	(2,553)	(2,580)	1,251	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	(551)	(551)	(509)	191	0	0
55216	City of Richmond	(1,002)	(1,002)	(1,019)	485	0	0
55217	City of Roanoke	(495)	(495)	(495)	247	0	0
55218	Town of Craigsville	(3)	(3)	(3)	1	0	0
55219	City of Staunton	(893)	(893)	(676)	252	0	0
55220	City of Suffolk	(3,442)	(3,442)	(3,442)	370	0	0
55221	City of Williamsburg	(681)	(655)	(552)	249	0	0
55222	City of Winchester	(1,506)	(1,506)	(1,506)	230	0	0
55223	City of Martinsville	(614)	(614)	(757)	341	0	0
55224	City of Falls Church	(46)	(46)	(49)	23	0	0
55225	City of Colonial Heights	(401)	(401)	(445)	258	0	0
55226	Town of Front Royal	(146)	(146)	(268)	136	0	0
55227	Town of Boyce	(1)	(1)	(1)	0	0	0
55228	Town of Middletown	(13)	(13)	(6)	3	0	0
55229	Town of Chilhowie	(26)	(26)	(25)	12	0	0
55230	City of Covington	(267)	(267)	(231)	87	0	0
55231	Town of Floyd	(9)	(9)	(7)	1	0	0
55232	City of Franklin	(275)	(275)	(289)	142	0	0
55233	City of Chesapeake	(9,314)	(9,314)	(9,314)	2,834	0	0
55234	City of Virginia Beach	(20,213)	(20,213)	(20,213)	3,428	0	0
55235	City of Norton	(166)	(166)	(164)	70	0	0
55236	City of Manassas Park	(714)	(714)	(486)	136	0	0
55237	Town of Exmore	(24)	(24)	(18)	6	0	0
55238	Town of Pound	15	(2)	(12)	6	0	0
55239	Town of Grottoes	(14)	(14)	(14)	7	0	0
55240	Town of Onley	(1)	(1)	(1)	1	0	0
55241	Town of West Point	(54)	(52)	(36)	16	0	0
55242	Town of South Hill	(110)	(110)	(110)	32	0	0
55243	Town of Rural Retreat	2	2	2	11	4	0
55244	Town of Dillwyn	(0)	(0)	(0)	0	0	0
55245	Town of Scottsville	(4)	(4)	(4)	1	0	0
55246	Town of Burkeville	(0)	(2)	(2)	1	0	0
55247	Town of Madison	(1)	(1)	(0)	0	0	0
55248	Town of Pennington Gap	(5)	(5)	(5)	4	0	0
55249	Town of La Crosse	(3)	(3)	(3)	1	0	0
55250	Town of Rich Creek	1	1	1	5	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	(29)	(29)	(29)	(13)	0	0
55253	Town of Haysi	(3)	(3)	(3)	(1)	(1)	0
55254	Town of Stephens City	(14)	(14)	(12)	5	0	0
55255	Town of Brodnax	(15)	(5)	(1)	1	0	0
55256	Town of Mineral	(3)	(3)	(3)	(0)	(0)	0
55257	Town of Lebanon	(27)	(27)	(27)	23	7	8
55258	City of Newport News	(173)	(173)	(173)	3	(71)	(96)
55259	Town of Richlands	(114)	(114)	(114)	(48)	(54)	0
55260	Town of Haymarket	(5)	(5)	(5)	(2)	(3)	(11)
55261	Town of Lovettsville	5	5	5	7	6	22
55300	Town of Abingdon	(358)	(358)	(358)	(69)	0	0
55301	Town of Dumfries	(70)	(43)	(43)	20	0	0
55302	Town of Iron Gate	(1)	(1)	(1)	2	0	0
55303	Town of Montross	(3)	(3)	(3)	2	0	0
55304	Town of South Boston	(80)	(83)	(179)	80	0	0
55305	Town of Gretna	(20)	(20)	(20)	(2)	(1)	0
55306	Town of Remington	10	10	2	2	0	0
55307	City of Lexington	(273)	(273)	(273)	87	0	0
55308	City of Waynesboro	(1,970)	(1,822)	(625)	279	0	0
55309	Town of Colonial Beach	(767)	(286)	(59)	28	0	0
55310	Town of Smithfield	(80)	(80)	(80)	39	0	0
55311	Town of Brookneal	16	(14)	(14)	6	0	0
55312	Town of Hamilton	(6)	(6)	(6)	3	0	0
55313	City of Galax	(250)	(250)	(250)	101	0	0
55314	Town of Jonesville	(9)	(9)	(9)	4	0	0
55315	Town of Wytheville	(284)	(284)	(284)	80	0	0
55316	City of Fairfax	(1,575)	(1,575)	(1,566)	513	0	0
55317	Town of Vienna	(405)	(405)	(405)	248	0	0
55318	Town of Vinton	(111)	(111)	(155)	71	0	0
55319	City of Emporia	(334)	(334)	(281)	101	0	0
55320	Town of Culpeper	(289)	(289)	(289)	137	0	0
55321	Town of Woodstock	(72)	(72)	(72)	51	0	0
55322	Town of Glasgow	(26)	(24)	(8)	3	0	0
55323	Town of Marion	(199)	(199)	(198)	56	0	0
55324	Town of Altavista	(40)	(40)	(76)	44	0	0
55325	Town of Herndon	(848)	(848)	(848)	246	0	0
55326	Town of Pearisburg	(43)	(43)	(43)	35	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	(814)	(814)	(814)	(258)	0	0
55328	Town of Wakefield	(3)	(3)	(4)	2	0	0
55329	Town of Leesburg	(858)	(858)	(858)	298	0	0
55330	Town of Chatham	(18)	(18)	(18)	7	0	0
55331	Town of Bowling Green	(15)	(8)	(8)	4	0	0
55332	City of Manassas	(2,080)	(2,080)	(2,080)	(145)	0	0
55333	Town of Alberta	(3)	(3)	(3)	1	0	0
55334	Town of Boydton	(35)	(12)	(12)	5	0	0
55335	City of Salem	(2,464)	(2,202)	(1,588)	714	0	0
55336	Town of Mckenney	(5)	(3)	(3)	1	0	0
55337	Town of Narrows	(39)	(39)	(31)	13	0	0
55338	Town of Quantico	(7)	(7)	(7)	3	0	0
55339	Town of Halifax	43	(17)	(17)	8	0	0
55340	Town of Blacksburg	(419)	(419)	(419)	285	0	0
55341	Town of Chincoteague	(67)	(67)	(67)	19	0	0
55342	Town of Lawrenceville	(26)	(26)	(28)	14	0	0
55343	Town of Amherst	(37)	(37)	(37)	16	0	0
55344	Town of Stanley	(20)	(20)	(20)	10	0	0
55345	Town of Hillsville	(77)	(77)	(69)	25	0	0
55346	Town of Elkton	(39)	(35)	(33)	15	0	0
55347	Town of Bridgewater	(94)	(94)	(90)	36	0	0
55348	Town of Purcellville	(31)	(31)	(31)	58	0	0
55349	Town of Timberville	(6)	(6)	(6)	22	10	0
55350	Town of Wise	(132)	(132)	(132)	18	0	0
55351	Town of New Market	(38)	(38)	(38)	13	0	0
55352	Town of Tappahannock	(49)	(49)	(49)	22	0	0
55353	Town of Rocky Mount	(52)	(52)	(52)	40	0	0
55354	Town of Big Stone Gap	(56)	(56)	(94)	45	0	0
55355	Town of Luray	(312)	(312)	(227)	42	0	0
55356	Town of Stuart	(3)	(3)	(3)	(2)	0	0
55357	Town of Strasburg	(10)	(10)	(27)	40	0	0
55358	Town of Appomattox	(12)	(12)	(13)	9	0	0
55359	Town of Clarksville	(48)	(48)	(39)	13	0	0
55360	Town of Dublin	(30)	(30)	(31)	16	0	0
55361	Town of Middleburg	36	(14)	(22)	10	0	0
55362	Town of Edinburg	(77)	(54)	(10)	4	0	0
55363	Town of Chase City	(73)	(73)	(66)	24	0	0



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Employer Code	Political Subdivisions	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55364	City of Bedford	(588)	(232)	(213)	94	0	0
55365	City of Poquoson	(473)	(473)	(450)	120	0	0
55366	Town of Ashland	(328)	(328)	(182)	57	0	0
55367	Town of Broadway	5	5	5	41	11	0
55368	Town of Berryville	(57)	(57)	(51)	22	0	0
55369	Town of Tazewell	(92)	(92)	(72)	28	0	0
55370	Town of Urbanna	(10)	(10)	(10)	4	0	0
55371	Town of Bluefield	(108)	(108)	(98)	27	0	0
55372	Town of Weber City	1	(6)	(6)	3	0	0
55373	Town of Damascus	(3)	(3)	(3)	1	0	0
55374	Town of Hurt	(4)	(6)	(6)	3	0	0
55375	Town of Waverly	(40)	(32)	(22)	10	0	0
55376	Town of Coeburn	(116)	(116)	(34)	13	0	0
55377	Town of Dayton	(57)	(57)	(57)	(14)	0	0
55378	Town of Courtland	(88)	(88)	(16)	2	0	0
55379	Town of Cape Charles	(21)	(21)	(24)	12	0	0
55380	Town of Independence	(4)	(4)	(4)	8	0	0
55381	Town of Warsaw	(26)	(26)	(23)	9	0	0
55382	Town of Grundy	(73)	(59)	(24)	11	0	0
55383	Town of Warrenton	(462)	(462)	(251)	105	0	0
55384	Town of Louisa	(49)	(49)	(28)	10	0	0
55385	Town of Kenbridge	(24)	(20)	(13)	6	0	0
55386	Town of Mt Jackson	(8)	(8)	(14)	9	0	0
55387	Town of Pulaski	(239)	(236)	(193)	88	0	0
55388	Town of Jarratt	(3)	(3)	(3)	0	0	0
55389	Town of Pembroke	(12)	(12)	(10)	4	0	0
55390	Town of Parksley	(5)	(5)	(5)	3	0	0
55391	Town of Onancock	(15)	(15)	(16)	7	0	0
55392	Town of Victoria	(25)	(25)	(25)	6	0	0
55393	Town of Shenandoah	(24)	(24)	(21)	9	0	0
55394	Town of Gate City	(41)	(17)	(16)	7	0	0
55395	Town of Round Hill	(1)	(4)	(14)	7	0	0
55396	Town of Kilmarnock	(31)	(29)	(23)	11	0	0
55397	Town of Orange	(29)	(29)	(56)	27	0	0
55398	Town of Saltville	(36)	(20)	(20)	9	0	0
55399	Town of Blackstone	(88)	(88)	(84)	32	0	0
55400	Bedford Recreation Commission	(1)	(1)	(1)	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	(509)	(488)	(488)	217	0	0
55402	Pittsylvania Co Service Authority	(45)	(45)	(45)	(22)	(9)	0
55403	Spotsylvania/Stafford/Fredericksburg Group Home	(48)	(21)	(8)	4	0	0
55404	Appomattox Regional Library Staunton Redevelopment & Housing Authority	(47)	(47)	(28)	12	0	0
55405	Hampton Newport News Community Services Board	(13)	(13)	(13)	6	0	0
55406	C P Jones Memorial Library	(1)	(4)	(4)	2	0	0
55408	Southside Regional Juvenile Group Home	(9)	(9)	(9)	4	0	0
55409	Hampton Roads Sanitation District	(2,749)	(2,749)	(2,749)	(149)	(115)	0
55411	Peninsula Airport Commission	(23)	(23)	(52)	31	0	0
55412	Richmond Redevelopment & Housing Authority	(842)	(666)	(628)	277	0	0
55413	Chesapeake Redevelopment & Housing Authority	(237)	(181)	(101)	45	0	0
55415	Alexandria Sanitation Authority	(744)	(744)	(565)	191	0	0
55416	Norfolk Airport Authority	(228)	(228)	(342)	173	0	0
55417	Charlottesville Redevelopment/Housing Authority	(102)	(36)	(36)	16	0	0
55418	Hampton Redevelopment & Housing Authority	(131)	(132)	(143)	64	0	0
55419	Loudoun County Sanitation Authority	(455)	(455)	(455)	131	(39)	0
55420	Danville Redevelopment & Housing Authority	(41)	(41)	(54)	26	0	0
55421	Blacksburg-Christiansburg-VPI Water Authority	(25)	(25)	(25)	21	2	0
55422	Northern Virginia Juvenile Detention Home	(181)	(181)	(154)	67	0	0
55423	Hopewell Redevelopment & Housing Authority	(160)	(136)	(51)	22	0	0
55424	Colonial Behavioral Health	(236)	(236)	(235)	108	0	0
55425	Blacksburg-VPI Sanitation Authority	(92)	(92)	(72)	26	0	0
55426	Potomac River Fisheries Commission	33	33	(2)	7	0	0
55427	Chesapeake Bay Bridge Tunnel	(278)	(278)	(285)	147	0	0
55428	Alexandria Redevelopment & Housing Authority	(223)	(223)	(222)	62	0	0
55429	Albemarle County Service Authority	(214)	(214)	(214)	(28)	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
55431	Franklin Redevelopment & Housing Authority	(1)	(6)	(10)	5	0	0
55432	Bristol Redevelopment & Housing Authority	(17)	(22)	(28)	13	0	0
55433	Norfolk Redevelopment & Housing Authority	(1,587)	(1,435)	(865)	383	0	0
55435	Richmond Metropolitan Authority	(470)	(470)	(349)	76	0	0
55436	Riverside Regional Jail	(562)	(562)	(536)	175	0	0
55437	Peninsula Ports Authority	(15)	(15)	(15)	7	0	0
55439	Rappahannock Rapidan Planning District Commission	(11)	(11)	(11)	5	0	0
55440	Shenandoah Valley Juvenile Detention Home Commission	(89)	(89)	(51)	22	0	0
55442	Southside Regional Library Board	(18)	(18)	(15)	6	0	0
55443	Bedford Public Library	(5)	(11)	(24)	11	0	0
55444	Eastern Shore Economic Development Commission	(4)	(4)	(4)	2	0	0
55445	Chesterfield County Health Center Commission	(322)	(157)	(157)	74	0	0
55446	Washington County Service Authority	(126)	(126)	(126)	31	(9)	0
55447	Rappahannock Area Community Services Board	(444)	(444)	(392)	152	0	0
55449	Hampton Roads Planning District Commission	(91)	(91)	(116)	65	0	0
55450	Meherrin Regional Library	(26)	(14)	(14)	6	0	0
55451	New River Valley Planning District Commission	(131)	(40)	(22)	10	0	0
55452	Northern Virginia Health Care Center	(313)	(313)	(248)	95	0	0
55453	Rockbridge Area Community Services Board	(264)	(264)	(147)	58	0	0
55454	Greensville-Emporia Social Services	(111)	(111)	(62)	26	0	0
55455	James City County Service Authority	(169)	(169)	(169)	45	0	0
55456	Accomack/Northampton Planning District	(38)	(36)	(34)	16	0	0
55457	Harrisonburg/Rockingham Regional Sewage Authority	(74)	(74)	(74)	26	0	0
55458	Wytheville Redevelopment & Housing Authority	4	(5)	(15)	7	0	0
55459	Waynesboro Redevelopment & Housing Authority	(41)	(41)	(33)	15	0	0
55460	Region Ten Community Services Board	(616)	(616)	(547)	206	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
55462	Lenowisco Planning District Commission	(39)	(36)	(36)	16	0	0
55465	Rivanna Water & Sewer Authority	(161)	(161)	(171)	78	0	0
55466	Appomattox River Water Authority	24	24	3	24	0	0
55467	Campbell County Utility Service Authority	(9)	(9)	(9)	40	14	0
55469	Eastern Shore Community Services Board	(214)	(214)	(212)	71	0	0
55470	Anchor Commission	(31)	(31)	(31)	14	0	0
55471	Central Virginia Community Services Board	(583)	(583)	(583)	194	0	0
55472	District 19 Community Services Board	(449)	(444)	(316)	145	0	0
55473	Hampton Road Transit Authority	(394)	(394)	(394)	146	0	0
55474	Upper Occoquan Sewage Authority	(146)	(146)	(146)	341	0	0
55475	New River Valley Juvenile Detention Home	(14)	(14)	(29)	15	0	0
55476	Rockbridge Regional Library	(26)	(24)	(18)	8	0	0
55477	Frederick County Sanitation Authority	(150)	(150)	(150)	(26)	(59)	0
55478	Western Tidewater Community Services Board	(462)	(462)	(462)	90	0	0
55479	Cumberland Mountain Community Services Board	(249)	(249)	(249)	154	6	0
55480	Fredericksburg-Stafford Park Authority	(15)	(15)	(15)	7	0	0
55482	Middle Peninsula/Northern Neck Community Services Board	(518)	(518)	(518)	100	0	0
55483	Rockbridge County Public Service Authority	(21)	(21)	(21)	5	0	0
55484	Danville-Pittsylvania Community Services Board	(371)	(371)	(371)	35	0	0
55485	Crater Juvenile Detention Home Commission	(60)	(54)	(51)	23	0	0
55486	Opportunity Inc. of Hampton Roads	(123)	(80)	(70)	32	0	0
55487	Capital Regional Airport Commission	(532)	(532)	(304)	133	0	0
55488	Northwestern Community Services Board	(317)	(317)	(198)	92	0	0
55489	Harrisonburg/Rockingham Community Services Board	(193)	(193)	(191)	78	0	0
55490	Upper Valley Regional Park Authority	(0)	(0)	(0)	(0)	0	0
55491	Middle Peninsula Regional Security Center	(114)	(114)	(95)	41	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
55492	Northern Neck Planning District Commission	(32)	(14)	(14)	6	0	0
55493	Planning District 1 Behavioral Health Services Board	(60)	(17)	(17)	7	0	0
55494	Rockbridge Area Social Services Board	(87)	(87)	(65)	21	0	0
55495	Dinwiddie County Water Authority	(16)	(16)	(18)	8	0	0
55496	Rappahannock/Rapidan Community Services Board	(450)	(450)	(358)	151	0	0
55497	Virginia Education Loan Authority	(157)	(157)	(157)	71	0	0
55498	Valley Community Services Board	(380)	(380)	(294)	119	0	0
55499	Eastern Shore Public Library	(13)	(13)	(11)	5	0	0
55500	Alexandria City School Board	(917)	(917)	(514)	208	0	0
55501	Albemarle County Schools	(202)	(222)	(268)	123	0	0
55502	Alleghany County School Board	(179)	(179)	(114)	46	0	0
55503	Charlottesville Public Schools	(158)	(145)	(114)	50	0	0
55504	Amherst County School Board	(48)	(48)	(65)	37	0	0
55505	Appomattox County School Board	(36)	(36)	(30)	14	0	0
55506	Arlington County Schools	(286)	(286)	(286)	205	1	0
55507	Augusta County School Board	(192)	(192)	(145)	50	0	0
55508	Bath County School Board	(49)	(47)	(40)	18	0	0
55509	Bedford County School Board	(187)	(187)	(200)	97	0	0
55510	Bland County School Board	(54)	(30)	(16)	8	0	0
55511	Botetourt County School Board	(86)	(102)	(112)	51	0	0
55512	Norfolk Public Schools	(1,146)	(1,091)	(782)	355	0	0
55513	Petersburg Public Schools	(300)	(266)	(127)	57	0	0
55514	Buckingham County School Board	(61)	(45)	(32)	15	0	0
55515	Radford City School Board	(25)	(25)	(20)	9	0	0
55516	Caroline County School Board	(103)	(103)	(54)	24	0	0
55517	Carroll County School Board	(169)	(169)	(159)	44	0	0
55518	Charles City County School Board	(54)	(19)	(19)	9	0	0
55519	Charlotte County School Board	(51)	(38)	(38)	17	0	0
55520	Chesterfield County School Board	(862)	(862)	(951)	455	0	0
55521	Clarke County School Board	(75)	(47)	(33)	15	0	0
55522	Winchester Public Schools	(67)	(67)	(67)	32	0	0
55523	Culpeper County School Board	(161)	(161)	(140)	57	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
55524	Cumberland County School Board	(27)	(27)	(29)	13	0	0
55525	Dickenson County School Board	11	(23)	(63)	28	0	0
55526	Dinwiddie County Public Schools	(110)	(98)	(74)	33	0	0
55528	Essex County School Board	(75)	(66)	(44)	20	0	0
55530	Covington School Board	(25)	(25)	(24)	11	0	0
55531	Floyd County School Board	(24)	(47)	(64)	29	0	0
55532	Fluvanna County Public Schools	(66)	(66)	(62)	27	0	0
55533	Chesapeake Public Schools	(697)	(697)	(742)	371	0	0
55534	Virginia Beach City School Board	(2,220)	(2,215)	(1,969)	902	0	0
55535	Giles County Schools	(23)	(23)	(45)	21	0	0
55536	Gloucester County School Board	(296)	(296)	(247)	77	0	0
55537	Goochland County School Board	13	(27)	(37)	17	0	0
55538	Grayson County School Board	(67)	(67)	(57)	23	0	0
55539	Greene County Schools	(118)	(118)	(87)	36	0	0
55540	Greensville County School Board	(37)	(59)	(59)	26	0	0
55541	Halifax County School Board	(209)	(157)	(130)	59	0	0
55542	Hanover County School Board	(477)	(477)	(271)	111	0	0
55543	Henrico County Schools	(60)	(60)	(60)	28	0	0
55544	Henry County Public Schools	(237)	(188)	(178)	80	0	0
55545	Highland County Public Schools	(32)	(10)	(8)	4	0	0
55546	Isle of Wight County Schools	(187)	(116)	(54)	25	0	0
55548	King George County School Board	(116)	(116)	(88)	29	0	0
55549	King & Queen County School Board	(56)	(56)	(44)	14	0	0
55550	King William County Schools	(7)	(7)	(7)	28	0	0
55551	Lancaster County School Board	(24)	(24)	(26)	12	0	0
55552	Lee County School Board	(128)	(87)	(83)	38	0	0
55553	Loudoun County School Board	(1,359)	(1,359)	(1,359)	466	0	0
55554	Louisa County Public Schools	(114)	(114)	(119)	59	0	0
55555	Lunenburg County School Board	(49)	(49)	(25)	11	0	0
55556	Madison County School Board	(77)	(69)	(40)	18	0	0
55557	Mathews County School Board	(17)	(24)	(29)	14	0	0
55558	Mecklenburg County Schools	(19)	(60)	(60)	26	0	0
55559	Middlesex County School Board	(13)	(25)	(25)	11	0	0
55560	Montgomery County School Board	(105)	(105)	(177)	89	0	0
55562	Nelson County Public Schools	(51)	(51)	(60)	29	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
55563	New Kent County Schools	(33)	(34)	(45)	21	0	0
55565	Northampton County Schools	(15)	(15)	(33)	16	0	0
55566	Northumberland Co School Board	2	(30)	(37)	17	0	0
55567	Nottoway County School Board	(124)	(124)	(84)	26	0	0
55568	Orange County Public Schools	(58)	(62)	(92)	42	0	0
55569	Page County Public Schools	(46)	(46)	(70)	34	0	0
55570	Patrick County Public Schools	(61)	(62)	(66)	30	0	0
55571	Pittsylvania County School Board	(170)	(163)	(137)	60	0	0
55572	Powhatan County School Board	(100)	(100)	(90)	37	0	0
55573	Prince Edward County Schools	(97)	(38)	(38)	17	0	0
55574	Prince George County School Board	(175)	(175)	(154)	72	0	0
55576	Prince William County Schools	(1,545)	(1,545)	(1,545)	824	0	0
55577	Pulaski County School Board	(127)	(127)	(100)	45	0	0
55578	Rappahannock County Schools	(29)	(25)	(24)	11	0	0
55579	Richmond County Public Schools	(5)	(6)	(8)	4	0	0
55580	Roanoke County School Board	(316)	(352)	(352)	157	0	0
55581	Rockbridge County Schools	(72)	(75)	(76)	34	0	0
55582	Rockingham County School Board	(392)	(392)	(349)	140	0	0
55583	Russell County School Board	(118)	(118)	(122)	57	0	0
55584	Scott County Schools	(89)	(89)	(89)	38	0	0
55585	Shenandoah County School Board	(123)	(123)	(121)	56	0	0
55586	Smyth County School Board	(177)	(177)	(137)	52	0	0
55587	Southampton County School Board	(59)	(52)	(50)	22	0	0
55588	Spotsylvania County School Board	(292)	(292)	(277)	122	0	0
55589	Stafford County Schools	(295)	(295)	(273)	115	0	0
55590	Surry County Public Schools	(56)	(56)	(54)	24	0	0
55591	Sussex County School Board	(44)	(44)	(35)	16	0	0
55592	Tazewell County Schools	(286)	(276)	(208)	94	0	0
55593	Warren County School Board	(90)	(90)	(94)	43	0	0
55595	Washington County School Board	(111)	(124)	(131)	57	0	0
55596	Westmoreland County School Board	(78)	(38)	(38)	17	0	0
55597	Wise County Schools	(113)	(94)	(94)	42	0	0
55598	Wythe County School Board	(21)	(42)	(59)	26	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
55599	York County School Board	(150)	(159)	(201)	94	0	0
55600	Accomack County School Board	(255)	(255)	(135)	53	0	0
55601	Bristol Virginia School System	25	(26)	(26)	12	0	0
55602	Buena Vista City Public Schools	(20)	(19)	(19)	8	0	0
55603	Amelia County Public Schools	(87)	(53)	(36)	17	0	0
55605	Danville School Board	(193)	(163)	(75)	35	0	0
55606	Franklin City Public Schools	(27)	(27)	(19)	8	0	0
55607	Lexington City Public Schools	(6)	(6)	(6)	2	0	0
55608	Harrisonburg City School Board	(73)	(73)	(74)	34	0	0
55609	Hopewell Public Schools	(50)	(50)	(71)	32	0	0
55610	Lynchburg School Board	(156)	(156)	(144)	64	0	0
55611	Fauquier County School Board	(205)	(205)	(229)	107	0	0
55612	Brunswick County Public Schools P D Pruden Vocational-Technical Center	(132)	(132)	(69)	24	0	0
55613		(6)	(6)	(6)	(0)	0	0
55614	Portsmouth School Board	(386)	(386)	(314)	140	0	0
55615	Campbell County School Board	(137)	(135)	(133)	60	0	0
55616	Richmond City Schools	(825)	(825)	(500)	223	0	0
55617	Roanoke City Schools	(41)	(41)	(27)	10	0	0
55619	Staunton City School Board	(71)	(47)	(42)	19	0	0
55620	Suffolk City School Board	(149)	(149)	(178)	107	0	0
55622	Craig County School Board	(9)	(9)	(14)	7	0	0
55623	Martinsville City School Board Appomattox Regional Governor's School	(32)	(31)	(31)	13	0	0
55624		(1)	(1)	(1)	1	1	1
55625	Colonial Heights City Schools	(77)	(56)	(47)	21	0	0
55632	City of Manassas School Board	(63)	(63)	(64)	70	0	0
55633	Franklin County Schools	(204)	(204)	(189)	83	0	0
55634	Frederick County School Board	(243)	(243)	(223)	100	0	0
55635	City of Salem Schools	(69)	(67)	(54)	24	0	0
55636	Manassas Park City Schools	(27)	(27)	(29)	18	0	0
55637	Newport News Public Schools	(27)	(27)	(27)	(1)	0	0
55708	Waynesboro City Schools Valley Vocational-Technical Center	(114)	(87)	(36)	17	0	0
55710		(2)	(3)	(4)	2	0	0
55711	New Horizons Technical Center	(5)	(7)	(7)	3	0	0
55713	Galax City Schools	(42)	(42)	(42)	8	0	0
55714	Norton City Schools	(38)	(22)	(22)	9	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
55802	Williamsburg-James City County Schools	(176)	(176)	(175)	80	0	0
55803	Poquoson City School Board	(11)	(18)	(20)	9	0	0
55806	Fredericksburg City Public Schools	(78)	(78)	(78)	15	0	0
55807	Hampton City Schools	(346)	(346)	(273)	125	0	0
55813	Buchanan County School Board	(245)	(170)	(122)	55	0	0
55814	Jackson River Vocational Technical Center	(3)	(3)	(3)	1	0	0
55815	Northern Neck Regional Vocational Center	(0)	(0)	(1)	0	0	0
55867	Pamunkey Regional Library	(51)	(51)	(51)	9	0	0
55868	Northern VA Transit Authority	0	0	0	0	0	0
55869	RSW Regional Jail Authority	2	2	2	2	0	0
55870	Bedford Regional Water Authority	1	1	1	45	31	13
55871	Portsmouth Redevelopment And Housing Authority	(14)	(14)	(14)	(7)	(10)	(2)
55872	Southwest Regional Recreation Authority	0	0	0	1	0	1
55873	Roanoke Redevelopment & Housing Authority	(31)	(31)	(31)	(3)	(12)	(1)
55874	Meherrin River Regional Jail Authority	(14)	(14)	(14)	9	(2)	(2)
55875	Woodway Water Authority	(0)	(0)	(0)	0	(0)	(0)
55876	Bristol Virginia Utilities Authority	(53)	(53)	(53)	28	(0)	(0)
55877	Washington Metro Area Transit Commission	(4)	(4)	(4)	2	(0)	(0)
55878	Mt Rogers Community Services Board	(411)	(411)	(411)	(24)	(153)	(204)
55879	Lonesome Pine Soil & Water Conservation District	(0)	(0)	(0)	0	0	1
55880	Big Sandy Soil & Water & Conservation District	(0)	(0)	(0)	0	(0)	(0)
55881	Virginia's Region 2000 Local Government Council	(31)	(31)	(31)	(2)	(12)	0
55882	Middle Peninsula Planning District Commission	(46)	(46)	(46)	(39)	(41)	(1)
55883	Western Virginia Regional Jail Authority	(176)	(176)	(176)	(48)	(79)	0
55884	Halifax Service Authority	3	3	3	25	12	0
55885	Fort Monroe Area Development Authority	(0)	(0)	(0)	0	0	0
55886	Russell County Public Service Authority	8	8	8	12	11	17
55887	Piedmont Community Services Board	(130)	(130)	(130)	6	(41)	(7)



**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
55888	Blue Ridge Behavioral Healthcare Skyline Soil & Water	(230)	(230)	(230)	79	0	0
55889	Conservation District Middle River Regional Jail	(5)	(5)	(5)	0	0	0
55890	Authority Tidewater Soil & Water	(138)	(138)	(138)	(4)	(49)	(25)
55891	Conservation District Big Stone Gap Redevelopment	(0)	(0)	(0)	1	0	0
55892	And Housing Authority Eastern Shore Soil & Water	(4)	(4)	(4)	2	(0)	(0)
55893	Conservation District	(1)	(1)	(1)	2	1	0
55894	Town of Boykins	(2)	(2)	(1)	0	0	0
55895	Town of Gordonsville	(10)	(10)	(10)	5	0	0
55896	Virginia Resources Authority Prince William County Service	1	1	1	19	2	0
55897	Authority Western Virginia Water	(15)	(15)	(15)	336	191	0
55898	Authority Shenandoah Valley Regional	(22)	(22)	(22)	118	31	0
55899	Airport Commission Alleghany Highlands Community	(12)	(12)	(12)	5	(0)	(1)
55900	Services Board Brunswick Industrial	(101)	(101)	(95)	36	0	0
55901	Development Authority Northern Neck/Essex County	(3)	(3)	(3)	1	0	0
55902	Group Home Commission State Education Assistance	(10)	(10)	(10)	4	0	0
55903	Authority Appalachian Juvenile	(104)	(104)	(104)	47	0	0
55904	Commission Goochland/Powhatan	(69)	(69)	(69)	3	0	0
55905	Community Services Board Suffolk Redevelopment &	(147)	(147)	(100)	37	0	0
55906	Housing Authority Virginia Small Business Financing	(127)	(95)	(40)	18	0	0
55907	Authority Lee County Redevelopment &	(7)	(7)	(7)	3	0	0
55908	Housing Authority Henry County Public Service	(18)	(18)	(16)	6	0	0
55909	Authority Southside Planning District	48	48	23	48	0	0
55910	Commission Economic Development	(31)	(31)	(25)	10	0	0
55911	Authority - Henrico County Augusta County Service	(23)	(23)	(22)	9	0	0
55912	Authority	(141)	(141)	(141)	65	0	0
55914	Rappahannock Juvenile Center	(106)	(106)	(99)	39	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
55915	Cumberland Plateau Regional Housing Authority	(28)	(28)	(28)	6	(3)	0
55918	Amherst County Service Authority	(45)	(45)	(45)	20	0	0
55919	Pepper's Ferry Regional Wastewater Authority	4	4	(4)	12	0	0
55920	Rappahannock Regional Jail	(445)	(445)	(373)	145	0	0
55921	Thomas Jefferson Planning District Commission	(47)	(17)	(17)	8	0	0
55922	Piedmont Regional Jail	34	34	(97)	49	0	0
55923	Nelson County Service Authority	(41)	(41)	(41)	(0)	(5)	0
55924	Coeburn-Norton-Wise Water Treatment Authority	(44)	(44)	(44)	(22)	(29)	(31)
55925	Fauquier County Water & Sanitation Authority	(43)	(43)	(43)	42	3	0
55926	Scott County Soil & Water Conservation District	(1)	(1)	(1)	3	0	0
55927	New River Resource Authority	(15)	(15)	(15)	13	4	0
55928	Scott County Water & Sewerage Authority	(21)	(21)	(21)	5	0	0
55929	Greensville County Water & Sewer Authority	1	1	1	36	0	0
55930	Petersburg Redevelopment & Housing Authority	6	(12)	(47)	21	0	0
55931	Central Rappahannock Regional Library	(95)	(95)	(95)	111	0	0
55932	Virginia Coalfield Economic Development Authority	(8)	(8)	(8)	8	1	0
55933	Central Virginia Regional Jail	(110)	(110)	(110)	51	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(4)	(4)	(4)	3	0	0
55936	Commonwealth Regional Council	(14)	(14)	(14)	5	0	0
55937	Wythe-Grayson Regional Library	(27)	(18)	(11)	5	0	0
55938	Colonial Soil & Water Conservation District	(39)	(10)	(6)	2	0	0
55939	Rivanna Solid Waste Authority	(58)	(25)	(25)	11	0	0
55940	Monacan Soil & Water Conservation District	7	7	7	6	0	0
55941	Robert E Lee Soil & Water Conservation District	(4)	(3)	(3)	2	0	0
55942	Tri-County/City Soil & Water Conservation District	(4)	(4)	(4)	2	0	0
55944	Central Virginia Waste Management Authority	(22)	(22)	(16)	7	0	0
55945	Lonesome Pine Regional Library	(51)	(51)	(45)	18	0	0
55946	Virginia Peninsulas Public Service Authority	(73)	(72)	(41)	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
55947	Tidewater Youth Services Commission	(76)	(100)	(103)	46	0	0
55948	Virginia Highlands Airport Commission	(2)	(2)	(2)	2	0	0
55949	Western Tidewater Regional Jail	(244)	(244)	(239)	106	0	0
55950	Scott County Redevelopment & Housing Authority	(5)	(5)	(8)	5	0	0
55951	Handley Regional Library	(14)	(14)	(16)	10	0	0
55952	Northern Neck Regional Jail	(149)	(149)	(131)	50	0	0
55953	Montgomery Regional Solid Waste Authority	(15)	(15)	(16)	8	0	0
55954	Potomac & Rappahannock Transportation Commission	(107)	(107)	(107)	80	0	0
55955	Giles County Public Service Authority	(6)	(6)	(8)	6	0	0
55956	South Central Wastewater Authority	(68)	(68)	(45)	15	0	0
55957	Wise County Redevelopment & Housing Authority	(51)	(51)	(51)	20	0	0
55958	Prince William Soil & Water Conservation District	(3)	(3)	(4)	2	0	0
55959	Hampton Roads Regional Jail Authority	(491)	(491)	(491)	92	0	0
55960	Castlewood Water & Sewage Authority	(2)	(2)	(3)	3	0	0
55961	Pamunkey Regional Jail	(258)	(258)	(179)	63	0	0
55962	Charlottesville-Albemarle Airport Authority	(45)	(45)	(45)	19	0	0
55963	Virginia Peninsula Regional Jail	(60)	(66)	(123)	59	0	0
55964	Virginia Biotechnology Research Park Authority	(2)	(20)	(20)	9	0	0
55965	Peumansend Creek Regional Jail	(112)	(112)	(108)	53	0	0
55966	Blue Ridge Regional Jail Authority	(348)	(348)	(348)	105	(4)	0
55967	Massanutten Regional Library	(51)	(51)	(22)	10	0	0
55968	Albemarle-Charlottesville Regional Jail	(354)	(354)	(333)	85	0	0
55969	Culpeper Soil & Water Conservation District	(2)	(2)	(2)	5	0	0
55970	New River Valley Regional Jail	(305)	(305)	(305)	(25)	0	0
55971	Sussex Service Authority	(9)	(12)	(20)	10	0	0
55972	Big Walker Soil & Water Conservation District	(1)	(1)	(1)	0	(0)	(2)
55973	Peter Francisco Soil & Water Conservation District	(2)	(2)	(2)	0	(0)	(1)
55974	Peaks of Otter Soil & Water Conservation District	1	1	1	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
55975	New River Soil & Water Conservation District	(2)	(2)	(2)	0	(1)	(2)
55977	Southside Regional Jail Evergreen Soil & Water	(148)	(148)	(148)	3	0	0
55978	Conservation District	(2)	(2)	(1)	0	0	0
55979	Roanoke Higher Education Authority	(14)	(14)	(14)	9	0	0
55981	John Marshall Soil & Water Conservation District	(6)	(6)	(6)	3	0	0
55982	Daniel Boone Soil & Water Conservation District	(1)	(1)	(1)	1	(0)	(1)
55983	Southside Community Services Board	(197)	(197)	(197)	16	(12)	0
55984	Northern Shenandoah Valley Regional Commission	(31)	(31)	(15)	5	0	0
55985	Tazewell Soil & Water Conservation District	(2)	(2)	(2)	1	0	0
55987	Richmond Regional Planning District Committee	(43)	(43)	(43)	8	0	0
55988	Henricopolis Soil & Water Conservation District	(21)	(21)	(7)	1	0	0
55989	Piedmont Regional Juvenile Detention Center	(10)	(10)	(10)	4	(1)	0
55990	Roanoke River Service Authority	(4)	(4)	(4)	2	(0)	(0)
55991	Lee County Public Service Authority	(13)	(13)	(13)	(3)	0	0
55992	Blue Ridge Juvenile Detention Center	(27)	(27)	(27)	7	0	0
55993	Ferrum Water & Sewage Authority	(2)	(2)	(2)	1	(0)	(2)
55994	Wise County Public Service Authority	(22)	(22)	(22)	(4)	(10)	(18)
55995	Holston River Soil & Water Conservation District	(9)	(9)	(9)	1	0	0
55996	New River Valley Community Services Board	(474)	(474)	(474)	(64)	0	0
55997	Institute For Advanced Learning And Research	(21)	(21)	(20)	9	0	0
55998	Southwest Virginia Regional Jail Authority	(329)	(329)	(329)	(14)	0	0
55999	Clinch Valley Soil & Water Conservation District	(17)	(17)	(17)	(0)	0	0
	<b>Total Political Subdivisions</b>	<b>(219,878)</b>	<b>(217,010)</b>	<b>(207,161)</b>	<b>66,471</b>	<b>(647)</b>	<b>(344)</b>



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55100	Accomack County	(276)	629	7,262	(4,905)
55101	Albemarle County	28,184	30,772	53,582	11,904
55102	Alleghany County	6,579	6,794	11,254	3,080
55103	Amelia County	946	791	2,557	(687)
55104	Amherst County	3,377	3,532	8,479	(588)
55105	Appomattox County	4,216	4,735	7,638	2,308
55107	Augusta County	10,452	11,635	22,985	2,250
55108	Bath County	2,079	2,394	4,073	1,001
55109	Bedford County	3,581	3,684	12,308	(3,426)
55110	Bland County	1,969	2,221	3,408	1,237
55111	Botetourt County	3,885	3,985	10,043	(1,028)
55112	Brunswick County	3,996	4,235	7,017	1,938
55113	Buchanan County	12,609	12,665	19,576	6,953
55114	Buckingham County	1,727	2,033	4,261	189
55115	Campbell County	6,586	8,337	16,881	1,278
55116	Caroline County	1,977	2,412	7,206	(1,525)
55117	Carroll County	5,044	6,107	10,383	2,558
55118	Charles City County	2,041	2,307	4,226	710
55119	Charlotte County	1,981	2,205	4,960	(95)
55120	Chesterfield County	172,801	171,928	300,207	65,392
55121	Clarke County	1,876	1,988	4,426	(44)
55122	Craig County	243	496	1,345	(217)
55123	Culpeper County	5,551	6,249	14,056	(156)
55124	Cumberland County	930	1,379	3,105	(46)
55125	Dickenson County	3,841	4,724	8,721	1,418
55126	Dinwiddie County	3,390	3,299	7,613	(283)
55128	Essex County	(90)	355	2,103	(1,107)
55130	Fauquier County	7,570	8,162	23,266	(4,229)
55131	Floyd County	1,659	1,821	3,826	158
55132	Fluvanna County	1,416	1,193	3,854	(1,012)
55133	Franklin County	4,525	5,457	13,140	(931)
55134	Frederick County	14,175	15,695	34,950	(146)
55135	Giles County	2,084	3,193	6,196	708
55136	Gloucester County	4,429	5,843	13,720	(687)
55137	Goochland County	1,145	1,551	5,376	(1,611)
55138	Grayson County	5,112	5,557	8,146	3,388
55139	Greene County	961	1,117	3,472	(833)
55140	Greensville County	565	917	3,500	(1,231)
55141	Halifax County	771	1,579	6,176	(2,247)
55142	Hanover County	19,490	19,677	51,483	(6,520)
55143	Henrico County	212,051	214,349	375,957	79,323
55144	Henry County	6,196	7,213	16,736	(708)



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55145	Highland County	887	830	1,561	215
55146	Isle of Wight County	2,181	3,197	8,440	(1,156)
55147	James City County	15,459	18,526	41,563	(516)
55148	King George County	1,323	1,571	5,901	(1,997)
55149	King & Queen County	393	511	1,747	(518)
55150	King William County	1,075	1,089	3,101	(575)
55151	Lancaster County	2,616	3,129	5,546	1,098
55152	Lee County	3,244	3,129	6,415	388
55153	Loudoun County	50,885	58,277	147,869	(15,509)
55154	Louisa County	159	2	4,361	(3,582)
55155	Lunenburg County	1,783	2,034	3,407	878
55156	Madison County	823	919	2,995	(801)
55157	Mathews County	1,468	1,733	3,149	547
55158	Mecklenburg County	4,803	5,177	10,812	504
55159	Middlesex County	(677)	(792)	383	(1,773)
55160	Montgomery County	12,766	13,654	24,604	4,605
55162	Nelson County	1,855	2,176	4,394	322
55163	New Kent County	1,147	1,422	4,780	(1,336)
55165	Northampton County	1,140	1,639	5,602	(1,648)
55166	Northumberland County	1,487	1,437	3,521	(291)
55167	Nottoway County	(295)	(745)	951	(2,170)
55168	Orange County	3,476	2,898	7,293	(718)
55169	Page County	2,910	3,050	6,682	53
55170	Patrick County	2,527	2,757	5,595	400
55171	Pittsylvania County	4,703	5,733	13,551	(792)
55172	Powhatan County	2,489	2,798	5,589	500
55173	Prince Edward County	3,044	2,960	5,804	592
55174	Prince George County	11,327	12,518	20,172	6,165
55176	Prince William County	140,960	157,176	303,685	35,503
55177	Pulaski County	4,660	5,218	11,577	(84)
55178	Rappahannock County	1,764	1,966	3,774	463
55179	Richmond County	584	857	2,377	(408)
55180	Roanoke County	33,294	35,023	64,655	10,391
55181	Rockbridge County	4,077	4,710	8,763	1,317
55182	Rockingham County	12,305	13,089	26,473	2,112
55183	Russell County	5,834	6,023	9,948	2,764
55184	Scott County	5,479	5,865	9,561	2,795
55185	Shenandoah County	3,951	4,601	11,033	(667)
55186	Smyth County	6,295	6,655	12,188	2,053
55187	Southampton County	4,951	5,618	10,288	1,713
55188	Spotsylvania County	12,467	13,980	36,107	(4,194)
55189	Stafford County	22,579	25,275	50,072	4,855
55190	Surry County	1,106	848	2,961	(920)
55191	Sussex County	431	1,028	3,966	(1,422)
55192	Tazewell County	6,237	7,375	13,973	1,890



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55193	Warren County	2,970	2,981	8,283	(1,383)
55195	Washington County	6,498	7,252	13,050	2,425
55196	Westmoreland County	2,926	3,276	6,219	818
55197	Wise County	9,693	9,511	16,522	3,701
55198	Wythe County	2,575	2,607	6,701	(801)
55199	York County	16,994	18,717	42,989	(1,517)
55200	City of Alexandria	73,072	75,193	147,035	15,568
55201	City of Bristol	19,450	21,182	34,292	10,216
55202	City of Buena Vista	2,115	2,860	5,135	967
55203	Town of St Paul	412	546	895	255
55204	City of Clifton Forge	1,441	1,358	2,501	403
55205	City of Danville	2,029	2,691	5,575	275
55206	City of Fredericksburg	23,731	21,397	36,300	8,968
55207	City of Hampton	124,719	129,390	197,892	72,243
55208	City of Harrisonburg	22,727	24,966	43,265	9,816
55209	City of Hopewell	17,069	19,383	32,139	8,710
55210	City of Lynchburg	98,987	103,052	145,590	67,500
55211	Town of Crewe	(149)	(75)	300	(380)
55212	City of Norfolk	6,436	7,311	20,662	(3,690)
55213	City of Petersburg	21,603	24,089	44,666	6,901
55214	City of Portsmouth	26,020	33,258	74,425	(879)
55215	City of Radford	7,496	7,791	14,383	2,320
55216	City of Richmond	12,485	14,488	29,537	1,980
55217	City of Roanoke	7,223	8,336	16,208	1,793
55218	Town of Craigsville	248	251	325	189
55219	City of Staunton	19,633	19,559	28,621	11,999
55220	City of Suffolk	38,384	36,828	72,319	7,528
55221	City of Williamsburg	11,168	11,813	19,808	5,129
55222	City of Winchester	12,691	11,212	24,283	477
55223	City of Martinsville	19,469	21,333	32,450	11,983
55224	City of Falls Church	(1,010)	(923)	(459)	(1,313)
55225	City of Colonial Heights	12,529	14,207	23,415	6,551
55226	Town of Front Royal	6,069	7,073	11,612	3,302
55227	Town of Boyce	(44)	(46)	(44)	(47)
55228	Town of Middletown	(52)	(75)	17	(149)
55229	Town of Chilhowie	772	831	1,295	447
55230	City of Covington	5,129	5,264	8,072	2,896
55231	Town of Floyd	80	61	97	31
55232	City of Franklin	4,552	5,471	9,894	1,772
55233	City of Chesapeake	124,439	128,234	234,637	39,314
55234	City of Virginia Beach	333,772	337,372	564,870	147,315
55235	City of Norton	781	965	3,118	(821)
55236	City of Manassas Park	3,827	2,840	7,709	(1,142)
55237	Town of Exmore	(402)	(425)	(276)	(546)
55238	Town of Pound	143	238	431	78



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55239	Town of Grottoes	316	341	627	106
55240	Town of Onley	(88)	(82)	(51)	(107)
55241	Town of West Point	86	77	713	(438)
55242	Town of South Hill	2,588	2,600	4,107	1,360
55243	Town of Rural Retreat	104	158	262	73
55244	Town of Dillwyn	(7)	(7)	(5)	(8)
55245	Town of Scottsville	33	33	95	(17)
55246	Town of Burkeville	(33)	(27)	(8)	(44)
55247	Town of Madison	(24)	(22)	(19)	(24)
55248	Town of Pennington Gap	(85)	(77)	41	(171)
55249	Town of La Crosse	(113)	(111)	(82)	(135)
55250	Town of Rich Creek	(55)	(28)	14	(62)
55251	Town of White Stone	(0)	(0)	(0)	(0)
55252	Town of Windsor	36	(60)	56	(153)
55253	Town of Haysi	265	259	308	217
55254	Town of Stephens City	771	758	970	578
55255	Town of Brodnax	(6)	(36)	(28)	(44)
55256	Town of Mineral	(43)	(46)	(29)	(60)
55257	Town of Lebanon	2,846	2,993	3,961	2,190
55258	City of Newport News	(3,941)	(4,696)	(1,596)	(7,112)
55259	Town of Richlands	7,072	6,808	8,272	5,581
55260	Town of Haymarket	(64)	(82)	(34)	(119)
55261	Town of Lovettsville	(44)	5	41	(24)
55300	Town of Abingdon	2,741	2,142	4,661	69
55301	Town of Dumfries	1,158	1,199	1,832	669
55302	Town of Iron Gate	29	41	81	8
55303	Town of Montross	(40)	(35)	(0)	(64)
55304	Town of South Boston	3,271	3,901	6,509	1,715
55305	Town of Gretna	65	45	248	(123)
55306	Town of Remington	(35)	24	89	(31)
55307	City of Lexington	4,011	4,269	7,320	1,710
55308	City of Waynesboro	12,506	9,826	18,637	2,503
55309	Town of Colonial Beach	941	(590)	102	(1,166)
55310	Town of Smithfield	(1,129)	(985)	200	(1,952)
55311	Town of Brookneal	326	409	604	246
55312	Town of Hamilton	25	29	101	(31)
55313	City of Galax	2,953	3,293	6,688	463
55314	Town of Jonesville	33	41	165	(61)
55315	Town of Wytheville	2,020	2,135	5,399	(565)
55316	City of Fairfax	36,378	37,239	57,182	20,737
55317	Town of Vienna	8,776	10,240	17,992	3,778
55318	Town of Vinton	1,480	1,922	4,130	89
55319	City of Emporia	1,854	1,875	4,815	(584)
55320	Town of Culpeper	6,004	6,507	11,427	2,443
55321	Town of Woodstock	3,525	3,784	5,459	2,407



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55322	Town of Glasgow	(290)	(324)	(262)	(376)
55323	Town of Marion	4,201	4,107	6,159	2,393
55324	Town of Altavista	437	847	2,114	(216)
55325	Town of Herndon	4,619	5,008	14,634	(2,993)
55326	Town of Pearisburg	1,190	1,351	2,282	582
55327	Town of Christiansburg	10,589	8,890	14,766	4,073
55328	Town of Wakefield	(12)	(1)	39	(35)
55329	Town of Leesburg	11,319	12,924	25,985	2,156
55330	Town of Chatham	(208)	(184)	19	(352)
55331	Town of Bowling Green	533	526	691	390
55332	City of Manassas	26,669	24,021	42,086	9,143
55333	Town of Alberta	(107)	(108)	(85)	(127)
55334	Town of Boydton	(250)	(289)	(169)	(388)
55335	City of Salem	34,759	35,668	59,110	16,111
55336	Town of Mckenney	44	44	82	11
55337	Town of Narrows	210	226	655	(129)
55338	Town of Quantico	(239)	(232)	(190)	(267)
55339	Town of Halifax	(385)	(239)	(30)	(409)
55340	Town of Blacksburg	14,362	16,057	26,161	7,719
55341	Town of Chincoteague	743	814	1,822	(22)
55342	Town of Lawrenceville	413	490	954	101
55343	Town of Amherst	522	587	1,086	168
55344	Town of Stanley	175	207	519	(52)
55345	Town of Hillsville	876	895	1,743	192
55346	Town of Elkton	214	256	736	(137)
55347	Town of Bridgewater	530	609	1,778	(360)
55348	Town of Purcellville	24	461	2,199	(974)
55349	Town of Timberville	(114)	(2)	281	(236)
55350	Town of Wise	547	542	1,976	(641)
55351	Town of New Market	339	349	811	(28)
55352	Town of Tappahannock	226	320	1,013	(254)
55353	Town of Rocky Mount	2,181	2,490	3,977	1,259
55354	Town of Big Stone Gap	1,948	2,282	3,742	1,058
55355	Town of Luray	1,998	1,375	2,738	237
55356	Town of Stuart	148	159	160	158
55357	Town of Strasburg	(316)	134	1,593	(1,048)
55358	Town of Appomattox	(197)	(139)	146	(371)
55359	Town of Clarksville	253	239	692	(133)
55360	Town of Dublin	346	430	935	6
55361	Town of Middleburg	403	562	907	275
55362	Town of Edinburg	(40)	(204)	(92)	(298)
55363	Town of Chase City	825	851	1,584	236
55364	City of Bedford	6,232	6,073	9,263	3,402
55365	City of Poquoson	3,048	2,843	6,612	(291)
55366	Town of Ashland	1,352	927	2,835	(647)





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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55367	Town of Broadway	302	515	929	172
55368	Town of Berryville	361	438	1,178	(176)
55369	Town of Tazewell	(109)	(99)	704	(764)
55370	Town of Urbanna	(236)	(276)	(192)	(347)
55371	Town of Bluefield	(41)	332	1,270	(434)
55372	Town of Weber City	92	116	226	27
55373	Town of Damascus	(69)	(73)	(62)	(83)
55374	Town of Hurt	301	320	434	226
55375	Town of Waverly	(546)	(556)	(330)	(741)
55376	Town of Coeburn	206	(93)	228	(363)
55377	Town of Dayton	437	349	743	21
55378	Town of Courtland	102	(148)	(103)	(186)
55379	Town of Cape Charles	(163)	(99)	258	(392)
55380	Town of Independence	465	520	736	342
55381	Town of Warsaw	240	261	547	23
55382	Town of Grundy	286	191	551	(108)
55383	Town of Warrenton	3,386	3,100	6,416	328
55384	Town of Louisa	(182)	(225)	48	(449)
55385	Town of Kenbridge	(166)	(179)	(44)	(290)
55386	Town of Mt Jackson	400	493	789	244
55387	Town of Pulaski	1,461	1,644	4,357	(606)
55388	Town of Jarratt	(6)	(5)	16	(22)
55389	Town of Pembroke	176	175	292	77
55390	Town of Parksley	60	72	170	(9)
55391	Town of Onancock	(262)	(234)	(22)	(410)
55392	Town of Victoria	(93)	(92)	123	(271)
55393	Town of Shenandoah	532	552	865	290
55394	Town of Gate City	21	(4)	239	(200)
55395	Town of Round Hill	(203)	(161)	34	(322)
55396	Town of Kilmarnock	(90)	(79)	231	(335)
55397	Town of Orange	995	1,625	2,858	624
55398	Town of Saltville	654	675	950	446
55399	Town of Blackstone	(322)	(284)	705	(1,091)
55400	Bedford Recreation Commission	(49)	(49)	(41)	(56)
	Southeastern Virginia Public Service				
55401	Authority	(4,495)	(3,810)	1,430	(8,192)
55402	Pittsylvania Co Service Authority	377	255	470	73
	Spotsylvania/Stafford/Fredericksburg				
55403	Group Home	(122)	(207)	(115)	(280)
55404	Appomattox Regional Library	(40)	(51)	267	(317)
	Staunton Redevelopment & Housing				
55405	Authority	(291)	(269)	(122)	(390)
	Hampton Newport News Community				
55406	Services Board	(7,375)	(8,942)	(1,021)	(15,398)
55408	C P Jones Memorial Library	85	96	148	53





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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55409	Southside Regional Juvenile Group Home	(40)	(20)	59	(87)
55411	Hampton Roads Sanitation District	27,464	26,117	55,532	1,774
55412	Peninsula Airport Commission	(50)	209	1,068	(508)
55413	Richmond Redevelopment & Housing Authority	6,808	7,735	15,215	1,432
55415	Chesapeake Redevelopment & Housing Authority	(618)	(752)	421	(1,729)
55416	Alexandria Sanitation Authority	7,269	7,026	13,173	1,878
55417	Norfolk Airport Authority Charlottesville	3,043	4,168	9,324	(168)
55418	Redevelopment/Housing Authority Hampton Redevelopment & Housing Authority	(860)	(946)	(677)	(1,169)
55419	Authority	198	482	2,225	(978)
55420	Loudoun County Sanitation Authority Danville Redevelopment & Housing Authority	4,627	4,858	11,791	(842)
55421	Authority	(545)	(396)	342	(1,010)
55422	Blacksburg-Christiansburg-VPI Water Authority	2,631	2,715	3,470	2,089
55423	Northern Virginia Juvenile Detention Home	327	461	2,346	(1,109)
55424	Hopewell Redevelopment & Housing Authority	14	(195)	379	(673)
55425	Colonial Behavioral Health	(462)	(124)	2,957	(2,692)
55426	Blacksburg-VPI Sanitation Authority	764	751	1,565	65
55427	Potomac River Fisheries Commission	(96)	85	236	(44)
55428	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment & Housing Authority	10,423	11,302	16,839	6,688
55429	Authority	117	(31)	1,588	(1,386)
55430	Albemarle County Service Authority Franklin Redevelopment & Housing Authority	2,166	1,958	3,864	377
55431	Authority	(352)	(315)	(219)	(394)
55432	Bristol Redevelopment & Housing Authority	437	513	873	209
55433	Norfolk Redevelopment & Housing Authority	15,770	15,601	26,096	6,706
55435	Richmond Metropolitan Authority	239	(566)	1,566	(2,339)
55436	Riverside Regional Jail	(3,584)	(3,690)	2,269	(8,532)
55437	Peninsula Ports Authority	(907)	(934)	(894)	(970)
55439	Rappahannock Rapidan Planning District Commission	(173)	(155)	(11)	(274)
55440	Shenandoah Valley Juvenile Detention Home Commission	927	870	1,569	295
55442	Southside Regional Library Board	129	150	297	25
55443	Bedford Public Library	(314)	(236)	29	(457)



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55444	Eastern Shore Economic Development Commission	(341)	(357)	(357)	(357)
55445	Chesterfield County Health Center Commission	(1,998)	(2,127)	(312)	(3,626)
55446	Washington County Service Authority	766	871	2,559	(527)
55447	Rappahannock Area Community Services Board	(4,427)	(4,419)	96	(8,078)
55449	Hampton Roads Planning District Commission	1,551	2,065	4,005	449
55450	Meherrin Regional Library	(15)	(17)	169	(172)
55451	New River Valley Planning District Commission	52	(156)	125	(385)
55452	Northern Virginia Health Care Center	(1,519)	(1,529)	1,126	(3,715)
55453	Rockbridge Area Community Services Board	(828)	(1,058)	808	(2,566)
55454	Greensville-Emporia Social Services	1,247	1,210	2,013	542
55455	James City County Service Authority	939	1,075	3,188	(678)
55456	Accomack/Northampton Planning District	89	129	584	(250)
55457	Harrisonburg/Rockingham Regional Sewage Authority	303	363	1,188	(328)
55458	Wytheville Redevelopment & Housing Authority	200	282	513	87
55459	Waynesboro Redevelopment & Housing Authority	306	352	848	(65)
55460	Region Ten Community Services Board	(3,685)	(3,659)	2,403	(8,597)
55462	Lenowisco Planning District Commission	905	912	1,465	451
55465	Rivanna Water & Sewer Authority	2,642	2,981	5,534	849
55466	Appomattox River Water Authority	(250)	108	693	(386)
55467	Campbell County Utility Service Authority	621	817	1,456	294
55469	Eastern Shore Community Services Board	1,480	1,487	3,770	(407)
55470	Anchor Commission	(993)	(1,187)	(968)	(1,370)
55471	Central Virginia Community Services Board	(4,524)	(4,349)	2,744	(10,031)
55472	District 19 Community Services Board	(2,749)	(2,557)	1,571	(5,954)
55473	Hampton Road Transit	(732)	(406)	4,103	(4,147)
55474	Upper Occoquan Sewage Authority	5,972	8,159	15,479	2,072
55475	New River Valley Juvenile Detention Home	0	119	562	(243)
55476	Rockbridge Regional Library	203	209	432	20
55477	Frederick County Sanitation Authority	1,270	1,037	2,154	98



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55478	Western Tidewater Community Services Board	338	116	4,719	(3,655)
55479	Cumberland Mountain Community Services Board	5,481	6,240	11,575	1,886
55480	Fredericksburg-Stafford Park Authority	(1,313)	(1,367)	(1,346)	(1,383)
55482	Middle Peninsula/Northern Neck Community Services Board	(2,126)	(2,669)	1,429	(6,027)
55483	Rockbridge County Public Service Authority	(35)	(41)	148	(197)
55484	Danville-Pittsylvania Community Services Board	(1,666)	(1,869)	1,635	(4,721)
55485	Crater Juvenile Detention Home Commission	32	105	728	(417)
55486	Opportunity Inc. of Hampton Roads	(2,074)	(2,114)	(1,556)	(2,581)
55487	Capital Regional Airport Commission	2,823	2,597	6,715	(834)
55488	Northwestern Community Services Board	(453)	(458)	2,235	(2,678)
55489	Harrisonburg/Rockingham Community Services Board	(914)	(891)	1,384	(2,774)
55490	Upper Valley Regional Park Authority	40	65	76	57
55491	Middle Peninsula Regional Security Center	261	372	1,637	(679)
55492	Northern Neck Planning District Commission	66	40	201	(95)
55493	Planning District 1 Behavioral Health Services Board	(441)	(752)	(677)	(817)
55494	Rockbridge Area Social Services Board	67	(3)	468	(405)
55495	Dinwiddie County Water Authority	(31)	10	283	(218)
55496	Rappahannock/Rapidan Community Services Board	(6,492)	(6,420)	(2,847)	(9,372)
55497	Virginia Education Loan Authority	(12,182)	(12,708)	(12,325)	(13,025)
55498	Valley Community Services Board	(1,841)	(1,775)	1,757	(4,657)
55499	Eastern Shore Public Library	(16)	(4)	111	(101)
55500	Alexandria City School Board	(3,443)	(4,115)	512	(8,018)
55501	Albemarle County Schools	806	1,617	5,176	(1,350)
55502	Alleghany County School Board	201	163	1,281	(786)
55503	Charlottesville Public Schools	(40)	22	1,155	(939)
55504	Amherst County School Board	(910)	(691)	195	(1,436)
55505	Appomattox County School Board	(62)	(28)	326	(323)
55506	Arlington County Schools	1,953	3,430	9,398	(1,473)
55507	Augusta County School Board	806	724	2,161	(474)
55508	Bath County School Board	355	405	897	(11)
55509	Bedford County School Board	(488)	(42)	2,418	(2,119)
55510	Bland County School Board	(17)	(83)	93	(232)



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55511	Botetourt County School Board	1,571	1,892	3,274	722
55512	Norfolk Public Schools	11,170	11,664	21,765	3,142
55513	Petersburg Public Schools	1,522	1,224	2,720	(45)
55514	Buckingham County School Board	(6)	(25)	353	(340)
55515	Radford City School Board	(165)	(147)	17	(289)
55516	Caroline County School Board	(145)	(210)	322	(660)
55517	Carroll County School Board	769	669	1,823	(306)
55518	Charles City County School Board	(241)	(279)	(127)	(410)
55519	Charlotte County School Board	(340)	(343)	(14)	(623)
55520	Chesterfield County School Board	16,935	19,479	33,591	7,647
55521	Clarke County School Board	(70)	(66)	269	(353)
55522	Winchester Public Schools	200	312	1,160	(403)
55523	Culpeper County School Board	(912)	(861)	486	(1,996)
55524	Cumberland County School Board	(393)	(344)	(32)	(605)
55525	Dickenson County School Board	5,945	6,303	7,560	5,236
55526	Dinwiddie County Public Schools	644	686	1,501	(7)
55528	Essex County School Board	324	357	860	(72)
55530	Covington School Board	634	689	998	426
55531	Floyd County School Board	1,310	1,565	2,389	867
55532	Fluvanna County Public Schools	(183)	(152)	582	(765)
55533	Chesapeake Public Schools	14,145	16,052	27,602	6,368
55534	Virginia Beach City School Board	10,823	13,573	38,495	(7,346)
55535	Giles County Schools	1,042	1,194	1,884	619
55536	Gloucester County School Board	674	531	2,645	(1,249)
55537	Goochland County School Board	23	197	669	(202)
55538	Grayson County School Board	488	347	1,004	(208)
55539	Greene County Schools	258	254	1,188	(534)
55540	Greensville County School Board	(192)	(72)	479	(542)
55541	Halifax County School Board	1,523	1,723	3,246	428
55542	Hanover County School Board	(228)	(570)	2,214	(2,920)
55543	Henrico County Schools	2,814	2,806	3,651	2,091
55544	Henry County Public Schools	1,156	1,349	3,168	(204)
55545	Highland County Public Schools	348	311	432	208
55546	Isle of Wight County Schools	376	172	806	(359)
55548	King George County School Board	150	86	893	(591)
55549	King & Queen County School Board	(377)	(426)	(120)	(684)
55550	King William County Schools	(265)	(139)	218	(438)
55551	Lancaster County School Board	410	458	834	141
55552	Lee County School Board	6,089	6,195	7,701	4,919
55553	Loudoun County School Board	5,567	6,751	24,750	(8,093)
55554	Louisa County Public Schools	(360)	(109)	1,462	(1,429)
55555	Lunenburg County School Board	(168)	(202)	79	(437)
55556	Madison County School Board	(395)	(432)	(33)	(767)
55557	Mathews County School Board	631	717	1,101	389
55558	Mecklenburg County Schools	330	540	1,127	40



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55559	Middlesex County School Board	444	534	844	271
55560	Montgomery County School Board	3,585	4,314	7,316	1,812
55562	Nelson County Public Schools	346	510	1,314	(167)
55563	New Kent County Schools	(58)	79	678	(420)
55565	Northampton County Schools	242	338	725	10
55566	Northumberland Co School Board	591	753	1,211	363
55567	Nottoway County School Board	368	263	980	(342)
55568	Orange County Public Schools	(423)	(191)	834	(1,052)
55569	Page County Public Schools	760	978	1,888	209
55570	Patrick County Public Schools	696	830	1,616	165
55571	Pittsylvania County School Board	1,229	1,449	3,076	74
55572	Powhatan County School Board	(197)	(127)	833	(929)
55573	Prince Edward County Schools	354	306	746	(66)
55574	Prince George County School Board	2,468	2,714	4,682	1,044
55576	Prince William County Schools	8,445	12,034	35,296	(7,360)
55577	Pulaski County School Board	642	740	2,022	(332)
55578	Rappahannock County Schools	329	371	649	135
55579	Richmond County Public Schools	(181)	(163)	(81)	(232)
55580	Roanoke County School Board	(876)	163	3,626	(2,786)
55581	Rockbridge County Schools	240	378	1,168	(291)
55582	Rockingham County School Board	675	898	4,497	(2,144)
55583	Russell County School Board	5,055	5,417	7,260	3,856
55584	Scott County Schools	688	826	1,945	(116)
55585	Shenandoah County School Board	811	988	2,451	(252)
55586	Smyth County School Board	1,710	1,766	3,208	546
55587	Southampton County School Board	(673)	(619)	(144)	(1,020)
55588	Spotsylvania County School Board	920	1,226	4,500	(1,513)
55589	Stafford County Schools	2,187	2,526	6,015	(381)
55590	Surry County Public Schools	799	906	1,607	317
55591	Sussex County School Board	(86)	(58)	333	(386)
55592	Tazewell County Schools	5,917	6,117	8,922	3,740
55593	Warren County School Board	(486)	(249)	816	(1,146)
55595	Washington County School Board	2,231	2,530	4,057	1,230
55596	Westmoreland County School Board	252	242	664	(117)
55597	Wise County Schools	3,859	4,090	5,549	2,858
55598	Wythe County School Board	372	573	1,270	(13)
55599	York County School Board	29	508	3,153	(1,708)
55600	Accomack County School Board	118	(114)	1,152	(1,189)
55601	Bristol Virginia School System	154	308	574	83
55602	Buena Vista City Public Schools	(422)	(399)	(265)	(513)
55603	Amelia County Public Schools	(16)	(73)	339	(419)
55605	Danville School Board	433	251	1,185	(538)
55606	Franklin City Public Schools	72	75	284	(102)
55607	Lexington City Public Schools	(167)	(164)	(134)	(189)
55608	Harrisonburg City School Board	(409)	(279)	519	(957)



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

Employer Code	Political Subdivisions	6/30/2014	6/30/2015	Net Pension Liability 1%	Net Pension Liability 1%
		Net Pension Liability	Net Pension Liability	Decrease Discount Rate	Increase Discount Rate
55609	Hopewell Public Schools	1,295	1,503	2,341	789
55610	Lynchburg School Board	892	1,117	2,789	(296)
55611	Fauquier County School Board	(1,843)	(1,340)	1,307	(3,556)
55612	Brunswick County Public Schools	301	153	752	(355)
55613	P D Pruden Vocational-Technical Center	(89)	(108)	(103)	(113)
55614	Portsmouth School Board	7,590	8,244	12,483	4,665
55615	Campbell County School Board	1,210	1,446	2,876	228
55616	Richmond City Schools	2,810	2,758	9,039	(2,522)
55617	Roanoke City Schools	(921)	(999)	(787)	(1,170)
55619	Staunton City School Board	421	412	834	50
55620	Suffolk City School Board	220	985	4,092	(1,613)
55622	Craig County School Board	173	217	430	37
55623	Martinsville City School Board	1,400	1,479	1,890	1,129
55624	Appomattox Regional Governor's School	(22)	(15)	9	(35)
55625	Colonial Heights City Schools	(12)	(1)	511	(436)
55632	City of Manassas School Board	778	1,425	3,725	(474)
55633	Franklin County Schools	2,163	2,520	4,973	457
55634	Frederick County School Board	(445)	(216)	2,415	(2,423)
55635	City of Salem Schools	(89)	(42)	543	(534)
55636	Manassas Park City Schools	(497)	(356)	103	(739)
55637	Newport News Public Schools	(865)	(1,015)	(743)	(1,231)
55708	Waynesboro City Schools	122	(14)	407	(370)
55710	Valley Vocational-Technical Center	(26)	(16)	17	(43)
55711	New Horizons Technical Center	266	290	405	193
55713	Galax City Schools	356	299	552	84
55714	Norton City Schools	(132)	(142)	49	(304)
55802	Williamsburg-James City County Schools	(805)	(587)	1,480	(2,324)
55803	Poquoson City School Board	274	323	557	124
55806	Fredericksburg City Public Schools	(184)	(258)	236	(677)
55807	Hampton City Schools	4,021	4,892	8,362	1,966
55813	Buchanan County School Board	6,644	6,660	8,446	5,135
55814	Jackson River Vocational Technical Center	(40)	(33)	(1)	(60)
55815	Northern Neck Regional Vocational Center	37	42	59	28
55867	Pamunkey Regional Library	389	54	661	(446)
55868	Northern VA Transit Authority	0	(82)	(82)	(82)
55869	RSW Regional Jail Authority	0	(828)	(828)	(828)
55870	Bedford Regional Water Authority	103	335	974	(177)
55871	Portsmouth Redevelopment And Housing Authority	2,015	1,801	2,301	1,393





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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55872	Southwest Regional Recreation Authority	(25)	(23)	(15)	(30)
55873	Roanoke Redevelopment & Housing Authority	(397)	(431)	(150)	(663)
55874	Meherrin River Regional Jail Authority	(411)	(339)	197	(762)
55875	Woodway Water Authority	(6)	(4)	11	(16)
55876	Bristol Virginia Utilities Authority	(1,823)	(1,730)	(788)	(2,489)
55877	Washington Metro Area Transit Commission	354	364	475	270
55878	Mt Rogers Community Services Board	6,965	6,448	12,029	1,885
55879	Lonesome Pine Soil & Water Conservation District	(2)	(0)	5	(5)
55880	Big Sandy Soil & Water & Conservation District	(12)	(11)	(4)	(18)
55881	Virginia's Region 2000 Local Government Council	(643)	(690)	(436)	(897)
55882	Middle Peninsula Planning District Commission	282	57	164	(31)
55883	Western Virginia Regional Jail Authority	(2,506)	(2,992)	(1,464)	(4,203)
55884	Halifax Service Authority	(429)	(325)	(134)	(484)
55885	Fort Monroe Area Development Authority	0	0	1	(0)
55886	Russell County Public Service Authority	(65)	21	103	(46)
55887	Piedmont Community Services Board	(698)	(813)	745	(2,082)
55888	Blue Ridge Behavioral Healthcare Skyline Soil & Water Conservation District	(3,914)	(3,948)	(1,673)	(5,784)
55889	Middle River Regional Jail Authority	117	117	189	58
55890	Tidewater Soil & Water Conservation District	(1,440)	(1,642)	(103)	(2,889)
55891	Big Stone Gap Redevelopment And Housing Authority	(10)	(7)	11	(21)
55892	Eastern Shore Soil & Water Conservation District	(45)	(40)	20	(88)
55893	Town of Boykins	40	44	90	7
55894	Town of Gordonsville	(35)	(37)	(27)	(46)
55895	Virginia Resources Authority	21	37	229	(117)
55896	Prince William County Service Authority	(393)	(299)	(81)	(470)
55897	Western Virginia Water Authority	2,478	3,563	8,411	(407)
55898	Shenandoah Valley Regional Airport Commission	(400)	139	1,845	(1,253)
55899		209	232	529	(6)



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55900	Alleghany Highlands Community Services Board	(267)	(209)	855	(1,081)
55901	Brunswick Industrial Development Authority	(43)	(50)	(25)	(71)
55902	Northern Neck/Essex County Group Home Commission	(74)	(61)	28	(136)
55903	State Education Assistance Authority	(7,600)	(7,777)	(7,467)	(8,034)
55904	Appalachian Juvenile Commission	1,405	1,374	2,185	711
55905	Goochland/Powhatan Community Services Board	(510)	(592)	426	(1,434)
55906	Suffolk Redevelopment & Housing Authority	(936)	(1,105)	(690)	(1,450)
55907	Virginia Small Business Financing Authority	(291)	(312)	(255)	(360)
55908	Lee County Redevelopment & Housing Authority	361	388	619	194
55909	Henry County Public Service Authority	51	805	2,307	(444)
55910	Southside Planning District Commission	904	936	1,402	554
55911	Economic Development Authority - Henrico County	210	233	438	54
55912	Augusta County Service Authority	897	1,110	3,109	(552)
55914	Rappahannock Juvenile Center	60	128	1,290	(826)
55915	Cumberland Plateau Regional Housing Authority	288	321	658	42
55918	Amherst County Service Authority	424	509	1,173	(48)
55919	Pepper's Ferry Regional Wastewater Authority	564	721	1,140	369
55920	Rappahannock Regional Jail	807	800	6,155	(3,551)
55921	Thomas Jefferson Planning District Commission	(222)	(259)	(69)	(414)
55922	Piedmont Regional Jail	1,715	2,384	4,276	828
55923	Nelson County Service Authority	(174)	(193)	250	(551)
55924	Coeburn-Norton-Wise Water Treatment Authority	528	355	679	92
55925	Fauquier County Water & Sanitation Authority	(128)	22	988	(761)
55926	Scott County Soil & Water Conservation District	18	30	90	(18)
55927	New River Resource Authority	365	419	805	104
55928	Scott County Water & Sewerage Authority	142	163	448	(75)
55929	Greensville County Water & Sewer Authority	97	319	906	(161)





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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55930	Petersburg Redevelopment & Housing Authority	326	539	1,132	41
55931	Central Rappahannock Regional Library	2,052	2,573	4,869	666
55932	Virginia Coalfield Economic Development Authority	236	274	481	104
55933	Central Virginia Regional Jail	915	1,125	2,851	(297)
55934	Thomas Jefferson Soil & Water Conservation District	80	98	221	(1)
55936	Commonwealth Regional Council	389	401	617	223
55937	Wythe-Grayson Regional Library	(96)	(119)	14	(228)
55938	Colonial Soil & Water Conservation District	127	72	149	8
55939	Rivanna Solid Waste Authority	242	143	396	(75)
55940	Monacan Soil & Water Conservation District	(52)	4	89	(65)
55941	Robert E Lee Soil & Water Conservation District	1	2	60	(44)
55942	Tri-County/City Soil & Water Conservation District	(23)	(13)	43	(60)
55944	Central Virginia Waste Management Authority	39	30	269	(163)
55945	Lonesome Pine Regional Library	618	678	1,319	140
55946	Virginia Peninsulas Public Service Authority	(329)	(348)	190	(798)
55947	Tidewater Youth Services Commission	(1,167)	(949)	244	(1,933)
55948	Virginia Highlands Airport Commission	34	56	126	(0)
55949	Western Tidewater Regional Jail	996	1,294	4,574	(1,437)
55950	Scott County Redevelopment & Housing Authority	283	319	472	189
55951	Handley Regional Library	(40)	28	329	(223)
55952	Northern Neck Regional Jail	1,013	1,077	2,908	(423)
55953	Montgomery Regional Solid Waste Authority	92	139	435	(106)
55954	Potomac & Rappahannock Transportation Commission	(505)	(370)	1,648	(2,026)
55955	Giles County Public Service Authority	64	99	282	(54)
55956	South Central Wastewater Authority	572	527	1,041	100
55957	Wise County Redevelopment & Housing Authority	1,000	1,088	1,717	552
55958	Prince William Soil & Water Conservation District	(151)	(150)	(106)	(183)
55959	Hampton Roads Regional Jail Authority	3,382	2,996	8,230	(1,324)



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55960	Castlewood Water & Sewage Authority	33	59	162	(24)
55961	Pamunkey Regional Jail	(29)	(280)	2,005	(2,143)
55962	Charlottesville-Albemarle Airport Authority	778	833	1,577	221
55963	Virginia Peninsula Regional Jail	(1,232)	(857)	854	(2,266)
55964	Virginia Biotechnology Research Park Authority	(396)	(345)	(154)	(504)
55965	Peumansend Creek Regional Jail	(263)	(97)	1,633	(1,527)
55966	Blue Ridge Regional Jail Authority	761	1,099	6,243	(3,138)
55967	Massanutten Regional Library	46	(8)	248	(222)
55968	Albemarle-Charlottesville Regional Jail	2,044	1,657	4,883	(989)
55969	Culpeper Soil & Water Conservation District	(49)	(29)	72	(109)
55970	New River Valley Regional Jail	(2,073)	(2,427)	432	(4,735)
55971	Sussex Service Authority	(418)	(363)	(68)	(598)
55972	Big Walker Soil & Water Conservation District	13	14	53	(17)
55973	Peter Francisco Soil & Water Conservation District	18	18	59	(15)
55974	Peaks of Otter Soil & Water Conservation District	(44)	(37)	(20)	(49)
55975	New River Soil & Water Conservation District	34	31	83	(10)
55977	Southside Regional Jail	341	21	890	(689)
55978	Evergreen Soil & Water Conservation District	52	53	91	24
55979	Roanoke Higher Education Authority	(136)	(127)	117	(325)
55981	John Marshall Soil & Water Conservation District	(46)	(48)	42	(122)
55982	Daniel Boone Soil & Water Conservation District	33	33	71	3
55983	Southside Community Services Board	759	699	2,910	(1,129)
55984	Northern Shenandoah Valley Regional Commission	(119)	(173)	(48)	(273)
55985	Tazewell Soil & Water Conservation District	23	21	35	8
55987	Richmond Regional Planning District Committee	515	497	971	104
55988	Henricopolis Soil & Water Conservation District	28	(31)	(6)	(50)
55989	Piedmont Regional Juvenile Detention Center	(174)	(166)	(31)	(277)
55990	Roanoke River Service Authority	(5)	0	73	(59)



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

Employer Code	Political Subdivisions	6/30/2014 Net Pension Liability	6/30/2015 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55991	Lee County Public Service Authority	(127)	(151)	(58)	(226)
55992	Blue Ridge Juvenile Detention Center	(57)	(55)	355	(385)
55993	Ferrum Water & Sewage Authority	(6)	(6)	37	(41)
55994	Wise County Public Service Authority	(112)	(162)	51	(335)
55995	Holston River Soil & Water Conservation District	1	(18)	28	(55)
55996	New River Valley Community Services Board	155	(945)	3,740	(4,707)
55997	Institute For Advanced Learning And Research	(573)	(576)	(329)	(775)
55998	Southwest Virginia Regional Jail Authority	246	(374)	3,119	(3,219)
55999	Clinch Valley Soil & Water Conservation District	42	(16)	6	(35)
	<b>Total Political Subdivisions</b>	<b>2,507,468</b>	<b>2,652,055</b>	<b>5,279,988</b>	<b>468,687</b>



**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	1,164,856	3,381,633	3,676	57,300	0	(1,852,550)	(66,159)	2,688,756	49,268,391	51,957,147
55101	Albemarle County	4,575,504	10,551,920	0	97,379	0	(5,728,690)	(246,263)	9,249,850	153,729,189	162,979,039
55102	Alleghany County	821,147	2,327,722	0	(342,700)	0	(1,526,344)	(201,362)	1,078,463	34,117,027	35,195,490
55103	Amelia County	461,138	932,346	0	(381,023)	0	(466,727)	(39,588)	506,146	13,572,380	14,078,526
55104	Amherst County	874,938	2,567,290	0	(442,541)	0	(1,626,731)	(39,715)	1,333,241	37,508,789	38,842,030
55105	Appomattox County	449,518	1,553,677	0	139,018	0	(1,129,558)	(10,297)	1,002,358	22,765,315	23,767,673
55107	Augusta County	2,101,912	5,639,039	0	(82,018)	0	(4,004,266)	(133,698)	3,520,969	82,626,687	86,147,656
55108	Bath County	285,674	873,083	0	138,419	0	(686,405)	(9,363)	601,408	12,820,497	13,421,905
55109	Bedford County	1,919,057	4,072,090	0	(1,101,052)	0	(2,063,228)	(176,039)	2,650,828	59,292,348	61,943,176
55110	Bland County	223,426	578,125	0	137,056	0	(413,225)	(15,222)	510,160	8,473,147	8,983,307
55111	Botetourt County	1,473,286	2,912,687	0	(620,659)	0	(1,542,727)	(37,084)	2,185,503	42,399,719	44,585,222
55112	Brunswick County	473,347	1,328,062	0	(69,392)	0	(800,411)	(25,238)	906,368	19,385,135	20,291,503
55113	Buchanan County	1,041,731	3,375,566	0	(748,074)	0	(2,167,730)	(123,499)	1,377,994	49,367,980	50,745,974
55114	Buckingham County	464,384	1,102,964	0	43,830	0	(494,744)	(18,420)	1,098,014	16,013,213	17,111,227
55115	Campbell County	1,568,032	4,089,845	0	824,419	0	(2,630,101)	(89,399)	3,762,796	59,786,104	63,548,900
55116	Caroline County	1,268,316	2,133,282	0	(105,098)	0	(1,008,653)	(52,279)	2,235,568	31,005,918	33,241,486
55117	Carroll County	821,548	2,097,252	0	597,228	0	(1,615,107)	(5,160)	1,895,761	30,770,874	32,666,635
55118	Charles City County	289,033	999,821	0	(6,787)	0	(697,555)	(48,427)	536,085	14,656,143	15,192,228
55119	Charlotte County	504,280	1,415,451	0	(138,453)	0	(610,656)	(37,429)	1,133,193	20,544,778	21,677,971
55120	Chesterfield County	22,190,584	63,626,498	0	(17,191,373)	0	(38,750,036)	(1,169,393)	28,706,280	928,909,691	957,615,971
55121	Clarke County	446,276	1,253,469	0	(175,817)	0	(672,552)	(6,855)	844,521	18,246,398	19,090,919
55122	Craig County	204,611	464,354	0	116,725	0	(305,547)	(26,186)	453,957	6,799,501	7,253,458
55123	Culpeper County	1,919,125	3,486,386	0	(208,709)	0	(2,019,721)	(186,831)	2,990,250	50,908,789	53,899,039
55124	Cumberland County	357,908	795,647	0	239,099	0	(464,924)	(27,438)	900,292	11,612,563	12,512,855
55125	Dickenson County	714,977	1,919,804	0	403,928	0	(1,216,179)	(84,277)	1,738,253	28,076,006	29,814,259
55126	Dinwiddie County	997,720	2,209,011	0	(587,348)	0	(1,511,221)	(102,150)	1,006,012	32,363,983	33,369,995
55128	Essex County	453,060	909,667	0	203,064	0	(678,058)	(203)	887,530	13,334,374	14,221,904
55130	Fauquier County	3,813,094	6,765,656	0	(1,032,434)	0	(3,249,209)	(244,320)	6,052,787	98,399,000	104,451,787
55131	Floyd County	387,060	985,615	0	(98,000)	0	(477,196)	(57,345)	740,134	14,347,482	15,087,616
55132	Fluvanna County	730,337	1,338,612	0	(517,486)	0	(725,029)	(55,317)	771,117	19,513,207	20,284,324
55133	Franklin County	1,591,346	3,833,934	0	(74,392)	0	(2,180,331)	(103,415)	3,067,142	55,912,360	58,979,502
55134	Frederick County	4,281,945	8,559,517	0	(394,332)	0	(4,301,899)	(188,170)	7,957,061	124,523,855	132,480,916
55135	Giles County	541,008	1,437,508	0	757,417	0	(1,114,617)	(9,798)	1,611,518	21,098,031	22,709,549
55136	Gloucester County	1,746,320	3,729,750	0	431,689	0	(2,270,212)	(125,063)	3,512,484	54,479,781	57,992,265
55137	Goochland County	1,130,059	1,815,347	0	17,229	0	(1,197,075)	(27,954)	1,737,606	26,546,050	28,283,656
55138	Grayson County	467,975	1,421,068	0	170,983	0	(1,184,236)	(59,763)	816,027	20,922,969	21,738,996
55139	Greene County	594,337	1,176,121	0	(80,467)	0	(670,764)	(19,488)	999,739	17,146,850	18,146,589



**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	473,858	1,305,833	0	47,885	0	(862,854)	(13,332)	951,390	19,092,851	20,044,241
55141	Halifax County	867,372	2,325,858	0	208,454	0	(2,037,877)	(59,930)	1,303,877	34,275,440	35,579,317
55142	Hanover County	7,003,117	14,159,064	0	(3,717,438)	0	(6,063,000)	(260,001)	11,121,742	205,433,849	216,555,591
55143	Henrico County	29,097,896	84,324,859	0	(19,355,806)	0	(56,065,268)	(1,561,716)	36,439,965	1,233,454,341	1,269,894,306
55144	Henry County	1,825,934	4,793,088	0	(139,048)	0	(3,819,727)	(70,713)	2,589,534	70,417,910	73,007,444
55145	Highland County	153,716	421,763	0	(138,534)	0	(374,261)	(3,633)	59,051	6,214,128	6,273,179
55146	Isle of Wight County	1,458,672	2,533,894	0	306,482	0	(1,526,315)	(205,210)	2,567,523	37,064,243	39,631,766
55147	James City County	4,416,137	10,586,624	0	252,227	0	(6,248,731)	(411,780)	8,594,477	154,567,747	163,162,224
55148	King George County	1,070,656	1,976,220	0	(184,301)	0	(725,525)	(19,234)	2,117,816	28,604,099	30,721,915
55149	King & Queen County	272,591	643,099	0	(50,915)	0	(412,099)	(8,772)	443,904	9,397,570	9,841,474
55150	King William County	427,980	960,437	0	(251,096)	0	(459,042)	(32,619)	645,660	13,966,363	14,612,023
55151	Lancaster County	504,777	1,320,944	0	248,771	0	(866,295)	(12,677)	1,195,520	19,310,108	20,505,628
55152	Lee County	519,855	1,755,642	0	(556,334)	0	(1,360,240)	(14,506)	344,417	25,767,976	26,112,393
55153	Loudoun County	22,353,385	39,237,646	0	(2,390,226)	0	(16,347,589)	(752,586)	42,100,630	569,087,891	611,188,521
55154	Louisa County	1,291,824	2,074,225	0	(603,202)	0	(1,201,971)	(101,633)	1,459,243	30,283,591	31,742,834
55155	Lunenburg County	253,424	796,712	0	81,002	0	(666,824)	(32,213)	432,101	11,731,115	12,163,216
55156	Madison County	541,394	1,037,311	0	(156,191)	0	(711,717)	(28,162)	682,635	15,188,661	15,871,296
55157	Mathews County	325,686	776,569	0	55,210	0	(603,156)	(9,157)	545,152	11,400,003	11,945,155
55158	Mecklenburg County	910,898	2,793,733	0	(302,779)	0	(1,472,146)	(30,799)	1,898,907	40,661,945	42,560,852
55159	Middlesex County	308,501	622,514	0	(263,473)	0	(372,517)	(15,324)	279,701	9,086,983	9,366,684
55160	Montgomery County	2,065,492	5,278,174	0	(408,515)	0	(3,221,665)	(133,839)	3,579,647	77,080,241	80,659,888
55162	Nelson County	454,133	1,198,069	0	20,264	0	(800,987)	(42,055)	829,424	17,536,794	18,366,218
55163	New Kent County	947,373	1,490,526	0	(17,916)	0	(671,780)	(7,829)	1,740,374	21,633,037	23,373,411
55165	Northampton County	926,204	1,926,687	0	43,818	0	(918,730)	(80,447)	1,897,532	28,023,690	29,921,222
55166	Northumberland County	383,185	1,084,417	0	(282,284)	0	(675,934)	(7,646)	501,738	15,833,461	16,335,199
55167	Nottoway County	298,465	1,004,479	0	(710,757)	0	(489,813)	(21,532)	80,842	14,605,373	14,686,215
55168	Orange County	1,191,381	2,101,059	0	(1,142,256)	0	(1,309,649)	(122,134)	718,401	30,731,020	31,449,421
55169	Page County	809,771	1,785,565	0	(250,007)	0	(1,138,776)	(47,099)	1,159,454	26,101,003	27,260,457
55170	Patrick County	623,211	1,413,572	0	(67,963)	0	(938,116)	(5,143)	1,025,561	20,665,512	21,691,073
55171	Pittsylvania County	1,561,447	4,054,448	0	(255,709)	0	(2,596,684)	(77,028)	2,686,474	59,257,539	61,944,013
55172	Powhatan County	1,009,871	1,149,909	0	30,886	0	(482,898)	(20,824)	1,686,944	16,679,135	18,366,079
55173	Prince Edward County	545,827	1,462,131	0	(446,242)	0	(752,847)	(97,394)	711,475	21,312,701	22,024,176
55174	Prince George County	1,613,853	3,699,509	0	329,000	0	(2,434,812)	(106,834)	3,100,716	54,120,946	57,221,662
55176	Prince William County	28,707,798	71,221,500	0	(756,616)	0	(41,978,403)	(1,129,140)	56,065,139	1,039,003,777	1,095,068,916
55177	Pulaski County	1,226,906	3,299,245	0	(215,313)	0	(2,312,038)	(71,183)	1,927,617	48,323,685	50,251,302
55178	Rappahannock County	369,206	897,349	0	(64,310)	0	(443,231)	(13,119)	745,895	13,047,448	13,793,343
55179	Richmond County	312,395	823,735	0	72,953	0	(563,297)	0	645,786	12,049,287	12,695,073
55180	Roanoke County	5,432,971	14,791,357	0	(3,316,654)	0	(9,787,496)	(298,227)	6,821,951	216,347,961	223,169,912
55181	Rockbridge County	814,014	2,082,761	0	74,515	0	(1,386,650)	(58,436)	1,526,204	30,476,269	32,002,473
55182	Rockingham County	2,661,858	6,141,573	0	(528,816)	0	(3,863,185)	(129,991)	4,281,439	89,733,347	94,014,786



**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	635,130	2,041,780	0	(331,182)	0	(1,538,491)	(46,219)	761,018	29,960,640	30,721,658
55184	Scott County	621,118	1,831,199	0	(101,261)	0	(1,545,349)	(32,522)	773,185	26,948,916	27,722,101
55185	Shenandoah County	2,097,765	2,851,117	0	(666,172)	0	(1,612,045)	(90,227)	2,580,438	41,581,383	44,161,821
55186	Smyth County	814,149	2,798,276	0	(378,535)	0	(2,010,827)	(55,246)	1,167,817	41,008,406	42,176,223
55187	Southampton County	930,575	2,474,994	0	99,647	0	(1,641,294)	(23,219)	1,840,703	36,189,313	38,030,016
55188	Spotsylvania County	5,404,597	9,543,844	0	(766,344)	0	(4,003,585)	(258,666)	9,919,846	138,471,755	148,391,601
55189	Stafford County	5,483,794	11,160,637	0	(118,543)	0	(5,520,818)	(267,713)	10,737,357	162,331,930	173,069,287
55190	Surry County	411,340	1,132,119	0	(553,229)	0	(582,161)	(79,179)	328,890	16,503,802	16,832,692
55191	Sussex County	645,288	1,491,519	0	174,511	0	(766,022)	(75,926)	1,469,370	21,728,392	23,197,762
55192	Tazewell County	1,246,135	3,323,943	0	359,358	0	(2,262,931)	(75,656)	2,590,849	48,654,189	51,245,038
55193	Warren County	1,258,260	2,491,805	0	(626,648)	0	(1,347,945)	(112,673)	1,662,799	36,327,530	37,990,329
55195	Washington County	1,201,595	2,932,156	0	47,883	0	(2,059,264)	(67,903)	2,054,467	42,951,520	45,005,987
55196	Westmoreland County	648,302	1,554,107	0	(78,724)	0	(966,557)	(12,968)	1,144,160	22,691,285	23,835,445
55197	Wise County	1,044,353	3,614,381	0	(1,315,937)	0	(2,801,635)	(29,910)	511,252	53,049,785	53,561,037
55198	Wythe County	712,785	2,121,180	0	(478,004)	0	(1,340,364)	(16,003)	999,594	30,980,748	31,980,342
55199	York County	4,347,200	12,029,849	0	(1,334,258)	0	(6,096,670)	(167,495)	8,778,626	174,987,066	183,765,692
55200	City of Alexandria	12,256,191	35,571,142	55,097	(7,166,675)	0	(22,691,133)	(1,269,110)	16,755,512	520,139,295	536,894,807
55201	City of Bristol	1,752,429	7,228,114	0	(779,382)	0	(6,373,152)	(350,647)	1,477,362	106,620,669	108,098,031
55202	City of Buena Vista	376,655	1,122,225	0	449,987	0	(865,956)	(34,046)	1,048,865	16,481,782	17,530,647
55203	Town of St Paul	65,738	156,525	0	98,257	0	(46,510)	(2,119)	271,891	2,260,379	2,532,270
55204	City of Clifton Forge	185,703	618,539	0	(222,902)	0	(351,259)	(18,299)	211,782	9,021,052	9,232,834
55205	City of Danville	626,442	1,582,601	0	240,276	0	(1,247,652)	(34,686)	1,166,981	23,249,752	24,416,733
55206	City of Fredericksburg	2,580,670	8,049,872	0	(3,908,071)	0	(5,383,122)	(170,831)	1,168,518	117,775,145	118,943,663
55207	City of Hampton	10,960,536	36,276,354	0	(4,100,921)	0	(27,779,540)	(740,840)	14,615,589	532,493,812	547,109,401
55208	City of Harrisonburg	3,066,499	8,838,144	0	183,300	0	(5,338,264)	(163,715)	6,585,964	129,010,186	135,596,150
55209	City of Hopewell	1,881,386	6,920,166	0	120,211	0	(5,588,119)	(130,627)	3,203,017	101,718,886	104,921,903
55210	City of Lynchburg	6,349,597	22,979,376	0	(1,322,839)	0	(18,356,328)	(273,771)	9,376,035	337,591,843	346,967,878
55211	Town of Crewe	68,414	167,106	0	40,939	0	(77,043)	0	199,416	2,425,757	2,625,173
55212	City of Norfolk	3,531,229	6,000,512	0	(762,880)	0	(3,005,889)	(371,171)	5,391,801	87,410,133	92,801,934
55213	City of Petersburg	3,356,539	11,204,390	0	(209,785)	0	(8,861,946)	(350,896)	5,138,302	164,669,136	169,807,438
55214	City of Portsmouth	8,776,873	19,666,648	0	664,081	0	(10,611,661)	(890,749)	17,605,192	286,703,320	304,308,512
55215	City of Radford	1,082,227	3,259,677	0	(456,628)	0	(2,408,214)	(36,775)	1,440,287	47,789,311	49,229,598
55216	City of Richmond	3,421,683	7,689,675	0	110,367	0	(5,967,745)	(117,381)	5,136,599	112,895,060	118,031,659
55217	City of Roanoke	1,312,849	3,859,768	0	101,336	0	(2,435,124)	(61,983)	2,776,846	56,388,090	59,164,936
55218	Town of Craigsville	14,135	34,038	0	(368)	0	(19,663)	0	28,142	496,082	524,224
55219	City of Staunton	1,417,990	4,916,956	0	(1,160,922)	0	(3,482,758)	(81,085)	1,610,181	72,024,154	73,634,335
55220	City of Suffolk	7,018,182	16,812,748	0	(5,841,034)	0	(9,346,069)	(491,470)	8,152,357	245,100,885	253,253,242
55221	City of Williamsburg	1,178,813	4,331,841	0	(361,478)	0	(2,802,432)	(83,760)	2,262,984	63,326,533	65,589,517
55222	City of Winchester	2,737,746	6,209,178	0	(2,926,359)	0	(3,764,114)	(99,678)	2,156,773	90,634,440	92,791,213
55223	City of Martinsville	1,529,561	6,211,602	0	473,310	0	(4,957,808)	(70,810)	3,185,855	91,251,487	94,437,342



**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	125,830	255,657	0	11,357	0	(135,707)	(9,616)	247,521	3,724,907	3,972,428
55225	City of Colonial Heights	1,776,096	4,525,376	0	566,769	0	(2,626,881)	(79,862)	4,161,498	66,001,597	70,163,095
55226	Town of Front Royal	763,448	2,348,782	0	503,756	0	(1,942,276)	(23,616)	1,650,094	34,536,972	36,187,066
55227	Town of Boyce	0	981	0	12	0	0	0	993	14,018	15,011
55228	Town of Middletown	33,775	35,326	0	(23,416)	0	(24,939)	(6,024)	14,722	520,134	534,856
55229	Town of Chilhowie	100,002	224,996	0	(803)	0	(122,303)	0	201,892	3,275,387	3,477,279
55230	City of Covington	381,110	1,592,529	0	(248,359)	0	(1,326,150)	(2,316)	396,814	23,414,644	23,811,458
55231	Town of Floyd	6,960	24,892	0	(21,826)	0	(23,749)	0	(13,723)	367,472	353,749
55232	City of Franklin	970,766	2,330,900	0	129,805	0	(1,658,146)	(72,734)	1,700,591	34,164,016	35,864,607
55233	City of Chesapeake	18,816,001	55,502,643	0	(8,933,171)	0	(35,929,869)	(1,303,627)	28,151,977	811,511,649	839,663,626
55234	City of Virginia Beach	35,932,562	119,573,242	0	(24,723,400)	0	(80,544,171)	(1,812,348)	48,425,885	1,749,367,437	1,797,793,322
55235	City of Norton	358,130	1,045,595	0	(54,102)	0	(635,860)	(68,828)	644,935	15,289,413	15,934,348
55236	City of Manassas Park	1,047,779	2,206,192	0	(1,460,317)	0	(945,199)	(30,682)	817,773	32,004,966	32,822,739
55237	Town of Exmore	72,144	57,055	0	(35,899)	0	(24,384)	(47,018)	21,898	850,776	872,674
55238	Town of Pound	38,716	89,018	0	65,059	0	(65,102)	0	127,691	1,304,230	1,431,921
55239	Town of Grottoes	104,535	123,651	0	3,764	0	(52,307)	0	179,643	1,792,602	1,972,245
55240	Town of Onley	22,542	7,526	0	3,188	0	0	(21,164)	12,092	118,090	130,182
55241	Town of West Point	139,219	241,502	0	(53,409)	0	(48,983)	(59,284)	219,045	3,504,159	3,723,204
55242	Town of South Hill	221,445	683,450	0	(141,590)	0	(227,190)	(25,620)	510,495	9,889,978	10,400,473
55243	Town of Rural Retreat	33,965	46,009	0	42,541	0	(36,916)	0	85,599	675,723	761,322
55244	Town of Dillwyn	0	516	0	238	0	0	0	754	7,374	8,128
55245	Town of Scottsville	25,742	23,057	0	(4,511)	0	(14,385)	0	29,903	336,575	366,478
55246	Town of Burkeville	14,787	11,326	0	3,268	0	(2,854)	0	26,527	163,222	189,749
55247	Town of Madison	4,179	1,318	0	(347)	0	0	0	5,150	18,823	23,973
55248	Town of Pennington Gap	58,394	47,463	0	10,655	0	(18,278)	(616)	97,618	687,492	785,110
55249	Town of La Crosse	20,082	13,126	0	(195)	0	(679)	(9,625)	22,709	192,673	215,382
55250	Town of Rich Creek	30,653	16,029	0	23,267	0	(4,402)	0	65,547	231,181	296,728
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	54,488	47,780	0	(106,941)	0	(14,163)	(20,157)	(38,993)	699,726	660,733
55253	Town of Haysi	11,257	28,008	0	(9,617)	0	(23,031)	0	6,617	411,629	418,246
55254	Town of Stephens City	64,777	118,624	0	(17,740)	0	(49,176)	0	116,485	1,719,213	1,835,698
55255	Town of Brodnax	3,865	7,259	0	(30,300)	0	(2,522)	0	(21,698)	104,962	83,264
55256	Town of Mineral	14,797	7,473	0	(5,738)	0	(4,363)	0	12,169	108,933	121,102
55257	Town of Lebanon	178,229	429,171	0	48,923	0	(196,017)	(71,269)	389,037	6,264,653	6,653,690
55258	City of Newport News	4,219,577	702,834	0	(522,034)	0	(10,828)	(101,187)	4,288,362	10,096,492	14,384,854
55259	Town of Richlands	233,924	790,952	0	(408,168)	0	(642,038)	0	(25,330)	11,620,328	11,594,998
55260	Town of Haymarket	65,618	12,655	0	(29,814)	0	0	(16,721)	31,738	189,144	220,882
55261	Town of Lovettsville	39,110	6,423	0	59,014	0	0	0	104,547	91,755	196,302
55300	Town of Abingdon	487,115	1,244,997	0	(935,088)	0	(669,849)	(55,261)	71,914	18,148,226	18,220,140
55301	Town of Dumfries	165,663	357,672	0	(56,086)	0	(317,510)	(42,942)	106,797	5,289,832	5,396,629





**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	10,576	19,115	0	6,647	0	(19,234)	0	17,104	282,685	299,789
55303	Town of Montross	12,549	20,889	0	1,806	0	0	0	35,244	298,416	333,660
55304	Town of South Boston	380,507	1,368,308	0	293,119	0	(1,086,791)	(59,220)	895,923	20,120,260	21,016,183
55305	Town of Gretna	54,607	90,867	0	(39,280)	0	(10,212)	0	95,982	1,303,203	1,399,185
55306	Town of Remington	19,474	30,950	0	51,354	0	(20,184)	0	81,594	452,235	533,829
55307	City of Lexington	648,878	1,636,706	91,963	(264,967)	0	(1,100,380)	(33,604)	978,596	23,948,505	24,927,101
55308	City of Waynesboro	1,364,584	4,846,873	0	(3,886,254)	0	(3,671,288)	(110,353)	(1,456,438)	71,131,869	69,675,431
55309	Town of Colonial Beach	257,385	457,665	0	(1,641,581)	0	(231,034)	(28,495)	(1,186,060)	6,667,829	5,481,769
55310	Town of Smithfield	327,359	467,961	0	6,227	0	(151,549)	(105,495)	544,503	6,813,685	7,358,188
55311	Town of Brookneal	22,591	106,536	0	59,900	0	(96,074)	(1,927)	91,026	1,570,948	1,661,974
55312	Town of Hamilton	20,886	42,207	0	1,576	0	(45,973)	0	18,696	625,945	644,641
55313	City of Galax	665,031	1,733,876	0	(66,937)	0	(1,106,592)	(20,850)	1,204,528	25,333,372	26,537,900
55314	Town of Jonesville	26,189	60,353	0	388	0	(56,904)	0	30,026	890,632	920,658
55315	Town of Wytheville	569,739	1,583,923	0	(270,166)	0	(794,531)	(16,397)	1,072,568	23,032,938	24,105,506
55316	City of Fairfax	2,409,740	9,813,324	65,193	(1,785,717)	0	(6,443,490)	(308,722)	3,750,328	143,566,454	147,316,782
55317	Town of Vienna	1,159,362	3,962,616	0	476,957	0	(2,816,988)	(48,517)	2,733,430	58,041,556	60,774,986
55318	Town of Vinton	450,265	1,112,256	0	139,140	0	(818,623)	(17,854)	865,184	16,307,617	17,172,801
55319	City of Emporia	504,675	1,573,674	0	(393,028)	0	(925,333)	(59,061)	700,927	22,973,252	23,674,179
55320	Town of Culpeper	945,867	2,338,187	0	27,383	0	(1,635,201)	(115,578)	1,560,658	34,278,064	35,838,722
55321	Town of Woodstock	293,925	806,204	0	74,108	0	(586,149)	(24,633)	563,455	11,822,590	12,386,045
55322	Town of Glasgow	30,020	28,660	0	(52,257)	0	(11,046)	(3,477)	(8,100)	416,696	408,596
55323	Town of Marion	280,978	1,086,547	0	(308,291)	0	(723,955)	(56,487)	278,792	15,912,325	16,191,117
55324	Town of Altavista	280,885	665,664	0	207,735	0	(622,166)	(35,400)	496,718	9,838,266	10,334,984
55325	Town of Herndon	1,780,620	4,664,075	0	(818,369)	0	(2,210,200)	(195,802)	3,220,324	67,832,645	71,052,969
55326	Town of Pearisburg	144,197	443,721	0	59,852	0	(281,803)	0	365,967	6,479,771	6,845,738
55327	Town of Christiansburg	1,263,483	2,767,954	0	(2,435,426)	0	(1,620,627)	(63,856)	(88,472)	40,384,435	40,295,963
55328	Town of Wakefield	20,253	25,347	0	3,618	0	(22,321)	0	26,897	373,263	400,160
55329	Town of Leesburg	2,756,117	5,739,077	0	(536,148)	0	(2,535,779)	(96,891)	5,326,376	83,303,144	88,629,520
55330	Town of Chatham	73,926	100,993	0	(3,836)	0	(37,783)	0	133,300	1,461,642	1,594,942
55331	Town of Bowling Green	25,004	88,963	0	(25,232)	0	(72,337)	(40,117)	(23,719)	1,327,125	1,303,406
55332	City of Manassas	3,146,516	8,777,037	0	(4,724,636)	0	(5,187,200)	(267,361)	1,744,356	128,113,530	129,857,886
55333	Town of Alberta	2,771	10,917	0	(3,762)	0	(4,841)	0	5,085	158,377	163,462
55334	Town of Boydton	19,542	58,266	0	(54,262)	0	(28,015)	0	(4,469)	846,374	841,905
55335	City of Salem	2,618,809	12,547,677	0	(2,365,101)	0	(9,743,743)	(208,827)	2,848,815	184,228,817	187,077,632
55336	Town of Mckenney	5,241	24,515	0	(6,828)	0	(3,069)	0	19,859	351,746	371,605
55337	Town of Narrows	111,507	204,050	0	(31,524)	0	(119,244)	(7,701)	157,088	2,978,471	3,135,559
55338	Town of Quantico	17,163	27,845	0	800	0	(32,963)	0	12,845	414,262	427,107
55339	Town of Halifax	34,148	83,262	0	122,657	0	(45,786)	0	194,281	1,212,346	1,406,627
55340	Town of Blacksburg	1,529,256	4,590,812	0	565,459	0	(2,827,221)	(37,674)	3,820,632	67,015,471	70,836,103
55341	Town of Chincoteague	239,717	438,080	0	(40,490)	0	(287,844)	(3,422)	346,041	6,403,913	6,749,954





**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	97,467	235,900	0	19,270	0	(124,601)	0	228,036	3,432,304	3,660,340
55343	Town of Amherst	93,912	264,117	0	(5,469)	0	(260,188)	(3,705)	88,667	3,905,051	3,993,718
55344	Town of Stanley	57,510	149,074	0	4,369	0	(57,710)	(6,717)	146,526	2,161,846	2,308,372
55345	Town of Hillsville	160,994	407,404	0	(89,216)	0	(301,198)	0	177,984	5,970,661	6,148,645
55346	Town of Elkton	108,145	228,434	0	(15,846)	0	(171,253)	(1,991)	147,489	3,349,964	3,497,453
55347	Town of Bridgewater	238,817	554,431	0	(59,260)	0	(223,167)	(222)	510,599	8,032,140	8,542,739
55348	Town of Purcellville	517,073	746,112	0	315,416	0	(363,730)	(1,581)	1,213,290	10,841,396	12,054,686
55349	Town of Timberville	68,563	118,928	0	75,685	0	(40,585)	(12,839)	209,752	1,725,689	1,935,441
55350	Town of Wise	223,237	654,198	0	(178,761)	0	(222,111)	(2,329)	474,234	9,457,902	9,932,136
55351	Town of New Market	83,982	208,341	0	(39,801)	0	(111,177)	(4,917)	136,428	3,034,347	3,170,775
55352	Town of Tappahannock	127,043	332,321	0	(4,640)	0	(175,666)	(37,730)	241,328	4,854,139	5,095,467
55353	Town of Rocky Mount	328,438	712,564	0	137,707	0	(513,188)	(9,321)	656,200	10,440,735	11,096,935
55354	Town of Big Stone Gap	233,077	782,716	0	153,591	0	(784,241)	0	385,143	11,573,779	11,958,922
55355	Town of Luray	221,298	749,586	0	(791,690)	0	(357,629)	0	(178,435)	10,887,190	10,708,755
55356	Town of Stuart	0	938	0	9,471	0	(8,916)	0	1,493	29,009	30,502
55357	Town of Strasburg	309,266	558,470	0	296,203	0	(245,947)	(82,425)	835,567	8,142,326	8,977,893
55358	Town of Appomattox	53,578	121,582	0	31,720	0	(59,313)	(9,067)	138,500	1,771,081	1,909,581
55359	Town of Clarksville	73,519	201,981	0	(70,055)	0	(92,106)	(19,351)	93,988	2,941,170	3,035,158
55360	Town of Dublin	134,699	249,147	0	15,215	0	(118,979)	(12,077)	268,005	3,624,764	3,892,769
55361	Town of Middleburg	150,555	172,849	0	123,902	0	(146,390)	0	300,916	2,542,473	2,843,389
55362	Town of Edinburg	34,887	61,991	0	(179,851)	0	(8,893)	(1,274)	(93,140)	890,675	797,535
55363	Town of Chase City	97,609	403,747	0	(70,433)	0	(240,745)	(4,853)	185,325	5,890,610	6,075,935
55364	City of Bedford	447,703	1,770,097	0	(768,809)	0	(1,475,072)	(55,235)	(81,316)	26,052,260	25,970,944
55365	City of Poquoson	668,757	1,940,826	0	(806,075)	0	(924,014)	(30,487)	849,007	28,203,334	29,052,341
55366	Town of Ashland	422,045	919,423	0	(664,104)	0	(498,962)	(3,271)	175,131	13,385,726	13,560,857
55367	Town of Broadway	109,478	187,003	0	159,777	0	(125,626)	0	330,632	2,734,291	3,064,923
55368	Town of Berryville	166,211	343,686	0	(31,092)	0	(147,241)	0	331,564	4,983,416	5,314,980
55369	Town of Tazewell	159,244	387,474	0	(105,444)	0	(315,859)	(25,830)	99,585	5,706,192	5,805,777
55370	Town of Urbanna	8,581	47,401	0	(10,446)	0	(34,776)	(1,239)	9,521	695,170	704,691
55371	Town of Bluefield	223,823	388,048	503,171	(183,752)	0	(171,262)	(2,404)	757,624	5,630,378	6,388,002
55372	Town of Weber City	20,099	49,065	0	16,485	0	(24,018)	0	61,631	712,944	774,575
55373	Town of Damascus	0	8,145	0	(3,999)	0	(7,050)	0	(2,904)	119,880	116,976
55374	Town of Hurt	17,324	59,274	0	5,806	0	(50,907)	0	31,497	872,221	903,718
55375	Town of Waverly	64,248	106,665	0	(45,201)	0	(85,706)	(10,653)	29,353	1,571,966	1,601,319
55376	Town of Coeburn	62,369	202,741	0	(261,479)	0	(184,194)	(2,047)	(182,610)	2,989,424	2,806,814
55377	Town of Dayton	119,570	196,686	0	(149,892)	0	(182,929)	(32,366)	(48,931)	2,917,451	2,868,520
55378	Town of Courtland	22,838	40,772	0	(259,877)	0	(9,816)	0	(206,083)	587,364	381,281
55379	Town of Cape Charles	117,294	157,456	0	11,707	0	(64,301)	(562)	221,594	2,281,796	2,503,390
55380	Town of Independence	42,868	100,891	0	30,153	0	(74,248)	0	99,664	1,478,418	1,578,082
55381	Town of Warsaw	76,976	148,946	0	(21,067)	0	(87,803)	0	117,052	2,171,696	2,288,748



**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	55,588	180,569	0	(132,729)	0	(70,876)	0	32,552	2,614,989	2,647,541
55383	Town of Warrenton	554,234	1,735,822	0	(714,305)	0	(1,005,338)	(115,242)	455,171	25,357,750	25,812,921
55384	Town of Louisa	67,988	135,553	0	(86,921)	0	(39,981)	0	76,639	1,956,464	2,033,103
55385	Town of Kenbridge	41,981	70,693	0	(29,285)	0	(59,691)	(717)	22,981	1,040,098	1,063,079
55386	Town of Mt Jackson	84,832	158,358	0	41,790	0	(96,893)	(3,068)	185,019	2,312,232	2,497,251
55387	Town of Pulaski	512,800	1,354,591	0	(135,253)	0	(851,916)	(64,798)	815,424	19,809,664	20,625,088
55388	Town of Jarratt	8,264	12,507	0	(3,788)	0	(10,200)	0	6,783	183,774	190,557
55389	Town of Pembroke	19,931	64,206	0	(13,569)	0	(44,335)	0	26,233	939,394	965,627
55390	Town of Parksley	20,940	45,422	0	4,766	0	(21,633)	0	49,495	659,709	709,204
55391	Town of Onancock	73,146	88,362	0	1,712	0	(23,434)	0	139,786	1,274,029	1,413,815
55392	Town of Victoria	63,638	108,019	0	(32,032)	0	(82,639)	0	56,986	1,584,446	1,641,432
55393	Town of Shenandoah	65,382	166,523	0	(11,473)	0	(95,774)	(31,466)	93,192	2,442,525	2,535,717
55394	Town of Gate City	47,452	103,773	0	(51,917)	0	(67,952)	(12,666)	18,690	1,522,778	1,541,468
55395	Town of Round Hill	58,661	83,774	0	36,883	0	(25,002)	0	154,316	1,209,276	1,363,592
55396	Town of Kilmarnock	93,769	149,676	0	(22,018)	0	(36,678)	(41)	184,708	2,156,590	2,341,298
55397	Town of Orange	319,585	458,693	416,043	91,586	0	(250,473)	(35,391)	1,000,043	6,695,688	7,695,731
55398	Town of Saltville	59,098	169,894	0	(33,227)	0	(174,365)	(1,997)	19,403	2,515,242	2,534,645
55399	Town of Blackstone	202,800	436,936	0	(71,906)	0	(156,418)	(5,836)	405,576	6,323,065	6,728,641
55400	Bedford Recreation Commission Southeastern Virginia Public	0	4,815	0	1,299	0	(1,639)	0	4,475	69,600	74,075
55401	Service Authority	617,774	2,805,786	0	(59,513)	0	(1,872,320)	(51,806)	1,439,921	41,044,723	42,484,644
55402	Pittsylvania Co Service Authority Spotsylvania/Stafford/Fredericks	31,208	131,883	0	(154,659)	0	(75,324)	0	(66,892)	1,921,703	1,854,811
55403	burg Group Home	15,799	41,609	0	(93,330)	0	(14,843)	(16,245)	(67,010)	609,959	542,949
55404	Appomattox Regional Library Staunton Redevelopment &	73,332	163,064	0	(67,314)	0	(96,222)	(9,625)	63,235	2,382,415	2,445,650
55405	Housing Authority Hampton Newport News	31,173	67,671	0	1,730	0	(23,169)	(11,507)	65,898	984,067	1,049,965
55406	Community Services Board	2,686,402	3,342,042	0	(2,441,434)	0	(983,767)	(317,324)	2,285,919	48,393,996	50,679,915
55408	C P Jones Memorial Library Southside Regional Juvenile	7,961	28,704	0	5,799	0	(23,657)	0	18,807	421,889	440,696
55409	Group Home Hampton Roads Sanitation	13,421	53,016	0	8,597	0	(55,130)	(4,105)	15,799	786,991	802,790
55411	District	4,114,814	13,559,347	0	(4,910,030)	0	(8,305,926)	(139,789)	4,318,416	197,927,819	202,246,235
55412	Peninsula Airport Commission Richmond Redevelopment &	247,082	431,301	0	145,651	0	(332,425)	(15,259)	476,350	6,335,285	6,811,635
55413	Housing Authority Chesapeake Redevelopment &	980,501	4,412,693	0	(467,761)	0	(3,967,887)	(329,272)	628,274	65,187,045	65,815,319
55415	Housing Authority	248,666	612,755	0	(351,902)	0	(337,567)	(67,505)	104,447	8,956,174	9,060,621
55416	Alexandria Sanitation Authority	771,341	3,206,163	0	(1,127,638)	0	(2,452,284)	(101,241)	296,341	47,079,089	47,375,430



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

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL-Beginning	TPL-Ending
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55417	Norfolk Airport Authority Charlottesville Redevelopment/Housing	1,300,433	2,688,486	0	484,660	0	(1,623,744)	(111,311)	2,738,524	39,274,472	42,012,996
55418	Authority Hampton Redevelopment & Housing Authority	86,271	170,632	0	(145,637)	0	(151,927)	(13,815)	(54,476)	2,520,474	2,465,998
55419	Loudoun County Sanitation Authority	297,021	922,560	0	33,564	0	(816,419)	(10,438)	426,288	13,592,856	14,019,144
55420	Danville Redevelopment & Housing Authority	1,773,936	3,009,500	0	(326,390)	0	(1,239,709)	(173,767)	3,043,570	43,699,598	46,743,168
55421	Blacksburg-Christiansburg-VPI Water Authority	119,211	343,514	0	52,837	0	(111,796)	(7,713)	396,053	4,967,092	5,363,145
55422	Northern Virginia Juvenile Detention Home	66,261	377,314	0	39,178	0	(500,665)	0	(17,912)	5,640,532	5,622,620
55423	Hopewell Redevelopment & Housing Authority	383,272	964,294	0	(110,792)	0	(914,730)	(75,693)	246,351	14,270,838	14,517,189
55424	Colonial Behavioral Health Blacksburg-VPI Sanitation	105,148	320,195	0	(304,200)	0	(238,554)	(20,089)	(137,500)	4,703,531	4,566,031
55425	Authority Potomac River Fisheries Commission	768,126	1,516,141	0	(3,556)	0	(742,793)	(25,033)	1,512,885	22,043,075	23,555,960
55426	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment & Housing Authority	67,139	433,448	0	(120,331)	0	(95,725)	0	284,531	6,239,972	6,524,503
55427	Albemarle County Service Authority	29,559	90,011	0	159,650	0	(100,775)	0	178,445	1,336,263	1,514,708
55428	Franklin Redevelopment & Housing Authority	653,142	2,810,342	0	179,597	0	(1,916,557)	(131,832)	1,594,692	41,171,932	42,766,624
55429	Bristol Redevelopment & Housing Authority	456,967	893,769	0	(350,240)	0	(583,978)	(26,630)	389,888	13,073,427	13,463,315
55430	Norfolk Redevelopment & Housing Authority	319,994	945,438	0	(456,292)	0	(401,158)	(20,836)	387,146	13,717,254	14,104,400
55431	Richmond Metropolitan Authority	44,965	42,903	0	23,599	0	(37,719)	0	73,748	631,753	705,501
55432	Riverside Regional Jail Peninsula Ports Authority	97,953	212,485	0	29,330	0	(181,267)	(7,650)	150,851	3,129,961	3,280,812
55433	Rappahannock Rapidan Planning District Commission	1,340,253	6,529,011	0	(2,014,395)	0	(5,847,194)	(96,484)	(88,809)	96,243,424	96,154,615
55435	Shenandoah Valley Juvenile Detention Home Commission	384,956	1,108,957	0	(1,092,566)	0	(524,470)	(26,620)	(149,743)	16,117,792	15,968,049
55436		2,060,095	2,252,657	0	(772,215)	0	(353,470)	(96,821)	3,090,246	32,405,954	35,496,200
55437		0	31,413	0	2,382	0	(36,439)	0	(2,644)	466,981	464,337
55439		45,136	60,928	0	(589)	0	(5,370)	0	100,105	873,090	973,195
55440		208,323	369,494	0	(130,881)	0	(292,046)	(17,127)	137,763	5,433,078	5,570,841



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

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL- Beginning	TPL-Ending
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55442	Southside Regional Library Board	34,604	98,775	0	(12,046)	0	(67,551)	(946)	52,836	1,445,326	1,498,162
55443	Bedford Public Library	67,877	137,663	0	51,068	0	(75,510)	(1,732)	179,366	2,005,242	2,184,608
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0	0	0	0	0
55445	Chesterfield County Health Center Commission	749,875	907,354	0	(421,387)	0	(468,112)	(112,520)	655,210	13,252,515	13,907,725
55446	Washington County Service Authority	344,820	770,771	0	(102,805)	0	(343,770)	0	669,016	11,182,905	11,851,921
55447	Rappahannock Area Community Services Board	1,514,991	1,870,481	0	(442,973)	0	(636,819)	(150,257)	2,155,423	27,114,693	29,270,116
55449	Hampton Roads Planning District Commission	302,119	1,028,029	0	188,230	0	(903,329)	(50,038)	565,011	15,162,815	15,727,826
55450	Meherrin Regional Library	29,363	92,364	0	(26,274)	0	(24,080)	0	71,373	1,331,522	1,402,895
55451	New River Valley Planning District Commission	58,178	144,082	0	(238,023)	0	(77,634)	0	(113,397)	2,097,125	1,983,728
55452	Northern Virginia Health Care Center	1,070,502	1,249,872	0	(377,712)	0	(675,085)	(266,329)	1,001,248	18,326,028	19,327,276
55453	Rockbridge Area Community Services Board	413,588	768,095	0	(439,695)	0	(262,945)	(152,703)	326,340	11,180,604	11,506,944
55454	Greensville-Emporia Social Services	113,324	452,747	0	(163,634)	0	(376,475)	0	25,962	6,656,045	6,682,007
55455	James City County Service Authority	430,269	978,647	0	(146,331)	0	(403,806)	(29,340)	829,439	14,197,242	15,026,681
55456	Accomack/Northampton Planning District	65,502	228,942	0	(11,177)	0	(102,210)	(1,395)	179,662	3,322,399	3,502,061
55457	Harrisonburg/Rockingham Regional Sewage Authority	141,510	415,446	0	(44,646)	0	(394,114)	(3,095)	115,101	6,133,548	6,248,649
55458	Wytheville Redevelopment & Housing Authority	45,997	114,313	0	49,333	0	(62,297)	(2,724)	144,622	1,665,548	1,810,170
55459	Waynesboro Redevelopment & Housing Authority	105,616	245,088	0	(24,058)	0	(35,163)	0	291,483	3,518,833	3,810,316
55460	Region Ten Community Services Board	1,843,684	2,694,527	0	(619,325)	0	(1,258,628)	(252,126)	2,408,132	39,248,624	41,656,756
55462	Lenowisco Planning District Commission	35,159	293,725	0	(56,511)	0	(164,343)	0	108,030	4,278,244	4,386,274
55465	Rivanna Water & Sewer Authority	397,302	1,308,253	0	43,130	0	(725,341)	0	1,023,344	19,052,005	20,075,349
55466	Appomattox River Water Authority	128,956	323,274	0	280,591	0	(147,277)	0	585,544	4,691,837	5,277,381



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

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL-Beginning	TPL-Ending
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55467	Campbell County Utility Service Authority	101,893	265,416	0	134,547	0	(104,354)	0	397,502	3,843,836	4,241,338
55469	Eastern Shore Community Services Board	496,973	1,104,668	0	(247,395)	0	(635,928)	(74,506)	643,812	16,136,189	16,780,001
55470	Anchor Commission	19,074	129,527	0	(202,674)	0	(61,471)	0	(115,544)	1,881,120	1,765,576
55471	Central Virginia Community Services Board	2,504,039	2,717,081	0	(565,689)	0	(1,018,043)	(363,319)	3,274,069	39,506,117	42,780,186
55472	District 19 Community Services Board	901,004	1,879,617	0	(394,296)	0	(866,729)	(157,728)	1,361,868	27,363,894	28,725,762
55473	Hampton Road Transit	1,645,945	2,132,186	0	(264,067)	0	(1,004,024)	(166,211)	2,343,829	31,044,923	33,388,752
55474	Upper Occoquan Sewage Authority	1,281,686	3,406,233	0	1,380,819	0	(1,513,685)	(37,557)	4,517,496	49,436,093	53,953,589
55475	New River Valley Juvenile Detention Home	69,423	207,072	0	57,897	0	(166,970)	(14,506)	152,916	3,048,914	3,201,830
55476	Rockbridge Regional Library	42,144	131,560	0	(21,491)	0	(97,143)	0	55,070	1,927,994	1,983,064
55477	Frederick County Sanitation Authority	287,609	643,148	0	(383,245)	0	(420,523)	(3,317)	123,672	9,399,748	9,523,420
55478	Western Tidewater Community Services Board	1,022,214	2,002,356	0	(705,766)	0	(822,216)	(209,813)	1,286,775	29,121,099	30,407,874
55479	Cumberland Mountain Community Services Board	906,042	2,198,322	0	145,698	0	(870,359)	(45,162)	2,334,541	31,862,363	34,196,904
55480	Fredericksburg-Stafford Park Authority	0	10,083	0	2,003	0	(9,926)	0	2,160	149,001	151,161
55482	Middle Peninsula/Northern Neck Community Services Board	1,201,394	1,814,479	0	(944,974)	0	(543,901)	(141,119)	1,385,879	26,263,632	27,649,511
55483	Rockbridge County Public Service Authority	35,500	93,316	0	(25,361)	0	(59,123)	0	44,332	1,362,641	1,406,973
55484	Danville-Pittsylvania Community Services Board	874,669	1,489,528	0	(598,773)	0	(551,773)	(74,713)	1,138,938	21,592,209	22,731,147
55485	Crater Juvenile Detention Home Commission	147,946	330,512	0	(22,067)	0	(233,451)	(58,505)	164,435	4,867,585	5,032,020
55486	Opportunity Inc. of Hampton Roads	142,611	312,401	0	(115,215)	0	(171,376)	(31,519)	136,902	4,564,326	4,701,228
55487	Capital Regional Airport Commission	867,611	2,103,636	0	(733,014)	0	(1,110,997)	(19,916)	1,107,320	30,617,402	31,724,722
55488	Northwestern Community Services Board	657,547	1,282,594	0	(358,226)	0	(591,968)	(55,781)	934,166	18,646,646	19,580,812
55489	Harrisonburg/Rockingham Community Services Board	572,318	1,061,809	0	(87,811)	0	(437,409)	(7,273)	1,101,634	15,391,043	16,492,677



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

Employer Code	Political Subdivision	Changes in Total Pension Liability								TPL-Beginning	TPL-Ending
		Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55490	Upper Valley Regional Park Authority	0	1,443	0	22,781	0	0	0	24,224	37,784	62,008
55491	Middle Peninsula Regional Security Center	495,151	608,401	0	(80,857)	0	(342,830)	(73,254)	606,611	8,899,488	9,506,099
55492	Northern Neck Planning District Commission	31,080	95,005	0	(47,509)	0	(47,199)	0	31,377	1,380,817	1,412,194
55493	Planning District 1 Behavioral Health Services Board	28,625	75,503	0	(332,363)	0	(61,504)	0	(289,739)	1,109,364	819,625
55494	Rockbridge Area Social Services Board	95,978	308,093	0	(136,247)	0	(251,849)	(33,094)	(17,119)	4,543,804	4,526,685
55495	Dinwiddie County Water Authority	63,717	117,114	0	6,145	0	(34,035)	(45,917)	107,024	1,713,029	1,820,053
55496	Rappahannock/Rapidan Community Services Board	974,294	1,727,947	0	(380,143)	0	(738,991)	(172,904)	1,410,203	25,140,899	26,551,102
55497	Virginia Education Loan Authority	0	185,576	0	(28,947)	0	(81,673)	(11,135)	63,821	2,697,490	2,761,311
55498	Valley Community Services Board	998,145	1,589,609	0	(386,702)	0	(809,823)	(158,209)	1,233,020	23,192,722	24,425,742
55499	Eastern Shore Public Library	21,689	71,393	0	(6,111)	0	(45,275)	0	41,696	1,042,536	1,084,232
55500	Alexandria City School Board	758,027	2,731,791	0	(1,408,359)	0	(2,271,322)	(42,623)	(232,486)	40,182,558	39,950,072
55501	Albemarle County Schools	794,863	1,817,237	0	177,527	0	(1,112,894)	(72,971)	1,603,762	26,553,464	28,157,226
55502	Alleghany County School Board	202,249	680,454	0	(233,793)	0	(517,531)	(35,380)	95,999	9,997,231	10,093,230
55503	Charlottesville Public Schools	196,210	713,114	0	(120,808)	0	(670,153)	(62,818)	55,545	10,553,830	10,609,375
55504	Amherst County School Board	241,309	469,365	0	115,149	0	(301,257)	(18,900)	505,666	6,865,296	7,370,962
55505	Appomattox County School Board	76,215	189,111	0	(19,255)	0	(124,008)	(1,241)	120,822	2,764,214	2,885,036
55506	Arlington County Schools	2,027,449	2,439,032	0	237,081	0	(739,509)	(142,468)	3,821,585	35,284,304	39,105,889
55507	Augusta County School Board	250,850	770,891	0	(276,356)	0	(514,819)	(57,102)	173,464	11,298,686	11,472,150
55508	Bath County School Board	74,534	281,906	0	(25,192)	0	(175,196)	0	156,052	4,114,829	4,270,881
55509	Bedford County School Board	601,405	1,351,849	0	80,427	0	(751,754)	(96,016)	1,185,911	19,736,011	20,921,922
55510	Bland County School Board	42,034	106,276	0	(88,366)	0	(65,399)	(3,629)	(9,084)	1,552,742	1,543,658
55511	Botetourt County School Board	297,919	825,985	0	61,619	0	(725,659)	(25,512)	434,352	12,175,367	12,609,719
55512	Norfolk Public Schools	1,575,925	5,817,885	0	(1,035,621)	0	(4,266,729)	(112,446)	1,979,014	85,302,233	87,281,247
55513	Petersburg Public Schools	249,377	923,677	0	(485,111)	0	(676,219)	(20,060)	(8,336)	13,543,526	13,535,190
55514	Buckingham County School Board	88,072	207,919	0	(70,545)	0	(136,743)	(4,685)	84,018	3,040,987	3,125,005
55515	Radford City School Board	40,207	112,699	0	(14,706)	0	(152,527)	(8,133)	(22,460)	1,690,313	1,667,853
55516	Caroline County School Board	149,404	324,711	0	(153,442)	0	(331,326)	(20,580)	(31,233)	4,814,675	4,783,442
55517	Carroll County School Board	272,694	678,210	0	(276,046)	0	(528,240)	(31,755)	114,863	9,968,705	10,083,568
55518	Charles City County School Board	33,907	105,930	0	(69,141)	0	(112,037)	0	(41,341)	1,569,300	1,527,959
55519	Charlotte County School Board	42,332	215,657	0	(50,746)	0	(194,427)	0	12,816	3,178,034	3,190,850



**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		
55520	Chesterfield County School Board	2,915,998	7,583,876	0	406,101	0	(6,148,642)	(350,629)	4,406,704	111,590,718	115,997,422
55521	Clarke County School Board	119,013	213,846	0	(96,657)	0	(150,863)	(4,585)	80,754	3,132,668	3,213,422
55522	Winchester Public Schools	232,607	460,720	0	(597)	0	(251,276)	(40,486)	400,968	6,727,593	7,128,561
55523	Culpeper County School Board	416,073	748,220	0	(130,169)	0	(512,539)	(7,342)	514,243	10,948,804	11,463,047
55524	Cumberland County School Board	80,101	159,638	0	5,173	0	(98,568)	(1,218)	145,126	2,330,436	2,475,562
55525	Dickenson County School Board	155,770	792,187	0	186,523	0	(885,765)	0	248,715	11,759,846	12,008,561
55526	Dinwiddie County Public Schools	212,912	520,030	0	(97,869)	0	(405,960)	(41,298)	187,815	7,652,634	7,840,449
55528	Essex County School Board	93,039	302,607	0	(85,304)	0	(287,012)	(33,368)	(10,038)	4,483,153	4,473,115
55530	Covington School Board	62,270	195,457	0	(2,890)	0	(206,106)	(1,463)	47,268	2,896,032	2,943,300
55531	Floyd County School Board	141,862	494,918	0	99,493	0	(531,060)	(27,016)	178,197	7,349,300	7,527,497
55532	Fluvanna County Public Schools	191,346	369,056	0	(27,711)	0	(221,841)	(15,608)	295,242	5,390,953	5,686,195
55533	Chesapeake Public Schools	2,148,602	6,232,246	0	366,267	0	(4,121,160)	(109,162)	4,516,793	91,147,244	95,664,037
55534	Virginia Beach City School Board	4,089,939	13,574,596	0	(747,303)	0	(9,558,643)	(465,012)	6,893,577	198,934,626	205,828,203
55535	Giles County Schools	108,343	366,994	0	69,592	0	(300,654)	(26,042)	218,233	5,406,125	5,624,358
55536	Gloucester County School Board	427,429	1,153,160	0	(462,410)	0	(656,960)	(43,186)	418,033	16,823,784	17,241,817
55537	Goochland County School Board	87,520	245,059	0	107,899	0	(110,972)	(18,474)	311,032	3,565,563	3,876,595
55538	Grayson County School Board	137,242	358,587	0	(63,481)	0	(203,545)	(20,190)	208,613	5,234,541	5,443,154
55539	Greene County Schools	207,351	529,260	0	(130,804)	0	(296,949)	(11,502)	297,356	7,715,081	8,012,437
55540	Greensville County School Board	69,864	355,274	0	68,750	0	(323,489)	(5,312)	165,087	5,239,750	5,404,837
55541	Halifax County School Board	325,663	936,401	0	(183,885)	0	(828,999)	(24,051)	225,129	13,803,679	14,028,808
55542	Hanover County School Board	717,494	1,563,895	0	(750,409)	0	(875,196)	(72,252)	583,532	22,815,076	23,398,608
55543	Henrico County Schools	69,746	580,111	0	(139,895)	0	(690,927)	(7,997)	(188,962)	8,636,760	8,447,798
55544	Henry County Public Schools	369,148	1,209,211	0	(128,520)	0	(1,193,647)	(15,111)	241,081	17,878,820	18,119,901
55545	Highland County Public Schools	18,181	76,690	0	(49,056)	0	(61,327)	0	(15,512)	1,126,232	1,110,720
55546	Isle of Wight County Schools	191,347	382,158	0	(328,165)	0	(318,162)	(44,818)	(117,640)	5,640,895	5,523,255
55548	King George County School Board	253,174	429,269	0	(186,758)	0	(181,524)	(14,646)	299,515	6,230,494	6,530,009
55549	King & Queen County School Board	78,636	168,533	0	(95,608)	0	(55,859)	0	95,702	2,435,542	2,531,244
55550	King William County Schools	149,564	162,279	0	90,966	0	(57,389)	(13,547)	331,873	2,353,733	2,685,606
55551	Lancaster County School Board	88,092	198,993	0	4,221	0	(120,610)	(8,858)	161,838	2,907,490	3,069,328
55552	Lee County School Board	182,298	944,384	0	(92,679)	0	(964,767)	(21,005)	48,231	13,984,086	14,032,317
55553	Loudoun County School Board	5,228,438	8,226,833	0	(902,083)	0	(4,014,656)	(395,314)	8,143,218	119,731,170	127,874,388
55554	Louisa County Public Schools	385,090	815,270	0	41,954	0	(407,789)	(16,755)	817,770	11,858,983	12,676,753
55555	Lunenburg County School Board	61,333	152,679	0	(70,799)	0	(77,311)	(92)	65,810	2,219,836	2,285,646
55556	Madison County School Board	74,089	226,502	0	(103,073)	0	(174,103)	(30,370)	(6,955)	3,337,981	3,331,026
55557	Mathews County School Board	72,755	236,376	0	31,237	0	(154,829)	(24,447)	161,092	3,466,444	3,627,536
55558	Mecklenburg County Schools	78,891	388,886	0	104,213	0	(452,690)	(21,642)	97,658	5,792,678	5,890,336
55559	Middlesex County School Board	49,097	189,776	0	40,934	0	(150,966)	0	128,841	2,786,566	2,915,407





**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		
55560	Montgomery County School Board	552,067	1,510,044	0	297,904	0	(1,283,700)	(72,368)	1,003,947	22,250,087	23,254,034
55562	Nelson County Public Schools	154,759	445,743	0	45,500	0	(272,613)	0	373,389	6,504,067	6,877,456
55563	New Kent County Schools	152,260	295,305	0	34,975	0	(200,977)	(7,476)	274,087	4,322,867	4,596,954
55565	Northampton County Schools	103,369	234,428	0	56,039	0	(226,332)	(10,173)	157,331	3,467,225	3,624,556
55566	Northumberland Co School Board	69,172	273,641	0	84,598	0	(279,140)	0	148,271	4,048,734	4,197,005
55567	Nottoway County School Board	105,472	397,914	0	(231,118)	0	(213,378)	(29,635)	29,255	5,805,997	5,835,252
55568	Orange County Public Schools	310,760	569,842	0	97,318	0	(414,875)	(42,986)	520,059	8,369,535	8,889,594
55569	Page County Public Schools	208,803	524,808	0	81,432	0	(444,071)	(13,785)	357,187	7,726,182	8,083,369
55570	Patrick County Public Schools	182,786	475,467	0	13,249	0	(380,756)	0	290,746	6,982,767	7,273,513
55571	Pittsylvania County School Board	346,582	944,972	0	(93,323)	0	(888,059)	(22,376)	287,796	13,954,815	14,242,611
55572	Powhatan County School Board	183,962	509,997	0	(65,172)	0	(343,537)	(4,451)	280,799	7,459,672	7,740,471
55573	Prince Edward County Schools	50,122	266,930	0	(119,719)	0	(206,875)	0	(9,542)	3,916,727	3,907,185
55574	Prince George County School Board	428,123	1,181,493	0	(66,650)	0	(879,687)	(40,381)	622,898	17,338,511	17,961,409
55576	Prince William County Schools	5,522,513	11,689,241	0	527,708	0	(7,094,819)	(343,282)	10,301,361	170,708,205	181,009,566
55577	Pulaski County School Board	265,386	680,732	0	(89,812)	0	(506,017)	(20,152)	330,137	9,987,824	10,317,961
55578	Rappahannock County Schools	68,699	176,371	0	(11,422)	0	(161,356)	(50,628)	21,664	2,625,578	2,647,242
55579	Richmond County Public Schools	22,347	43,291	0	8,918	0	(18,915)	(5,282)	50,359	630,545	680,904
55580	Roanoke County School Board	590,031	2,164,578	0	76,137	0	(2,010,055)	(101,405)	719,286	31,978,276	32,697,562
55581	Rockbridge County Schools	152,653	497,766	0	8,852	0	(489,661)	(2,769)	166,841	7,357,164	7,524,005
55582	Rockingham County School Board	817,545	2,045,747	0	(294,432)	0	(1,308,848)	(39,404)	1,220,610	29,899,085	31,119,695
55583	Russell County School Board	261,697	1,132,997	0	20,402	0	(1,155,968)	(35,144)	223,984	16,781,228	17,005,212
55584	Scott County Schools	225,567	593,502	0	(18,675)	0	(450,841)	(25,072)	324,481	8,716,557	9,041,038
55585	Shenandoah County School Board	447,419	850,571	0	(9,646)	0	(597,781)	(17,394)	673,169	12,458,604	13,131,773
55586	Smyth County School Board	266,352	858,200	0	(206,989)	0	(685,628)	(9,665)	222,270	12,607,651	12,829,921
55587	Southampton County School Board	91,346	269,920	0	(19,733)	0	(162,169)	(20,593)	158,771	3,947,387	4,106,158
55588	Spotsylvania County School Board	1,024,347	1,759,797	0	(155,411)	0	(1,259,890)	(61,254)	1,307,589	25,800,533	27,108,122
55589	Stafford County Schools	917,801	1,773,289	0	(171,518)	0	(1,142,016)	(175,112)	1,202,444	25,991,264	27,193,708
55590	Surry County Public Schools	104,105	400,493	0	(4,521)	0	(381,607)	(16,583)	101,887	5,920,425	6,022,312
55591	Sussex County School Board	123,372	216,841	0	(32,090)	0	(125,356)	(5,630)	177,137	3,163,223	3,340,360
55592	Tazewell County Schools	375,904	1,729,888	0	(222,538)	0	(1,509,807)	(14,007)	359,440	25,474,595	25,834,035
55593	Warren County School Board	362,362	580,063	0	15,972	0	(485,192)	(99,224)	373,981	8,578,829	8,952,810
55595	Washington County School Board	279,645	969,365	0	46,177	0	(924,644)	(13,942)	356,601	14,317,360	14,673,961





**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		
55596	Westmoreland County School Board	84,808	262,208	0	(83,136)	0	(199,678)	(4,498)	59,704	3,847,910	3,907,614
55597	Wise County Schools	158,445	854,409	0	(46,397)	0	(856,946)	(1,250)	108,261	12,634,935	12,743,196
55598	Wythe County School Board	149,645	398,722	0	90,642	0	(377,458)	(10,837)	250,714	5,890,183	6,140,897
55599	York County School Board	657,682	1,340,262	0	144,530	0	(741,434)	(15,174)	1,385,866	19,524,897	20,910,763
55600	Accomack County School Board	295,580	770,263	0	(433,562)	0	(452,522)	(57,468)	122,291	11,258,749	11,381,040
55601	Bristol Virginia School System	28,122	174,748	0	110,892	0	(216,933)	(2,142)	94,687	2,605,940	2,700,627
55602	Buena Vista City Public Schools	36,673	90,772	0	(1,342)	0	(92,294)	(12,709)	21,100	1,349,248	1,370,348
55603	Amelia County Public Schools	86,961	234,130	0	(119,218)	0	(166,142)	(22,818)	12,913	3,439,197	3,452,110
55605	Danville School Board	186,876	525,413	0	(322,695)	0	(255,375)	0	134,219	7,633,582	7,767,801
55606	Franklin City Public Schools	48,778	118,981	0	(29,062)	0	(81,372)	(8,937)	48,388	1,744,879	1,793,267
55607	Lexington City Public Schools	0	21,938	0	16,718	0	(32,349)	0	6,307	329,574	335,881
55608	Harrisonburg City School Board	211,969	452,999	0	6,161	0	(362,628)	(67,642)	240,859	6,686,553	6,927,412
55609	Hopewell Public Schools	202,475	534,282	0	62,210	0	(590,326)	(23,439)	185,202	7,939,484	8,124,686
55610	Lynchburg School Board	408,652	975,621	0	(47,318)	0	(743,952)	(50,540)	542,463	14,334,695	14,877,158
55611	Fauquier County School Board	779,639	1,397,986	0	76,425	0	(919,301)	(78,233)	1,256,516	20,470,002	21,726,518
55612	Brunswick County Public Schools	125,267	360,097	0	(256,496)	0	(242,932)	(12,065)	(26,129)	5,271,741	5,245,612
55613	P D Pruden Vocational-Technical Center	3,029	5,499	0	(18,688)	0	0	0	(10,160)	78,559	68,399
55614	Portsmouth School Board	729,606	2,501,150	0	(215,707)	0	(2,149,989)	(150,364)	714,696	36,880,886	37,595,582
55615	Campbell County School Board	322,594	926,451	0	(10,314)	0	(951,773)	(27,125)	259,833	13,724,468	13,984,301
55616	Richmond City Schools	1,123,622	3,386,810	0	(1,015,494)	0	(1,941,942)	(72,897)	1,480,099	49,390,414	50,870,513
55617	Roanoke City Schools	250,347	75,430	0	(71,963)	0	(10,327)	(32,943)	210,544	1,099,212	1,309,756
55619	Staunton City School Board	80,486	294,915	0	(61,962)	0	(323,549)	(5,350)	(15,460)	4,377,515	4,362,055
55620	Suffolk City School Board	713,970	1,537,449	0	304,251	0	(891,519)	(99,806)	1,564,345	22,459,222	24,023,567
55622	Craig County School Board	54,544	114,416	0	19,496	0	(48,491)	0	139,965	1,658,764	1,798,729
55623	Martinsville City School Board	54,322	283,560	0	(5,140)	0	(342,751)	(15,278)	(25,287)	4,229,872	4,204,585
55624	Appomattox Regional Governor's School	10,754	8,223	0	4,830	0	(141)	0	23,666	117,541	141,207
55625	Colonial Heights City Schools	126,804	299,424	0	(70,089)	0	(238,023)	(16,757)	101,359	4,404,873	4,506,232
55632	City of Manassas School Board	444,147	1,046,485	0	348,312	0	(555,727)	(71,559)	1,211,658	15,263,431	16,475,089
55633	Franklin County Schools	504,997	1,334,350	0	(67,675)	0	(925,070)	(32,685)	813,917	19,541,024	20,354,941
55634	Frederick County School Board	907,457	1,382,144	0	(109,100)	0	(820,639)	(102,532)	1,257,330	20,206,506	21,463,836
55635	City of Salem Schools	132,051	337,943	0	(45,142)	0	(267,063)	(3,173)	154,616	4,962,875	5,117,491
55636	Manassas Park City Schools	180,689	211,793	0	36,444	0	(137,135)	(117,346)	174,445	3,152,855	3,327,300
55637	Newport News Public Schools	487,107	76,377	0	(63,569)	0	(593)	(25,991)	473,331	1,104,388	1,577,719
55708	Waynesboro City Schools	106,501	243,416	0	(205,893)	0	(244,913)	(8,896)	(109,785)	3,604,283	3,494,498
55710	Valley Vocational-Technical Center	8,590	20,353	0	4,880	0	(21,820)	0	12,003	301,668	313,671
55711	New Horizons Technical Center	31,074	62,521	0	4,055	0	(53,921)	(546)	43,183	920,395	963,578



**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		
55713	Galax City Schools	52,788	146,030	0	(92,264)	0	(80,445)	(15,468)	10,641	2,134,097	2,144,738
55714	Norton City Schools Williamsburg-James City County	25,750	125,981	0	(42,696)	0	(112,077)	(11,479)	(14,521)	1,861,503	1,846,982
55802	Schools	526,136	1,087,945	0	(13,491)	0	(531,651)	(55,085)	1,013,854	15,835,445	16,849,299
55803	Poquoson City School Board Fredericksburg City Public	55,952	147,547	0	20,244	0	(155,952)	0	67,791	2,185,787	2,253,578
55806	Schools	130,660	273,318	0	(143,981)	0	(98,506)	(16,145)	145,346	3,961,871	4,107,217
55807	Hampton City Schools	791,558	2,022,874	0	(220,586)	0	(1,988,113)	(354,494)	251,239	30,069,503	30,320,742
55813	Buchanan County School Board Jackson River Vocational Technical Center	205,782	1,221,718	0	(293,727)	0	(1,320,962)	(39,967)	(227,156)	18,133,572	17,906,416
55814	Northern Neck Regional Vocational Center	9,355	17,997	0	2,124	0	(8,021)	0	21,455	261,108	282,563
55815	Pamunkey Regional Library	3,093	9,189	0	2,727	0	(4,977)	0	10,032	133,759	143,791
55867	Northern VA Transit Authority	133,615	271,337	0	(89,133)	0	(115,678)	(4,961)	195,180	3,936,561	4,131,741
55868	RSW Regional Jail Authority	0	0	0	0	0	0	0	0	0	0
55869	Bedford Regional Water Authority	0	(33)	0	0	0	0	(951)	(984)	0	(984)
55870	Portsmouth Redevelopment And Housing Authority	259,350	215,254	0	196,404	0	(115,054)	(629)	555,325	3,132,902	3,688,227
55871	Southwest Regional Recreation Authority	210,607	180,154	0	(63,855)	0	(91,305)	(17,786)	217,815	2,628,176	2,845,991
55872	Roanoke Redevelopment & Housing Authority	20,979	1,921	0	2,748	0	0	0	25,648	27,440	53,088
55873	Meherrin River Regional Jail Authority	345,298	99,660	0	(74,302)	0	(31,001)	(66,928)	272,727	1,472,674	1,745,401
55874	Woodway Water Authority	997,772	112,780	0	(12,193)	0	(1,185)	(28,112)	1,069,062	1,625,792	2,694,854
55875	Bristol Virginia Utilities Authority	14,626	3,626	0	(41)	0	0	0	18,211	51,794	70,005
55876	Washington Metro Area Transit Commission	934,815	280,294	0	(873)	0	(43,907)	(74,542)	1,095,787	4,063,429	5,159,216
55877	Mt Rogers Community Services Board	31,169	52,857	0	(1,091)	0	0	0	82,935	755,100	838,035
55878	Lonesome Pine Soil & Water Conservation District	2,052,217	2,300,997	0	(1,120,054)	0	(691,567)	(165,513)	2,376,080	33,299,920	35,676,000
55879	Big Sandy Soil & Water & Conservation District	3,885	1,353	0	1,229	0	0	0	6,467	19,335	25,802
55880	Virginia's Region 2000 Local Government Council	5,961	2,225	0	(630)	0	0	0	7,556	31,790	39,346
55881	Middle Peninsula Planning District Commission	241,762	96,883	0	(69,635)	0	(6,229)	(7,822)	254,959	1,391,065	1,646,024
55882		35,411	56,054	0	(247,777)	0	(2,534)	0	(158,846)	802,039	643,193



**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		
55883	Western Virginia Regional Jail Authority	1,292,320	455,486	0	(543,492)	0	(37,246)	(32,644)	1,134,424	6,541,883	7,676,307
55884	Halifax Service Authority	179,591	77,314	0	97,731	0	(20,145)	0	334,491	1,114,557	1,449,048
55885	Fort Monroe Area Development Authority	0	230	0	93	0	0	0	323	3,291	3,614
55886	Russell County Public Service Authority	48,614	22,174	0	80,795	0	(4,389)	0	147,194	318,969	466,163
55887	Piedmont Community Services Board	1,007,002	610,290	0	(253,095)	0	(106,589)	(85,248)	1,172,360	8,814,351	9,986,711
55888	Blue Ridge Behavioral Healthcare	1,530,149	855,515	0	(278,849)	0	(215,316)	(140,630)	1,750,869	12,399,614	14,150,483
55889	Skyline Soil & Water Conservation District	13,465	25,495	0	(10,863)	0	0	0	28,097	364,219	392,316
55890	Middle River Regional Jail Authority	1,081,998	542,543	0	(321,907)	0	(51,410)	(65,247)	1,185,977	7,808,946	8,994,923
55891	Tidewater Soil & Water Conservation District	11,293	4,596	0	1,555	0	0	0	17,444	65,664	83,108
55892	Big Stone Gap Redevelopment And Housing Authority	34,999	21,971	0	(1,065)	0	(2,280)	0	53,625	315,010	368,635
55893	Eastern Shore Soil & Water Conservation District	12,747	16,540	0	5,547	0	(8,354)	0	26,480	240,468	266,948
55894	Town of Boykins	6,639	3,908	0	(3,503)	0	0	0	7,044	55,824	62,868
55895	Town of Gordonsville	69,845	71,368	0	197	0	(44,053)	0	97,357	1,041,565	1,138,922
55896	Virginia Resources Authority	138,652	61,149	0	66,756	0	0	0	266,557	873,560	1,140,117
55897	Prince William County Service Authority	2,242,139	1,865,113	0	1,273,190	0	(630,782)	(86,428)	4,663,232	27,003,071	31,666,303
55898	Western Virginia Water Authority	972,652	638,487	0	387,190	0	(152,830)	(33,493)	1,812,006	9,214,405	11,026,411
55899	Shenandoah Valley Regional Airport Commission	51,873	94,404	0	(2,127)	0	(6,366)	0	137,784	1,351,811	1,489,595
55900	Alleghany Highlands Community Services Board	311,174	495,106	0	(82,343)	0	(345,275)	(54,123)	324,539	7,272,648	7,597,187
55901	Brunswick Industrial Development Authority	5,280	18,364	0	1,693	0	(5,072)	0	20,265	264,882	285,147
55902	Northern Neck/Essex County Group Home Commission	0	56,576	0	(3,443)	0	(54,370)	0	(1,237)	835,407	834,170
55903	State Education Assistance Authority	0	150,202	0	115,404	0	(87,797)	0	177,809	2,189,647	2,367,456
55904	Appalachian Juvenile Commission	185,069	378,373	0	(121,020)	0	(240,446)	(9,987)	191,989	5,530,540	5,722,529



**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		
55905	Goochland/Powhatan Community Services Board	221,355	503,335	0	(208,202)	0	(277,950)	(55,796)	182,742	7,357,378	7,540,120
55906	Suffolk Redevelopment & Housing Authority	135,320	202,450	0	(228,392)	0	(43,979)	(15,605)	49,794	2,921,940	2,971,734
55907	Virginia Small Business Financing Authority	0	25,941	0	(17,640)	0	(1,350)	0	6,951	371,263	378,214
55908	Lee County Redevelopment & Housing Authority	30,903	115,252	0	(14,006)	0	(72,241)	0	59,908	1,682,576	1,742,484
55909	Henry County Public Service Authority	197,594	687,221	0	589,016	0	(390,123)	0	1,083,708	10,012,499	11,096,207
55910	Southside Planning District Commission	46,077	212,995	0	(24,561)	0	(106,035)	0	128,476	3,095,799	3,224,275
55911	Economic Development Authority - Henrico County	76,852	145,107	0	(10,857)	0	(117,850)	0	93,252	2,131,889	2,225,141
55912	Augusta County Service Authority	445,546	985,255	0	6,434	0	(526,706)	(64,009)	846,520	14,370,425	15,216,945
55914	Rappahannock Juvenile Center	292,367	554,446	0	(76,318)	0	(373,601)	(50,370)	346,524	8,132,646	8,479,170
55915	Cumberland Plateau Regional Housing Authority	58,007	172,129	0	(25,682)	0	(137,760)	0	66,694	2,527,867	2,594,561
55918	Amherst County Service Authority	92,629	326,042	0	(1,265)	0	(103,535)	0	313,871	4,709,508	5,023,379
55919	Pepper's Ferry Regional Wastewater Authority	131,743	204,669	0	106,532	0	(126,795)	0	316,149	2,987,246	3,303,395
55920	Rappahannock Regional Jail	1,861,547	2,107,104	0	(528,827)	0	(633,029)	(258,454)	2,548,341	30,547,234	33,095,575
55921	Thomas Jefferson Planning District Commission	50,141	94,691	0	(61,088)	0	(55,533)	(7,930)	20,281	1,384,455	1,404,736
55922	Piedmont Regional Jail	612,966	813,004	0	414,810	0	(427,030)	(43,850)	1,369,900	11,849,778	13,219,678
55923	Nelson County Service Authority	92,489	173,319	0	(71,530)	0	(33,953)	0	160,325	2,492,966	2,653,291
55924	Coeburn-Norton-Wise Water Treatment Authority	54,511	136,745	0	(206,971)	0	(34,863)	(40,933)	(91,511)	1,991,395	1,899,884
55925	Fauquier County Water & Sanitation Authority	210,819	381,354	0	78,832	0	(153,868)	(15,609)	501,528	5,532,659	6,034,187
55926	Scott County Soil & Water Conservation District	10,017	17,480	0	8,703	0	0	0	36,200	249,708	285,908
55927	New River Resource Authority	84,434	151,390	0	22,001	0	(52,756)	0	205,069	2,189,088	2,394,157
55928	Scott County Water & Sewerage Authority	83,159	130,514	0	(16,029)	0	(54,244)	0	143,400	1,891,613	2,035,013
55929	Greensville County Water & Sewer Authority	103,615	235,966	0	162,821	0	(78,182)	0	424,220	3,410,035	3,834,255



**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		
55930	Petersburg Redevelopment & Housing Authority	111,646	322,980	0	141,677	0	(254,473)	(21,716)	300,114	4,752,090	5,052,204
55931	Central Rappahannock Regional Library	468,716	1,101,717	0	237,828	0	(454,137)	0	1,354,124	15,965,884	17,320,008
55932	Virginia Coalfield Economic Development Authority	26,536	88,941	0	15,127	0	(42,971)	0	87,633	1,292,074	1,379,707
55933	Central Virginia Regional Jail	575,824	797,368	0	943	0	(550,943)	(74,162)	749,030	11,703,529	12,452,559
55934	Thomas Jefferson Soil & Water Conservation District	29,166	50,345	0	10,263	0	(11,176)	0	78,598	724,803	803,401
55936	Commonwealth Regional Council	15,117	96,059	0	(13,818)	0	(54,871)	(4,232)	38,255	1,401,825	1,440,080
55937	Wythe-Grayson Regional Library	18,263	61,107	0	(39,496)	0	(21,068)	0	18,806	883,490	902,296
55938	Colonial Soil & Water Conservation District	12,498	43,325	0	(71,115)	0	(16,719)	0	(32,011)	627,292	595,281
55939	Rivanna Solid Waste Authority	44,891	172,433	0	(157,193)	0	(126,868)	0	(66,737)	2,526,757	2,460,020
55940	Monacan Soil & Water Conservation District	12,576	24,593	0	48,588	0	0	0	85,757	351,327	437,084
55941	Robert E Lee Soil & Water Conservation District	15,448	21,831	0	(911)	0	(11,722)	0	24,646	317,728	342,374
55942	Tri-County/City Soil & Water Conservation District	12,612	28,418	0	143	0	(12,710)	(717)	27,746	412,685	440,431
55944	Central Virginia Waste Management Authority	44,781	97,556	0	(24,167)	0	(53,934)	0	64,236	1,420,622	1,484,858
55945	Lonesome Pine Regional Library	102,444	311,899	0	(33,120)	0	(112,379)	(38,073)	230,771	4,530,925	4,761,696
55946	Virginia Peninsulas Public Service Authority	167,557	250,316	0	(95,373)	0	(61,931)	(14,069)	246,500	3,613,948	3,860,448
55947	Tidewater Youth Services Commission	231,085	584,173	0	55,898	0	(381,588)	(8,861)	480,707	8,540,558	9,021,265
55948	Virginia Highlands Airport Commission	16,723	34,484	0	12,187	0	(25,585)	0	37,809	505,423	543,232
55949	Western Tidewater Regional Jail	1,030,439	1,577,173	0	(79,923)	0	(718,468)	(87,962)	1,721,259	22,934,256	24,655,515
55950	Scott County Redevelopment & Housing Authority	41,158	87,987	0	17,648	0	(40,900)	0	105,893	1,277,414	1,383,307
55951	Handley Regional Library	79,694	144,337	0	30,714	0	(63,231)	0	191,514	2,093,578	2,285,092
55952	Northern Neck Regional Jail	462,443	786,204	0	(155,511)	0	(312,736)	(88,183)	692,217	11,431,949	12,124,166
55953	Montgomery Regional Solid Waste Authority	87,838	120,382	0	6,071	0	(42,077)	0	172,214	1,740,779	1,912,993
55954	Potomac & Rappahannock Transportation Commission	743,258	850,266	0	92,275	0	(254,094)	(21,838)	1,409,867	12,284,629	13,694,496
55955	Giles County Public Service Authority	69,490	90,097	0	23,195	0	(46,067)	(994)	135,721	1,310,630	1,446,351



**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		
55956	South Central Wastewater Authority	171,384	257,015	0	(116,926)	0	(141,873)	0	169,600	3,742,577	3,912,177
55957	Wise County Redevelopment & Housing Authority	60,366	366,456	0	(20,759)	0	(171,036)	0	235,027	5,320,600	5,555,627
55958	Prince William Soil & Water Conservation District	14,123	13,832	0	2,317	0	0	(5,140)	25,132	200,170	225,302
55959	Hampton Roads Regional Jail Authority	1,883,005	2,204,830	0	(893,974)	0	(450,278)	(67,142)	2,676,441	31,756,287	34,432,728
55960	Castlewood Water & Sewage Authority	31,421	41,007	0	13,270	0	(25,312)	(5,967)	54,419	601,458	655,877
55961	Pamunkey Regional Jail	821,307	897,941	0	(434,884)	0	(377,078)	(60,613)	846,673	13,046,571	13,893,244
55962	Charlottesville-Albemarle Airport Authority	134,497	328,487	0	(13,370)	0	(132,362)	(44,591)	272,661	4,781,145	5,053,806
55963	Virginia Peninsula Regional Jail	755,721	751,781	0	183,103	0	(370,648)	(10,880)	1,309,077	10,930,494	12,239,571
55964	Virginia Biotechnology Research Park Authority	36,492	102,589	0	44,487	0	(82,139)	0	101,429	1,506,628	1,608,057
55965	Peumansend Creek Regional Jail	689,126	742,073	0	(11,137)	0	(231,366)	(37,830)	1,150,866	10,735,637	11,886,503
55966	Blue Ridge Regional Jail Authority	2,497,987	2,162,432	0	(216,343)	0	(839,175)	(122,690)	3,482,211	31,372,814	34,855,025
55967	Massanutten Regional Library	73,133	144,847	0	(90,345)	0	(77,738)	0	49,897	2,108,113	2,158,010
55968	Albemarle-Charlottesville Regional Jail	1,055,855	1,355,475	0	(688,167)	0	(517,526)	(14,406)	1,191,231	19,629,890	20,821,121
55969	Culpeper Soil & Water Conservation District	37,334	34,141	0	13,707	0	0	0	85,182	487,728	572,910
55970	New River Valley Regional Jail	1,376,208	1,055,042	0	(647,155)	0	(265,444)	(90,809)	1,427,842	15,250,149	16,677,991
55971	Sussex Service Authority	92,167	107,909	0	30,847	0	(31,827)	0	199,096	1,557,468	1,756,564
55972	Big Walker Soil & Water Conservation District	6,739	9,604	0	(2,856)	0	0	0	13,487	137,202	150,689
55973	Peter Francisco Soil & Water Conservation District	10,098	11,476	0	(4,006)	0	0	0	17,568	163,944	181,512
55974	Peaks of Otter Soil & Water Conservation District	2,741	2,612	0	7,629	0	0	0	12,982	37,309	50,291
55975	New River Soil & Water Conservation District	6,110	14,242	0	(6,903)	0	0	0	13,449	203,463	216,912
55977	Southside Regional Jail	333,255	372,675	0	(406,438)	0	(136,254)	(16,282)	146,956	5,400,195	5,547,151
55978	Evergreen Soil & Water Conservation District	4,893	10,382	0	(2,199)	0	(5,075)	0	8,001	150,854	158,855
55979	Roanoke Higher Education Authority	60,614	104,899	0	10,926	0	(21,897)	0	154,542	1,509,507	1,664,049
55981	John Marshall Soil & Water Conservation District	30,704	34,913	0	(1,761)	0	(865)	0	62,991	499,194	562,185



**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		
55982	Daniel Boone Soil & Water Conservation District	7,149	11,122	0	(1,296)	0	0	0	16,975	158,887	175,862
55983	Southside Community Services Board	740,136	1,026,037	0	(269,045)	0	(480,502)	(58,570)	958,056	14,927,207	15,885,263
55984	Northern Shenandoah Valley Regional Commission	45,118	62,958	0	(64,505)	0	(48,858)	0	(5,287)	923,827	918,540
55985	Tazewell Soil & Water Conservation District	4,748	9,184	0	(4,261)	0	(9,098)	0	573	135,744	136,317
55987	Richmond Regional Planning District Committee	136,215	227,050	0	(67,500)	0	(22,745)	0	273,020	3,254,938	3,527,958
55988	Henricopolis Soil & Water Conservation District	7,779	14,083	0	(63,072)	0	(8,163)	0	(49,373)	205,268	155,895
55989	Piedmont Regional Juvenile Detention Center	56,087	52,664	0	(4,220)	0	(2,649)	(3,749)	98,133	755,544	853,677
55990	Roanoke River Service Authority	31,958	26,868	0	(1,988)	0	(1,296)	0	55,542	384,480	440,022
55991	Lee County Public Service Authority	48,824	32,136	0	(34,325)	0	(3,861)	(4,908)	37,866	463,469	501,335
55992	Blue Ridge Juvenile Detention Center	177,119	152,459	0	(22,146)	0	(46,869)	(33,156)	227,407	2,218,001	2,445,408
55993	Ferrum Water & Sewage Authority	14,097	13,783	0	(4,422)	0	0	0	23,458	196,903	220,361
55994	Wise County Public Service Authority	101,437	75,845	0	(76,900)	0	(13,280)	0	87,102	1,090,146	1,177,248
55995	Holston River Soil & Water Conservation District	16,189	18,329	0	(27,058)	0	(3,799)	0	3,661	263,739	267,400
55996	New River Valley Community Services Board	1,889,027	1,824,535	0	(1,073,151)	0	(541,035)	(143,403)	1,955,973	26,406,998	28,362,971
55997	Institute For Advanced Learning And Research	142,591	94,611	0	(4,645)	0	(19,513)	0	213,044	1,361,339	1,574,383
55998	Southwest Virginia Regional Jail Authority	1,993,230	1,353,105	0	(677,838)	0	(431,820)	(122,176)	2,114,501	19,607,075	21,721,576
55999	Clinch Valley Soil & Water Conservation District	10,009	12,370	0	(62,467)	0	0	0	(40,088)	176,714	136,626
	<b>Total Political Subdivisions</b>	<b>530,944,597</b>	<b>1,309,485,013</b>	<b>1,135,143</b>	<b>(185,394,067)</b>	<b>0</b>	<b>(819,200,733)</b>	<b>(36,900,276)</b>	<b>800,069,677</b>	<b>19,135,007,585</b>	<b>19,935,077,262</b>





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

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)							Net Change in FNP	FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other				
55100	Accomack County	918,486	543,528	2,272,415	(1,852,550)	(66,159)	(31,130)	(479)	1,784,111	49,544,274	51,328,385	628,762
55101	Albemarle County	5,007,572	1,917,125	5,790,182	(5,728,690)	(246,263)	(77,109)	(1,230)	6,661,587	125,545,025	132,206,612	30,772,427
55102	Alleghany County	1,009,260	344,365	1,254,932	(1,526,344)	(201,362)	(17,292)	(264)	863,295	27,538,512	28,401,807	6,793,683
55103	Amelia County	401,322	189,494	584,360	(466,727)	(39,588)	(7,791)	(126)	660,944	12,626,493	13,287,437	791,089
55104	Amherst County	942,715	369,385	1,554,214	(1,626,731)	(39,715)	(21,323)	(331)	1,178,214	34,132,057	35,310,271	3,531,759
55105	Appomattox County	594,544	198,597	841,298	(1,129,558)	(10,297)	(11,689)	(177)	482,718	18,549,608	19,032,326	4,735,347
55107	Augusta County	2,313,950	921,678	3,285,690	(4,004,266)	(133,698)	(45,225)	(693)	2,337,436	72,175,169	74,512,605	11,635,051
55108	Bath County	330,411	168,996	488,736	(686,405)	(9,363)	(6,785)	(101)	285,489	10,741,965	11,027,454	2,394,451
55109	Bedford County	1,451,172	812,546	2,558,667	(2,063,228)	(176,039)	(34,521)	(546)	2,548,051	55,711,319	58,259,370	3,683,806
55110	Bland County	294,936	99,321	296,855	(413,225)	(4,036)	(4,036)	(63)	258,566	6,504,188	6,762,754	2,220,553
55111	Botetourt County	1,332,674	571,538	1,785,372	(1,542,727)	(37,084)	(23,760)	(377)	2,085,636	38,515,016	40,600,652	3,984,570
55112	Brunswick County	584,255	212,328	706,070	(800,411)	(25,238)	(9,546)	(148)	667,310	15,389,000	16,056,310	4,235,193
55113	Buchanan County	1,416,055	543,691	1,676,288	(2,167,730)	(123,499)	(22,929)	(355)	1,321,521	36,759,066	38,080,587	12,665,387
55114	Buckingham County	455,429	197,041	661,502	(494,744)	(18,420)	(8,779)	(141)	791,888	14,286,454	15,078,342	2,032,885
55115	Campbell County	1,654,904	675,034	2,435,302	(2,630,101)	(89,399)	(33,239)	(514)	2,011,987	53,200,366	55,212,353	8,336,547
55116	Caroline County	1,035,823	490,688	1,352,878	(1,008,653)	(52,279)	(17,793)	(289)	1,800,375	29,028,930	30,829,305	2,412,181
55117	Carroll County	909,749	380,112	1,178,880	(1,615,107)	(5,160)	(16,208)	(247)	832,019	25,727,374	26,559,393	6,107,242
55118	Charles City County	313,501	138,684	571,931	(697,555)	(48,427)	(8,000)	(120)	270,014	12,615,030	12,885,044	2,307,184
55119	Charlotte County	508,216	202,851	857,967	(610,656)	(37,429)	(11,513)	(182)	909,254	18,563,294	19,472,548	2,205,423
55120	Chesterfield County	26,685,876	8,787,349	34,502,076	(38,750,036)	(1,169,393)	(469,584)	(7,320)	29,578,968	756,108,779	785,687,747	171,928,224
55121	Clarke County	459,679	210,828	751,423	(672,552)	(6,855)	(10,144)	(159)	732,220	16,370,447	17,102,667	1,988,252
55122	Craig County	165,490	70,729	300,147	(305,547)	(26,186)	(4,142)	(61)	200,430	6,556,781	6,757,211	496,247
55123	Culpeper County	1,648,227	788,770	2,089,804	(2,019,721)	(186,831)	(27,937)	(445)	2,291,867	45,358,038	47,649,905	6,249,134
55124	Cumberland County	303,955	156,837	489,630	(464,924)	(27,438)	(6,637)	(103)	541,320	10,682,538	11,133,858	1,378,997
55125	Dickenson County	728,186	333,999	1,108,874	(1,216,179)	(84,277)	(15,206)	(232)	855,165	24,234,843	25,090,008	4,724,251
55126	Dinwiddie County	983,274	419,596	1,325,286	(1,511,221)	(102,150)	(18,079)	(280)	1,096,426	28,974,248	30,070,674	3,299,321
55128	Essex County	339,491	176,928	612,807	(678,058)	(203)	(8,433)	(129)	442,403	13,424,834	13,867,237	354,667
55130	Fauquier County	3,177,007	1,623,124	4,210,671	(3,249,209)	(244,320)	(55,473)	(897)	5,460,903	90,829,013	96,289,916	8,161,871
55131	Floyd County	370,190	167,909	583,259	(477,196)	(57,345)	(7,865)	(125)	578,827	12,688,060	13,266,887	1,820,729
55132	Fluvanna County	645,140	304,586	836,435	(725,029)	(55,317)	(11,109)	(179)	994,527	18,097,189	19,091,716	1,192,608
55133	Franklin County	1,463,447	641,611	2,345,600	(2,180,331)	(103,415)	(31,880)	(498)	2,134,534	51,387,671	53,522,205	5,457,297
55134	Frederick County	4,181,056	1,696,315	5,118,670	(4,301,899)	(188,170)	(67,569)	(1,087)	6,437,316	110,348,748	116,786,064	15,694,852
55135	Giles County	551,241	225,809	862,281	(1,114,617)	(9,798)	(11,978)	(184)	502,754	19,014,170	19,516,924	3,192,625
55136	Glooucester County	1,533,287	693,210	2,298,831	(2,270,212)	(125,063)	(31,171)	(486)	2,098,396	50,050,387	52,148,783	5,843,482
55137	Goochland County	939,774	460,160	1,172,620	(1,197,075)	(27,954)	(15,681)	(249)	1,331,595	25,400,742	26,732,337	1,551,319
55138	Grayson County	723,901	190,634	711,338	(1,184,236)	(59,763)	(9,951)	(151)	371,772	15,810,565	16,182,337	5,556,659
55139	Greene County	534,179	262,135	747,779	(670,764)	(19,488)	(9,986)	(158)	843,697	16,185,846	17,029,543	1,117,046
55140	Greensville County	422,174	212,789	852,949	(862,854)	(13,332)	(11,733)	(178)	599,815	18,527,503	19,127,318	916,923
55141	Halifax County	713,021	381,874	1,521,081	(2,037,877)	(59,930)	(21,472)	(316)	496,381	33,504,345	34,000,726	1,578,591
55142	Hanover County	6,222,014	2,841,053	8,626,111	(6,063,000)	(260,001)	(113,582)	(317,406)	10,935,189	185,943,810	196,878,999	19,676,592
55143	Henrico County	34,465,038	11,515,177	46,434,704	(56,065,268)	(1,561,716)	(636,792)	(9,832)	34,141,311	1,021,403,786	1,055,545,097	214,349,209
55144	Henry County	1,860,929	736,140	2,906,849	(3,819,727)	(70,713)	(40,480)	(613)	1,572,385	64,221,857	65,794,242	7,213,202
55145	Highland County	178,879	77,375	240,813	(374,261)	(3,633)	(3,366)	(53)	115,754	5,327,043	5,442,797	830,382
55146	Isle of Wight County	1,131,871	568,417	1,604,942	(1,526,315)	(205,210)	(21,686)	(340)	1,551,679	34,883,016	36,434,695	3,197,071
55147	James City County	4,065,806	1,844,202	6,365,577	(6,248,731)	(411,780)	(86,580)	(1,349)	5,527,145	139,108,955	144,636,100	18,526,124
55148	King George County	851,848	502,982	1,276,766	(725,525)	(19,234)	(16,602)	(272)	1,869,963	27,281,246	29,151,209	1,570,706
55149	King & Queen County	226,362	115,782	410,701	(412,099)	(8,772)	(5,614)	(87)	326,273	9,004,105	9,330,378	511,096
55150	King William County	365,362	172,177	593,824	(459,042)	(32,619)	(7,965)	(128)	631,609	12,891,156	13,522,765	1,089,258





**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	573,585	230,155	767,978	(866,295)	(12,677)	(10,432)	(160)	682,154	16,694,290	17,376,444	3,129,184
55152	Lee County	583,877	240,822	1,024,065	(1,360,240)	(14,506)	(14,367)	(215)	459,436	22,524,451	22,983,887	3,128,506
55153	Loudoun County	18,748,497	9,261,311	24,118,127	(16,347,589)	(752,586)	(314,292)	(5,153)	34,708,315	518,202,957	552,911,272	58,277,249
55154	Louisa County	1,002,956	544,101	1,390,972	(1,201,971)	(101,633)	(18,499)	(295)	1,615,631	30,124,953	31,740,584	2,250
55155	Lunenburg County	328,483	108,843	449,389	(666,824)	(32,213)	(6,324)	(96)	181,258	9,948,062	10,129,320	2,033,896
55156	Madison County	471,484	201,091	663,732	(711,717)	(28,162)	(9,028)	(137)	587,263	14,365,484	14,952,747	918,549
55157	Mathews County	324,933	120,639	453,401	(603,156)	(9,157)	(6,272)	(92)	280,296	9,931,861	10,212,157	1,732,998
55158	Mecklenburg County	1,019,265	386,744	1,644,329	(1,472,146)	(30,799)	(22,291)	(350)	1,524,752	35,859,083	37,383,835	5,177,017
55159	Middlesex County	207,393	133,042	448,360	(372,517)	(15,324)	(6,102)	(96)	394,756	9,764,329	10,159,085	(792,401)
55160	Montgomery County	2,206,584	921,830	2,959,075	(3,221,665)	(133,839)	(40,120)	(626)	2,691,239	64,314,251	67,005,490	13,654,398
55162	Nelson County	461,417	186,660	713,434	(800,987)	(42,055)	(9,817)	(150)	508,502	15,682,049	16,190,551	2,175,667
55163	New Kent County	789,667	409,532	958,373	(671,780)	(7,829)	(12,422)	(207)	1,465,334	20,485,881	21,951,215	1,422,196
55165	Northampton County	773,751	400,292	1,239,556	(918,730)	(80,447)	(16,542)	(261)	1,397,619	26,884,112	28,281,731	1,639,491
55166	Northumberland County	408,319	176,948	658,638	(675,934)	(7,646)	(8,983)	(137)	551,205	14,346,881	14,898,086	1,437,113
55167	Nottoway County	209,913	161,754	680,665	(489,813)	(21,532)	(9,323)	(143)	531,521	14,900,168	15,431,689	(745,474)
55168	Orange County	1,034,535	455,835	1,254,114	(1,309,649)	(122,134)	(16,855)	(265)	1,295,581	27,255,393	28,550,974	2,898,447
55169	Page County	821,522	334,964	1,063,556	(1,138,776)	(47,099)	(14,369)	(227)	1,019,571	23,191,377	24,210,948	3,049,509
55170	Patrick County	652,292	265,355	832,521	(938,116)	(5,143)	(11,275)	(175)	795,459	18,138,721	18,934,180	2,756,893
55171	Pittsylvania County	1,217,249	666,219	2,482,371	(2,596,684)	(77,028)	(34,270)	(526)	1,657,331	54,554,146	56,211,477	5,732,536
55172	Powhatan County	873,339	344,134	672,630	(482,898)	(20,824)	(8,366)	(144)	1,377,871	14,190,607	15,568,478	2,797,601
55173	Prince Edward County	567,774	248,130	841,567	(752,847)	(97,394)	(11,394)	(176)	795,660	18,268,294	19,063,954	2,960,222
55174	Prince George County	1,906,737	603,046	1,968,791	(2,434,812)	(106,834)	(26,604)	(414)	1,909,910	42,794,170	44,704,080	12,517,582
55176	Prince William County	30,571,050	11,627,728	41,324,497	(41,978,403)	(1,129,140)	(558,138)	(8,743)	39,848,851	898,043,572	937,892,423	157,176,493
55177	Pulaski County	1,254,302	537,112	1,988,902	(2,312,038)	(71,183)	(27,400)	(420)	1,369,275	43,663,910	45,033,185	5,218,117
55178	Rappahannock County	347,257	139,498	521,580	(443,231)	(13,119)	(7,005)	(112)	544,868	11,282,958	11,827,826	1,965,517
55179	Richmond County	286,796	131,462	524,724	(563,297)	0	(7,222)	(115)	372,348	11,465,318	11,837,666	857,407
55180	Roanoke County	4,787,912	2,153,653	8,355,215	(9,787,496)	(298,227)	(115,799)	(1,755)	5,093,503	183,053,873	188,147,376	35,022,536
55181	Rockbridge County	846,817	301,270	1,207,510	(1,386,650)	(58,436)	(16,580)	(254)	893,677	26,399,174	27,292,851	4,709,622
55182	Rockingham County	2,826,572	1,139,839	3,573,047	(3,863,185)	(129,991)	(48,216)	(753)	3,497,313	77,428,337	80,925,650	13,089,136
55183	Russell County	801,430	276,345	1,094,523	(1,538,491)	(46,219)	(15,257)	(229)	572,102	24,126,335	24,698,437	6,023,221
55184	Scott County	750,456	258,617	969,541	(1,545,349)	(32,522)	(13,637)	(203)	386,903	21,470,343	21,857,246	5,864,855
55185	Shenandoah County	1,314,841	601,964	1,739,727	(1,612,045)	(90,227)	(23,243)	(368)	1,930,649	37,630,301	39,560,950	4,600,871
55186	Smyth County	956,609	368,200	1,571,532	(2,010,827)	(55,246)	(21,946)	(330)	807,992	34,713,677	35,521,669	6,654,554
55187	Southampton County	1,057,983	373,293	1,426,336	(1,641,294)	(23,219)	(19,470)	(301)	1,173,328	31,238,716	32,412,044	5,617,972
55188	Spotsylvania County	4,631,470	2,245,776	5,869,491	(4,003,585)	(258,666)	(76,529)	(1,254)	8,406,703	126,004,484	134,411,187	13,980,414
55189	Stafford County	5,063,741	2,363,363	6,489,652	(5,520,818)	(267,713)	(85,858)	(1,378)	8,040,989	139,753,417	147,794,406	25,274,881
55190	Surry County	362,868	191,927	703,835	(582,161)	(79,179)	(9,603)	(147)	587,540	15,397,491	15,985,031	847,661
55191	Sussex County	507,532	236,929	983,229	(766,022)	(75,926)	(13,354)	(206)	872,182	21,297,102	22,169,284	1,028,478
55192	Tazewell County	1,292,212	590,893	1,935,968	(2,262,931)	(75,656)	(26,543)	(408)	1,453,535	42,416,846	43,870,381	7,374,657
55193	Warren County	1,111,161	485,091	1,536,746	(1,347,945)	(112,673)	(20,580)	(327)	1,651,473	33,357,829	35,009,302	2,981,027
55195	Washington County	1,291,380	498,768	1,660,265	(2,059,264)	(67,903)	(22,728)	(353)	1,300,165	36,453,481	37,753,646	7,252,341
55196	Westmoreland County	633,577	244,702	907,326	(966,557)	(12,968)	(12,350)	(193)	793,537	19,765,674	20,559,211	3,276,234
55197	Wise County	1,063,743	527,591	1,961,596	(2,801,635)	(29,910)	(27,675)	(413)	693,297	43,356,530	44,049,827	9,511,210
55198	Wythe County	724,250	320,609	1,298,024	(1,340,364)	(16,003)	(17,844)	(274)	968,398	28,405,438	29,373,836	2,606,506
55199	York County	4,288,412	1,871,311	7,259,533	(6,096,670)	(167,495)	(98,165)	(1,538)	7,055,388	157,993,551	165,048,939	18,716,753
55200	City of Alexandria	12,232,407	6,272,097	20,375,167	(22,691,133)	(1,269,110)	(280,179)	(4,303)	14,634,946	447,066,992	461,701,938	75,192,869
55201	City of Bristol	1,962,653	683,785	3,880,297	(6,373,152)	(350,647)	(56,348)	(811)	(254,223)	87,170,506	86,916,283	21,181,748
55202	City of Buena Vista	422,230	142,031	649,744	(865,956)	(34,046)	(9,098)	(136)	304,769	14,366,342	14,671,111	2,859,536



**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	66,048	36,118	86,356	(46,510)	(2,119)	(1,111)	(19)	138,763	1,847,938	1,986,701	545,569
55204	City of Clifton Forge	251,356	72,543	345,854	(351,259)	(18,299)	(4,715)	(73)	295,407	7,579,648	7,875,055	1,357,779
55205	City of Danville	591,211	244,259	965,809	(1,247,652)	(34,686)	(13,462)	(201)	505,278	21,220,560	21,725,838	2,690,895
55206	City of Fredericksburg	3,601,009	1,216,451	4,298,410	(5,383,122)	(170,831)	(58,657)	(909)	3,502,351	94,043,828	97,546,179	21,397,484
55207	City of Hampton	15,816,808	4,393,892	18,515,581	(27,779,540)	(740,840)	(257,367)	(3,890)	9,944,644	407,774,878	417,719,522	129,389,879
55208	City of Harrisonburg	3,610,719	1,420,907	4,884,932	(5,338,264)	(163,715)	(66,371)	(1,032)	4,347,176	106,283,158	110,630,334	24,965,816
55209	City of Hopewell	2,023,775	844,447	3,794,786	(5,588,119)	(130,627)	(54,133)	(798)	889,331	84,649,658	85,538,989	19,382,914
55210	City of Lynchburg	10,640,498	2,623,103	10,830,296	(18,356,328)	(273,771)	(151,038)	(2,273)	5,310,487	238,604,898	243,915,385	103,052,493
55211	Town of Crewe	44,174	41,935	118,722	(77,043)	0	(1,591)	(27)	126,170	2,574,460	2,700,630	(75,457)
55212	City of Norfolk	2,829,963	1,372,777	3,741,344	(3,005,889)	(371,171)	(49,615)	(797)	4,516,612	80,974,418	85,491,030	7,310,904
55213	City of Petersburg	4,137,457	1,351,478	6,468,611	(8,861,946)	(350,896)	(90,934)	(1,359)	2,652,411	143,066,258	145,718,669	24,088,769
55214	City of Portsmouth	6,647,357	3,451,819	11,935,602	(10,611,661)	(890,749)	(162,543)	(2,528)	10,367,297	260,683,551	271,050,848	33,257,664
55215	City of Radford	1,273,773	501,462	1,841,013	(2,408,214)	(36,775)	(25,469)	(386)	1,145,404	40,292,889	41,438,293	7,791,305
55216	City of Richmond	3,471,373	1,258,265	4,552,450	(5,967,745)	(117,381)	(62,657)	(962)	3,133,343	100,409,862	103,543,205	14,488,454
55217	City of Roanoke	1,514,713	432,153	2,245,173	(2,435,124)	(61,983)	(30,828)	(473)	1,663,631	49,165,207	50,828,838	8,336,098
55218	Town of Craigsville	24,967	8,370	11,738	(19,663)	0	(144)	(2)	25,266	248,090	273,356	250,868
55219	City of Staunton	2,260,879	636,054	2,383,649	(3,482,758)	(81,085)	(32,790)	(504)	1,683,445	52,391,583	54,075,028	19,559,307
55220	City of Suffolk	7,327,510	2,851,871	9,496,953	(9,346,069)	(491,470)	(127,715)	(2,016)	9,709,064	206,716,469	216,425,533	36,827,709
55221	City of Williamsburg	1,649,556	506,966	2,381,156	(2,802,432)	(83,760)	(32,867)	(500)	1,618,119	52,158,569	53,776,688	11,812,829
55222	City of Winchester	2,784,614	1,186,757	3,577,942	(3,764,114)	(99,678)	(48,195)	(761)	3,636,565	77,942,984	81,579,549	11,211,664
55223	City of Martinsville	2,486,484	657,004	3,253,442	(4,957,808)	(70,810)	(45,752)	(684)	1,321,876	71,782,761	73,104,637	21,332,705
55224	City of Falls Church	32,780	59,345	216,702	(135,707)	(9,616)	(2,977)	(45)	160,482	4,735,113	4,895,595	(923,167)
55225	City of Colonial Heights	2,084,048	684,051	2,455,417	(2,626,881)	(79,862)	(33,037)	(520)	2,483,216	53,472,887	55,956,103	14,206,992
55226	Town of Front Royal	964,775	375,118	1,291,269	(1,942,276)	(23,616)	(18,055)	(275)	646,940	28,467,477	29,114,417	7,072,649
55227	Town of Boyce	0	0	2,690	0	0	(36)	(1)	2,653	58,340	60,993	(45,982)
55228	Town of Middletown	24,279	19,013	26,532	(24,939)	(6,024)	(345)	(7)	38,509	571,703	610,212	(75,356)
55229	Town of Chilhowie	112,212	39,373	115,608	(122,303)	0	(1,529)	(28)	143,333	2,503,443	2,646,776	830,503
55230	City of Covington	600,630	177,538	823,292	(1,326,150)	(2,316)	(11,662)	(171)	261,161	18,286,135	18,547,296	5,264,162
55231	Town of Floyd	11,626	5,247	12,924	(23,749)	0	(181)	(3)	5,864	287,001	292,865	60,884
55232	City of Franklin	814,427	372,766	1,343,739	(1,658,146)	(72,734)	(18,654)	(286)	781,112	29,612,516	30,393,628	5,470,979
55233	City of Chesapeake	23,309,941	7,364,024	31,352,624	(35,929,869)	(1,303,627)	(429,327)	(6,630)	24,357,136	687,072,642	711,429,778	128,233,848
55234	City of Virginia Beach	48,703,360	14,937,006	64,442,330	(80,544,171)	(1,812,348)	(887,459)	(13,597)	44,825,121	1,415,595,867	1,460,420,988	337,372,334
55235	City of Norton	350,650	163,425	661,092	(635,860)	(68,828)	(9,107)	(141)	461,231	14,508,586	14,969,817	964,531
55236	City of Manassas Park	1,018,190	468,005	1,312,006	(945,199)	(30,682)	(17,208)	(281)	1,804,831	28,178,394	29,983,225	2,839,514
55237	Town of Exmore	29,380	29,021	58,417	(24,384)	(47,018)	(797)	(12)	44,607	1,253,252	1,297,859	(425,185)
55238	Town of Pound	31,645	14,724	52,828	(65,102)	0	(731)	(11)	33,353	1,160,976	1,194,329	237,592
55239	Town of Grottoes	99,475	37,795	70,117	(52,307)	0	(857)	(16)	154,207	1,476,963	1,631,170	341,075
55240	Town of Onley	9,086	10,200	8,778	0	(21,164)	(121)	(3)	6,776	205,699	212,475	(82,293)
55241	Town of West Point	109,477	67,115	161,326	(48,983)	(59,284)	(2,115)	(35)	227,501	3,418,433	3,645,934	77,270
55242	Town of South Hill	284,506	130,070	341,779	(227,190)	(25,620)	(4,445)	(72)	499,028	7,301,506	7,800,534	2,599,939
55243	Town of Rural Retreat	24,926	17,653	26,363	(36,916)	0	(350)	(4)	31,672	571,574	603,246	158,076
55244	Town of Dillwyn	0	0	667	0	0	(9)	(1)	657	14,458	15,115	(6,987)
55245	Town of Scottsville	21,234	9,437	14,340	(14,385)	0	(177)	(2)	30,447	303,346	333,793	32,685
55246	Town of Burkeville	9,453	4,799	9,320	(2,854)	0	(114)	(2)	20,602	196,266	216,868	(27,119)
55247	Town of Madison	365	330	2,020	0	0	(26)	(1)	2,688	42,973	45,661	(21,688)
55248	Town of Pennington Gap	38,698	33,368	36,926	(18,278)	(616)	(445)	(7)	89,646	772,147	861,793	(76,683)
55249	Town of La Crosse	7,875	8,616	14,484	(679)	(9,625)	(188)	(4)	20,479	305,908	326,387	(111,005)
55250	Town of Rich Creek	18,899	10,125	13,842	(4,402)	0	(162)	(1)	38,301	285,993	324,294	(27,566)



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

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)							Net Change in FNP	FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other				
55251	Town of White Stone	0	0	11	0	0	0	(2)	9	232	241	(241)
55252	Town of Windsor	34,816	25,958	30,738	(14,163)	(20,157)	(385)	(4)	56,803	663,622	720,425	(59,692)
55253	Town of Haysi	23,704	5,240	6,812	(23,031)	0	(86)	(4)	12,635	146,875	159,510	258,736
55254	Town of Stephens City	111,358	21,952	45,787	(49,176)	0	(532)	(11)	129,378	948,709	1,078,087	757,611
55255	Town of Brodnax	3,601	1,949	5,222	(2,522)	0	(67)	(1)	8,182	111,448	119,630	(36,366)
55256	Town of Mineral	5,866	6,284	7,209	(4,363)	0	(89)	(3)	14,904	152,223	167,127	(46,025)
55257	Town of Lebanon	256,833	95,175	158,708	(196,017)	(71,269)	(2,054)	(35)	241,341	3,418,914	3,660,255	2,993,435
55258	City of Newport News	2,346,626	2,054,662	760,402	(10,828)	(101,187)	(5,937)	(177)	5,043,561	14,037,209	19,080,770	(4,695,916)
55259	Town of Richlands	556,985	120,115	205,782	(642,038)	0	(2,752)	(46)	238,046	4,548,580	4,786,626	6,808,372
55260	Town of Haymarket	29,383	24,216	12,395	0	(16,721)	(130)	(3)	49,140	253,305	302,445	(81,563)
55261	Town of Lovettsville	26,970	21,041	7,499	0	0	(53)	(1)	55,456	135,909	191,365	4,937
55300	Town of Abingdon	436,232	260,646	708,070	(669,849)	(55,261)	(9,567)	(152)	670,119	15,407,645	16,077,764	2,142,376
55301	Town of Dumfries	186,470	56,470	186,026	(317,510)	(42,942)	(2,627)	(40)	65,847	4,132,224	4,198,071	1,198,558
55302	Town of Iron Gate	7,689	5,296	11,448	(19,234)	0	(161)	(1)	5,037	253,549	258,586	41,203
55303	Town of Montross	9,741	4,743	16,056	0	0	(202)	(4)	30,334	338,359	368,693	(35,033)
55304	Town of South Boston	509,712	151,932	760,783	(1,086,791)	(59,220)	(10,718)	(159)	265,539	16,849,531	17,115,070	3,901,113
55305	Town of Gretna	44,652	23,481	58,615	(10,212)	0	(732)	(14)	115,790	1,238,238	1,354,028	45,157
55306	Town of Remington	13,625	7,462	22,400	(20,184)	0	(301)	(5)	22,997	486,948	509,945	23,884
55307	City of Lexington	698,666	256,578	912,191	(1,100,380)	(33,604)	(12,468)	(192)	720,791	19,937,097	20,657,888	4,269,213
55308	City of Waynesboro	1,747,952	635,125	2,660,724	(3,671,288)	(110,353)	(37,243)	(557)	1,224,360	58,625,424	59,849,784	9,825,647
55309	Town of Colonial Beach	231,278	110,540	265,605	(231,034)	(28,495)	(3,505)	(57)	344,332	5,727,199	6,071,531	(589,762)
55310	Town of Smithfield	169,828	126,764	365,835	(151,549)	(105,495)	(4,907)	(78)	400,398	7,942,419	8,342,817	(984,629)
55311	Town of Brookneal	37,877	13,244	55,854	(96,074)	(1,927)	(799)	(11)	8,164	1,244,692	1,252,856	409,118
55312	Town of Hamilton	21,749	12,097	27,142	(45,973)	0	(378)	(7)	14,630	600,966	615,596	29,045
55313	City of Galax	685,321	296,811	1,023,986	(1,106,592)	(20,850)	(13,963)	(219)	864,494	22,380,294	23,244,788	3,293,112
55314	Town of Jonesville	24,624	16,170	38,860	(56,904)	0	(541)	(8)	22,201	857,877	880,078	40,580
55315	Town of Wytheville	517,261	295,865	968,394	(794,531)	(16,397)	(13,061)	(205)	957,326	21,013,167	21,970,493	2,135,013
55316	City of Fairfax	3,485,306	1,355,267	4,869,624	(6,443,490)	(308,722)	(67,435)	(1,026)	2,889,524	107,188,339	110,077,863	37,238,919
55317	Town of Vienna	1,356,538	567,236	2,242,886	(2,816,988)	(48,517)	(31,154)	(471)	1,269,530	49,265,161	50,534,691	10,240,295
55318	Town of Vinton	413,851	181,194	673,666	(818,623)	(17,854)	(9,337)	(144)	422,753	14,827,717	15,250,470	1,922,331
55319	City of Emporia	508,462	206,241	963,146	(925,333)	(59,061)	(13,256)	(203)	679,996	21,119,429	21,799,425	1,874,754
55320	Town of Culpeper	1,104,432	429,532	1,292,934	(1,635,201)	(115,578)	(17,631)	(272)	1,058,216	28,273,657	29,331,873	6,506,849
55321	Town of Woodstock	421,342	118,138	380,711	(586,149)	(24,633)	(5,205)	(80)	304,124	8,297,764	8,601,888	3,784,157
55322	Town of Glasgow	3,522	5,163	32,293	(11,046)	(3,477)	(442)	(7)	26,006	706,889	732,895	(324,299)
55323	Town of Marion	477,291	150,330	532,938	(723,955)	(56,487)	(7,338)	(111)	372,668	11,711,768	12,084,436	4,106,681
55324	Town of Altavista	223,684	102,139	424,785	(622,166)	(35,400)	(6,054)	(88)	86,900	9,401,198	9,488,098	846,886
55325	Town of Herndon	1,562,827	807,614	2,907,557	(2,210,200)	(195,802)	(39,225)	(616)	2,832,155	63,213,171	66,045,326	5,007,643
55326	Town of Pearisburg	180,874	67,518	241,795	(281,803)	0	(3,291)	(49)	205,044	5,289,722	5,494,766	1,350,972
55327	Town of Christiansburg	1,411,075	529,905	1,373,398	(1,620,627)	(63,856)	(18,251)	(292)	1,611,352	29,795,046	31,406,398	8,889,565
55328	Town of Wakefield	13,247	6,871	17,639	(22,321)	0	(240)	(4)	15,192	385,725	400,917	(757)
55329	Town of Leesburg	1,945,907	1,146,789	3,306,840	(2,535,779)	(96,891)	(44,184)	(706)	3,721,976	71,983,704	75,705,680	12,923,840
55330	Town of Chatham	38,643	31,884	78,033	(37,783)	0	(1,020)	(17)	109,740	1,669,225	1,778,965	(184,023)
55331	Town of Bowling Green	50,828	11,328	34,145	(72,337)	(40,117)	(512)	(8)	(16,673)	794,001	777,328	526,078
55332	City of Manassas	3,837,337	1,424,567	4,649,051	(5,187,200)	(267,361)	(62,878)	(986)	4,392,530	101,444,277	105,836,807	24,021,079
55333	Town of Alberta	0	0	12,066	(4,841)	0	(168)	(3)	7,054	264,883	271,937	(108,475)
55334	Town of Boydton	6,003	7,637	50,040	(28,015)	0	(690)	(8)	34,967	1,096,013	1,130,980	(289,075)
55335	City of Salem	4,120,573	1,143,587	6,725,240	(9,743,743)	(208,827)	(95,396)	(1,411)	1,940,023	149,469,609	151,409,632	35,668,000
55336	Town of Mckenney	6,364	2,767	14,347	(3,069)	0	(188)	(2)	20,219	307,465	327,684	43,921



**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	99,345	42,954	127,667	(119,244)	(7,701)	(1,705)	(27)	141,289	2,768,004	2,909,293	226,266
55338	Town of Quantico	2,246	7,389	29,351	(32,963)	0	(420)	(7)	5,596	653,209	658,805	(231,698)
55339	Town of Halifax	6,156	16,194	72,899	(45,786)	0	(1,007)	(14)	48,442	1,597,192	1,645,634	(239,007)
55340	Town of Blacksburg	1,915,988	690,768	2,417,663	(2,827,221)	(37,674)	(32,864)	(510)	2,126,150	52,653,086	54,779,236	16,056,867
55341	Town of Chincoteague	209,869	94,535	265,876	(287,844)	(3,422)	(3,551)	(57)	275,406	5,660,866	5,936,272	813,682
55342	Town of Lawrenceville	93,763	44,353	139,426	(124,601)	0	(1,866)	(32)	151,043	3,018,963	3,170,006	490,334
55343	Town of Amherst	102,001	35,685	151,465	(260,188)	(3,705)	(2,170)	(31)	23,057	3,383,363	3,406,420	587,298
55344	Town of Stanley	55,928	31,710	92,205	(57,710)	(6,717)	(1,219)	(22)	114,175	1,987,168	2,101,343	207,029
55345	Town of Hillsville	168,941	64,046	230,241	(301,198)	0	(3,181)	(47)	158,802	5,095,152	5,253,954	894,691
55346	Town of Elkton	90,892	47,356	142,424	(171,253)	(1,991)	(1,953)	(31)	105,444	3,135,795	3,241,239	256,214
55347	Town of Bridgewater	210,910	100,255	348,875	(223,167)	(222)	(4,619)	(75)	431,957	7,502,043	7,934,000	608,739
55348	Town of Purcellville	427,672	216,720	503,837	(363,730)	(1,581)	(6,523)	(109)	776,286	10,817,754	11,594,040	460,646
55349	Town of Timberville	44,011	22,131	85,502	(40,585)	(12,839)	(1,140)	(18)	97,062	1,839,905	1,936,967	(1,526)
55350	Town of Wise	192,583	103,496	413,438	(222,111)	(2,329)	(5,508)	(88)	479,481	8,910,768	9,390,249	541,887
55351	Town of New Market	80,012	39,572	124,518	(111,177)	(4,917)	(1,676)	(26)	126,306	2,695,178	2,821,484	349,291
55352	Town of Tappahannock	91,197	61,405	210,894	(175,666)	(37,730)	(2,909)	(46)	147,145	4,628,351	4,775,496	319,971
55353	Town of Rocky Mount	369,031	125,816	380,325	(513,188)	(9,321)	(5,140)	(79)	347,444	8,259,920	8,607,364	2,489,571
55354	Town of Big Stone Gap	309,292	97,469	435,518	(784,241)	0	(6,239)	(89)	51,710	9,625,411	9,677,121	2,281,801
55355	Town of Luray	295,788	100,169	411,708	(357,629)	0	(5,508)	(87)	444,441	8,889,682	9,334,123	1,374,632
55356	Town of Stuart	0	0	0	(8,916)	0	0	0	(8,916)	(119,420)	(128,336)	158,838
55357	Town of Strasburg	201,363	127,682	390,762	(245,947)	(82,425)	(5,273)	(83)	386,079	8,458,121	8,844,200	133,693
55358	Town of Appomattox	32,855	27,379	90,217	(59,313)	(9,067)	(1,226)	(19)	80,826	1,967,696	2,048,522	(138,941)
55359	Town of Clarksville	60,993	37,142	122,620	(92,106)	(19,351)	(1,669)	(25)	107,604	2,688,565	2,796,169	238,989
55360	Town of Dublin	113,906	51,071	151,783	(118,979)	(12,077)	(2,012)	(32)	183,660	3,278,912	3,462,572	430,197
55361	Town of Middleburg	152,583	38,589	98,791	(146,390)	0	(1,290)	(22)	142,261	2,139,179	2,281,440	561,949
55362	Town of Edinburg	23,399	14,992	43,610	(8,893)	(1,274)	(559)	(9)	71,266	930,300	1,001,566	(204,031)
55363	Town of Chase City	122,209	55,343	230,486	(240,745)	(4,853)	(3,175)	(50)	159,215	5,065,739	5,224,954	850,981
55364	City of Bedford	561,937	167,446	891,005	(1,475,072)	(55,235)	(12,793)	(186)	77,102	19,820,703	19,897,805	6,073,139
55365	City of Poquoson	585,103	282,529	1,157,070	(924,014)	(30,487)	(15,704)	(243)	1,054,254	25,155,317	26,209,571	2,842,770
55366	Town of Ashland	399,899	153,253	557,131	(498,962)	(3,271)	(7,463)	(117)	600,470	12,033,365	12,633,835	927,022
55367	Town of Broadway	88,799	43,816	111,983	(125,626)	0	(1,502)	(25)	117,445	2,432,561	2,550,006	514,917
55368	Town of Berryville	119,961	69,866	214,380	(147,241)	0	(2,842)	(45)	254,079	4,622,566	4,876,645	438,335
55369	Town of Tazewell	93,319	79,627	261,411	(315,859)	(25,830)	(3,700)	(55)	88,913	5,815,513	5,904,426	(98,649)
55370	Town of Urbanna	55,842	5,846	44,404	(34,776)	(1,239)	(591)	(7)	49,479	931,393	980,872	(276,181)
55371	Town of Bluefield	184,961	111,090	265,551	(171,262)	(2,404)	(3,460)	(56)	384,420	5,671,509	6,055,929	332,073
55372	Town of Weber City	24,438	8,861	28,574	(24,018)	0	(377)	(7)	37,471	620,937	658,408	116,167
55373	Town of Damascus	0	0	8,503	(7,050)	0	(122)	(1)	1,330	189,105	190,435	(73,459)
55374	Town of Hurt	31,455	6,679	25,824	(50,907)	0	(360)	(6)	12,685	571,105	583,790	319,928
55375	Town of Waverly	15,455	26,012	95,853	(85,706)	(10,653)	(1,347)	(20)	39,594	2,118,153	2,157,747	(556,428)
55376	Town of Coeburn	111,484	64,785	128,223	(184,194)	(2,047)	(1,739)	(28)	116,484	2,783,795	2,900,279	(93,465)
55377	Town of Dayton	102,969	41,188	112,192	(182,929)	(32,366)	(1,586)	(24)	39,444	2,480,038	2,519,482	349,038
55378	Town of Courtland	24,565	6,172	22,887	(9,816)	0	(288)	(4)	43,516	485,718	529,234	(147,953)
55379	Town of Cape Charles	55,321	54,670	113,899	(64,301)	(562)	(1,494)	(24)	157,509	2,445,157	2,602,666	(99,276)
55380	Town of Independence	52,172	20,411	46,296	(74,248)	0	(627)	(9)	43,995	1,013,696	1,057,691	520,391
55381	Town of Warsaw	67,758	28,059	89,431	(87,803)	0	(1,197)	(22)	96,226	1,931,456	2,027,682	261,066
55382	Town of Grundy	59,338	32,515	107,853	(70,876)	0	(1,433)	(24)	127,373	2,328,956	2,456,329	191,212
55383	Town of Warrenton	626,449	244,243	1,004,740	(1,005,338)	(115,242)	(13,787)	(211)	740,854	21,972,135	22,712,989	3,099,932
55384	Town of Louisa	32,058	29,439	99,207	(39,981)	0	(1,317)	(21)	119,385	2,138,700	2,258,085	(224,982)



**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	23,175	18,760	54,852	(59,691)	(717)	(758)	(12)	35,609	1,206,226	1,241,835	(178,756)
55386	Town of Mt Jackson	72,410	32,097	88,414	(96,893)	(3,068)	(1,188)	(18)	91,754	1,912,572	2,004,326	492,925
55387	Town of Pulaski	510,626	210,833	839,378	(851,916)	(64,798)	(11,496)	(178)	632,449	18,348,516	18,980,965	1,644,123
55388	Town of Jarratt	3,981	3,387	8,624	(10,200)	0	(119)	(2)	5,671	189,631	195,302	(4,745)
55389	Town of Pembroke	26,734	10,639	34,831	(44,335)	0	(476)	(9)	27,384	763,293	790,677	174,950
55390	Town of Parksley	19,660	11,312	27,831	(21,633)	0	(366)	(4)	36,800	600,052	636,852	72,352
55391	Town of Onancock	35,147	29,093	72,129	(23,434)	0	(932)	(17)	111,986	1,536,042	1,648,028	(234,213)
55392	Town of Victoria	38,655	24,811	76,732	(82,639)	0	(1,054)	(15)	56,490	1,677,192	1,733,682	(92,250)
55393	Town of Shenandoah	80,470	32,532	88,486	(95,774)	(31,466)	(1,201)	(17)	73,030	1,910,585	1,983,615	552,102
55394	Town of Gate City	30,717	25,888	68,464	(67,952)	(12,666)	(949)	(13)	43,489	1,501,655	1,545,144	(3,676)
55395	Town of Round Hill	35,901	36,118	66,255	(25,002)	0	(846)	(15)	112,411	1,411,940	1,524,351	(160,759)
55396	Town of Kilmarnock	69,469	36,582	105,375	(36,678)	(41)	(1,355)	(23)	173,329	2,246,549	2,419,878	(78,580)
55397	Town of Orange	275,028	118,347	265,333	(250,473)	(35,391)	(3,462)	(56)	369,326	5,701,051	6,070,377	1,625,354
55398	Town of Saltville	73,306	20,055	82,750	(174,365)	(1,997)	(1,198)	(15)	(1,464)	1,860,753	1,859,289	675,356
55399	Town of Blackstone	121,223	105,159	307,829	(156,418)	(5,836)	(4,089)	(64)	367,804	6,645,232	7,013,036	(284,395)
55400	Bedford Recreation Commission	0	0	5,440	(1,639)	0	(75)	0	3,726	119,085	122,811	(48,736)
55401	Southeastern Virginia Public Service Authority	325,830	323,735	2,058,962	(1,872,320)	(51,806)	(29,072)	(430)	754,899	45,539,322	46,294,221	(3,809,577)
55402	Pittsylvania Co Service Authority	44,592	16,637	70,507	(75,324)	0	(966)	(14)	55,432	1,544,377	1,599,809	255,002
55403	Spotsylvania/Stafford/Fredericksburg Group Home	6,723	9,742	32,869	(14,843)	(16,245)	(461)	(8)	17,777	731,673	749,450	(206,501)
55404	Appomattox Regional Library Staunton Redevelopment & Housing Authority	41,246	30,644	110,291	(96,222)	(9,625)	(1,522)	(23)	74,789	2,422,304	2,497,093	(51,443)
55405	Hampton Newport News Community Services Board	2,809	18,317	58,271	(23,169)	(11,507)	(800)	(12)	43,909	1,274,744	1,318,653	(268,688)
55406	C P Jones Memorial Library	1,269,061	1,320,251	2,599,385	(983,767)	(317,324)	(33,780)	(557)	3,853,269	55,768,695	59,621,964	(8,942,049)
55408	Southside Regional Juvenile Group Home	12,539	4,274	15,408	(23,657)	0	(214)	(2)	8,348	336,509	344,857	95,839
55409	Hampton Roads Sanitation District	13,473	5,014	36,848	(55,130)	(4,105)	(537)	(10)	(4,447)	827,019	822,572	(19,782)
55411	Peninsula Airport Commission	4,098,830	2,313,917	7,806,798	(8,305,926)	(139,789)	(107,086)	(1,643)	5,665,101	170,464,318	176,129,419	26,116,816
55412	Richmond Redevelopment & Housing Authority	158,360	118,594	291,702	(332,425)	(15,259)	(4,010)	(61)	216,901	6,385,590	6,602,491	209,144
55413	Chesapeake Redevelopment & Housing Authority	1,022,623	414,364	2,599,500	(3,967,887)	(329,272)	(37,922)	(541)	(299,135)	58,379,156	58,080,021	7,735,298
55415	Alexandria Sanitation Authority	119,711	93,336	435,955	(337,567)	(67,505)	(6,081)	(92)	237,757	9,574,554	9,812,311	(751,690)
55416	Norfolk Airport Authority	915,790	413,212	1,789,373	(2,452,284)	(101,241)	(25,361)	(375)	539,114	39,810,237	40,349,351	7,026,079
55417	Charlottesville Redevelopment/Housing Authority	1,179,412	522,626	1,669,448	(1,623,744)	(111,311)	(22,585)	(350)	1,613,496	36,231,420	37,844,916	4,168,080
55418	Hampton Redevelopment & Housing Authority	16,473	30,780	151,946	(151,927)	(13,815)	(2,170)	(32)	31,255	3,380,330	3,411,585	(945,587)
55419	Loudoun County Sanitation Authority	232,406	142,603	602,342	(816,419)	(10,438)	(8,580)	(127)	141,787	13,395,127	13,536,914	482,230
55420	Danville Redevelopment & Housing Authority	1,343,955	1,078,785	1,827,075	(1,239,709)	(173,767)	(23,671)	(388)	2,812,280	39,072,819	41,885,099	4,858,069
55421	Blacksburg-Christiansburg-VPI Water Authority	59,743	56,873	253,643	(111,796)	(7,713)	(3,426)	(52)	247,272	5,511,634	5,758,906	(395,761)
55422	Northern Virginia Juvenile Detention Home	220,438	44,669	136,169	(500,665)	0	(2,052)	(29)	(101,470)	3,009,143	2,907,673	2,714,947
55423		288,349	201,204	622,392	(914,730)	(75,693)	(8,926)	(131)	112,465	13,944,130	14,056,595	460,594



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

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)							Net Change in FNP	FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other				
55424	Hopewell Redevelopment & Housing Authority	68,524	52,858	211,656	(238,554)	(20,089)	(2,993)	(45)	71,357	4,689,929	4,761,286	(195,255)
55425	Colonial Behavioral Health	560,643	355,647	1,040,717	(742,793)	(25,033)	(13,907)	(221)	1,175,053	22,505,264	23,680,317	(124,357)
55426	Blacksburg-VPI Sanitation Authority	97,960	45,352	253,381	(95,725)	0	(3,375)	(52)	297,541	5,475,927	5,773,468	751,035
55427	Potomac River Fisheries Commission	21,777	14,086	63,915	(100,775)	0	(927)	(10)	(1,934)	1,431,966	1,430,032	84,676
55428	Chesapeake Bay Bridge Tunnel Alexandria Redevelopment & Housing Authority	1,021,377	368,079	1,393,970	(1,916,557)	(131,832)	(19,436)	(293)	715,308	30,748,905	31,464,213	11,302,411
55429	Albemarle County Service Authority	334,135	228,475	593,919	(583,978)	(26,630)	(8,065)	(126)	537,730	12,956,875	13,494,605	(31,290)
55430	Franklin Redevelopment & Housing Authority	317,575	171,283	535,330	(401,158)	(20,836)	(7,154)	(110)	594,930	11,551,668	12,146,598	1,957,802
55431	Bristol Redevelopment & Housing Authority	10,995	19,609	44,891	(37,719)	0	(613)	(8)	37,155	983,457	1,020,612	(315,111)
55432	Norfolk Redevelopment & Housing Authority	99,973	43,189	122,319	(181,267)	(7,650)	(1,694)	(26)	74,844	2,692,623	2,767,467	513,345
55433	Richmond Metropolitan Authority	1,857,568	624,579	3,594,684	(5,847,194)	(96,484)	(51,962)	(750)	80,441	80,473,471	80,553,912	15,600,703
55435	Riverside Regional Jail	286,867	198,977	729,879	(524,470)	(26,620)	(9,905)	(153)	654,575	15,879,041	16,533,616	(565,567)
55436	Peninsula Ports Authority	1,272,768	697,572	1,698,455	(353,470)	(96,821)	(21,410)	(364)	3,196,730	35,989,646	39,186,376	(3,690,176)
55437	Rappahannock Rapidan Planning District Commission	0	0	62,232	(36,439)	0	(877)	(13)	24,903	1,373,784	1,398,687	(934,350)
55439	Shenandoah Valley Juvenile Detention Home Commission	21,713	17,468	49,158	(5,370)	0	(630)	(11)	82,328	1,046,098	1,128,426	(155,231)
55440	Southside Regional Library Board	185,473	114,901	206,743	(292,046)	(17,127)	(2,786)	(45)	195,113	4,505,927	4,701,040	869,801
55442	Bedford Public Library	28,475	13,014	59,887	(67,551)	(946)	(835)	(11)	32,033	1,315,838	1,347,871	150,291
55443	Eastern Shore Economic Development Commission	42,892	30,837	106,915	(75,510)	(1,732)	(1,445)	(23)	101,934	2,319,108	2,421,042	(236,434)
55444	Chesterfield County Health Center Commission	0	0	15,728	0	0	(212)	(4)	15,512	341,077	356,589	(356,589)
55445	Washington County Service Authority	361,551	311,053	701,346	(468,112)	(112,520)	(9,367)	(148)	783,803	15,250,514	16,034,317	(2,126,592)
55446	Rappahannock Area Community Services Board	260,877	172,019	481,447	(343,770)	0	(6,403)	(103)	564,067	10,417,246	10,981,313	870,608
55447	Hampton Roads Planning District Commission	689,023	791,251	1,473,770	(636,819)	(150,257)	(19,191)	(313)	2,147,464	31,541,245	33,688,709	(4,418,593)
55449	Meherrin Regional Library	258,101	146,515	608,113	(903,329)	(50,038)	(8,751)	(126)	50,485	13,612,034	13,662,519	2,065,307
55450	New River Valley Planning District Commission	22,452	13,673	62,468	(24,080)	0	(831)	(14)	73,668	1,346,471	1,420,139	(17,244)
55451	Northern Virginia Health Care Center	45,215	33,981	94,586	(77,634)	0	(1,274)	(22)	94,852	2,045,311	2,140,163	(156,435)
55452	Rockbridge Area Community Services Board	560,584	488,916	915,157	(675,085)	(266,329)	(12,225)	(194)	1,010,824	19,845,163	20,855,987	(1,528,711)
55453	Greensville-Emporia Social Services	207,564	220,728	551,636	(262,945)	(152,703)	(7,421)	(115)	556,744	12,008,114	12,564,858	(1,057,914)
55454	James City County Service Authority	149,160	50,593	243,138	(376,475)	0	(3,455)	(49)	62,912	5,408,893	5,471,805	1,210,202
55455	Accomack/Northampton Planning District	329,381	193,349	612,704	(403,806)	(29,340)	(8,173)	(130)	693,985	13,257,749	13,951,734	1,074,947
55456	Harrisonburg/Rockingham Regional Sewage Authority	61,307	35,797	148,435	(102,210)	(1,395)	(2,009)	(30)	139,895	3,233,503	3,373,398	128,663
55457	Wytheville Redevelopment & Housing Authority	116,681	72,522	267,145	(394,114)	(3,095)	(3,796)	(56)	55,287	5,830,788	5,886,075	362,574
55458		39,803	22,437	67,215	(62,297)	(2,724)	(909)	(16)	63,509	1,465,141	1,528,650	281,520





**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			
55459	Waynesboro Redevelopment & Housing Authority	86,569	44,920	151,239	(35,163)	0	(1,944)	(34)	245,587	3,212,781	3,458,368	351,948
55460	Region Ten Community Services Board	965,578	966,114	1,987,824	(1,258,628)	(252,126)	(26,385)	(423)	2,381,954	42,934,030	45,315,984	(3,659,228)
55462	Lenowisco Planning District Commission	95,415	18,087	153,542	(164,343)	0	(2,121)	(32)	100,548	3,373,351	3,473,899	912,375
55465	Rivanna Water & Sewer Authority	434,762	230,505	754,877	(725,341)	0	(10,246)	(160)	684,397	16,409,699	17,094,096	2,981,253
55466	Appomattox River Water Authority	84,275	66,467	227,824	(147,277)	0	(3,066)	(48)	228,175	4,941,483	5,169,658	107,723
55467	Campbell County Utility Service Authority	101,737	56,022	149,981	(104,354)	0	(1,966)	(30)	201,390	3,222,664	3,424,054	817,284
55469	Eastern Shore Community Services Board	421,399	263,147	671,135	(635,928)	(74,506)	(9,077)	(142)	636,028	14,656,656	15,292,684	1,487,317
55470	Anchor Commission	(151)	11,041	131,023	(61,471)	0	(1,819)	(28)	78,595	2,873,656	2,952,251	(1,186,675)
55471	Central Virginia Community Services Board	1,166,912	1,286,158	2,054,083	(1,018,043)	(363,319)	(26,630)	(438)	3,098,723	44,030,529	47,129,252	(4,349,066)
55472	District 19 Community Services Board	388,690	448,201	1,376,722	(866,729)	(157,728)	(18,769)	(292)	1,170,095	30,113,099	31,283,194	(2,557,432)
55473	Hampton Road Transit	934,294	789,916	1,483,386	(1,004,024)	(166,211)	(19,456)	(316)	2,017,589	31,777,102	33,794,691	(405,939)
55474	Upper Occoquan Sewage Authority	1,225,219	666,439	2,016,563	(1,513,685)	(37,557)	(26,861)	(429)	2,329,689	43,464,437	45,794,126	8,159,463
55475	New River Valley Juvenile Detention Home	40,283	40,038	137,077	(166,970)	(14,506)	(1,949)	(28)	33,945	3,048,429	3,082,374	119,456
55476	Rockbridge Regional Library	46,273	22,448	78,551	(97,143)	0	(1,087)	(17)	49,025	1,725,086	1,774,111	208,953
55477	Frederick County Sanitation Authority	267,322	143,454	374,931	(420,523)	(3,317)	(5,062)	(77)	356,728	8,129,630	8,486,358	1,037,062
55478	Western Tidewater Community Services Board	716,269	511,262	1,331,894	(822,216)	(209,813)	(17,753)	(283)	1,509,360	28,782,800	30,292,160	115,714
55479	Cumberland Mountain Community Services Board	811,710	469,626	1,226,232	(870,359)	(45,162)	(16,190)	(262)	1,575,595	26,380,986	27,956,581	6,240,323
55480	Fredericksburg-Stafford Park Authority	0	0	67,098	(9,926)	0	(916)	(16)	56,240	1,461,687	1,517,927	(1,366,766)
55482	Middle Peninsula/Northern Neck Community Services Board	666,450	636,928	1,328,073	(543,901)	(141,119)	(17,298)	(283)	1,928,850	28,389,239	30,318,089	(2,668,578)
55483	Rockbridge County Public Service Authority	28,320	17,568	63,878	(59,123)	0	(875)	(14)	49,754	1,397,747	1,447,501	(40,528)
55484	Danville-Pittsylvania Community Services Board	464,029	441,498	1,077,483	(551,773)	(74,713)	(14,287)	(227)	1,342,010	23,257,947	24,599,957	(1,868,810)
55485	Crater Juvenile Detention Home Commission	108,750	60,282	217,579	(233,451)	(58,505)	(3,057)	(45)	91,553	4,835,149	4,926,702	105,318
55486	Opportunity Inc. of Hampton Roads	(1,174)	82,800	302,473	(171,376)	(31,519)	(4,202)	(64)	176,938	6,638,589	6,815,527	(2,114,299)
55487	Capital Regional Airport Commission	818,481	378,639	1,284,659	(1,110,997)	(19,916)	(17,267)	(271)	1,333,328	27,794,736	29,128,064	2,596,658
55488	Northwestern Community Services Board	396,000	321,755	880,885	(591,968)	(55,781)	(11,794)	(187)	938,910	19,099,791	20,038,701	(457,889)
55489	Harrisonburg/Rockingham Community Services Board	494,311	274,749	764,229	(437,409)	(7,273)	(9,989)	(161)	1,078,457	16,305,448	17,383,905	(891,228)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	1	1	(2,634)	(2,633)	64,641
55491	Middle Peninsula Regional Security Center	386,569	129,534	400,816	(342,830)	(73,254)	(5,313)	(84)	495,438	8,638,822	9,134,260	371,839
55492	Northern Neck Planning District Commission	31,791	13,269	60,371	(47,199)	0	(816)	(12)	57,404	1,314,568	1,371,972	40,222
55493	Planning District 1 Behavioral Health Services Board	2,523	10,603	70,040	(61,504)	0	(994)	(12)	20,656	1,550,858	1,571,514	(751,889)
55494	Rockbridge Area Social Services Board	94,988	44,072	201,776	(251,849)	(33,094)	(2,868)	(43)	52,982	4,476,940	4,529,922	(3,237)
55495	Dinwiddie County Water Authority	42,791	24,649	79,789	(34,035)	(45,917)	(1,090)	(18)	66,169	1,744,230	1,810,399	9,654



**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	Net Change in FNP				
55496	Rappahannock/Rapidan Community Services Board	322,538	491,619	1,455,520	(738,991)	(172,904)	(19,736)	(307)	1,337,739	31,633,180	32,970,919	(6,419,817)
55497	Virginia Education Loan Authority	0	9,614	683,092	(81,673)	(11,135)	(9,310)	(145)	590,443	14,879,329	15,469,772	(12,708,461)
55498	Valley Community Services Board	520,327	474,302	1,156,321	(809,823)	(158,209)	(15,567)	(247)	1,167,104	25,033,636	26,200,740	(1,774,998)
55499	Eastern Shore Public Library	16,332	10,716	48,185	(45,275)	0	(668)	(9)	29,281	1,058,805	1,088,086	(3,854)
55500	Alexandria City School Board	428,560	393,832	1,959,825	(2,271,322)	(42,623)	(27,928)	(411)	439,933	43,625,512	44,065,445	(4,115,373)
55501	Albemarle County Schools	504,909	318,408	1,171,563	(1,112,894)	(72,971)	(16,163)	(247)	792,605	25,747,225	26,539,830	1,617,396
55502	Alleghany County School Board	161,117	88,820	443,017	(517,531)	(35,380)	(6,277)	(93)	133,673	9,796,414	9,930,087	163,143
55503	Charlottesville Public Schools	164,445	96,590	472,412	(670,153)	(62,818)	(6,848)	(98)	(6,470)	10,593,584	10,587,114	22,261
55504	Amherst County School Board	138,428	118,082	355,124	(301,257)	(18,900)	(4,860)	(75)	286,542	7,775,642	8,062,184	(691,222)
55505	Appomattox County School Board	51,385	34,024	128,667	(124,008)	(1,241)	(1,778)	(24)	87,025	2,826,033	2,913,058	(28,022)
55506	Arlington County Schools	954,339	722,556	1,570,563	(739,509)	(142,468)	(20,294)	(332)	2,344,855	33,331,084	35,675,939	3,429,950
55507	Augusta County School Board	226,499	130,761	476,637	(514,819)	(57,102)	(6,644)	(102)	255,230	10,492,943	10,748,173	723,977
55508	Bath County School Board	71,030	40,750	171,408	(175,196)	0	(2,375)	(34)	105,583	3,760,198	3,865,781	405,100
55509	Bedford County School Board	404,699	272,628	923,208	(751,754)	(96,016)	(12,637)	(196)	739,932	20,224,134	20,964,066	(42,144)
55510	Bland County School Board	32,871	22,001	71,729	(65,399)	(3,629)	(983)	(17)	56,573	1,569,943	1,626,516	(82,858)
55511	Botetourt County School Board	279,259	114,370	477,032	(725,659)	(25,512)	(6,794)	(99)	112,597	10,604,838	10,717,435	1,892,284
55512	Norfolk Public Schools	1,771,797	791,664	3,348,319	(4,266,729)	(112,446)	(46,956)	(707)	1,484,942	74,132,687	75,617,629	11,663,618
55513	Petersburg Public Schools	320,447	127,092	545,900	(676,219)	(20,060)	(7,604)	(113)	289,443	12,021,872	12,311,315	1,223,875
55514	Buckingham County School Board	66,646	40,260	139,344	(136,743)	(4,685)	(1,915)	(29)	102,878	3,046,860	3,149,738	(24,733)
55515	Radford City School Board	24,654	15,997	80,576	(152,527)	(8,133)	(1,199)	(16)	(40,648)	1,855,558	1,814,910	(147,057)
55516	Caroline County School Board	98,179	68,865	221,665	(331,326)	(20,580)	(3,169)	(45)	33,589	4,959,620	4,993,209	(209,767)
55517	Carrroll County School Board	239,595	122,507	418,458	(528,240)	(31,755)	(5,839)	(88)	214,638	9,200,050	9,414,688	668,880
55518	Charles City County School Board	17,694	12,046	80,741	(112,037)	0	(1,172)	(18)	(2,746)	1,809,960	1,807,214	(279,255)
55519	Charlotte County School Board	30,279	24,557	157,937	(194,427)	0	(2,269)	(31)	16,046	3,517,793	3,533,839	(342,989)
55520	Chesterfield County School Board	2,839,204	1,317,080	4,266,413	(6,148,642)	(350,629)	(59,811)	(897)	1,862,718	94,655,376	96,518,094	19,479,328
55521	Clarke County School Board	56,916	32,933	144,974	(150,863)	(4,585)	(2,023)	(33)	77,319	3,202,474	3,279,793	(66,371)
55522	Winchester Public Schools	182,430	104,329	298,135	(251,276)	(40,486)	(4,031)	(62)	289,039	6,527,551	6,816,590	311,971
55523	Culpeper County School Board	246,237	203,046	540,962	(512,539)	(7,342)	(7,356)	(112)	462,896	11,861,142	12,324,038	(860,991)
55524	Cumberland County School Board	38,806	34,418	124,689	(98,568)	(1,218)	(1,709)	(25)	96,393	2,723,477	2,819,870	(344,308)
55525	Dickenson County School Board	449,539	74,927	255,532	(885,765)	0	(3,803)	(54)	(109,624)	5,815,130	5,705,506	6,303,055
55526	Dinwiddie County Public Schools	182,256	97,964	317,343	(405,960)	(41,298)	(4,448)	(67)	145,790	7,008,323	7,154,113	686,336
55528	Essex County School Board	67,266	29,178	183,178	(287,012)	(33,368)	(2,695)	(39)	(43,492)	4,159,583	4,116,091	357,024
55530	Covington School Board	76,341	23,812	101,524	(206,106)	(1,463)	(1,474)	(19)	(7,385)	2,261,633	2,254,248	689,052
55531	Floyd County School Board	146,934	72,990	265,834	(531,060)	(27,016)	(3,938)	(57)	(76,313)	6,039,018	5,962,705	1,564,792
55532	Fluvanna County Public Schools	141,552	106,079	257,575	(221,841)	(15,608)	(3,467)	(54)	264,236	5,574,386	5,838,622	(152,427)
55533	Chesapeake Public Schools	2,321,495	1,063,283	3,503,699	(4,121,160)	(109,162)	(48,093)	(743)	2,609,319	77,002,477	79,611,796	16,052,241
55534	Virginia Beach City School Board	3,739,486	2,041,468	8,507,018	(9,558,643)	(465,012)	(118,985)	(1,792)	4,143,540	188,111,748	192,255,288	13,572,915
55535	Giles County Schools	141,960	57,024	196,357	(300,654)	(26,042)	(2,775)	(42)	65,828	4,364,410	4,430,238	1,194,120
55536	Gloucester County School Board	337,412	197,164	736,846	(656,960)	(43,186)	(10,111)	(154)	561,011	16,149,983	16,710,994	530,823
55537	Goochland County School Board	68,960	37,319	162,620	(110,972)	(18,474)	(2,217)	(33)	137,203	3,542,479	3,679,682	196,913
55538	Grayson County School Board	292,271	61,197	222,854	(203,545)	(20,190)	(2,874)	(46)	349,667	4,746,298	5,095,965	347,189
55539	Greene County Schools	180,867	92,428	341,344	(296,949)	(11,502)	(4,638)	(73)	301,477	7,456,612	7,758,089	254,348
55540	Greensville County School Board	81,768	50,945	244,410	(323,489)	(5,312)	(3,491)	(49)	44,782	5,431,953	5,476,735	(71,898)
55541	Halifax County School Board	234,453	106,219	546,114	(828,999)	(24,051)	(7,872)	(115)	25,749	12,280,366	12,306,115	1,722,693
55542	Hanover County School Board	507,170	325,545	1,054,611	(875,196)	(72,252)	(14,331)	(223)	925,324	23,043,299	23,968,623	(570,015)
55543	Henrico County Schools	238,475	31,253	251,841	(690,927)	(7,997)	(3,822)	(54)	(181,231)	5,823,110	5,641,879	2,805,919
55544	Henry County Public Schools	359,989	160,477	747,117	(1,193,647)	(15,111)	(10,754)	(157)	47,914	16,723,090	16,771,004	1,348,897





**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			
55545	Highland County Public Schools	36,046	11,528	35,354	(61,327)	0	(489)	(8)	21,104	778,675	799,779	310,941
55546	Isle of Wight County Schools	136,787	78,445	237,020	(318,162)	(44,818)	(3,349)	(49)	85,874	5,265,197	5,351,071	172,184
55548	King George County School Board	174,305	106,877	282,184	(181,524)	(14,646)	(3,726)	(63)	363,407	6,080,885	6,444,292	85,717
55549	King & Queen County School Board	38,613	34,218	129,766	(55,859)	0	(1,734)	(25)	144,979	2,812,249	2,957,228	(425,984)
55550	King William County Schools	87,689	68,007	122,327	(57,389)	(13,547)	(1,565)	(29)	205,493	2,619,122	2,824,615	(139,009)
55551	Lancaster County School Board	89,468	41,189	114,353	(120,610)	(8,858)	(1,541)	(26)	113,975	2,497,647	2,611,622	457,706
55552	Lee County School Board	498,642	86,145	347,642	(964,767)	(21,005)	(5,081)	(77)	(58,501)	7,895,337	7,836,836	6,195,481
55553	Loudoun County School Board	3,637,258	2,526,865	5,275,477	(4,014,656)	(395,314)	(69,357)	(1,129)	6,959,144	114,164,296	121,123,440	6,750,948
55554	Louisa County Public Schools	258,841	179,082	560,686	(407,789)	(16,755)	(7,549)	(119)	566,397	12,219,479	12,785,876	(109,123)
55555	Lunenburg County School Board	38,525	30,884	109,677	(77,311)	(92)	(1,488)	(24)	100,171	2,387,908	2,488,079	(202,433)
55556	Madison County School Board	33,962	35,046	167,887	(174,103)	(30,370)	(2,399)	(38)	29,985	3,733,058	3,763,043	(432,017)
55557	Mathews County School Board	91,599	36,827	127,992	(154,829)	(24,447)	(1,781)	(26)	75,335	2,835,509	2,910,844	716,692
55558	Mecklenburg County Schools	86,114	38,876	241,239	(452,690)	(21,642)	(3,598)	(52)	(111,753)	5,462,406	5,350,653	539,683
55559	Middlesex County School Board	63,953	20,699	106,195	(150,966)	0	(1,498)	(20)	38,363	2,343,017	2,381,380	534,027
55560	Montgomery County School Board	477,385	326,053	840,218	(1,283,700)	(72,368)	(11,870)	(176)	275,542	18,664,856	18,940,398	4,313,636
55562	Nelson County Public Schools	128,397	76,055	281,345	(272,613)	0	(3,869)	(60)	209,255	6,158,128	6,367,383	510,073
55563	New Kent County Schools	85,947	63,501	198,775	(200,977)	(7,476)	(2,745)	(42)	136,983	4,381,165	4,518,148	78,806
55565	Northampton County Schools	105,888	49,513	144,460	(226,332)	(10,173)	(2,034)	(32)	61,290	3,225,645	3,286,935	337,621
55566	Northumberland Co School Board	83,473	31,292	152,762	(279,140)	0	(2,217)	(32)	(13,862)	3,458,087	3,444,225	752,780
55567	Nottoway County School Board	85,134	49,309	246,344	(213,378)	(29,635)	(3,430)	(54)	134,290	5,437,707	5,571,997	263,255
55568	Orange County Public Schools	202,149	148,042	401,260	(414,875)	(42,986)	(5,524)	(87)	287,979	8,792,278	9,080,257	(190,663)
55569	Page County Public Schools	192,884	94,313	313,725	(444,071)	(13,785)	(4,403)	(65)	138,598	6,966,615	7,105,213	978,156
55570	Patrick County Public Schools	171,319	85,375	284,404	(380,756)	0	(3,964)	(59)	156,319	6,287,162	6,443,481	830,032
55571	Pittsylvania County School Board	283,578	132,471	570,904	(888,059)	(22,376)	(8,196)	(120)	68,202	12,725,887	12,794,089	1,448,522
55572	Powhatan County School Board	124,813	90,842	348,309	(343,537)	(4,451)	(4,833)	(75)	211,068	7,656,356	7,867,424	(126,953)
55573	Prince Edward County Schools	56,512	30,842	160,116	(206,875)	0	(2,280)	(33)	38,282	3,562,851	3,601,133	306,052
55574	Prince George County School Board	441,561	194,358	670,676	(879,687)	(40,381)	(9,320)	(143)	377,064	14,870,135	15,247,199	2,714,210
55576	Prince William County Schools	4,216,224	2,629,471	7,407,239	(7,094,819)	(343,282)	(100,577)	(1,578)	6,712,678	162,262,968	168,975,646	12,033,920
55577	Pulaski County School Board	218,738	121,343	424,421	(506,017)	(20,152)	(5,914)	(90)	232,329	9,345,359	9,577,688	740,273
55578	Rappahannock County Schools	60,727	31,235	100,673	(161,356)	(50,628)	(1,479)	(21)	(20,849)	2,296,636	2,275,787	371,455
55579	Richmond County Public Schools	9,175	11,112	37,184	(18,915)	(5,282)	(506)	(8)	32,760	811,140	843,900	(162,996)
55580	Roanoke County School Board	206,447	152,195	1,454,882	(2,010,055)	(101,405)	(21,377)	(305)	(319,618)	32,854,073	32,534,455	163,107
55581	Rockbridge County Schools	131,850	76,599	317,602	(489,661)	(2,769)	(4,567)	(65)	28,989	7,116,851	7,145,840	378,165
55582	Rockingham County School Board	635,842	394,565	1,334,387	(1,308,848)	(39,402)	(18,317)	(283)	997,944	29,224,151	30,222,095	897,600
55583	Russell County School Board	425,544	120,010	515,108	(1,155,968)	(35,144)	(7,577)	(108)	(138,135)	11,726,603	11,588,468	5,416,744
55584	Scott County Schools	197,633	106,064	364,074	(450,841)	(25,072)	(5,083)	(79)	186,696	8,028,553	8,215,249	825,789
55585	Shenandoah County School Board	376,586	207,759	534,599	(597,781)	(17,394)	(7,246)	(112)	496,411	11,647,445	12,143,856	987,917
55586	Smyth County School Board	261,267	114,873	491,896	(685,628)	(9,665)	(6,949)	(103)	165,691	10,897,993	11,063,684	1,766,237
55587	Southampton County School Board	36,915	43,491	210,034	(162,169)	(20,593)	(2,931)	(44)	104,703	4,620,215	4,724,918	(618,760)
55588	Spotsylvania County School Board	761,736	448,095	1,127,856	(1,259,890)	(61,254)	(15,369)	(241)	1,000,933	24,880,762	25,881,695	1,226,427
55589	Stafford County Schools	700,475	412,685	1,081,570	(1,142,016)	(175,112)	(14,788)	(227)	862,587	23,804,703	24,667,290	2,526,418
55590	Surry County Public Schools	120,248	47,557	228,563	(381,607)	(16,583)	(3,306)	(49)	(5,177)	5,121,174	5,115,997	906,315
55591	Sussex County School Board	80,878	51,355	149,384	(125,356)	(5,630)	(2,015)	(33)	148,583	3,249,296	3,397,879	(57,519)
55592	Tazewell County Schools	629,864	190,601	875,280	(1,509,807)	(14,007)	(12,501)	(185)	159,245	19,557,901	19,717,146	6,116,889
55593	Warren County School Board	193,055	122,376	411,657	(485,192)	(99,224)	(5,814)	(85)	136,773	9,065,100	9,201,873	(249,063)
55595	Washington County School Board	329,457	131,838	542,672	(924,644)	(13,942)	(7,794)	(112)	57,475	12,086,850	12,144,325	2,529,636
55596	Westmoreland County School Board	77,446	37,061	161,881	(199,678)	(4,498)	(2,275)	(34)	69,903	3,595,932	3,665,835	241,779
55597	Wise County Schools	272,831	83,286	385,024	(856,946)	(1,250)	(5,702)	(80)	(122,837)	8,775,570	8,652,733	4,090,463



**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
55598	Wythe County School Board	134,262	60,221	247,316	(377,458)	(10,837)	(3,530)	(51)	49,923	5,517,854	5,567,777	573,120
55599	York County School Board	474,730	303,379	896,825	(741,434)	(15,174)	(12,064)	(188)	906,074	19,496,255	20,402,329	508,434
55600	Accomack County School Board	217,678	145,565	507,774	(452,522)	(57,468)	(7,000)	(108)	353,919	11,141,132	11,495,051	(114,011)
55601	Bristol Virginia School System	35,509	18,376	107,616	(216,933)	(2,142)	(1,617)	(23)	(59,214)	2,451,467	2,392,253	308,374
55602	Buena Vista City Public Schools	7,976	17,257	78,925	(92,294)	(12,709)	(1,143)	(17)	(2,005)	1,771,269	1,769,264	(398,916)
55603	Amelia County Public Schools	65,179	40,171	155,863	(166,142)	(22,818)	(2,185)	(33)	70,035	3,454,840	3,524,875	(72,765)
55605	Danville School Board	156,811	88,856	330,257	(255,375)	0	(4,474)	(69)	316,006	7,201,056	7,517,062	250,739
55606	Franklin City Public Schools	41,701	18,929	75,954	(81,372)	(8,937)	(1,055)	(15)	45,205	1,673,021	1,718,226	75,041
55607	Lexington City Public Schools	0	12,850	22,550	(32,349)	0	(326)	(4)	2,721	496,700	499,421	(163,540)
55608	Harrisonburg City School Board	132,185	93,767	320,003	(362,628)	(67,642)	(4,518)	(69)	111,098	7,095,483	7,206,581	(279,169)
55609	Hopewell Public Schools	213,125	88,419	293,446	(590,326)	(23,439)	(4,268)	(60)	(23,103)	6,644,373	6,621,270	1,503,416
55610	Lynchburg School Board	327,719	183,717	609,217	(743,952)	(50,540)	(8,505)	(127)	317,529	13,442,714	13,760,243	1,116,915
55611	Fauquier County School Board	422,140	326,614	1,016,928	(919,301)	(78,233)	(13,964)	(215)	753,969	22,312,852	23,066,821	(1,340,303)
55612	Brunswick County Public Schools	99,529	55,202	225,262	(242,932)	(12,065)	(3,139)	(46)	121,811	4,971,183	5,092,994	152,618
55613	P D Pruden Vocational-Technical Center	0	2,038	7,785	0	0	(103)	(2)	9,718	167,149	176,867	(108,468)
55614	Portsmouth School Board	726,275	345,765	1,307,987	(2,149,989)	(150,364)	(18,893)	(276)	60,505	29,290,850	29,351,355	8,244,227
55615	Campbell County School Board	310,596	142,393	558,443	(951,773)	(27,125)	(8,065)	(117)	24,352	12,514,396	12,538,748	1,445,553
55616	Richmond City Schools	938,862	515,006	2,122,831	(1,941,942)	(72,897)	(29,190)	(447)	1,532,223	46,580,736	48,112,959	2,757,554
55617	Roanoke City Schools	103,468	131,040	99,131	(10,327)	(32,943)	(1,144)	(21)	289,204	2,020,026	2,309,230	(999,474)
55619	Staunton City School Board	104,637	45,097	175,987	(323,549)	(5,350)	(2,551)	(37)	(5,766)	3,956,043	3,950,277	411,778
55620	Suffolk City School Board	477,042	312,739	1,014,884	(891,519)	(99,806)	(13,901)	(215)	799,224	22,238,899	23,038,123	985,444
55622	Craig County School Board	55,133	20,837	69,197	(48,491)	0	(904)	(16)	95,756	1,486,073	1,581,829	216,900
55623	Martinsville City School Board	110,982	21,192	123,775	(342,751)	(15,278)	(1,895)	(23)	(103,998)	2,829,418	2,725,420	1,479,165
55624	Appomattox Regional Governor's School	5,408	4,514	6,704	(141)	0	(81)	(1)	16,403	139,536	155,939	(14,732)
55625	Colonial Heights City Schools	93,422	55,511	199,346	(238,023)	(16,757)	(2,797)	(42)	90,660	4,417,061	4,507,721	(1,489)
55632	City of Manassas School Board	327,770	210,271	662,902	(555,727)	(71,559)	(9,037)	(140)	564,480	14,485,815	15,050,295	1,424,794
55633	Franklin County Schools	393,215	244,347	788,531	(925,070)	(32,685)	(10,964)	(168)	457,206	17,378,143	17,835,349	2,519,592
55634	Frederick County School Board	619,812	394,323	950,171	(820,639)	(102,532)	(12,709)	(202)	1,028,224	20,651,394	21,679,618	(215,782)
55635	City of Salem Schools	93,028	59,073	228,863	(267,063)	(3,173)	(3,202)	(47)	107,479	5,052,257	5,159,736	(42,245)
55636	Manassas Park City Schools	72,948	54,851	162,457	(137,135)	(117,346)	(2,320)	(33)	33,422	3,649,993	3,683,415	(356,115)
55637	Newport News Public Schools	261,980	284,255	104,055	(593)	(25,991)	(876)	(24)	622,806	1,969,802	2,592,608	(1,014,889)
55708	Waynesboro City Schools	80,835	45,591	155,645	(244,913)	(8,896)	(2,229)	(32)	26,001	3,482,447	3,508,448	(13,950)
55710	Valley Vocational-Technical Center	5,719	2,724	14,737	(21,820)	0	(212)	(4)	1,144	328,128	329,272	(15,601)
55711	New Horizons Technical Center	32,407	11,871	29,976	(53,921)	(546)	(414)	(6)	19,367	654,081	673,448	290,130
55713	Galax City Schools	56,560	27,173	81,921	(80,445)	(15,468)	(1,116)	(16)	68,609	1,777,603	1,846,212	298,526
55714	Norton City Schools	18,142	13,127	88,847	(112,077)	(11,479)	(1,292)	(21)	(4,753)	1,993,814	1,989,061	(142,079)
55802	Williamsburg-James City County Schools	372,141	256,544	764,646	(531,651)	(55,085)	(10,296)	(162)	796,047	16,640,131	17,436,178	(586,879)
55803	Poquoson City School Board	64,124	25,682	86,123	(155,952)	0	(1,229)	(16)	18,732	1,911,815	1,930,547	323,031
55806	Fredericksburg City Public Schools	84,468	60,507	191,424	(98,506)	(16,145)	(2,558)	(41)	219,149	4,146,109	4,365,258	(258,041)
55807	Hampton City Schools	411,361	193,337	1,135,856	(1,988,113)	(354,494)	(17,081)	(236)	(619,370)	26,048,429	25,429,059	4,891,683
55813	Buchanan County School Board	511,145	112,065	502,728	(1,320,962)	(39,967)	(7,507)	(105)	(242,603)	11,489,448	11,246,845	6,659,571
55814	Jackson River Vocational Technical Center	5,496	3,514	13,910	(8,021)	0	(187)	(4)	14,708	300,858	315,566	(33,003)
55815	Northern Neck Regional Vocational Center	3,934	1,710	4,463	(4,977)	0	(60)	1	5,071	96,271	101,342	42,449
55867	Pamunkey Regional Library	118,712	54,205	164,581	(115,678)	(4,961)	(2,167)	315,534	530,226	3,547,684	4,077,910	53,831
55868	Northern VA Transit Authority	30,617	49,918	951	0	0	65	(2)	81,549	0	81,549	(81,549)
55869	RSW Regional Jail Authority	566,835	241,286	19,120	0	(951)	546	(7)	826,829	0	826,829	(827,813)



**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			
55870	Bedford Regional Water Authority	182,137	113,206	145,164	(115,054)	(629)	(1,782)	(30)	323,012	3,029,924	3,352,936	335,291
55871	Portsmouth Redevelopment And Housing Authority	322,974	179,947	38,234	(91,305)	(17,786)	(130)	(11)	431,923	613,271	1,045,194	1,800,797
55872	Southwest Regional Recreation Authority	12,405	8,259	3,013	0	0	(20)	(1)	23,656	52,681	76,337	(23,249)
55873	Roanoke Redevelopment & Housing Authority	169,738	141,937	94,384	(31,001)	(66,928)	(1,051)	(22)	307,057	1,869,458	2,176,515	(431,114)
55874	Meherrin River Regional Jail Authority	638,952	270,366	118,736	(1,185)	(28,112)	(713)	(28)	998,016	2,036,295	3,034,311	(339,457)
55875	Woodway Water Authority	6,394	7,332	3,021	0	0	(27)	(1)	16,719	57,579	74,298	(4,293)
55876	Bristol Virginia Utilities Authority	443,009	387,783	294,159	(43,907)	(74,542)	(3,262)	(64)	1,003,176	5,886,499	6,889,675	(1,730,459)
55877	Washington Metro Area Transit Commission	35,813	17,924	19,895	0	0	(214)	(4)	73,414	401,109	474,523	363,512
55878	Mt Rogers Community Services Board	1,534,637	971,352	1,259,817	(691,567)	(165,513)	(15,399)	(275)	2,893,052	26,334,487	29,227,539	6,448,461
55879	Lonesome Pine Soil & Water Conservation District	1,977	1,759	1,074	0	0	(11)	0	4,799	21,200	25,999	(197)
55880	Big Sandy Soil & Water & Conservation District	2,544	2,612	2,143	0	0	(24)	1	7,276	43,506	50,782	(11,436)
55881	Virginia's Region 2000 Local Government Council	130,482	86,600	100,157	(6,229)	(7,822)	(1,148)	(25)	302,015	2,033,743	2,335,758	(689,734)
55882	Middle Peninsula Planning District Commission	29,567	14,079	25,306	(2,534)	0	(299)	(5)	66,114	520,162	586,276	56,917
55883	Western Virginia Regional Jail Authority	869,478	375,680	449,948	(37,246)	(32,644)	(4,878)	(99)	1,620,239	9,048,328	10,668,567	(2,992,260)
55884	Halifax Service Authority	117,501	57,974	75,638	(20,145)	0	(864)	(16)	230,088	1,543,828	1,773,916	(324,868)
55885	Fort Monroe Area Development Authority	0	0	150	0	0	(2)	0	148	3,258	3,406	208
55886	Russell County Public Service Authority	26,342	21,006	18,826	(4,389)	0	(210)	(5)	61,570	383,978	445,548	20,615
55887	Piedmont Community Services Board	572,388	453,791	458,772	(106,589)	(85,248)	(5,378)	(101)	1,287,635	9,512,369	10,800,004	(813,293)
55888	Blue Ridge Behavioral Healthcare	760,009	606,423	784,069	(215,316)	(140,630)	(9,558)	(169)	1,784,828	16,313,699	18,098,527	(3,948,044)
55889	Skyline Soil & Water Conservation District	10,218	6,211	11,921	0	0	(144)	(2)	28,204	247,378	275,582	116,734
55890	Middle River Regional Jail Authority	778,228	279,945	451,289	(51,410)	(65,247)	(5,141)	(98)	1,387,566	9,249,227	10,636,793	(1,641,870)
55891	Tidewater Soil & Water Conservation District	5,186	5,588	3,786	0	0	(40)	(2)	14,518	75,333	89,851	(6,743)
55892	Big Stone Gap Redevelopment And Housing Authority	20,230	13,154	17,419	(2,280)	0	(204)	(5)	48,314	359,867	408,181	(39,546)
55893	Eastern Shore Soil & Water Conservation District	13,642	8,025	9,536	(8,354)	0	(116)	(1)	22,732	200,181	222,913	44,035
55894	Town of Boykins	2,279	2,800	4,323	0	0	(53)	(2)	9,347	90,891	100,238	(37,370)
55895	Town of Gordonsville	46,261	32,323	48,238	(44,053)	0	(613)	(9)	82,147	1,020,170	1,102,317	36,605
55896	Virginia Resources Authority	46,529	64,726	61,565	0	0	(720)	(13)	172,087	1,267,056	1,439,143	(299,026)
55897	Prince William County Service Authority	2,102,230	1,004,829	1,202,198	(630,782)	(86,428)	(13,734)	(261)	3,578,052	24,525,073	28,103,125	3,563,178
55898	Western Virginia Water Authority	563,177	435,353	466,604	(152,830)	(33,493)	(5,495)	(100)	1,273,216	9,614,029	10,887,245	139,166
55899	Shenandoah Valley Regional Airport Commission	37,682	29,393	54,349	(6,366)	0	(672)	(13)	114,373	1,143,248	1,257,621	231,974
55900	Allegheny Highlands Community Services Board	184,604	141,066	345,151	(345,275)	(54,123)	(4,724)	(73)	266,626	7,539,692	7,806,318	(209,131)
55901	Brunswick Industrial Development Authority	11,547	5,909	14,624	(5,072)	0	(185)	(5)	26,818	308,370	335,188	(50,041)



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

Employer Code	Political Subdivision	Change in Fiduciary Net Position (FNP)							Net Change in FNP	FNP-Beginning	FNP-Ending	Net Pension Liability
		Contrib-Employer	Contrib-Member	Net Investment Income	Benefit Payments	Refunds of Contrib	Admin Expenses	Other				
55902	Northern Neck/Essex County Group Home Commission	0	0	40,275	(54,370)	0	(598)	(8)	(14,701)	909,548	894,847	(60,677)
55903	State Education Assistance Authority	0	0	448,793	(87,797)	0	(6,148)	(94)	354,754	9,789,730	10,144,484	(7,777,028)
55904	Appalachian Juvenile Commission Goochland/Powhatan Community Services Board	189,972	94,008	191,524	(240,446)	(9,987)	(2,545)	(41)	222,485	4,125,951	4,348,436	1,374,093
55905	Suffolk Redevelopment & Housing Authority	133,686	109,382	361,437	(277,950)	(55,796)	(4,958)	(77)	265,724	7,866,893	8,132,617	(592,497)
55906	Virginia Small Business Financing Authority	46,430	55,159	179,371	(43,979)	(15,605)	(2,377)	(38)	218,961	3,858,110	4,077,071	(1,105,337)
55907	Lee County Redevelopment & Housing Authority	0	0	30,478	(1,350)	0	(413)	(6)	28,709	661,867	690,576	(312,362)
55908	Henry County Public Service Authority	31,538	14,334	60,244	(72,241)	0	(839)	(14)	33,022	1,321,450	1,354,472	388,012
55909	Southside Planning District Commission Economic Development Authority -	152,017	119,286	454,864	(390,123)	0	(6,254)	(94)	329,696	9,961,855	10,291,551	804,656
55910	Henrico County	77,575	24,867	100,931	(106,035)	0	(1,364)	(21)	95,953	2,192,100	2,288,053	936,222
55911	Augusta County Service Authority	72,678	29,305	87,632	(117,850)	0	(1,199)	(20)	70,546	1,922,072	1,992,618	232,523
55912	Rappahannock Juvenile Center	378,350	232,903	621,982	(526,706)	(64,009)	(8,368)	(131)	634,021	13,473,370	14,107,391	1,109,554
55914	Cumberland Plateau Regional Housing Authority	188,648	150,444	369,029	(373,601)	(50,370)	(5,061)	(78)	279,011	8,072,272	8,351,283	127,887
55915	Amherst County Service Authority	47,544	24,257	101,016	(137,760)	0	(1,428)	(22)	33,607	2,239,698	2,273,305	321,256
55918	Pepper's Ferry Regional Wastewater Authority	89,044	47,414	198,567	(103,535)	0	(2,647)	(41)	228,802	4,285,501	4,514,303	509,076
55919	Rappahannock Regional Jail	119,563	54,633	113,188	(126,795)	0	(1,476)	(24)	159,089	2,423,257	2,582,346	721,049
55920	Thomas Jefferson Planning District Commission	1,357,729	708,670	1,399,232	(633,029)	(258,454)	(17,689)	(300)	2,556,159	29,739,809	32,295,968	799,607
55921	Piedmont Regional Jail	20,868	27,522	73,203	(55,533)	(7,930)	(1,005)	(16)	57,109	1,606,481	1,663,590	(258,854)
55922	Nelson County Service Authority	507,606	198,327	471,723	(427,030)	(43,850)	(6,146)	(100)	700,530	10,134,793	10,835,323	2,384,355
55923	Coeburn-Norton-Wise Water Treatment Authority	45,587	44,779	124,624	(33,953)	0	(1,626)	(26)	179,385	2,666,616	2,846,001	(192,710)
55924	Fauquier County Water & Sanitation Authority	64,469	27,653	66,375	(34,863)	(40,933)	(882)	(13)	81,806	1,462,993	1,544,799	355,085
55925	Scott County Soil & Water Conservation District	131,280	128,938	264,236	(153,868)	(15,609)	(3,477)	(56)	351,444	5,660,731	6,012,175	22,012
55926	New River Resource Authority	7,167	6,033	11,116	0	0	(137)	(2)	24,177	232,085	256,262	29,646
55927	Scott County Water & Sewerage Authority	74,465	44,810	85,513	(52,756)	0	(1,091)	(19)	150,922	1,824,121	1,975,043	419,114
55928	Greensville County Water & Sewer Authority	62,165	33,705	81,440	(54,244)	0	(1,056)	(18)	121,992	1,749,855	1,871,847	163,166
55929	Petersburg Redevelopment & Housing Authority	75,055	52,633	154,360	(78,182)	0	(2,033)	(33)	201,800	3,313,234	3,515,034	319,221
55930	Central Rappahannock Regional Library	108,517	56,879	200,446	(254,473)	(21,716)	(2,814)	(42)	86,797	4,426,163	4,512,960	539,244
55931	Virginia Coalfield Economic Development Authority	433,213	216,816	645,851	(454,137)	0	(8,526)	(138)	833,079	13,914,108	14,747,187	2,572,821
55932	Central Virginia Regional Jail	30,128	14,881	48,579	(42,971)	0	(653)	(11)	49,953	1,055,832	1,105,785	273,922
55933	Thomas Jefferson Soil & Water Conservation District	478,419	192,167	500,151	(550,943)	(74,162)	(6,714)	(107)	538,811	10,788,381	11,327,192	1,125,367
55934	Commonwealth Regional Council	23,982	17,348	30,529	(11,176)	0	(380)	(6)	60,297	644,695	704,992	98,409
55936		31,965	8,667	45,922	(54,871)	(4,232)	(637)	(9)	26,805	1,012,685	1,039,490	400,590



**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	8,769	9,817	45,063	(21,068)	0	(611)	(8)	41,962	979,047	1,021,009	(118,713)
	Colonial Soil & Water Conservation District	11,394	5,526	23,103	(16,719)	0	(311)	(8)	22,985	500,031	523,016	72,265
55938	Rivanna Solid Waste Authority	38,370	19,552	103,238	(126,868)	0	(1,462)	(21)	32,809	2,284,594	2,317,403	142,617
	Monacan Soil & Water Conservation District	6,034	5,736	18,880	0	0	(244)	(3)	30,403	403,001	433,404	3,680
55940	Robert E Lee Soil & Water Conservation District	12,456	7,954	14,909	(11,722)	0	(192)	(4)	23,401	317,226	340,627	1,747
	Tri-County/City Soil & Water Conservation District	6,230	5,499	20,013	(12,710)	(717)	(272)	(4)	18,039	435,397	453,436	(13,005)
55942	Central Virginia Waste Management Authority	40,747	23,299	63,905	(53,934)	0	(851)	(13)	73,153	1,381,636	1,454,789	30,069
55944	Lonesome Pine Regional Library	96,716	45,279	181,348	(112,379)	(38,073)	(2,450)	(37)	170,404	3,913,215	4,083,619	678,077
55945	Virginia Peninsulas Public Service Authority	90,274	69,839	184,457	(61,931)	(14,069)	(2,406)	(40)	266,124	3,942,747	4,208,871	(348,423)
55946	Tidewater Youth Services Commission	112,025	104,825	441,847	(381,588)	(8,861)	(6,138)	(92)	262,018	9,707,942	9,969,960	(948,695)
55947	Virginia Highlands Airport Commission	8,503	11,248	21,563	(25,585)	0	(297)	(5)	15,427	471,482	486,909	56,323
55948	Western Tidewater Regional Jail	898,305	326,368	1,018,499	(718,468)	(87,962)	(13,325)	(216)	1,423,201	21,938,273	23,361,474	1,294,041
	Scott County Redevelopment & Housing Authority	45,381	19,213	46,613	(40,900)	0	(605)	(10)	69,692	994,296	1,063,988	319,319
55950	Handley Regional Library	57,969	31,605	98,802	(63,231)	0	(1,306)	(22)	123,817	2,133,369	2,257,186	27,906
55951	Northern Neck Regional Jail	393,839	159,158	482,453	(312,736)	(88,183)	(6,360)	(102)	628,069	10,418,863	11,046,932	1,077,234
	Montgomery Regional Solid Waste Authority	50,316	40,447	77,677	(42,077)	0	(999)	(17)	125,347	1,648,960	1,774,307	138,686
55952	Potomac & Rappahannock Transportation Commission	460,763	494,240	603,590	(254,094)	(21,838)	(7,442)	(131)	1,275,088	12,789,238	14,064,326	(369,830)
55953	Giles County Public Service Authority	55,941	33,969	58,494	(46,067)	(994)	(747)	(13)	100,583	1,246,394	1,346,977	99,374
55954	South Central Wastewater Authority	134,611	76,008	148,134	(141,873)	0	(1,930)	(31)	214,919	3,170,606	3,385,525	526,652
	Wise County Redevelopment & Housing Authority	87,512	35,123	198,141	(171,036)	0	(2,721)	(43)	146,976	4,321,049	4,468,025	1,087,602
55955	Prince William Soil & Water Conservation District	5,644	7,466	16,224	0	(5,140)	(211)	(5)	23,978	351,002	374,980	(149,678)
55956	Hampton Roads Regional Jail Authority	1,631,376	612,289	1,352,935	(450,278)	(67,142)	(16,509)	(293)	3,062,378	28,374,641	31,437,019	2,995,709
55957	Castlewood Water & Sewage Authority	20,972	13,604	26,244	(25,312)	(5,967)	(351)	(5)	29,185	567,966	597,151	58,726
55958	Pamunkey Regional Jail	643,459	284,674	614,739	(377,078)	(60,613)	(7,790)	(133)	1,097,258	13,075,703	14,172,961	(279,717)
	Charlottesville-Albemarle Airport Authority	137,753	75,656	184,002	(132,362)	(44,591)	(2,456)	(40)	217,962	4,003,327	4,221,289	832,517
55959	Virginia Peninsula Regional Jail	516,601	236,366	569,404	(370,648)	(10,880)	(7,304)	(121)	933,418	12,162,723	13,096,141	(856,570)
	Virginia Biotechnology Research Park Authority	23,518	22,946	86,652	(82,139)	0	(1,205)	(19)	49,753	1,903,098	1,952,851	(344,794)
55960	Peumansend Creek Regional Jail	505,577	234,343	521,435	(231,366)	(37,830)	(6,549)	(111)	985,499	10,998,486	11,983,985	(97,482)
55961	Blue Ridge Regional Jail Authority	1,930,265	728,359	1,466,375	(839,175)	(122,690)	(18,075)	(317)	3,144,742	30,611,766	33,756,508	1,098,517
55962	Massanutten Regional Library	57,074	31,219	95,121	(77,738)	0	(1,272)	(19)	104,385	2,061,834	2,166,219	(8,209)
55963	Albemarle-Charlottesville Regional Jail	928,667	359,738	833,179	(517,526)	(14,406)	(10,461)	(178)	1,579,013	17,585,560	19,164,573	1,656,548
	Culpeper Soil & Water Conservation District	18,250	20,987	25,938	0	0	(310)	(6)	64,859	536,935	601,794	(28,884)
55964	New River Valley Regional Jail	880,287	441,995	826,435	(265,444)	(90,809)	(10,160)	(177)	1,782,127	17,322,995	19,105,122	(2,427,131)
55965	Sussex Service Authority	38,213	45,570	92,432	(31,827)	0	(1,196)	(20)	143,172	1,975,938	2,119,110	(362,546)



**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	3,651	3,819	5,898	0	0	(72)	0	13,296	123,726	137,022	13,667
55973	Peter Francisco Soil & Water Conservation District	5,209	5,892	7,017	0	0	(84)	(1)	18,033	145,739	163,772	17,740
55974	Peaks of Otter Soil & Water Conservation District	0	2,473	3,815	0	0	(49)	0	6,239	81,194	87,433	(37,142)
55975	New River Soil & Water Conservation District	4,727	3,794	8,009	0	0	(100)	(3)	16,427	169,529	185,956	30,956
55977	Southside Regional Jail	286,673	95,962	240,218	(136,254)	(16,282)	(3,011)	(50)	467,256	5,058,839	5,526,095	21,056
55978	Evergreen Soil & Water Conservation District	4,218	3,419	4,637	(5,075)	0	(60)	(2)	7,137	98,554	105,691	53,164
55979	Roanoke Higher Education Authority	46,343	44,754	77,867	(21,897)	0	(982)	(18)	146,067	1,645,168	1,791,235	(127,186)
55981	John Marshall Soil & Water Conservation District	26,801	12,913	26,382	(865)	0	(318)	(6)	64,907	545,630	610,537	(48,352)
55982	Daniel Boone Soil & Water Conservation District	5,571	4,447	6,116	0	0	(72)	(3)	16,059	126,354	142,413	33,449
55983	Southside Community Services Board	579,205	321,651	665,289	(480,502)	(58,570)	(8,610)	(142)	1,018,321	14,167,775	15,186,096	699,167
55984	Northern Shenandoah Valley Regional Commission	27,344	22,803	47,970	(48,858)	0	(647)	(10)	48,602	1,042,452	1,091,054	(172,514)
55985	Tazewell Soil & Water Conservation District	4,035	2,828	5,126	(9,098)	0	(71)	(2)	2,818	112,690	115,508	20,809
55987	Richmond Regional Planning District Committee	119,147	64,838	131,334	(22,745)	0	(1,606)	(27)	290,941	2,739,689	3,030,630	497,328
55988	Henricopolis Soil & Water Conservation District	5,381	4,381	8,138	(8,163)	0	(108)	(5)	9,624	176,906	186,530	(30,635)
55989	Piedmont Regional Juvenile Detention Center	29,031	23,826	44,159	(2,649)	(3,749)	(549)	(8)	90,061	929,800	1,019,861	(166,184)
55990	Roanoke River Service Authority	20,110	13,554	18,773	(1,296)	0	(221)	(5)	50,915	389,040	439,955	67
55991	Lee County Public Service Authority	19,415	23,653	28,166	(3,861)	(4,908)	(345)	(6)	62,114	590,490	652,604	(151,269)
55992	Blue Ridge Juvenile Detention Center	112,081	86,383	108,003	(46,869)	(33,156)	(1,335)	(23)	225,084	2,275,338	2,500,422	(55,014)
55993	Ferrum Water & Sewage Authority	6,806	6,495	9,726	0	0	(118)	(2)	22,907	203,196	226,103	(5,742)
55994	Wise County Public Service Authority	50,849	42,875	57,662	(13,280)	0	(696)	(14)	137,396	1,201,782	1,339,178	(161,930)
55995	Holston River Soil & Water Conservation District	6,525	8,474	12,431	(3,799)	0	(156)	(3)	23,472	262,383	285,855	(18,455)
55996	New River Valley Community Services Board	1,455,297	1,046,612	1,254,213	(541,035)	(143,403)	(15,099)	(270)	3,056,315	26,251,718	29,308,033	(945,062)
55997	Institute For Advanced Learning And Research	68,971	75,396	93,098	(19,513)	0	(1,131)	(21)	216,800	1,933,981	2,150,781	(576,398)
55998	Southwest Virginia Regional Jail Authority	1,709,847	653,522	936,556	(431,820)	(122,176)	(10,877)	(207)	2,734,845	19,360,914	22,095,759	(374,183)
55999	Clinch Valley Soil & Water Conservation District	6,885	4,862	6,576	0	0	(77)	(2)	18,244	134,796	153,040	(16,414)
	<b>Total Political Subdivisions</b>	<b>533,876,864</b>	<b>227,059,805</b>	<b>761,165,466</b>	<b>(819,200,733)</b>	<b>(36,900,276)</b>	<b>(10,357,446)</b>	<b>(161,059)</b>	<b>655,482,621</b>	<b>16,627,539,353</b>	<b>17,283,021,974</b>	<b>2,652,055,288</b>





Schedule F – Summary of Main Benefit Provisions

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**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**

<b>Plan Year:</b>	Twelve-month period ending June 30th.
<b>Administration:</b>	All plans are administered by the Board of Trustees of the Virginia Retirement System.
<b>Plan 1:</b>	Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
<b>Plan 2:</b>	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.
<b>Hybrid:</b>	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.
<b>Eligibility:</b>	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.
<b>Employee Contributions:</b>	
<b>Defined Benefit -</b>	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 Benefit 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*

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

<b>Effective Date:</b>	March 1, 1952
<b>Type of Plan:</b>	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.
<b>Service:</b>	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.
<b>Average Final Compensation:</b>	
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.
<b>Normal Retirement:</b>	
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

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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

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**Early Retirement:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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

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Payment Form:

Same as for Normal Retirement above.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

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

Annual Benefit:

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

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Payment Form:

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

**Disability Retirement – VSDP:**

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

**Deferred Termination Benefit:**

Plan 1:

Eligibility:

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

Annual Benefit:

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



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Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

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

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Benefit:

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

**Death Benefit:**

Eligibility:

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

Benefit:

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

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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

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

**Effective Date:** March 1, 1952

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

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

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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

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**Early Retirement:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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

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Payment Form:

Same as for Normal Retirement above.

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

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

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

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### Payment Form:

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

### **Disability Retirement – VLDP (Hybrid Plan):**

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



*Schedule F – Teachers’ Plan Provisions*

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**Deferred Termination Benefit:**

Plan 1:

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

Plan 2 and Hybrid:

Eligibility:

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

Annual Benefit:

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



Schedule F – Teachers’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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

Benefit:

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

**Death Benefit:**

Eligibility:

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

Benefit:

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



Schedule F – Teachers’ Plan Provisions

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

**Work-Related Death:**

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

**Cost-of-Living Increase:**

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

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

<b>Effective Date:</b>	July 1, 1950
<b>Type of Plan:</b>	SPORS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
<b>Service:</b>	Employees receive credit of one month of service for each month a contribution is made on their behalf to 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.
<b>Average Final Compensation:</b>	
Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2:	The average of the member's highest 60 consecutive months of salary.
<b>Normal Retirement:</b>	Eligibility:  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

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

Temporary supplement:

A member hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or a member hired before July 1, 1974 who is vested under SPORS/VaLORS benefits shall receive an additional annual retirement allowance of \$13,128 payable from the date of retirement to their Social Security normal retirement age. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period.

**Early Retirement:**

Eligibility:

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

Annual Benefit:

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

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

A member hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or a member hired before July 1, 1974 who is vested under SPORS/VaLORS benefits shall receive an additional annual retirement allowance of \$13,128 payable from the date of retirement to their Social Security normal retirement age. This amount is



Schedule F – State Police Plan Provisions

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

**Disability Retirement  
- Non-VSDP:**

Eligibility:

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

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

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Payment Form:

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

**Disability Retirement – VSDP:**

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

**Deferred Termination Benefit:**

Eligibility:

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

Annual Benefit:

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



Schedule F – State Police Plan Provisions

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Payment Form:

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

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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

Benefit:

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

**Death Benefit**

Eligibility:

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

Benefit:

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



Schedule F – State Police Plan Provisions

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

**Work-Related Death:**

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

**Cost-of-Living Increase:**

- Plan 1:** Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
- Plan 2:** 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*

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

**Effective Date:** July 1, 1970

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

**Service:**

Appointed or elected  
prior to 7/1/2010:

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

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

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



*Schedule F – Judicial Plan Provisions*

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**Average Final Compensation:**

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

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

**Normal Retirement**

Eligibility:

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

Annual Benefit:

1.7% of average final compensation (AFC) times years of service, not to exceed 78% of AFC. For members appointed or elected on or after January 1, 2013, the benefit multiplier is 1.65% 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 reduction is 0.5% per month for the first 60 months





Schedule F – Judicial Plan Provisions

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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

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### Service Credit:

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

### Payment Form:

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

## **Deferred Termination Benefit**

### Eligibility:

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

### Annual Benefit:

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

### Payment Form:

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



*Schedule F – Judicial Plan Provisions*

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Death Benefit:

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

**Withdrawal (Refund) Benefit**

Eligibility:

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

Benefit:

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

**Death Benefit**

Eligibility:

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

Benefit:

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



*Schedule F – Judicial Plan Provisions*

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**Work-Related Death:**

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

**Cost-of-Living Increase:**

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

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**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

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

Payment Form:

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

Temporary supplement:

Temporary Supplement: A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under SPORS/VaLORS benefits shall be eligible to receive an additional annual retirement allowance of \$13,128 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under b(i) to receive this supplement.

**Early Retirement:**

Eligibility:

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

Annual Benefit:

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



Schedule F – Virginia Law Officers’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

Temporary Supplement: A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under SPORS/VaLORS benefits shall be eligible to receive an additional annual retirement allowance of \$13,128 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under 5(b)(i) to receive this supplement.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

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

Monthly Benefit:

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



Schedule F – Virginia Law Officers’ Plan Provisions

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Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

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

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

Service Credit:

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

Payment Form:

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

**Disability Retirement – VSDP:**

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





Schedule F – Virginia Law Officers’ Plan Provisions

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

**Deferred Termination Benefit:**

Eligibility:

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

Annual Benefit:

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

Payment Form:

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

Death Benefit:

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

**Withdrawal (Refund) Benefit:**

Eligibility:

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



Schedule F – Virginia Law Officers’ Plan Provisions

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Benefit:

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

**Death Benefit:**

Eligibility:

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

Benefit:

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

Work-Related Death:

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

**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*

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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*

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### **Summary of Plan Changes**

#### **1996 Valuation**

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

#### **1998 Valuation**

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



## *Schedule F – Summary of Plan Changes*

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### **1999 Valuation**

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

### **2000 Valuation**

1. On October 1, 1999, the Virginia Law Officers' Retirement System became effective.
2. 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*

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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

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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

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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.





*Schedule G – Statement of Actuarial Assumptions and Methods*

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**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

**The assumptions and methods used in the valuations were based on the actuarial experience study prepared as of June 30, 2012 and adopted by the VRS Board of Trustees.**

**Assumptions and Methods which apply to all VRS Plans**

**Investment Return Rate:** 7.00% per annum, compounded annually (net of investment expenses for GASB 68 purposes and net of investment and administrative expenses to calculate the actuarially determined contributions).

**Inflation Assumption:** 2.50% per year.

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

**Funding Period:** The 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*

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	actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.
<b>Cost-of-Living Increase:</b>	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.
<b>Percent Electing a Deferred Termination Benefit:</b>	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.
<b>Marriage Assumption:</b>	100% of active employees are assumed to be married, with spouses the same age as participants.
<b>Plan 1:</b>	Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
<b>Plan 2:</b>	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.
<b>Hybrid:</b>	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.
<b>Service Related Disability:</b>	The service related disability benefits do not include an adjustment for Social Security or Worker’s Compensation benefits.
<b>Hazardous Duty Service:</b>	The valuations of SPORS and VaLORS assume that all VRS service is hazardous duty service for purposes of determining eligibility for the temporary supplement.



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

14% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale AA.



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

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

State Employees Retirement Rates, Plan 1				
Age	Males		Females	
	Years of Service			
	0-29	>=30	0-29	>=30
<=49	0.000	0.000	0.000	0.000
50	0.030	0.100	0.032	0.100
51	0.030	0.100	0.031	0.100
52	0.030	0.100	0.030	0.100
53	0.030	0.100	0.030	0.100
54	0.030	0.100	0.035	0.100
55	0.050	0.100	0.050	0.100
56	0.050	0.100	0.050	0.100
57	0.045	0.100	0.045	0.100
58	0.040	0.100	0.055	0.100
59	0.050	0.100	0.055	0.100
60	0.050	0.100	0.055	0.150
61	0.100	0.150	0.100	0.200
62	0.150	0.250	0.150	0.300
63	0.150	0.200	0.150	0.200
64	0.150	0.200	0.150	0.200
65	0.300	0.300	0.300	0.400
66	0.300	0.250	0.300	0.300
67	0.300	0.250	0.300	0.250
68	0.300	0.200	0.300	0.250
69	0.300	0.200	0.300	0.200
>=70	1.000	1.000	1.000	1.000



Schedule G – State Employees’ Actuarial Assumptions and Methods

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

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**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	0.860	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*

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**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 1.12% for members in the Hybrid Plan as reported by VRS.



Schedule G – Teachers’ Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



*Schedule G – Teachers’ Actuarial Assumptions and Methods*

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

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



Schedule G – Teachers’ Actuarial Assumptions and Methods

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire from Plan 2 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’ Actuarial Assumptions and Methods

Teachers Retirement Rates, Plan 2 & Hybrid																		
Females																		
Age	Years of Service																	
	0-4	5-21 *	22	23	24-25 *	26-27 *	28-29 *	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.150
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.150	0.150
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.150	0.150	0.150
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.150	0.150	0.150	0.150
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
60	0.000	0.085	0.085	0.085	0.085	0.085	0.085	0.350	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
61	0.000	0.120	0.120	0.120	0.120	0.120	0.120	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
62	0.000	0.170	0.170	0.170	0.170	0.170	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
63	0.000	0.160	0.160	0.160	0.160	0.160	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
64	0.000	0.165	0.165	0.165	0.165	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
65	0.000	0.300	0.300	0.300	0.400	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.300	0.300	0.400	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
67	0.000	0.300	0.400	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
68	0.000	0.300	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.350
>=70	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

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



*Schedule G – Teachers’ Actuarial Assumptions and Methods*

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

<b>Teachers Disability Rates</b>		
<b>Age</b>	<b>Male</b>	<b>Female</b>
20	0.00000	0.00000
25	0.00008	0.00004
30	0.00010	0.00010
35	0.00018	0.00030
40	0.00021	0.00036
45	0.00099	0.00042
50	0.00133	0.00090
55	0.00195	0.00204
60	0.00308	0.00240
65	0.00276	0.00330
70	0.00169	0.00180



*Schedule G – Teachers’ Actuarial Assumptions and Methods*

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

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

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



*Schedule G – Teachers’ Actuarial Assumptions and Methods*

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**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:

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





Schedule G – State Police Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

60% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale AA.



*Schedule G – State Police Actuarial Assumptions and Methods*

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**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*

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

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

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

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



Schedule G – Judicial Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

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



Schedule G – Judicial Actuarial Assumptions and Methods

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

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

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



*Schedule G – Judicial Actuarial Assumptions and Methods*

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

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

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

**SALARY INCREASE RATES:** Salary increase rates are 4.5%.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

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

**MORTALITY RATES:**

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

60% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale AA.





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

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

<b>VaLORS Rates of Retirement</b>		
<b>Age</b>	<b>Years of Service</b>	
	<b>Less Than 25</b>	<b>25 or More</b>
<=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*

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

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

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

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



Schedule G – Summary of Actuarial Assumptions and Methods Changes

**2009 Valuation**

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

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

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

**2010 Valuation**

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

**2011 Valuation**

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



Schedule G – Summary of Actuarial Assumptions and Methods Changes

**2013 Valuation**

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

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