

Virginia Retirement System – Pension Plans

GASB Statement No. 68 Plan Reporting and
Accounting Schedules

Valuation Date: June 30, 2024

Measurement Date: June 30, 2025

Reporting Date: June 30, 2026





May 29, 2026

Board of Trustees
Virginia Retirement System
1200 E. Main Street
Richmond, Virginia 23219

Dear Board Members:

This report provides certain information requested by the Virginia Retirement System ("VRS") in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pension Plans."

The actuarial calculations in connection with this report were prepared for the purpose of complying with the requirements of GASB Statement No. 68. These calculations have been made on a basis that is consistent with our understanding of this Statement. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 68 may produce significantly different results.

This report may be provided to parties other than the VRS only in its entirety and only with the permission of the VRS. GRS is not responsible for unauthorized use of this report.

This report was based upon information, provided by the VRS, concerning Retirement System benefits, financial transactions, and membership data. We checked for internal consistency, but did not audit the data. We are not responsible for the accuracy or completeness of any data provided by the VRS.

This report complements the actuarial valuation reports and the four-year experience study report provided to the Board and should be considered in conjunction with those reports. Please see the actuarial valuation reports as of June 30, 2024 and the four-year experience study report for the period ending June 30, 2024 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

This report is intended to assist in preparation of the financial statements of the VRS and its participating employers. Financial statements are the responsibility of the reporting entity and not the actuary. The statements are subject to an auditor's review. Please let us know if the plan's auditor recommends any changes.

Valuation results are developed through the use of multiple models.

Valuation liabilities were prepared using ProVal's valuation model, a software product of Winklevoss Technologies. We are relying on the ProVal model. We performed tests of the ProVal model with this assignment and made a reasonable attempt to understand the developer's intended purpose of, general operation of, major sensitivities and dependencies within, and key strengths and limitations of the ProVal model. In our professional judgment, the ProVal valuation model has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses.

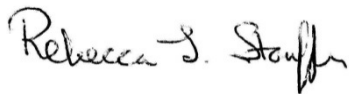
Financial results were prepared using our financing model which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Future actuarial measurements may differ significantly from the current measurements 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; and changes in plan provisions or applicable law.

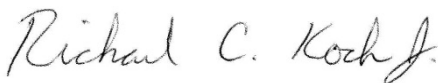
To the best of our knowledge, the information contained in this report is accurate, and fairly represents the actuarial position of the VRS. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the authors of the report prior to making such decision.

Rebecca L. Stouffer, James D. Anderson, Richard C. Koch Jr., and Michael D. Kosciuk are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

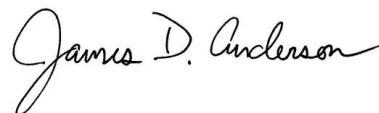
Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION A

EXECUTIVE SUMMARY

Executive Summary

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Actuarial Valuation Date	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Measurement Date of the Net Pension Liability	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026
Single Discount Rate (SDR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Measurement Date ¹	N/A	N/A	N/A	N/A	N/A	5.20%
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 Discount Rate ²	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net Pension Liability/(Asset):						
Total Pension Liability (TPL)	\$ 31,048,959,133	\$ 64,331,466,928	\$ 1,627,733,215	\$ 852,608,926	\$ 2,863,701,431	\$ 33,779,154,138
Plan Fiduciary Net Position (PFNP)	<u>26,622,946,308</u>	<u>55,565,522,233</u>	<u>1,254,189,427</u>	<u>765,920,745</u>	<u>2,244,829,200</u>	<u>32,212,651,927</u>
Net Pension Liability/(Asset) (NPL = TPL - PFNP)	\$ 4,426,012,825	\$ 8,765,944,695	\$ 373,543,788	\$ 86,688,181	\$ 618,872,231	\$ 1,566,502,211
PFNP as a Percentage of TPL/(Asset) (=PFNP / TPL)	85.75%	86.37%	77.05%	89.83%	78.39%	95.36%
Pension Expense (PE)	\$ 396,454,072	\$ 544,512,923	\$ 55,699,334	\$ 36,036,805	\$ 88,757,391	\$ 410,648,286
Deferred Outflows of Resources	\$ 821,185,664	\$ 2,552,683,132	\$ 110,519,383	\$ 15,222,551	\$ 18,471,441	\$ 1,180,938,688
Deferred Inflows of Resources	\$ 820,982,883	\$ 1,792,909,645	\$ 46,119,615	\$ 31,442,486	\$ 68,312,194	\$ 1,461,831,717

¹ Sources: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 28, 2024 (for the Prior Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of June 26, 2025 (for the current Measurement Date), the most recent date available on or before the measurement date.. In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

² The Single Discount Rate for one Political Subdivision Plan – Upper Valley Regional Park Authority (55490) – was the municipal bond index rate.

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Discussion

Accounting Standard

For state and local government employers (as well as certain non-employers) that contribute to a Defined Benefit (DB) pension plan administered through a trust or equivalent arrangement, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards for pension accounting and financial reporting. Under GASB Statement No. 68, the employer must account for and disclose the net pension liability/(asset), pension expense/(income), and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information is not included in this report if it is not actuarial in nature, such as the notes to the financial statements regarding accounting policies and investments. As a result, the retirement system and/or plan sponsor is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state and local government employers that contribute to DB pension plans to recognize the net pension liability/(asset) and the pension expense/(income) on their financial statements, along with the related deferred outflows of resources and deferred (inflows) of resources. The net pension liability/(asset) is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to the VRS subsequent to the measurement date of June 30, 2025.

The pension expense/(income) recognized each fiscal year is equal to the change in the net pension liability/(asset) from the beginning of the year to the end of the year, adjusted for deferred recognition of the certain changes in the liability and investment experience.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense/(income), the pension plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to pensions.

In addition, GASB Statement No. 68 requires the notes of the financial statements for the employers to include certain additional information, including:

- A description of the types of benefits provided by the plan, as well as automatic or ad hoc COLAs;
- The number and classes of employees covered by the benefit terms;
- For the current year, sources of changes in the net pension liability/(asset);
- Significant assumptions and methods used to calculate the total pension liability;
- Inputs to the Single Discount Rate;
- Certain information about mortality assumptions and the dates of experience studies;
- The date of the valuation used to determine the total pension liability;
- Information about changes of assumptions or other inputs and benefit terms;
- The basis for determining contributions to the plan, including a description of the plan's funding policy, as well as member and employer contribution requirements;
- The total pension liability, fiduciary net position, net pension liability/(asset), and the pension plan's fiduciary net position as a percentage of the total pension liability;
- The net pension liability/(asset) using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability/(asset) for financial reporting purposes; and
- A description of the system that administers the pension plan.

Required Supplementary Information

The financial statements of employers also include required supplementary information showing the 10-year fiscal history of:

- Sources of changes in the net pension liability/(asset);
- Information about the components of the net pension liability/(asset) and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability/(asset) as a percent of covered-employee payroll; and
- Comparison of actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

General Implications of Contribution Allocation Procedure or Funding Policy on Future Expected Plan Contributions and Funded Status

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the actuarial value of assets), it is expected that:

1. The employer normal cost as a percentage of pay will decrease to the level of the future service normal cost as time passes.
2. The unfunded liability will decrease in dollar amount until it is fully funded.
3. The funded status of the plan will move toward a 100% funded ratio.

This funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2124.

Limitations of Funded Status Measurements

Unless otherwise indicated, a funded status measurement presented in this report is based upon the total pension liability and the market value of assets. Unless otherwise indicated, with regard to any funded status measurements presented in this report:

1. The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations; in other words, of transferring the obligations to an unrelated third party in an arm's length market value type transaction.
2. The measurement is dependent upon the actuarial cost method which, in combination with the plan's amortization policy, affects the timing and amounts of future contributions. The amounts of future contributions will most certainly differ from those assumed in this report due to future actual experience differing from assumed experience based upon the actuarial assumptions. A funded status measurement in this report of 100% is not synonymous with no required future contributions. If the funded status were 100%, the plan would still require future normal cost contributions (i.e., contributions to cover the cost of the active membership accruing an additional year of service credit).
3. The measurement would produce a different result if the actuarial value of assets were used instead of the market value of assets.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. If the actuarial valuation is not calculated as of the plan's fiscal year end, the total pension liability is required to be rolled forward from the actuarial valuation date to the pension plan's fiscal year end.

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2024 and a measurement date of June 30, 2025.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 5.20% (based on the weekly rate closest to but not later than the measurement date of the Bond Buyer "20-Bond GO Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability/(Asset)

State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$29,769,364,860	\$24,843,783,950	\$4,925,580,910
Changes for the year:			
Service cost	472,192,917		472,192,917
Interest	1,979,567,714		1,979,567,714
Change in Benefit Terms	0		0
Difference between expected and actual experience	511,023,704		511,023,704
Change in Assumptions	146,067,298		146,067,298
Contributions - Employer		762,876,189	(762,876,189)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		275,724,220	(275,724,220)
Net investment income		2,584,274,474	(2,584,274,474)
Benefit payments, including refunds of employee contributions	(1,829,257,360)	(1,829,257,360)	0
Administrative expense		(14,805,382)	14,805,382
Other changes	0	350,217	(350,217)
Net changes	<u>1,279,594,273</u>	<u>1,779,162,358</u>	<u>(499,568,085)</u>
Balances at June 30, 2025	<u>\$31,048,959,133</u>	<u>\$26,622,946,308</u>	<u>\$4,426,012,825</u>

	TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a)	TPL as of June 30, 2024	\$30,351,972,951	\$30,248,075,590	\$29,769,364,860
(b)	Entry Age Normal Cost for July 1, 2024-June 30, 2025	505,126,748	472,192,917	472,192,917
(c)	Actual Benefit Payments	1,829,257,360	1,829,257,360	1,829,257,360
(d)	TPL as of June 30, 2025	\$31,048,959,133	\$30,902,891,835	\$30,391,868,131
	= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e)	Changes in Assumptions		\$146,067,298	
(f)	Difference Between Actual and Expected Experience			\$511,023,704

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net Pension Liability/(Asset)

Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$60,622,260,455	\$51,235,325,814	\$9,386,934,641
Changes for the year:			
Service cost	971,503,519		971,503,519
Interest	4,051,546,775		4,051,546,775
Change in Benefit Terms	0		0
Difference between expected and actual experience	1,433,703,257		1,433,703,257
Change in Assumptions	394,150,513		394,150,513
Contributions - Employer		1,611,790,936	(1,611,790,936)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		521,866,772	(521,866,772)
Net investment income		5,367,718,840	(5,367,718,840)
Benefit payments, including refunds of employee contributions	(3,141,697,591)	(3,141,697,591)	0
Administrative expense		(30,566,100)	30,566,100
Other changes	0	1,083,562	(1,083,562)
Net changes	3,709,206,473	4,330,196,419	(620,989,946)
Balances at June 30, 2025	<u>\$64,331,466,928</u>	<u>\$55,565,522,233</u>	<u>\$8,765,944,695</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2024	\$62,353,926,517	\$61,965,308,003	\$60,622,260,455
(b) Entry Age Normal Cost for July 1, 2024-June 30, 2025	952,112,652	971,503,519	971,503,519
(c) Actual Benefit Payments	3,141,697,591	3,141,697,591	3,141,697,591
(d) TPL as of June 30, 2025 = [(a+b) * (1+i ¹)]-[c * (1+i/2)]	\$64,331,466,928	\$63,937,316,415	\$62,503,613,158
(e) Changes in Assumptions		\$394,150,513	
(f) Difference Between Actual and Expected Experience			\$1,433,703,257

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net Pension Liability/(Asset)

State Police

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$1,561,173,664	\$1,160,535,743	\$400,637,921
Changes for the year:			
Service cost	28,330,572		28,330,572
Interest	104,276,719		104,276,719
Change in Benefit Terms	0		0
Difference between expected and actual experience	30,752,690		30,752,690
Change in Assumptions	(7,472,516)		(7,472,516)
Contributions - Employer		54,161,219	(54,161,219)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		8,632,635	(8,632,635)
Net investment income		120,801,031	(120,801,031)
Benefit payments, including refunds of employee contributions	(89,327,914)	(89,327,914)	0
Administrative expense		(628,662)	628,662
Other changes	0	15,375	(15,375)
Net changes	66,559,551	93,653,684	(27,094,133)
Balances at June 30, 2025	<u>\$1,627,733,215</u>	<u>\$1,254,189,427</u>	<u>\$373,543,788</u>

		Actual Before Assumption Changes	Expected
TPL Roll Forward	Actual		
(a) TPL as of June 30, 2024	\$1,580,807,688	\$1,589,981,805	\$1,561,173,664
(b) Entry Age Normal Cost for July 1, 2024-June 30, 2025	30,504,674	28,330,572	28,330,572
(c) Actual Benefit Payments	89,327,914	89,327,914	89,327,914
(d) TPL as of June 30, 2025 = [(a+b) * (1+i ¹)]-[c * (1+i/2)]	\$1,627,733,215	\$1,635,205,731	\$1,604,453,041
(e) Changes in Assumptions		(\$7,472,516)	
(f) Difference Between Actual and Expected Experience			\$30,752,690

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net Pension Liability/(Asset)

Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$811,763,860	\$717,164,352	\$94,599,508
Changes for the year:			
Service cost	20,870,476		20,870,476
Interest	54,244,077		54,244,077
Change in Benefit Terms	27,100,490		27,100,490
Difference between expected and actual experience	320,077		320,077
Change in Assumptions	(3,653,289)		(3,653,289)
Contributions - Employer		30,054,088	(30,054,088)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		2,873,765	(2,873,765)
Net investment income		74,253,992	(74,253,992)
Benefit payments, including refunds of employee contributions	(58,036,765)	(58,036,765)	0
Administrative expense		(386,809)	386,809
Other changes	0	(1,878)	1,878
Net changes	40,845,066	48,756,393	(7,911,327)
Balances at June 30, 2025	<u>\$852,608,926</u>	<u>\$765,920,745</u>	<u>\$86,688,181</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2024	\$829,639,995	\$832,699,052	\$811,763,860
(b) Entry Age Normal Cost for July 1, 2024-June 30, 2025	25,258,770	25,621,999	20,870,476
(c) Actual Benefit Payments	58,036,765	58,036,765	58,036,765
(d) Change in Benefit Terms	0	0	27,100,490
(e) TPL as of June 30, 2025	\$852,608,926	\$856,262,215	\$855,942,138
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(f) Changes in Assumptions		(\$3,653,289)	
(g) Difference Between Actual and Expected Experience			\$320,077

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net Pension Liability/(Asset)

Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$2,743,540,856	\$2,076,731,666	\$666,809,190
Changes for the year:			
Service cost	49,871,068		49,871,068
Interest	182,884,974		182,884,974
Change in Benefit Terms	0		0
Difference between expected and actual experience	53,102,442		53,102,442
Change in Assumptions	2,311,880		2,311,880
Contributions - Employer		100,211,426	(100,211,426)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		20,712,398	(20,712,398)
Net investment income		216,164,250	(216,164,250)
Benefit payments, including refunds of employee contributions	(168,009,789)	(168,009,789)	0
Administrative expense		(1,124,244)	1,124,244
Other changes	0	143,493	(143,493)
Net changes	120,160,575	168,097,534	(47,936,959)
Balances at June 30, 2025	<u>\$2,863,701,431</u>	<u>\$2,244,829,200</u>	<u>\$618,872,231</u>

		Actual Before Assumption Changes	Expected
TPL Roll Forward	Actual		
(a) TPL as of June 30, 2024	\$2,794,804,326	\$2,793,285,532	\$2,743,540,856
(b) Entry Age Normal Cost for July 1, 2024-June 30, 2025	50,517,969	49,871,068	49,871,068
(c) Actual Benefit Payments	168,009,789	168,009,789	168,009,789
(d) TPL as of June 30, 2025 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$2,863,701,431	\$2,861,389,551	\$2,808,287,109
(e) Changes in Assumptions		\$2,311,880	
(f) Difference Between Actual and Expected Experience			\$53,102,442

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net Pension Liability/(Asset)

Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2024	\$31,924,403,659	\$29,500,291,453	\$2,424,112,206
Changes for the year:			
Service cost	875,080,302		875,080,302
Interest	2,157,298,982		2,157,298,982
Change in Benefit Terms	3,053,963		3,053,963
Difference between expected and actual experience	441,938,756		441,938,756
Change in Assumptions	56,316,054		56,316,054
Contributions - Employer		942,589,045	(942,589,045)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		357,476,439	(357,476,439)
Net investment income		3,109,208,071	(3,109,208,071)
Benefit payments, including refunds of employee contributions	(1,678,937,578)	(1,678,937,578)	0
Administrative expense		(17,617,793)	17,617,793
Other changes	0	(357,710)	357,710
Net changes	1,854,750,479	2,712,360,474	(857,609,995)
Balances at June 30, 2025	<u>\$33,779,154,138</u>	<u>\$32,212,651,927</u>	<u>\$1,566,502,211</u>

	TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2024		\$32,411,614,753	\$32,340,635,997	\$31,924,403,659
(b) Entry Age Normal Cost for July 1, 2024-June 30, 2025		857,478,345	875,703,005	875,080,302
(c) Actual Benefit Payments		1,678,937,578	1,678,937,578	1,678,937,578
(d) Change in Benefit Terms ¹		0	0	3,053,963
(e) TPL as of June 30, 2025		\$33,779,154,138	\$33,722,838,084	\$33,280,899,324
$= [(a+b) * (1+i^2)] - [c * (1+i/2)]$				
(f) Changes in Assumptions			\$56,316,054	
(g) Difference Between Actual and Expected Experience				\$441,938,760

¹ Benefit changes include new employer liability.

² As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns. For Upper Valley Regional Park Authority (55490) this is 5.20% in the "Actual" column and 3.97% in the "Actual Before Assumption Change" and "Expected" columns.

Detail of Deferred (Inflows) and Outflows of Resources

State Employees

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,									
Year		(Gain)/Loss	Initial Recognition Period (Years)	2025	2026	2027	2028	2029	2030 Thereafter
2020-2021	Investment	(\$3,812,240,826)	5.00	(\$762,448,166)	\$0	\$0	\$0	\$0	\$0
2021-2022	Experience	(247,390,730)	3.37	(27,161,594)	0	0	0	0	0
2021-2022	Investment	1,564,403,776	5.00	312,880,755	312,880,756	0	0	0	0
2022-2023	Experience	706,070,610	3.29	214,611,128	62,237,226	0	0	0	0
2022-2023	Investment	64,044,868	5.00	12,808,974	12,808,974	12,808,972	0	0	0
2023-2024	Experience	763,030,219	3.29	231,924,079	231,924,079	67,257,982	0	0	0
2023-2024	Investment	(686,480,520)	5.00	(137,296,104)	(137,296,104)	(137,296,104)	(137,296,104)	0	0
2024-2025	Experience	511,023,704	3.33	153,460,572	153,460,572	153,460,572	50,641,988	0	0
2024-2025	Assumptions	146,067,298	3.33	43,864,053	43,864,053	43,864,053	14,475,139	0	0
2024-2025	Investment	(934,491,591)	5.00	(186,898,318)	(186,898,318)	(186,898,318)	(186,898,318)	(186,898,319)	0
				(\$144,254,621)	\$492,981,238	(\$46,802,843)	(\$259,077,295)	(\$186,898,319)	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2020-2021	Investment	\$0	(\$3,812,240,826)	(\$3,812,240,826)	\$0	\$0
2021-2022	Experience	0	(247,390,730)	(247,390,730)	0	0
2021-2022	Investment	1,564,403,776	0	1,251,523,020	312,880,756	0
2022-2023	Experience	706,070,610	0	643,833,384	62,237,226	0
2022-2023	Investment	64,044,868	0	38,426,922	25,617,946	0
2023-2024	Experience	763,030,219	0	463,848,158	299,182,061	0
2023-2024	Investment	0	(686,480,520)	(274,592,208)	0	(411,888,312)
2024-2025	Experience	511,023,704	0	153,460,572	357,563,132	0
2024-2025	Assumptions	146,067,298	0	43,864,053	102,203,245	0
2024-2025	Investment	0	(934,491,591)	(186,898,318)	0	(747,593,273)
					\$1,159,684,366	(\$1,159,481,585)

Detail of Deferred (Inflows) and Outflows of Resources

Teachers

			Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,							
Year		(Gain)/Loss	Initial Recognition Period (Years)	2025	2026	2027	2028	2029	2030	Thereafter
2019-2020	Experience	(\$404,985,282)	5.22	(\$17,068,347)	\$0	\$0	\$0	\$0	\$0	\$0
2020-2021	Experience	(178,348,918)	5.01	(35,598,586)	(355,988)	0	0	0	0	0
2020-2021	Assumptions	845,179,109	5.01	168,698,425	1,686,984	0	0	0	0	0
2020-2021	Investment	(7,451,174,143)	5.00	(1,490,234,827)	0	0	0	0	0	0
2021-2022	Experience	(361,724,703)	4.90	(73,821,368)	(66,439,231)	0	0	0	0	0
2021-2022	Investment	3,134,362,090	5.00	626,872,418	626,872,418	0	0	0	0	0
2022-2023	Experience	1,099,742,161	4.75	231,524,665	231,524,665	173,643,501	0	0	0	0
2022-2023	Investment	115,715,994	5.00	23,143,199	23,143,199	23,143,198	0	0	0	0
2023-2024	Experience	1,266,547,022	4.61	274,739,050	274,739,050	274,739,050	167,590,822	0	0	0
2023-2024	Investment	(1,406,321,096)	5.00	(281,264,219)	(281,264,219)	(281,264,219)	(281,264,220)	0	0	0
2024-2025	Experience	1,433,703,257	4.58	313,035,646	313,035,646	313,035,646	313,035,646	181,560,673	0	0
2024-2025	Assumptions	394,150,513	4.58	86,059,064	86,059,064	86,059,064	86,059,064	49,914,257	0	0
2024-2025	Investment	(1,944,350,729)	5.00	(388,870,146)	(388,870,146)	(388,870,146)	(388,870,146)	(388,870,145)	0	0
				(\$562,785,026)	\$820,131,442	\$200,486,094	(\$103,448,834)	(\$157,395,215)	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2019-2020	Experience	\$0	(\$404,985,282)	(\$404,985,282)	\$0	\$0
2020-2021	Experience	0	(178,348,918)	(177,992,930)	0	(355,988)
2020-2021	Assumptions	845,179,109	0	843,492,125	1,686,984	0
2020-2021	Investment	0	(7,451,174,143)	(7,451,174,143)	0	0
2021-2022	Experience	0	(361,724,703)	(295,285,472)	0	(66,439,231)
2021-2022	Investment	3,134,362,090	0	2,507,489,672	626,872,418	0
2022-2023	Experience	1,099,742,161	0	694,573,995	405,168,166	0
2022-2023	Investment	115,715,994	0	69,429,597	46,286,397	0
2023-2024	Experience	1,266,547,022	0	549,478,100	717,068,922	0
2023-2024	Investment	0	(1,406,321,096)	(562,528,438)	0	(843,792,658)
2024-2025	Experience	1,433,703,257	0	313,035,646	1,120,667,611	0
2024-2025	Assumptions	394,150,513	0	86,059,064	308,091,449	0
2024-2025	Investment	0	(1,944,350,729)	(388,870,146)	0	(1,555,480,583)
					\$3,225,841,947	(\$2,466,068,460)

Detail of Deferred (Inflows) and Outflows of Resources

State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,										
Year		(Gain)/Loss	Initial Recognition Period (Years)	2025	2026	2027	2028	2029	2030	Thereafter
2018-2019	Experience	\$45,330,743	6.35	\$2,498,543	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Assumptions	31,772,675	6.35	1,751,249	0	0	0	0	0	0
2019-2020	Experience	4,466,024	6.28	711,150	199,124	0	0	0	0	0
2020-2021	Experience	(9,431,035)	6.21	(1,518,685)	(1,518,685)	(318,925)	0	0	0	0
2020-2021	Assumptions	58,257,232	6.21	9,381,197	9,381,197	1,970,050	0	0	0	0
2020-2021	Investment	(172,580,281)	5.00	(34,516,057)	0	0	0	0	0	0
2021-2022	Experience	25,537,550	5.91	4,321,074	4,321,074	3,932,180	0	0	0	0
2021-2022	Investment	71,183,788	5.00	14,236,758	14,236,756	0	0	0	0	0
2022-2023	Experience	66,727,399	5.60	11,915,607	11,915,607	11,915,607	7,149,364	0	0	0
2022-2023	Investment	2,768,825	5.00	553,765	553,765	553,765	0	0	0	0
2023-2024	Experience	54,370,918	5.51	9,867,680	9,867,680	9,867,680	9,867,680	5,032,518	0	0
2023-2024	Investment	(31,370,878)	5.00	(6,274,176)	(6,274,176)	(6,274,176)	(6,274,174)	0	0	0
2024-2025	Experience	30,752,690	5.44	5,653,068	5,653,068	5,653,068	5,653,068	5,653,068	2,487,350	0
2024-2025	Assumptions	(7,472,516)	5.44	(1,373,624)	(1,373,624)	(1,373,624)	(1,373,624)	(1,373,624)	(604,396)	0
2024-2025	Investment	(43,381,091)	5.00	(8,676,218)	(8,676,218)	(8,676,218)	(8,676,218)	(8,676,219)	0	0
				\$8,531,331	\$38,285,568	\$17,249,407	\$6,346,096	\$635,743	\$1,882,954	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2018-2019	Experience	\$45,330,743	\$0	\$45,330,743	\$0	\$0
2018-2019	Assumptions	31,772,675	0	31,772,675	0	0
2019-2020	Experience	4,466,024	0	4,266,900	199,124	0
2020-2021	Experience	0	(9,431,035)	(7,593,425)	0	(1,837,610)
2020-2021	Assumptions	58,257,232	0	46,905,985	11,351,247	0
2020-2021	Investment	0	(172,580,281)	(172,580,281)	0	0
2021-2022	Experience	25,537,550	0	17,284,296	8,253,254	0
2021-2022	Investment	71,183,788	0	56,947,032	14,236,756	0
2022-2023	Experience	66,727,399	0	35,746,821	30,980,578	0
2022-2023	Investment	2,768,825	0	1,661,295	1,107,530	0
2023-2024	Experience	54,370,918	0	19,735,360	34,635,558	0
2023-2024	Investment	0	(31,370,878)	(12,548,352)	0	(18,822,526)
2024-2025	Experience	30,752,690	0	5,653,068	25,099,622	0
2024-2025	Assumptions	0	(7,472,516)	(1,373,624)	0	(6,098,892)
2024-2025	Investment	0	(43,381,091)	(8,676,218)	0	(34,704,873)
					\$125,863,669	(\$61,463,901)

Detail of Deferred (Inflows) and Outflows of Resources

Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,										
Year		(Gain)/Loss	Initial Recognition Period (Years)	2025	2026	2027	2028	2029	2030	Thereafter
2020-2021	Experience	(\$10,245,397)	4.53	(\$1,198,689)	\$0	\$0	\$0	\$0	\$0	\$0
2020-2021	Assumptions	\$53,039,560	4.53	6,205,512	0	0	0	0	0	0
2020-2021	Investment	(\$110,905,427)	5.00	(22,181,087)	0	0	0	0	0	0
2021-2022	Experience	(7,255,761)	4.52	(1,605,257)	(834,733)	0	0	0	0	0
2021-2022	Investment	45,383,948	5.00	9,076,790	9,076,788	0	0	0	0	0
2022-2023	Experience	(12,421,327)	4.66	(2,665,521)	(2,665,521)	(1,759,243)	0	0	0	0
2022-2023	Investment	1,791,098	5.00	358,220	358,220	358,218	0	0	0	0
2023-2024	Experience	26,620,571	4.57	5,825,070	5,825,070	5,825,070	3,320,291	0	0	0
2023-2024	Investment	(19,556,361)	5.00	(3,911,272)	(3,911,272)	(3,911,272)	(3,911,273)	0	0	0
2024-2025	Experience	320,077	4.71	67,957	67,957	67,957	67,957	48,249	0	0
2024-2025	Assumptions	(3,653,289)	4.71	(775,645)	(775,645)	(775,645)	(775,645)	(550,709)	0	0
2024-2025	Investment	(26,705,942)	5.00	(5,341,188)	(5,341,188)	(5,341,188)	(5,341,188)	(5,341,190)	0	0
				(\$16,145,110)	\$1,799,676	(\$5,536,103)	(\$6,639,858)	(\$5,843,650)	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2020-2021	Experience	\$0	(\$10,245,397)	(\$10,245,397)	\$0	\$0
2020-2021	Assumptions	53,039,560	0	53,039,560	0	0
2020-2021	Investment	0	(110,905,427)	(110,905,427)	0	0
2021-2022	Experience	0	(7,255,761)	(6,421,028)	0	(834,733)
2021-2022	Investment	45,383,948	0	36,307,160	9,076,788	0
2022-2023	Experience	0	(12,421,327)	(7,996,563)	0	(4,424,764)
2022-2023	Investment	1,791,098	0	1,074,660	716,438	0
2023-2024	Experience	26,620,571	0	11,650,140	14,970,431	0
2023-2024	Investment	0	(19,556,361)	(7,822,544)	0	(11,733,817)
2024-2025	Experience	320,077	0	67,957	252,120	0
2024-2025	Assumptions	0	(3,653,289)	(775,645)	0	(2,877,644)
2024-2025	Investment	0	(26,705,942)	(5,341,188)	0	(21,364,754)
					\$25,015,777	(\$41,235,712)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Law Officers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,									
Year	(Gain)/Loss	Initial Recognition Period (Years)	2025	2026	2027	2028	2029	2030	Thereafter
2020-2021 Investment	(\$305,175,670)	5.00	(\$61,035,134)	\$0	\$0	\$0	\$0	\$0	\$0
2021-2022 Investment	126,933,449	5.00	25,386,690	25,386,689	0	0	0	0	0
2022-2023 Investment	5,040,346	5.00	1,008,069	1,008,069	1,008,070	0	0	0	0
2023-2024 Experience	102,192,308	1.61	38,718,825	0	0	0	0	0	0
2023-2024 Investment	(56,048,884)	5.00	(11,209,777)	(11,209,777)	(11,209,777)	(11,209,776)	0	0	0
2024-2025 Experience	53,102,442	1.50	35,401,628	17,700,814	0	0	0	0	0
2024-2025 Assumptions	2,311,880	1.50	1,541,253	770,627	0	0	0	0	0
2024-2025 Investment	(77,607,115)	5.00	(15,521,423)	(15,521,423)	(15,521,423)	(15,521,423)	(15,521,423)	0	0
			\$14,290,131	\$18,134,999	(\$25,723,130)	(\$26,731,199)	(\$15,521,423)	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2020-2021 Investment	\$0	(\$305,175,670)	(\$305,175,670)	\$0	\$0
2021-2022 Investment	126,933,449	0	101,546,760	25,386,689	0
2022-2023 Investment	5,040,346	0	3,024,207	2,016,139	0
2023-2024 Experience	102,192,308	0	102,192,308	0	0
2023-2024 Investment	0	(56,048,884)	(22,419,554)	0	(33,629,330)
2024-2025 Experience	53,102,442	0	35,401,628	17,700,814	0
2024-2025 Assumptions	2,311,880	0	1,541,253	770,627	0
2024-2025 Investment	0	(77,607,115)	(15,521,423)	0	(62,085,692)
				\$45,874,269	(\$95,715,022)

Summary of Deferred Inflows and Outflows of Resources

	State Employees		Teachers		State Police	
	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	\$ 718,982,419	\$ 0	\$ 2,242,904,699	\$ 66,795,219	\$ 99,168,136	\$ 1,837,610
Assumption Changes	102,203,245	0	309,778,433	0	11,351,247	6,098,892
Net Difference between projected and actual earnings on pension plan investments	0	820,982,883	0	1,726,114,426	0	38,183,113
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 821,185,664	\$ 820,982,883	\$ 2,552,683,132	\$ 1,792,909,645	\$ 110,519,383	\$ 46,119,615

	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
Differences between expected and actual experience	\$ 15,222,551	\$ 5,259,497	\$ 17,700,814	\$ 0	\$ 728,322,882	\$ 36,113,879
Assumption Changes	0	2,877,644	770,627	0	65,700,714	33,766,804
Net Difference between projected and actual earnings on pension plan investments	0	23,305,345	0	68,312,194	386,915,092	1,391,951,034
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 15,222,551	\$ 31,442,486	\$ 18,471,441	\$ 68,312,194	\$ 1,180,938,688	\$ 1,461,831,717

¹ Contributions after the measurement date are employer provided data that will be reported directly by the employers.

Amortization of Deferred (Inflows) and Outflows of Resources

Year Ending June 30	Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
2027	\$ 492,981,238	\$ 820,131,442	\$ 38,285,568	\$ 1,799,676	\$ 18,134,999	\$ 432,288,068
2028	(46,802,843)	200,486,094	17,249,407	(5,536,103)	(25,723,130)	(154,643,800)
2029	(259,077,295)	(103,448,834)	6,346,096	(6,639,858)	(26,731,199)	(336,664,315)
2030	(186,898,319)	(157,395,215)	635,743	(5,843,650)	(15,521,423)	(221,994,527)
2031	0	0	1,882,954	0	0	90,088
Thereafter	0	0	0	0	0	31,457
Total	\$ 202,781	\$ 759,773,487	\$ 64,399,768	\$ (16,219,935)	\$ (49,840,753)	\$ (280,893,029)

Notes to Schedule of Contributions

Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2025 are calculated based upon the results of the June 30, 2023 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2025:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	6-20 years
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Payroll Growth	3.00%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the PUB-2010 Mortality Tables (amount weighted) with fully generational mortality improvements projected using 75% of the MP-2020 projection scale.

Other Information:

Notes An experience review was completed covering the four-year period ending June 30, 2024. Changes in assumptions and methods resulting from this study were implemented in the June 30, 2025 funding valuation, first impacting contributions for fiscal years ending 2027 and 2028. The updated assumptions and methods were also reflected in the GASB Statement No. 67 report and the Total Pension Liability (TPL) calculations for reporting date June 30, 2026. These assumptions and methods are found in the 2025 Appendix on the VRS website.

SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership and AERSL

Differences between expected and actual experience and changes in assumptions are recognized in the pension expense using a systematic and rational method over a closed period equal to the Average Expected Remaining Service Lives (AERSL) of all employees that are provided with a benefit through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period. The average expected remaining service lives is developed in the following table.

Category	State Employees	Teachers	State Police	Judicial	Virginia Law Officers
a. Active Members	80,017	156,504	1,890	471	7,307
b. Inactive Members	<u>139,389</u>	<u>209,229</u>	<u>2,641</u>	<u>613</u>	<u>21,412</u>
c. Total	219,406	365,733	4,531	1,084	28,719
d. Average Remaining Service Lives	9.12	10.71	13.03	10.85	5.90
Average Expected Remaining Service Lives = [(a. x d.) / c.] ¹	3.33	4.58	5.44	4.71	1.50

¹ 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 Statement No. 68 reports for each plan, if applicable.

Differences between projected and actual earnings on pension plan investments should be recognized in the pension expense using a systematic and rational method over a closed five-year period.

The deferred outflows and (inflows) of resources are recognized in the pension expense as a level dollar amount over the closed periods identified above.

Investment Earnings (Gain)/Loss as of June 30, 2025

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year Plan (BOY) Fiduciary Net Position (PFNP)	\$24,843,783,950	\$51,235,325,814	\$1,160,535,743	\$717,164,352	\$2,076,731,666	\$29,500,291,453
3. Adjustment to Beginning of Year PFNP	0	0	0	0	0	0
4. Adjusted Beginning of Year PFNP	24,843,783,950	51,235,325,814	1,160,535,743	717,164,352	2,076,731,666	29,500,291,453
5. End of Year PFNP	26,622,946,308	55,565,522,233	1,254,189,427	765,920,745	2,244,829,200	32,212,651,927
6. Expected Return on BOY for Plan Year (1. x 4.)	1,676,955,417	3,458,384,492	78,336,163	48,408,594	140,179,387	1,991,269,673
7. External Cash Flow						
Contributions - Employer	762,876,189	1,611,790,936	54,161,219	30,054,088	100,211,426	942,589,045
Contributions - Special Employer	0	0	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	275,724,220	521,866,772	8,632,635	2,873,765	20,712,398	357,476,439
Benefit Payments, Including Refunds of Contributions	(1,829,257,360)	(3,141,697,591)	(89,327,914)	(58,036,765)	(168,009,789)	(1,678,937,578)
Administrative Expense	(14,805,382)	(30,566,100)	(628,662)	(386,809)	(1,124,244)	(17,617,793)
Other	<u>350,217</u>	<u>1,083,562</u>	<u>15,375</u>	<u>(1,878)</u>	<u>143,493</u>	<u>(357,710)</u>
Total External Cash Flow	(805,112,116)	(1,037,522,421)	(27,147,347)	(25,497,599)	(48,066,716)	(396,847,597)
8. Expected return on External Cash Flow (1. x 0.5 x 7.)	(27,172,534)	(35,016,381)	(916,223)	(860,544)	(1,622,252)	(13,393,606)
9. Projected Earnings for Plan Year (6. + 8.)	1,649,782,883	3,423,368,111	77,419,940	47,548,050	138,557,135	1,977,876,067
10. Net Investment Income (5. - 4. - 7.)	<u>2,584,274,474</u>	<u>5,367,718,840</u>	<u>120,801,031</u>	<u>74,253,992</u>	<u>216,164,250</u>	<u>3,109,208,071</u>
11. Investment Earnings (Gain)/Loss (9. - 10.)	(\$934,491,591)	(\$1,944,350,729)	(\$43,381,091)	(\$26,705,942)	(\$77,607,115)	(\$1,131,332,004)

Pension Expense/(Income) for the Year Ending June 30, 2025

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Service Cost	\$472,192,917	\$971,503,519	\$28,330,572	\$20,870,476	\$49,871,068	\$875,080,302
2. Interest on the Total Pension Liability	1,979,567,714	4,051,546,775	104,276,719	54,244,077	182,884,974	2,157,298,982
3. Current-Period Benefit Changes	0	0	0	27,100,490	0	3,053,956
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total Pension Liability	153,460,572	313,035,646	5,653,068	67,957	35,401,628	142,680,327
5. Expensed Portion of Current-Period Change of Assumptions	43,864,053	86,059,064	(1,373,624)	(775,645)	1,541,253	25,170,600
6. Member Contributions (made negative for addition)	(275,724,220)	(521,866,772)	(8,632,635)	(2,873,765)	(20,712,398)	(357,476,439)
7. Projected Earnings on Plan Investments (made negative for addition)	(1,649,782,883)	(3,423,368,111)	(77,419,940)	(47,548,050)	(138,557,135)	(1,977,876,051)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(186,898,318)	(388,870,146)	(8,676,218)	(5,341,188)	(15,521,423)	(226,266,406)
9. Pension Plan Administrative Expense	14,805,382	30,566,100	628,662	386,809	1,124,244	17,617,793
10. Other	(350,217)	(1,083,562)	(15,375)	1,878	(143,493)	357,710
11. Scheduled Recognition of Prior Deferred Outflows of Resources	772,224,936	1,324,977,757	55,237,023	21,465,592	65,113,584	848,357,761
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	<u>(926,905,864)</u>	<u>(1,897,987,347)</u>	<u>(42,308,918)</u>	<u>(31,561,826)</u>	<u>(72,244,911)</u>	<u>(1,097,350,249)</u>
13. Pension Expense/(Income)	\$396,454,072	\$544,512,923	\$55,699,334	\$36,036,805	\$88,757,391	\$410,648,286

Long-Term Expected Return on Plan Assets

For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2025, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	32.0%	6.6%
Private Equity	16.0%	8.6%
Real Assets	14.0%	7.1%
Credit Strategies	16.0%	8.2%
Diversifying Strategies	5.0%	6.8%
Private Investment Partnerships	2.0%	7.9%
Exposure Management Portfolio	0.0%	15.0%
Fixed Income	16.0%	5.1%
Cash	2.0%	4.1%
Leverage	-3.0%	4.6%
Total	100.0%	
Total Fund Expected Rate of Return		7.06%

Single Discount Rate

Aside from the Political Subdivision Plan(s) denoted in the executive summary, a single discount rate of 6.75% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.75% and a long-term bond rate of 5.20%. The projection of cash flows (provided under separate cover) used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

Regarding the sensitivity of the net pension liability/(asset) to changes in the single discount rate, the following presents the plan's net pension liability/(asset), calculated using a single discount rate of 6.75%, 5.20% for select Political Subdivisions, as well as what the plan's net pension liability/(asset) would be if it were calculated using a single discount rate that is 1% lower or 1% higher as of June 30, 2025:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
State Employees	\$ 8,084,999,640	\$ 4,426,012,825	\$ 1,357,910,834
Teachers	17,588,773,837	8,765,944,695	1,536,838,129
State Police	578,983,577	373,543,788	201,976,444
Judicial	169,347,942	86,688,181	15,417,332
Virginia Law Officers	992,262,717	618,872,231	313,459,798
Political Subdivisions ¹	5,898,592,463	1,566,502,211	(2,026,230,265)

¹ As denoted in the executive summary, select Political Subdivision plans use the municipal bond rate for accounting disclosures. The sensitivity for the select plans is computed at 1% +/- the municipal bond rate disclosed in the executive summary for the current measurement date.

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2024 and the four-year experience study report for the period ending June 30, 2024. Information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

- Plan Provisions;
- Summary of Participant Data; and
- Valuation Methods and Actuarial Assumptions.

Assumption Rationale: Assumptions are based upon a four-year Experience Review for the period ending June 30, 2024, as adopted by the Board of Trustees at its April 16, 2025 meeting.

Asset Method: The market value of assets is used for GASB Statement No. 68 purposes.

Roll-Forward Disclosure: The total pension liabilities shown in this report are based on an actuarial valuation as of June 30, 2024, the four-year experience study report for the period ending June 30, 2024, and a measurement date of June 30, 2025. The roll-forward procedure increases the June 30, 2024 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest, except for new Political Subdivision Plan(s) where the total pension liabilities at the measurement date are used.

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 Judges Plan (JRS) enacted a benefit change reverting benefit accruals on or after July 1, 2026 to the Tier Two level. This benefit change is included in the development of the June 30, 2026 Total Pension Liability. 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 in Methods and Assumptions: On April 16, 2025, the VRS Board adopted new assumptions associated with the four-year experience study report for the Period ending June 30, 2024. These changes will first be reflected in the June 30, 2025 valuation, which will determine computed employer contributions for the fiscal years ending June 30, 2027 and June 30, 2028.

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<i>Actuarial Accrued Liability (AAL)</i>	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as “accrued liability” or “actuarial liability.”
<i>Actuarial Assumptions</i>	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
<i>Actuarial Equivalent</i>	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
<i>Actuarial Cost Method</i>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
<i>Actuarial Gain (Loss)</i>	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
<i>Actuarial Present Value (APV)</i>	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
<i>Actuarial Valuation</i>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms

<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of employees that are provided pensions through the Pension Plan.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Discount Rate</i>	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: 1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period and; 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.
<i>Entry Age Actuarial Cost Method (EAN)</i>	The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

Glossary of Terms

<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Fiduciary Net Position</i>	The fiduciary net position is the value of the assets of the trust.
<i>Long-Term Expected Rate of Return</i>	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
<i>Money-Weighted Rate of Return</i>	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 68, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.
<i>Non-Employer Contribution Entities</i>	Non-employer contributing entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB Accounting statement plan members are not considered non-employer contribution entities.
<i>Normal Cost</i>	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
<i>Other Postemployment Benefits (OPEB)</i>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

Glossary of Terms

Total Pension Expense

The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

1. Service Cost;
2. Interest on the Total Pension Liability;
3. Current-Period Benefit Changes;
4. Expensed Portion of Current Period Liability Experience;
5. Expensed Portion of Current Period Assumption Change;
6. Employee Contributions (made negative for addition here);
7. Projected Earnings on Plan Investments (made negative for addition here);
8. Expensed Portion of Current Period Investment Expense;
9. Pension Plan Administrative Expense;
10. Other Changes in Plan Fiduciary Net Position;
11. Recognition of Prior Deferred Outflows of Resources; and
12. Recognition of Prior Deferred (Inflows) of Resources

Total Pension Liability (TPL)

The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

Valuation Assets

The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of the GASB Statement No. 68, the valuation asset is equal to the market value of assets.

SECTION F

APPENDIX

State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions ⁽²⁾	2025 Total Employer Contributions
30100	Senate	\$ 1,065,257	0.14269%	\$ 1,068,358	0.14148%	\$ 0	\$ 1,068,358
30101	House of Delegates	1,744,825	0.23371%	1,773,848	0.23491%	0	1,773,848
30103	Magistrate System	3,326,896	0.44563%	3,256,773	0.43128%	0	3,256,773
30107	Division of Legislative Services	921,941	0.12349%	959,941	0.12712%	0	959,941
30109	Division of Legislative Automated Systems	350,447	0.04694%	328,222	0.04347%	0	328,222
30110	Joint Legislative Audit and Review Commission	464,808	0.06226%	451,537	0.05980%	0	451,537
30111	Supreme Court	3,348,138	0.44847%	3,291,557	0.43589%	0	3,291,557
30112	Judicial Inquiry and Review Commission	61,442	0.00823%	60,408	0.00800%	0	60,408
30114	General District Courts	5,798,454	0.77668%	5,770,412	0.76416%	0	5,770,412
30115	Juvenile and Domestic Relations District Courts	3,547,363	0.47516%	3,456,468	0.45773%	0	3,456,468
30116	Combined District Courts	1,056,877	0.14157%	1,014,417	0.13434%	0	1,014,417
30117	Virginia State Bar	969,793	0.12990%	942,771	0.12485%	0	942,771
30119	Office of the Lieutenant Governor	25,727	0.00345%	8,970	0.00119%	0	8,970
30121	Office of the Governor	307,060	0.04113%	378,952	0.05018%	0	378,952
30122	Department of Planning and Budget	670,479	0.08981%	660,342	0.08745%	0	660,342
30123	Department of Military Affairs	2,501,796	0.33511%	2,570,943	0.34046%	0	2,570,943
30125	Virginia Court of Appeals	1,027,163	0.13759%	1,092,227	0.14464%	0	1,092,227
30127	Department of Emergency Management	1,921,510	0.25738%	1,916,161	0.25375%	0	1,916,161
30128	Virginia Veterans Care Center	1,719,583	0.23033%	1,804,668	0.23899%	0	1,804,668
30129	Department of Human Resource Management	1,366,108	0.18299%	1,385,573	0.18349%	0	1,385,573
30132	State Board of Elections	715,587	0.09585%	732,149	0.09696%	0	732,149
30133	Auditor of Public Accounts	1,329,151	0.17804%	1,325,115	0.17548%	0	1,325,115
30136	Virginia Information Technologies Agency (VITA)	4,395,503	0.58876%	4,601,530	0.60937%	0	4,601,530
30140	Department of Criminal Justice Services	1,725,906	0.23118%	1,717,872	0.22744%	0	1,717,872
30141	Office of the Attorney General and Department of Law	6,296,621	0.84341%	6,120,972	0.81058%	0	6,120,972
30143	Office of the Attorney General - Division of Debt Collection	215,888	0.02892%	212,879	0.02819%	0	212,879
30146	Science Museum of Virginia	582,465	0.07802%	625,396	0.08282%	0	625,396
30147	Office of the State Inspector General	484,219	0.06486%	513,384	0.06799%	0	513,384
30148	Virginia Commission for the Arts	60,124	0.00805%	58,828	0.00779%	0	58,828
30151	Department of Accounts	1,747,486	0.23407%	1,767,044	0.23400%	0	1,767,044
30152	Department of the Treasury	1,271,008	0.17025%	1,172,246	0.15524%	0	1,172,246
30154	Department of Motor Vehicles	14,189,073	1.90058%	14,406,008	1.90774%	0	14,406,008
30156	Department of State Police	6,698,319	0.89722%	7,076,254	0.93709%	0	7,076,254
30157	Compensation Board	141,406	0.01894%	121,803	0.01613%	0	121,803
30160	Virginia Criminal Sentencing Commission	131,058	0.01755%	123,549	0.01636%	0	123,549
30161	Department of Taxation	7,769,894	1.04075%	7,258,132	0.96117%	0	7,258,132
30162	Department of Accounts - Transfer Payments (CHRF)	34,115	0.00457%	35,992	0.00477%	0	35,992
30164	Virginia Managemtn Fellows Administration	93,717	0.01255%	126,587	0.01676%	0	126,587
30165	Department of Housing and Community Development	1,505,838	0.20170%	1,534,931	0.20327%	0	1,534,931
30166	Secretary of the Commonwealth	111,877	0.01499%	117,696	0.01559%	0	117,696
30171	State Corporation Commission	8,403,790	1.12566%	8,476,864	1.12257%	0	8,476,864
30172	State Lottery Department	4,233,980	0.56713%	4,442,399	0.58829%	0	4,442,399
30174	Commonwealth Savings Plan	1,835,854	0.24591%	1,885,632	0.24971%	0	1,885,632
30180	Secretary of Administration	294,628	0.03946%	330,613	0.04378%	0	330,613
30181	Department of Labor and Industry	1,469,833	0.19688%	1,369,417	0.18135%	0	1,369,417
30182	Virginia Employment Commission	6,423,981	0.86047%	3,795,473	0.50262%	0	3,795,473
30183	Secretary of Natural and Historic Resources	26,430	0.00354%	47,068	0.00623%	0	47,068
30185	Secretary of Education	3,820	0.00051%	2,794	0.00037%	0	2,794
30186	Secretary of Transportation	51,536	0.00690%	50,434	0.00668%	0	50,434
30187	Secretary of Public Safety	17,454	0.00234%	18,017	0.00239%	0	18,017
30188	Secretary of Health and Human Resources	58,015	0.00777%	32,338	0.00428%	0	32,338
30190	Secretary of Finance	39,414	0.00528%	28,152	0.00373%	0	28,152
30191	Virginia Workers' Compensation Commission	3,049,665	0.40849%	2,916,383	0.38621%	0	2,916,383
30192	Secretary of Commerce and Trade	65,349	0.00875%	22,425	0.00297%	0	22,425
30193	Secretary of Agriculture and Forestry	16,476	0.00221%	21,173	0.00280%	0	21,173
30194	Department of General Services	6,061,660	0.81194%	6,190,676	0.81981%	0	6,190,676
30195	Secretary of Labor	19,988	0.00268%	26,212	0.00347%	0	26,212
30199	Department of Conservation and Recreation	4,316,034	0.57812%	4,371,275	0.57887%	0	4,371,275
30200	Office of Children's Services	191,793	0.02569%	181,223	0.02400%	0	181,223
30201	Department of Education - Central Office Operations	6,135,755	0.82186%	6,242,171	0.82663%	0	6,242,171
30202	The Library of Virginia	1,253,559	0.16791%	1,194,857	0.15823%	0	1,194,857
30203	Woodrow Wilson Rehabilitation Center	1,489,533	0.19952%	1,387,075	0.18369%	0	1,387,075
30204	The College of William and Mary	11,037,629	1.47845%	11,245,010	1.48914%	0	11,245,010
30206	Virginia Commonwealth University Health System Authority	1,588,577	0.21278%	1,192,829	0.15796%	0	1,192,829
30207	University of Virginia - Academic Division	54,792,843	7.33932%	55,448,290	7.34285%	0	55,448,290
30208	Virginia Polytechnic Institute and State University	45,506,972	6.09551%	44,543,940	5.89882%	0	44,543,940
30209	University of Virginia Medical Center	5,248,679	0.70304%	4,600,286	0.60920%	0	4,600,286
30211	Virginia Military Institute	3,081,274	0.41273%	3,254,983	0.43105%	0	3,254,983
30212	Virginia State University	6,793,424	0.90996%	6,630,912	0.87811%	0	6,630,912
30213	Norfolk State University	6,486,046	0.86878%	6,560,175	0.86874%	0	6,560,175
30214	Longwood University	4,208,398	0.56370%	4,132,647	0.54727%	0	4,132,647
30215	University of Mary Washington	3,455,664	0.46287%	3,514,825	0.46546%	0	3,514,825
30216	James Madison University	20,451,914	2.73947%	20,791,340	2.75334%	0	20,791,340
30217	Radford University	8,193,796	1.09753%	8,190,226	1.08461%	0	8,190,226
30218	Virginia School for Deaf and Blind	934,023	0.12511%	1,007,948	0.13348%	0	1,007,948



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions ⁽²⁾	2025 Total Employer Contributions
30221	Old Dominion University	16,052,683	2.15020%	24,944,427	3.30332%	0	24,944,427
30222	Department of Professional and Occupational Regulation	1,626,130	0.21781%	1,554,406	0.20585%	0	1,554,406
30223	Department of Health Professions	3,007,315	0.40282%	2,973,584	0.39378%	0	2,973,584
30226	Board of Accountancy	130,159	0.01743%	147,697	0.01956%	0	147,697
30233	Board of Bar Examiners	91,494	0.01226%	80,372	0.01064%	0	80,372
30234	Cooperative Extension and Agricultural Research Service	663,882	0.08892%	663,451	0.08786%	0	663,451
30236	Virginia Commonwealth University	42,123,953	5.64236%	42,489,281	5.62673%	0	42,489,281
30238	Virginia Museum of Fine Arts	2,215,500	0.29676%	2,211,806	0.29290%	0	2,211,806
30239	Frontier Culture Museum of Virginia	239,177	0.03204%	230,901	0.03058%	0	230,901
30241	Richard Bland College	924,867	0.12388%	974,781	0.12909%	0	974,781
30242	Christopher Newport University	5,411,458	0.72485%	5,426,813	0.71866%	0	5,426,813
30245	State Council of Higher Education for Virginia	723,060	0.09685%	720,003	0.09535%	0	720,003
30246	University of Virginia's College at Wise	1,490,825	0.19969%	1,559,598	0.20653%	0	1,559,598
30247	George Mason University	27,744,462	3.71628%	27,473,220	3.63820%	0	27,473,220
30261	Virginia Community College System - Central Office Operations	2,849,473	0.38168%	2,664,552	0.35286%	0	2,664,552
30262	Department of Rehabilitative Services	9,208,426	1.23344%	8,895,230	1.17797%	0	8,895,230
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	166,619	0.02232%	169,617	0.02246%	0	169,617
30268	Virginia Institute of Marine Science	2,308,103	0.30916%	2,278,170	0.30169%	0	2,278,170
30270	Virginia Community College System - Shared Services	777,456	0.10414%	813,102	0.10768%	0	813,102
30275	New River Community College	1,109,497	0.14861%	1,035,171	0.13708%	0	1,035,171
30276	Southside Virginia Community College	1,262,611	0.16912%	1,263,110	0.16727%	0	1,263,110
30277	Paul D. Camp Community College	539,057	0.07220%	562,589	0.07450%	0	562,589
30278	Rappahannock Community College	985,545	0.13201%	1,086,761	0.14392%	0	1,086,761
30279	Danville Community College	1,040,614	0.13939%	981,217	0.12994%	0	981,217
30280	Northern Virginia Community College	13,709,316	1.83632%	13,632,331	1.80529%	0	13,632,331
30282	Piedmont Virginia Community College	1,393,535	0.18666%	1,370,384	0.18148%	0	1,370,384
30283	J. Sargeant Reynolds Community College	2,848,646	0.38157%	2,711,323	0.35905%	0	2,711,323
30284	Eastern Shore Community College	383,148	0.05132%	404,268	0.05354%	0	404,268
30285	Patrick Henry Community College	1,649,858	0.22099%	1,587,013	0.21016%	0	1,587,013
30286	Virginia Western Community College	1,944,919	0.26052%	1,934,081	0.25612%	0	1,934,081
30287	Mountain Gateway Community College	547,267	0.07330%	546,416	0.07236%	0	546,416
30288	Wytheville Community College	828,159	0.11093%	843,974	0.11176%	0	843,974
30290	Brightpoint Community College	2,317,081	0.31037%	2,268,541	0.30042%	0	2,268,541
30291	Blue Ridge Community College	1,502,231	0.20122%	1,418,387	0.18783%	0	1,418,387
30292	Central Virginia Community College	1,286,001	0.17226%	1,216,862	0.16115%	0	1,216,862
30293	Virginia Peninsula Community College	1,878,652	0.25164%	1,828,536	0.24215%	0	1,828,536
30294	Southwest Virginia Community College	1,169,494	0.15665%	1,146,964	0.15189%	0	1,146,964
30295	Tidewater Community College	5,730,565	0.76759%	5,445,098	0.72108%	0	5,445,098
30296	Virginia Highlands Community College	831,837	0.11142%	843,253	0.11167%	0	843,253
30297	Germanna Community College	2,536,471	0.33975%	2,787,439	0.36913%	0	2,787,439
30298	Laurel Ridge Community College	1,756,607	0.23529%	1,821,411	0.24120%	0	1,821,411
30299	Mountain Empire Community College	1,054,627	0.14126%	1,022,300	0.13538%	0	1,022,300
30301	Department of Agriculture and Consumer Services	4,316,233	0.57815%	4,415,073	0.58468%	0	4,415,073
30310	Virginia Economic Development Partnership	2,553,341	0.34201%	2,869,625	0.38002%	0	2,869,625
30320	Virginia Tourism Authority	893,737	0.11971%	888,987	0.11773%	0	888,987
30327	Department of Workforce Development and Advancement	0	0.00000%	2,450,449	0.32451%	0	2,450,449
30330	Virginia - Israel Advisory Board	15,025	0.00201%	17,387	0.00230%	0	17,387
30350	Department of Small Business and Supplier Diversity	487,422	0.06529%	514,160	0.06809%	0	514,160
30400	Jamestown-Yorktown Commemoration	2	0.00000%	0	0.00000%	0	0
30402	Marine Resources Commission	689,249	0.09232%	649,958	0.08607%	0	649,958
30403	Department of Wildlife Resources (DWR)	2,687,417	0.35997%	2,617,744	0.34666%	0	2,617,744
30405	Virginia Racing Commission	81,866	0.01097%	74,070	0.00981%	0	74,070
30407	Virginia Port Authority	26,615	0.00356%	24,002	0.00318%	0	24,002
30409	Department Energy	1,989,913	0.26654%	2,165,141	0.28672%	0	2,165,141
30411	Department of Forestry	1,951,589	0.26141%	1,945,958	0.25770%	0	1,945,958
30413	Commission on Virginia Alcohol Safety Action Program	88,406	0.01184%	89,111	0.01180%	0	89,111
30417	Gunston Hall	31,161	0.00417%	33,528	0.00444%	0	33,528
30423	Department of Historic Resources	462,872	0.06200%	487,073	0.06450%	0	487,073
30425	Jamestown - Yorktown Foundation	1,175,137	0.15741%	1,182,379	0.15658%	0	1,182,379
30440	Department of Environmental Quality	8,990,678	1.20427%	8,949,462	1.18515%	0	8,949,462
30454	Office of Commonwealth Preparedness	37,648	0.00504%	62,389	0.00826%	0	62,389
30501	Virginia Department of Transportation	76,874,495	10.29710%	75,441,537	9.99048%	0	75,441,537
30505	Department of Rail and Public Transportation	860,970	0.11532%	897,132	0.11880%	0	897,132
30506	Motor Vehicle Dealer Board	207,423	0.02778%	179,810	0.02381%	0	179,810
30510	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30511	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30512	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30513	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30514	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30515	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30516	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30517	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30518	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30519	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30601	Department of Health	27,737,756	3.71538%	27,923,681	3.69785%	0	27,923,681
30602	Department of Medical Assistance Services	6,579,962	0.88136%	6,876,948	0.91069%	0	6,876,948



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions ⁽²⁾	2025 Total Employer Contributions
30606	Virginia Board for People With Disabilities	102,140	0.01368%	102,013	0.01351%	0	102,013
30701	Department of Corrections - Central Administration	4,854,838	0.65029%	5,052,540	0.66909%	0	5,052,540
30702	Department for the Blind and Vision Impaired	1,385,502	0.18558%	1,470,674	0.19476%	0	1,470,674
30703	Central State Hospital	6,165,935	0.82591%	6,592,611	0.87304%	0	6,592,611
30704	Eastern State Hospital	5,172,623	0.69286%	5,575,048	0.73829%	0	5,575,048
30705	Southwestern Virginia Mental Health Institute	4,305,122	0.57666%	4,390,681	0.58144%	0	4,390,681
30706	Western State Hospital	5,568,223	0.74585%	6,073,437	0.80429%	0	6,073,437
30707	Central Virginia Training Center	6,321	0.00085%	6,097	0.00081%	0	6,097
30708	Commonwealth Center for Children and Adolescents	973,519	0.13040%	949,993	0.12580%	0	949,993
30711	Virginia Correctional Enterprises	1,242,508	0.16643%	1,178,894	0.15612%	0	1,178,894
30716	Virginia Correctional Center for Women	877,125	0.11749%	911,962	0.12077%	0	911,962
30718	Bland Correctional Center	617,417	0.08270%	604,372	0.08004%	0	604,372
30720	Department of Behavioral Health & Developmental Services	6,911,708	0.92580%	7,593,178	1.00554%	0	7,593,178
30723	Southeastern Virginia Training Center	2,003,912	0.26842%	2,045,562	0.27089%	0	2,045,562
30724	Catawba Hospital	2,439,877	0.32681%	2,575,780	0.34110%	0	2,575,780
30728	Northern Virginia Mental Health Institute	3,847,386	0.51534%	4,091,801	0.54187%	0	4,091,801
30729	Piedmont Geriatric Hospital	2,430,714	0.32559%	2,588,911	0.34284%	0	2,588,911
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
30735	Wallen's Ridge Correctional Center	877,651	0.11756%	833,113	0.11033%	0	833,113
30737	St. Brides Correctional Center	740,786	0.09923%	785,386	0.10401%	0	785,386
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	1,421,648	0.19043%	1,549,195	0.20516%	0	1,549,195
30741	Red Onion Correctional Center	892,988	0.11961%	850,032	0.11257%	0	850,032
30742	Department of Corrections - Academy For Staff Development	1,389,241	0.18608%	1,349,838	0.17876%	0	1,349,838
30743	Fluvanna Women's Correctional Center	1,318,661	0.17663%	1,343,087	0.17786%	0	1,343,087
30745	Nottoway Correctional Center	925,118	0.12392%	959,317	0.12704%	0	959,317
30747	Marion Correctional Treatment Center	762,780	0.10217%	742,919	0.09838%	0	742,919
30748	Hiram W. Davis Medical Center	1,592,110	0.21326%	1,421,541	0.18825%	0	1,421,541
30749	Buckingham Correctional Center	743,442	0.09958%	712,462	0.09435%	0	712,462
30751	Department for the Deaf and Hard-of-Hearing	81,907	0.01097%	88,274	0.01169%	0	88,274
30752	State Farm Correctional Center	1,145,852	0.15348%	1,219,549	0.16150%	0	1,219,549
30753	Deerfield Correctional Center	1,118,763	0.14985%	1,219,947	0.16155%	0	1,219,947
30754	Augusta Correctional Center	657,748	0.08810%	0	0.00000%	0	0
30756	Department of Corrections - Division of Institutions	5,564,570	0.74536%	5,540,038	0.73365%	0	5,540,038
30757	Western Region Correctional Field Units	223,292	0.02991%	345,611	0.04577%	0	345,611
30761	Eastern Reg Corr Field Unit	387,782	0.05194%	409,656	0.05425%	0	409,656
30765	Department of Social Services	15,459,845	2.07800%	14,808,552	1.96105%	0	14,808,552
30766	Virginia Parole Board	115,197	0.01543%	104,260	0.01381%	0	104,260
30767	Adult Community Service	2,176,652	0.29156%	2,109,687	0.27938%	0	2,109,687
30768	Keen Mountain Correctional Center	649,839	0.08704%	664,350	0.08798%	0	664,350
30769	Greensville Correctional Center	1,985,667	0.26597%	2,113,721	0.27991%	0	2,113,721
30770	Dillwyn Correctional Center	808,943	0.10836%	821,183	0.10875%	0	821,183
30771	Indian Creek Correctional Center	566,902	0.07593%	613,731	0.08127%	0	613,731
30772	Haynesville Correctional Center	836,666	0.11207%	818,182	0.10835%	0	818,182
30773	Coffeeewood Correctional Center	743,422	0.09958%	760,657	0.10073%	0	760,657
30774	Lunenburg Correctional Center	730,375	0.09783%	702,754	0.09306%	0	702,754
30775	Pocahontas State Correctional Center	705,536	0.09450%	720,577	0.09542%	0	720,577
30776	Green Rock Correctional Center	778,877	0.10433%	743,974	0.09852%	0	743,974
30777	Department of Juvenile Justice	11,709,550	1.56846%	10,989,226	1.45527%	0	10,989,226
30778	Department of Forensic Science	3,892,497	0.52139%	3,872,568	0.51283%	0	3,872,568
30779	Sussex State Prison Complex	1,105,032	0.14802%	649,490	0.08601%	0	649,490
30784	Lawrenceville Correctional Center	0	0.00000%	680,969	0.09018%	0	680,969
30785	River North Correctional Center	751,784	0.10070%	718,383	0.09513%	0	718,383
30794	Virginia Center for Behavioral Rehabilitation	3,970,589	0.53185%	3,843,339	0.50896%	0	3,843,339
30840	Virginia Housing Commission	33,548	0.00449%	34,484	0.00457%	0	34,484
30841	Department of Aviation	440,275	0.05897%	456,677	0.06048%	0	456,677
30847	Joint Commission on Technology and Science	0	0.00000%	21,545	0.00285%	0	21,545
30848	Indigent Defense Commission	6,436,428	0.86214%	6,831,976	0.90474%	0	6,831,976
30851	Tobacco Indemnification & Revitalization Commission	133,190	0.01784%	127,986	0.01695%	0	127,986
30852	Virginia Foundation For Healthy Youth	184,970	0.02478%	172,075	0.02279%	0	172,075
30856	Virginia Opioid Abatement Authority	105,399	0.01412%	110,140	0.01459%	0	110,140
30863	Commission on Electric Utility Regulation	0	0.00000%	35,473	0.00470%	0	35,473
30882	Behavioral Health Commission	45,643	0.00611%	52,065	0.00689%	0	52,065
30883	Virginia American Revolution 250 Commission	115,480	0.01547%	121,550	0.01610%	0	121,550
30902	Puller Veterans Care Center	132,556	0.01776%	145,689	0.01929%	0	145,689
30903	Jones & Cabacoy Veterans Care Center	513,368	0.06876%	968,627	0.12827%	0	968,627
30912	Department of Veterans Services	2,448,731	0.32800%	2,471,837	0.32734%	0	2,471,837
30913	Veterans Services Foundation	12,625	0.00169%	25,528	0.00338%	0	25,528
30922	Sitter-Barfoot Veterans Care Center	1,947,889	0.26091%	2,086,305	0.27628%	0	2,086,305
30937	Southern Virginia Higher Education Center	400,435	0.05364%	399,401	0.05289%	0	399,401
30938	New College Institute	134,698	0.01804%	147,487	0.01953%	0	147,487
30942	Virginia Museum of Natural History	246,975	0.03308%	228,511	0.03026%	0	228,511
30948	Southwest Virginia Higher Education Center	179,572	0.02405%	174,185	0.02307%	0	174,185
30957	Commonwealth's Attorneys' Services Council	83,775	0.01122%	74,461	0.00986%	0	74,461



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions ⁽²⁾	2025 Total Employer Contributions
30960	Department of Fire Programs	726,498	0.09731%	744,018	0.09853%	0	744,018
30961	Division of Capitol Police	146,664	0.01965%	165,404	0.02190%	0	165,404
30977	Virginia Cannabis Control Authority	231,450	0.03100%	300,901	0.03985%	0	300,901
30999	Department of Alcoholic Beverage Control	11,095,046	1.48614%	9,936,647	1.31588%	0	9,936,647
35106	Arlington County Health Department	11,462	0.00154%	10,385	0.00138%	0	10,385
35129	Fairfax County Health Department	126,844	0.01699%	98,618	0.01306%	0	98,618
35522	Virginia Passenger Rail Authority	914,442	0.12249%	1,245,915	0.16499%	0	1,245,915
35885	Fort Monroe Federal Area Development Authority	248,663	0.03331%	264,749	0.03506%	0	264,749
Total for State Employers ⁽¹⁾		\$ 746,565,613	100.00000%	\$ 755,132,802	100.00000%	0 \$	755,132,802

⁽¹⁾ Employer-level results may not add to State systemwide results due to rounding.

⁽²⁾ Special contributions, if applicable, were allocated to employers based on the Employer Allocation Percentage.



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for State Employers ⁽¹⁾		718,982,419	0	102,203,244	123,342,955	944,528,618	0	820,982,885	0	131,447,113	952,429,998	396,454,073	(5,842,815)	390,611,258
Employer Allocation														
30100	Senate	1,017,216	0	144,597	0	1,161,813	0	1,161,527	0	127,822	1,289,349	560,903	(248,755)	312,148
30101	House of Delegates	1,688,962	0	240,086	40,238	1,969,286	0	1,928,571	0	363,200	2,291,771	931,310	(570,731)	360,579
30103	Magistrate System	3,100,827	0	440,782	153,518	3,695,127	0	3,540,735	0	669,885	4,210,620	1,709,827	7,676	1,717,503
30107	Division of Legislative Services	913,970	0	129,921	121,718	1,165,609	0	1,043,633	0	114,407	1,158,040	503,972	(61,150)	442,822
30109	Division of Legislative Automated Systems	312,542	0	44,428	55,192	412,162	0	356,881	0	119,982	476,863	172,339	44,304	216,643
30110	Joint Legislative Audit and Review Commission	429,951	0	61,118	17,455	508,524	0	490,948	0	100,780	591,728	237,080	(69,136)	167,944
30111	Supreme Court	3,133,972	0	445,494	2,109	3,581,575	0	3,578,582	0	480,230	4,058,812	1,728,104	(335,981)	1,392,123
30112	Judicial Inquiry and Review Commission	57,519	0	8,176	0	65,695	0	65,679	0	22,842	88,521	31,716	(24,306)	7,410
30114	General District Courts	5,494,176	0	780,996	131,984	6,407,156	0	6,273,623	0	482,061	6,755,684	3,029,543	18,865	3,048,408
30115	Juvenile and Domestic Relations District Courts	3,290,998	0	467,815	159,870	3,918,683	0	3,757,885	0	622,004	4,379,889	1,814,689	(14,108)	1,800,581
30116	Combined District Courts	965,881	0	137,300	24,093	1,127,274	0	1,102,908	0	291,402	1,394,310	532,596	(44,744)	487,852
30117	Virginia State Bar	897,650	0	127,601	0	1,025,251	0	1,024,997	0	351,318	1,376,315	494,973	(374,518)	120,455
30119	Office of the Lieutenant Governor	8,556	0	1,216	5,187	14,959	0	9,770	0	75,964	85,734	4,718	(14,741)	(10,023)
30121	Office of the Governor	360,785	0	51,286	417,652	829,723	0	411,969	0	3,789	415,758	198,941	288,087	487,028
30122	Department of Planning and Budget	628,750	0	89,377	23,926	742,053	0	717,950	0	110,106	828,056	346,699	(90,709)	255,990
30123	Department of Military Affairs	2,447,848	0	347,961	204,846	3,000,655	0	2,795,118	0	252,040	3,047,158	1,349,768	(3,486)	1,346,282
30125	Virginia Court of Appeals	1,039,936	0	147,827	261,144	1,448,907	0	1,187,470	0	67,253	1,254,723	573,431	418,348	991,779
30127	Department of Emergency Management	1,824,418	0	259,341	105,087	2,188,846	0	2,083,244	0	142,358	2,225,602	1,006,002	202,801	1,208,803
30128	Virginia Veterans Care Center	1,718,296	0	244,256	673,313	2,635,865	0	1,962,067	0	19,073	1,981,140	947,486	431,716	1,379,202
30129	Department of Human Resource Management	1,319,261	0	187,533	59,322	1,566,116	0	1,506,421	0	83,923	1,590,344	727,454	(214,917)	512,537
30132	State Board of Elections	697,125	0	99,096	64,127	860,348	0	796,025	0	40,216	836,241	384,402	111,803	496,205
30133	Auditor of Public Accounts	1,261,670	0	179,346	0	1,441,016	0	1,440,661	0	359,851	1,800,512	695,698	(334,447)	361,251
30136	Virginia Information Technologies Agency (VITA)	4,381,263	0	622,796	2,187,540	7,191,599	0	5,002,823	0	48,535	5,051,358	2,415,872	1,625,482	4,041,354
30140	Department of Criminal Justice Services	1,635,613	0	232,502	121,278	1,989,393	0	1,867,654	0	142,232	2,009,886	901,893	256,210	1,158,103
30141	Office of the Attorney General and Department of Law	5,827,928	0	828,439	1,737,179	8,393,546	0	6,654,723	0	1,167,113	7,821,836	3,213,577	1,976,274	5,189,851
30143	Office of the Attorney General - Division of Debt Collection	202,681	0	28,811	22,946	254,438	0	231,435	0	35,127	266,562	111,760	(14,635)	97,125
30146	Science Museum of Virginia	595,461	0	84,645	207,179	887,285	0	679,938	0	6,586	686,524	328,343	195,928	524,271
30147	Office of the State Inspector General	488,836	0	69,488	104,953	663,277	0	558,186	0	104,464	662,650	269,549	(61,346)	208,203
30148	Virginia Commission for the Arts	56,009	0	7,962	17,952	81,923	0	63,955	0	12,480	76,435	30,884	49,615	80,499
30151	Department of Accounts	1,682,419	0	239,156	0	1,921,575	0	1,921,100	0	490,492	2,411,592	927,703	(721,217)	206,486
30152	Department of the Treasury	1,116,148	0	158,660	6,472	1,281,280	0	1,274,494	0	569,140	1,843,634	615,455	(421,542)	193,913
30154	Department of Motor Vehicles	13,716,315	0	1,949,772	240,084	15,906,171	0	15,662,219	0	2,947,545	18,609,764	7,563,313	(3,961,184)	3,602,129
30156	Department of State Police	6,737,512	0	957,736	1,336,890	9,032,138	0	7,693,348	0	743,720	8,437,068	3,715,131	(66,201)	3,648,930
30157	Compensation Board	115,972	0	16,485	1,407	133,864	0	132,425	0	134,445	266,870	63,948	(75,038)	(11,090)
30160	Virginia Criminal Sentencing Commission	117,626	0	16,720	50,340	184,686	0	134,313	0	41,231	175,544	64,860	20,329	85,189
30161	Department of Taxation	6,910,643	0	982,347	0	7,892,990	0	7,891,041	0	3,025,582	10,916,623	3,810,598	(1,777,139)	2,033,459
30162	Department of Accounts - Transfer Payments (CHRF)	34,295	0	4,875	37,300	76,470	0	39,161	0	630	39,791	18,911	26,753	45,664
30164	Virginia Managemtn Fellows Administration	120,501	0	17,129	141,167	278,797	0	137,597	0	23,906	161,503	66,446	75,907	142,353
30165	Department of Housing and Community Development	1,461,476	0	207,749	85,592	1,754,817	0	1,668,812	0	41,139	1,709,951	805,872	174,162	980,034
30166	Secretary of the Commonwealth	112,089	0	15,933	72,541	200,563	0	127,991	0	1,266	129,257	61,807	57,715	119,522
30171	State Corporation Commission	8,071,081	0	1,147,303	100,215	9,318,599	0	9,216,108	0	274,547	9,490,655	4,450,474	(224,897)	4,225,577
30172	State Lottery Department	4,229,702	0	601,251	750,959	5,581,912	0	4,829,760	0	184,400	5,014,160	2,332,300	559,108	2,891,408
30174	Commonwealth Savings Plan	1,795,371	0	255,212	257,615	2,308,198	0	2,050,076	0	20,131	2,070,207	989,985	240,514	1,230,499
30180	Secretary of Administration	314,771	0	44,745	326,677	686,193	0	359,426	0	3,380	362,806	173,568	348,070	521,638
30181	Department of Labor and Industry	1,303,875	0	185,346	99,234	1,588,455	0	1,488,852	0	592,237	2,081,089	718,969	(322,345)	396,624
30182	Virginia Employment Commission	3,613,749	0	513,694	0	4,127,443	0	4,126,424	0	17,092,099	21,218,523	1,992,657	(9,186,912)	(7,194,255)
30183	Secretary of Natural and Historic Resources	44,793	0	6,367	109,549	160,709	0	51,147	0	413	51,560	24,699	82,608	107,307
30185	Secretary of Education	2,660	0	378	0	3,038	0	3,038	0	31,502	34,540	1,467	(36,206)	(34,739)
30186	Secretary of Transportation	48,028	0	6,827	42,660	97,515	0	54,842	0	7,913	62,755	26,483	52,079	78,562
30187	Secretary of Public Safety	17,184	0	2,443	4,115	23,742	0	19,621	0	171,072	190,693	9,475	(123,017)	(113,542)
30188	Secretary of Health and Human Resources	30,772	0	4,374	26,487	61,633	0	35,138	0	117,444	152,582	16,968	40,915	57,883
30190	Secretary of Finance	26,818	0	3,812	0	30,630	0	30,623	0	101,330	131,953	14,788	(82,567)	(67,779)
30191	Virginia Workers' Compensation Commission	2,776,782	0	394,719	0	3,171,501	0	3,170,718	0	893,759	4,064,477	1,531,145	(541,995)	989,150
30192	Secretary of Commerce and Trade	21,354	0	3,035	34,549	58,938	0	24,383	0	239,905	264,288	11,775	15,838	27,613
30193	Secretary of Agriculture and Forestry	20,132	0	2,862	41,748	64,742	0	22,988	0	8,637	31,625	11,101	(26,057)	(14,956)
30194	Department of General Services	5,894,290	0	837,872	417,840	7,150,002	0	6,730,500	0	184,590	6,915,090	3,250,170	(299,364)	2,950,806
30195	Secretary of Labor	24,949	0	3,546	44,141	72,636	0	28,488	0	17,131	45,619	13,757	1,441	15,198



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
30199	Department of Conservation and Recreation	4,161,974	0	591,624	104,368	4,857,966	0	4,752,424	0	269,699	5,022,123	2,294,954	169,004	2,463,958
30200	Office of Children's Services	172,556	0	24,529	3,000	200,085	0	197,036	0	60,234	257,270	95,149	(5,225)	89,924
30201	Department of Education - Central Office Operations	5,943,324	0	844,843	499,816	7,287,983	0	6,786,491	0	66,780	6,853,271	3,277,208	1,751,805	5,029,013
30202	The Library of Virginia	1,137,646	0	161,716	34,500	1,333,862	0	1,299,041	0	519,294	1,818,335	627,309	(141,174)	486,135
30203	Woodrow Wilson Rehabilitation Center	1,320,699	0	187,737	86,682	1,595,118	0	1,508,063	0	560,228	2,068,291	728,246	(335,790)	392,456
30204	The College of William and Mary	10,706,655	0	1,521,949	1,407,517	13,636,121	0	12,225,584	0	120,207	12,345,791	5,903,756	1,523,039	7,426,795
30206	Virginia Commonwealth University Health System Authority	1,135,705	0	161,440	0	1,297,145	0	1,296,825	0	3,032,042	4,328,867	626,239	(3,158,699)	(2,532,460)
30207	University of Virginia - Academic Division	52,793,801	0	7,504,631	173,631	60,472,063	0	60,283,542	0	921,558	61,205,100	29,111,028	(1,663,841)	27,447,187
30208	Virginia Polytechnic Institute and State University	42,411,479	0	6,028,785	0	48,440,264	0	48,428,302	0	8,148,049	56,576,351	23,386,112	(5,043,803)	18,342,309
30209	University of Virginia Medical Center	4,380,041	0	622,622	0	5,002,663	0	5,001,428	0	4,598,700	9,600,128	2,415,198	(3,331,094)	(915,896)
30211	Virginia Military Institute	3,099,174	0	440,547	638,247	4,177,968	0	3,538,847	0	162,351	3,701,198	1,708,915	256,846	1,965,761
30212	Virginia State University	6,313,457	0	897,457	1,877,136	9,088,050	0	7,209,133	0	1,139,666	8,348,799	3,481,303	1,689,406	5,170,709
30213	Norfolk State University	6,246,088	0	887,880	21,769	7,155,737	0	7,132,207	0	91,300	7,223,507	3,444,155	(48,272)	3,395,883
30214	Longwood University	3,934,775	0	559,328	0	4,494,103	0	4,492,993	0	802,349	5,295,342	2,169,674	(710,436)	1,459,238
30215	University of Mary Washington	3,346,576	0	475,715	118,535	3,940,826	0	3,821,347	0	249,890	4,071,237	1,845,335	(159,097)	1,686,238
30216	James Madison University	19,796,031	0	2,814,003	711,005	23,321,039	0	22,604,450	0	238,494	22,842,944	10,915,729	35,960	10,951,689
30217	Radford University	7,798,155	0	1,108,507	0	8,906,662	0	8,904,462	0	1,725,149	10,629,611	4,299,981	(1,716,774)	2,583,207
30218	Virginia School for Deaf and Blind	959,698	0	136,421	280,657	1,376,776	0	1,095,848	0	145,801	1,241,649	529,187	(83,683)	445,504
30221	Old Dominion University	23,750,290	0	3,376,100	39,637,673	66,764,063	0	27,119,692	0	261,102	27,380,794	13,096,147	17,080,695	30,176,842
30222	Department of Professional and Occupational Regulation	1,480,025	0	210,385	0	1,690,410	0	1,689,993	0	610,867	2,300,860	816,101	(398,505)	417,596
30223	Department of Health Professions	2,831,209	0	402,456	103,627	3,337,292	0	3,232,866	0	335,253	3,568,119	1,561,157	123,865	1,685,022
30226	Board of Accountancy	140,633	0	19,991	72,875	233,499	0	160,584	0	34,672	195,256	77,546	8,424	85,970
30233	Board of Bar Examiners	76,500	0	10,874	1,874	89,248	0	87,353	0	69,935	157,288	42,183	(30,300)	11,883
30234	Cooperative Extension and Agricultural Research Service	631,698	0	89,796	260,636	982,130	0	721,316	0	90,823	812,139	348,325	(309)	348,016
30236	Virginia Commonwealth University	40,455,199	0	5,750,701	2,765,775	48,971,675	0	46,194,490	0	980,104	47,174,594	22,307,400	3,449,630	25,757,030
30238	Virginia Museum of Fine Arts	2,105,900	0	299,353	16,082	2,421,335	0	2,404,659	0	154,567	2,559,226	1,161,214	(12,592)	1,148,622
30239	Frontier Culture Museum of Virginia	219,865	0	31,254	28,191	279,310	0	251,057	0	51,494	302,551	121,236	14,757	135,993
30241	Richard Bland College	928,134	0	131,934	284,589	1,344,657	0	1,059,807	0	10,311	1,070,118	511,783	245,908	757,691
30242	Christopher Newport University	5,167,039	0	734,494	65,579	5,967,112	0	5,900,076	0	470,578	6,370,654	2,849,157	(43,514)	2,805,643
30245	State Council of Higher Education for Virginia	685,550	0	97,451	34,982	817,983	0	782,807	0	58,071	840,788	378,019	73,091	451,110
30246	University of Virginia's College at Wise	1,484,914	0	211,080	423,953	2,119,947	0	1,695,576	0	16,509	1,712,085	818,797	258,953	1,077,750
30247	George Mason University	26,158,018	0	3,718,358	623,261	30,499,637	0	29,868,999	0	3,423,117	33,292,116	14,423,792	734,330	15,158,122
30261	Virginia Community College System - Central Office Operations	2,537,001	0	360,634	175,129	3,072,764	0	2,896,920	0	1,090,317	3,987,237	1,398,928	(584,059)	814,869
30262	Department of Rehabilitative Services	8,469,397	0	1,203,924	1,625,786	11,299,107	0	9,670,932	0	2,098,553	11,769,485	4,670,110	124,339	4,794,449
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	161,483	0	22,955	4,694	189,132	0	184,393	0	37,807	222,200	89,044	(52,802)	36,242
30268	Virginia Institute of Marine Science	2,169,098	0	308,337	266,044	2,743,479	0	2,476,823	0	275,060	2,751,883	1,196,062	102,636	1,298,698
30270	Virginia Community College System - Shared Services	774,200	0	110,052	146,424	1,030,676	0	884,034	0	8,654	892,688	426,902	114,546	541,448
30275	New River Community College	985,581	0	140,100	0	1,125,681	0	1,125,403	0	568,831	1,694,234	543,459	(351,522)	191,937
30276	Southside Virginia Community College	1,202,642	0	170,955	58,049	1,431,646	0	1,373,258	0	85,417	1,458,675	663,149	7,423	670,572
30277	Paul D. Camp Community College	535,642	0	76,141	80,457	692,240	0	611,632	0	20,153	631,785	295,358	(21,171)	274,187
30278	Rappahannock Community College	1,034,759	0	147,091	399,357	1,581,207	0	1,181,559	0	67,872	1,249,431	570,577	88,954	659,531
30279	Danville Community College	934,246	0	132,803	0	1,067,049	0	1,066,785	0	468,658	1,535,443	515,152	(197,817)	317,335
30280	Northern Virginia Community College	12,979,718	0	1,845,065	0	14,824,783	0	14,821,122	0	2,892,379	17,713,501	7,157,146	(3,218,542)	3,938,604
30282	Piedmont Virginia Community College	1,304,809	0	185,478	26,475	1,516,762	0	1,489,920	0	268,484	1,758,404	719,485	(354,088)	365,397
30283	J. Sargeant Reynolds Community College	2,581,506	0	366,961	0	2,948,467	0	2,947,739	0	1,259,539	4,207,278	1,423,468	(1,066,010)	357,458
30284	Eastern Shore Community College	384,943	0	54,720	113,860	553,523	0	439,554	0	7,617	447,171	212,262	76,999	289,261
30285	Patrick Henry Community College	1,511,013	0	214,790	36,085	1,761,888	0	1,725,378	0	400,544	2,125,922	833,188	(249,653)	583,535
30286	Virginia Western Community College	1,841,458	0	261,763	86,682	2,189,903	0	2,102,701	0	227,544	2,330,245	1,015,398	(188,341)	827,057
30287	Mountain Gateway Community College	520,256	0	73,954	16,474	610,684	0	594,063	0	40,019	634,082	286,874	(946)	285,928
30288	Wytheville Community College	803,535	0	114,222	60,362	978,119	0	917,530	0	9,011	926,541	443,077	147,724	590,801
30290	Brightpoint Community College	2,159,967	0	307,039	18,282	2,485,288	0	2,466,397	0	391,237	2,857,634	1,191,027	(133,891)	1,057,136
30291	Blue Ridge Community College	1,350,465	0	191,968	43,360	1,585,793	0	1,542,052	0	556,942	2,098,994	744,660	(91,400)	653,260
30292	Central Virginia Community College	1,158,640	0	164,701	19,124	1,342,465	0	1,323,014	0	615,234	1,938,248	638,886	(232,266)	406,620
30293	Virginia Peninsula Community College	1,741,016	0	247,485	0	1,988,501	0	1,988,010	0	473,867	2,461,877	960,014	(664,955)	295,059
30294	Southwest Virginia Community College	1,092,062	0	155,237	19,265	1,266,564	0	1,246,991	0	181,468	1,428,459	602,174	49,551	651,725
30295	Tidewater Community College	5,184,438	0	736,967	0	5,921,405	0	5,919,943	0	3,450,826	9,370,769	2,858,751	(2,852,330)	6,421
30296	Virginia Highlands Community College	802,888	0	114,130	37,258	954,276	0	916,792	0	39,837	956,629	442,720	99,328	542,048
30297	Germanna Community College	2,653,980	0	377,263	1,227,085	4,258,328	0	3,030,494	0	29,087	3,059,581	1,463,431	1,084,151	2,547,582
30298	Laurel Ridge Community College	1,734,186	0	246,514	204,445	2,185,145	0	1,980,211	0	48,846	2,029,057	956,247	(74,274)	881,973



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30299	Mountain Empire Community College	973,358	0	138,363	1,453	1,113,174	0	1,111,447	0	341,466	1,452,913	536,720	(202,483)	334,237
30301	Department of Agriculture and Consumer Services	4,203,746	0	597,562	543,187	5,344,495	0	4,800,123	0	47,190	4,847,313	2,317,988	321,545	2,639,533
30310	Virginia Economic Development Partnership	2,732,277	0	388,393	1,947,636	5,068,306	0	3,119,899	0	29,678	3,149,577	1,506,605	1,515,258	3,021,863
30320	Virginia Tourism Authority	846,458	0	120,324	0	966,782	0	966,543	0	157,744	1,124,287	466,745	(142,036)	324,709
30327	Department of Workforce Development and Advancement	2,333,170	0	331,660	10,881,221	13,546,051	0	2,664,172	0	17,605	2,681,777	1,286,533	4,662,496	5,949,029
30330	Virginia - Israel Advisory Board	16,537	0	2,351	11,228	30,116	0	18,883	0	157	19,040	9,118	6,370	15,488
30350	Department of Small Business and Supplier Diversity	489,555	0	69,590	93,888	653,033	0	559,007	0	105,762	664,769	269,946	15,653	285,599
30400	Jamestown-Yorktown Commemoration	0	0	0	38,814	38,814	0	0	0	189,490	189,490	0	(4,833)	(4,833)
30402	Marine Resources Commission	618,828	0	87,966	0	706,794	0	706,620	0	231,688	938,308	341,228	(122,510)	218,718
30403	Department of Wildlife Resources (DWR)	2,492,424	0	354,298	0	2,846,722	0	2,846,019	0	597,720	3,443,739	1,374,348	(410,602)	963,746
30405	Virginia Racing Commission	70,532	0	10,026	46,521	127,079	0	80,538	0	39,733	120,271	38,892	23,329	62,221
30407	Virginia Port Authority	22,864	0	3,250	0	26,114	0	26,107	0	16,320	42,427	12,607	(24,029)	(11,422)
30409	Department Energy	2,061,466	0	293,037	836,492	3,190,995	0	2,353,922	0	29,713	2,383,635	1,136,713	288,049	1,424,762
30411	Department of Forestry	1,852,818	0	263,378	121,786	2,237,982	0	2,115,673	0	183,536	2,299,209	1,021,662	(105,557)	916,105
30413	Commission on Virginia Alcohol Safety Action Program	84,840	0	12,060	7,452	104,352	0	96,876	0	8,612	105,488	46,782	(21,306)	25,476
30417	Gunston Hall	31,923	0	4,538	17,492	53,953	0	36,452	0	6,425	42,877	17,603	33,187	50,790
30423	Department of Historic Resources	463,744	0	65,921	83,828	613,493	0	529,534	0	67,631	597,165	255,713	(29,002)	226,711
30425	Jamestown - Yorktown Foundation	1,125,783	0	160,030	26,437	1,312,250	0	1,285,495	0	167,667	1,453,162	620,768	18,193	638,961
30440	Department of Environmental Quality	8,521,020	0	1,211,262	107,666	9,839,948	0	9,729,879	0	787,008	10,516,887	4,698,575	(498,288)	4,200,287
30454	Office of Commonwealth Preparedness	59,388	0	8,442	121,003	188,833	0	67,813	0	11,746	79,559	32,747	100,517	133,264
30501	Virginia Department of Transportation	71,829,795	0	10,210,595	0	82,040,390	0	82,020,131	0	13,721,038	95,741,169	39,607,665	59,657,744	99,265,409
30505	Department of Rail and Public Transportation	854,151	0	121,417	129,627	1,105,195	0	975,328	0	71,285	1,046,613	470,987	(32,631)	438,356
30506	Motor Vehicle Dealer Board	171,190	0	24,335	1,218	196,743	0	195,476	0	178,483	373,959	94,396	(91,180)	3,216
30510	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(16,804,719)	(16,804,719)
30511	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(4,913,255)	(4,913,255)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(6,089,639)	(6,089,639)
30513	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(4,465,515)	(4,465,515)
30514	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(6,854,776)	(6,854,776)
30515	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(6,968,001)	(6,968,001)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(4,193,783)	(4,193,783)
30517	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(4,110,784)	(4,110,784)
30518	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(5,055,548)	(5,055,548)
30519	Virginia Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	(8,651,095)	(8,651,095)
30601	Department of Health	26,586,891	0	3,779,323	0	30,366,214	0	30,358,716	0	4,473,864	34,832,580	14,660,277	(5,472,032)	9,188,245
30602	Department of Medical Assistance Services	6,547,701	0	930,755	983,471	8,461,927	0	7,476,609	0	566,865	8,043,474	3,610,468	(186,321)	3,424,147
30606	Virginia Board for People With Disabilities	97,135	0	13,808	589	111,532	0	110,915	0	8,863	119,778	53,561	(13,840)	39,721
30701	Department of Corrections - Central Administration	4,810,639	0	683,832	1,587,090	7,081,561	0	5,493,114	0	53,521	5,546,635	2,652,635	1,298,620	3,951,255
30702	Department for the Blind and Vision Impaired	1,400,290	0	199,051	584,142	2,183,483	0	1,598,946	0	28,237	1,627,183	772,134	286,299	1,058,433
30703	Central State Hospital	6,277,004	0	892,275	1,887,729	9,057,008	0	7,167,509	0	69,451	7,236,960	3,461,203	938,043	4,399,246
30704	Eastern State Hospital	5,308,175	0	754,556	1,731,009	7,793,740	0	6,061,235	0	71,723	6,132,958	2,926,981	392,788	3,319,769
30705	Southwestern Virginia Mental Health Institute	4,180,451	0	594,251	533,460	5,308,162	0	4,773,523	0	672,508	5,446,031	2,305,143	764,598	3,069,741
30706	Western State Hospital	5,782,704	0	822,010	2,230,932	8,835,646	0	6,603,083	0	63,594	6,666,677	3,188,640	1,026,223	4,214,863
30707	Central Virginia Training Center	5,824	0	828	0	6,652	0	6,650	0	6,406	13,056	3,211	(49,049)	(45,838)
30708	Commonwealth Center for Children and Adolescents	904,480	0	128,572	107,275	1,140,327	0	1,032,796	0	221,943	1,254,739	498,739	(313,229)	185,510
30711	Virginia Correctional Enterprises	1,122,475	0	159,560	0	1,282,035	0	1,281,718	0	486,666	1,768,384	618,944	(466,028)	152,916
30716	Virginia Correctional Center for Women	868,315	0	123,431	248,634	1,240,380	0	991,501	0	51,731	1,043,232	478,798	(110,001)	368,797
30718	Bland Correctional Center	575,474	0	81,803	1,218	658,495	0	657,115	0	135,006	792,121	317,322	(67,945)	249,377
30720	Department of Behavioral Health & Developmental Services	7,229,656	0	1,027,695	3,696,813	11,954,164	0	8,255,311	0	79,133	8,334,444	3,986,504	2,217,197	6,203,701
30723	Southeastern Virginia Training Center	1,947,651	0	276,858	221,855	2,446,364	0	2,223,961	0	187,262	2,411,223	1,073,954	353,915	1,427,869
30724	Catawba Hospital	2,452,449	0	348,615	524,395	3,325,459	0	2,800,373	0	30,370	2,830,743	1,352,305	355,390	1,707,695
30728	Northern Virginia Mental Health Institute	3,895,950	0	553,809	1,393,687	5,843,446	0	4,448,660	0	43,132	4,491,792	2,148,266	932,185	3,080,451
30729	Piedmont Geriatric Hospital	2,464,959	0	350,394	704,664	3,520,017	0	2,814,658	0	27,321	2,841,979	1,359,203	464,600	1,823,803
30733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(435,790)	(435,790)
30734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(352,598)	(352,598)
30735	Wallen's Ridge Correctional Center	793,253	0	112,761	18,376	924,390	0	905,790	0	387,525	1,293,315	437,408	(128,383)	309,025
30737	St. Brides Correctional Center	747,814	0	106,302	272,474	1,126,590	0	853,904	0	8,317	862,221	412,352	164,433	576,785
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	(1,163)	(1,163)
30739	Southern Virginia Mental Health Institute	1,475,064	0	209,680	713,945	2,398,689	0	1,684,328	0	16,234	1,700,562	813,365	391,211	1,204,576
30741	Red Onion Correctional Center	809,359	0	115,050	3,656	928,065	0	924,180	0	254,402	1,178,582	446,288	(88,711)	357,577



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30742	Department of Corrections - Academy For Staff Development	1,285,253	0	182,699	121,900	1,589,852	0	1,467,589	0	260,132	1,727,721	708,701	210,266	918,967
30743	Fluvanna Women's Correctional Center	1,278,782	0	181,779	71,445	1,532,006	0	1,460,200	0	72,819	1,533,019	705,133	(128,899)	576,234
30745	Nottoway Correctional Center	913,395	0	129,839	151,294	1,194,528	0	1,042,977	0	67,361	1,110,338	503,655	(179,413)	324,242
30747	Marion Correctional Treatment Center	707,335	0	100,548	0	807,883	0	807,683	0	155,527	963,210	390,032	(89,497)	300,535
30748	Hiram W. Davis Medical Center	1,353,484	0	192,398	43,174	1,589,056	0	1,545,500	0	885,344	2,430,844	746,325	(277,085)	469,240
30749	Buckingham Correctional Center	678,360	0	96,429	69,712	844,501	0	774,597	0	183,145	957,742	374,054	(8,594)	365,460
30751	Department for the Deaf and Hard-of-Hearing	84,049	0	11,948	30,377	126,374	0	95,973	0	22,896	118,869	46,345	6,918	53,263
30752	State Farm Correctional Center	1,161,157	0	165,058	1,134,240	2,460,455	0	1,325,887	0	12,679	1,338,566	640,273	726,308	1,366,581
30753	Deerfield Correctional Center	1,161,516	0	165,109	1,022,625	2,349,250	0	1,326,298	0	20,303	1,346,601	640,472	600,654	1,241,126
30754	Augusta Correctional Center	0	0	0	456,945	456,945	0	0	0	2,971,459	2,971,459	0	(1,010,357)	(1,010,357)
30756	Department of Corrections - Division of Institutions	5,274,815	0	749,814	815,391	6,840,020	0	6,023,141	0	452,275	6,475,416	2,908,585	653,095	3,561,680
30757	Western Region Correctional Field Units	329,078	0	46,778	533,212	909,068	0	375,764	0	39,974	415,738	181,457	207,618	389,075
30761	Eastern Reg Corr Field Unit	390,048	0	55,445	117,778	563,271	0	445,383	0	4,323	449,706	215,076	131,988	347,064
30765	Department of Social Services	14,099,605	0	2,004,257	277,893	16,381,755	0	16,099,885	0	4,261,177	20,361,062	7,774,663	(3,972,441)	3,802,222
30766	Virginia Parole Board	99,291	0	14,114	36,085	149,490	0	113,378	0	56,707	170,085	54,750	16,865	71,615
30767	Adult Community Service	2,008,693	0	285,535	322,191	2,616,419	0	2,293,662	0	431,336	2,724,998	1,107,613	117,420	1,225,033
30768	Keen Mountain Correctional Center	632,561	0	89,918	32,926	755,405	0	722,301	0	39,666	761,967	348,800	(23,805)	324,995
30769	Greensville Correctional Center	2,012,504	0	286,077	1,869,837	4,168,418	0	2,298,013	0	91,041	2,389,054	1,109,715	970,477	2,080,192
30770	Dillwyn Correctional Center	781,893	0	111,146	41,852	934,891	0	892,819	0	8,827	901,646	431,144	17,124	448,268
30771	Indian Creek Correctional Center	584,317	0	83,061	276,868	944,246	0	667,213	0	6,390	673,603	322,198	148,144	470,342
30772	Haynesville Correctional Center	779,017	0	110,737	16,032	905,786	0	889,535	0	277,798	1,167,333	429,558	(142,294)	287,264
30773	Coffeeewood Correctional Center	724,231	0	102,949	446,478	1,273,658	0	826,976	0	39,027	866,003	399,348	212,989	612,337
30774	Lunenburg Correctional Center	669,085	0	95,110	333,001	1,097,196	0	764,007	0	168,042	932,049	368,940	162,132	531,072
30775	Poahontas State Correctional Center	686,053	0	97,522	49,085	832,660	0	783,382	0	61,028	844,410	378,296	(111)	378,185
30776	Green Rock Correctional Center	708,341	0	100,691	13,783	822,815	0	808,832	0	247,674	1,056,506	390,587	(105,034)	285,553
30777	Department of Juvenile Justice	10,463,135	0	1,487,333	1,469,852	13,420,320	0	11,947,518	0	3,916,163	15,863,681	5,769,477	(68,435)	5,701,042
30778	Department of Forensic Science	3,687,158	0	524,129	0	4,211,287	0	4,210,247	0	606,149	4,816,396	2,033,135	(606,892)	1,426,243
30779	Sussex State Prison Complex	618,397	0	87,905	94,549	800,851	0	706,127	0	2,463,553	3,169,680	340,990	84,516	425,506
30784	Lawrenceville Correctional Center	648,378	0	92,167	3,023,847	3,764,392	0	740,362	0	4,893	745,255	357,522	1,295,688	1,653,210
30785	River North Correctional Center	683,968	0	97,226	54,217	835,411	0	781,001	0	194,604	975,605	377,147	(30,582)	346,565
30794	Virginia Center for Behavioral Rehabilitation	3,659,333	0	520,174	857,008	5,036,515	0	4,178,474	0	809,277	4,987,751	2,017,793	984,915	3,002,708
30840	Virginia Housing Commission	32,857	0	4,671	52,086	89,614	0	37,519	0	369	37,888	18,118	71,674	89,792
30841	Department of Aviation	434,841	0	61,813	57,496	554,150	0	496,530	0	14,148	510,678	239,775	(7,074)	232,701
30847	Joint Commission on Technology and Science	20,491	0	2,913	95,564	118,968	0	23,398	0	138	23,536	11,299	40,956	52,255
30848	Indigent Defense Commission	6,504,922	0	924,674	2,287,862	9,717,458	0	7,427,761	0	72,031	7,499,792	3,586,879	1,682,633	5,269,512
30851	Tobacco Indemnification & Revitalization Commission	121,868	0	17,323	25,602	164,793	0	139,157	0	31,240	170,397	67,199	(2,172)	65,027
30852	Virginia Foundation For Healthy Youth	163,856	0	23,292	0	187,148	0	187,102	0	90,433	277,535	90,352	(78,703)	11,649
30856	Virginia Opioid Abatement Authority	104,900	0	14,911	218,202	338,013	0	119,781	0	1,163	120,944	57,843	225,550	283,393
30863	Commission on Electric Utility Regulation	33,792	0	4,804	157,597	196,193	0	38,586	0	267	38,853	18,633	67,523	86,156
30882	Behavioral Health Commission	49,538	0	7,042	51,419	107,999	0	56,566	0	8,934	65,500	27,316	98,904	126,220
30883	Virginia American Revolution 250 Commission	115,756	0	16,455	324,513	456,724	0	132,178	0	1,250	133,428	63,829	243,591	307,420
30902	Puller Veterans Care Center	138,692	0	19,715	287,971	446,378	0	158,368	0	1,480	159,848	76,476	298,333	374,809
30903	Jones & Cabacoy Veterans Care Center	922,239	0	131,096	2,982,170	4,035,505	0	1,053,075	0	8,593	1,061,668	508,532	1,920,537	2,429,069
30912	Department of Veterans Services	2,353,517	0	334,552	647,865	3,335,934	0	2,687,405	0	48,585	2,735,990	1,297,753	892,227	2,189,980
30913	Veterans Services Foundation	24,302	0	3,454	56,668	84,424	0	27,749	0	11,590	39,339	13,400	8,673	22,073
30922	Sitter-Barfoot Veterans Care Center	1,986,405	0	282,367	515,375	2,784,147	0	2,268,212	0	226,569	2,494,781	1,095,323	(214,042)	881,281
30937	Southern Virginia Higher Education Center	380,270	0	54,055	33,815	468,140	0	434,218	0	29,455	463,673	209,685	84,189	293,874
30938	New College Institute	140,417	0	19,960	68,591	228,968	0	160,338	0	26,137	186,475	77,427	(28,158)	28,269
30942	Virginia Museum of Natural History	217,564	0	30,927	6,562	255,053	0	248,429	0	114,729	363,158	119,967	(29,361)	90,606
30948	Southwest Virginia Higher Education Center	165,869	0	23,578	4,172	193,619	0	189,401	0	72,819	262,220	91,462	(20,034)	71,428
30957	Commonwealth's Attorneys' Services Council	70,892	0	10,077	0	80,969	0	80,949	0	54,474	135,423	39,090	(24,106)	14,984
30960	Department of Fire Programs	708,413	0	100,701	119,941	929,055	0	808,914	0	25,285	834,199	390,626	12,909	403,535
30961	Division of Capitol Police	157,457	0	22,383	87,569	267,409	0	179,795	0	1,706	181,501	86,823	81,820	168,643
30977	Virginia Cannabis Control Authority	286,514	0	40,728	673,711	1,000,953	0	327,162	0	2,935	330,097	157,987	591,824	749,811
30999	Department of Alcoholic Beverage Control	9,460,946	0	1,344,872	213,613	11,019,431	0	10,803,150	0	7,008,131	17,811,281	5,216,860	(1,098,246)	4,118,614
35106	Arlington County Health Department	9,922	0	1,410	0	11,332	0	11,330	0	7,129	18,459	5,471	(4,539)	932
35129	Fairfax County Health Department	93,899	0	13,348	0	107,247	0	107,220	0	350,728	457,948	51,777	(417,355)	(365,578)
35522	Virginia Passenger Rail Authority	1,186,249	0	168,625	1,981,904	3,336,778	0	1,354,540	0	12,168	1,366,708	654,110	2,066,286	2,720,396
35885	Fort Monroe Federal Area Development Authority	252,075	0	35,832	58,680	346,587	0	287,837	0	31,641	319,478	138,997	(13,859)	125,138



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Total Employer Pension Expense	
Total for State Employers ⁽¹⁾		718,982,419	0	102,203,244	123,342,955	944,528,618	0	820,982,885	0	131,447,113	952,429,998	396,454,073	(5,842,815)	390,611,258
		⁽¹⁾ Employer-level results may not add to State systemwide results due to rounding.												

⁽¹⁾ Employer-level results may not add to State systemwide results due to rounding.



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for State Employers ⁽¹⁾		488,483,544	(49,641,952)	(259,844,664)	(186,898,316)	0
Employer Allocation						
30100	Senate	605,988	(95,724)	(373,376)	(264,424)	0
30101	House of Delegates	873,029	(151,769)	(604,703)	(439,043)	0
30103	Magistrate System	1,934,514	(455,149)	(1,188,803)	(806,055)	0
30107	Division of Legislative Services	589,438	(31,209)	(313,075)	(237,585)	0
30109	Division of Legislative Automated Systems	209,985	(64,005)	(129,437)	(81,245)	0
30110	Joint Legislative Audit and Review Commission	256,822	(61,186)	(167,074)	(111,765)	0
30111	Supreme Court	1,932,414	(402,600)	(1,192,380)	(814,671)	0
30112	Judicial Inquiry and Review Commission	24,330	(10,325)	(21,879)	(14,952)	0
30114	General District Courts	3,672,444	(547,682)	(2,045,088)	(1,428,202)	0
30115	Juvenile and Domestic Relations District Courts	2,124,807	(458,361)	(1,272,162)	(855,490)	0
30116	Combined District Courts	546,752	(179,293)	(383,416)	(251,079)	0
30117	Virginia State Bar	393,178	(162,500)	(348,400)	(233,343)	0
30119	Office of the Lieutenant Governor	(21,988)	(32,736)	(13,827)	(2,224)	0
30121	Office of the Governor	470,069	125,088	(87,407)	(93,786)	0
30122	Department of Planning and Budget	387,898	(72,014)	(238,444)	(163,443)	0
30123	Department of Military Affairs	1,591,537	(142,468)	(859,259)	(636,314)	0
30125	Virginia Court of Appeals	789,705	17,168	(342,359)	(270,330)	0
30127	Department of Emergency Management	1,277,720	(163,629)	(676,593)	(474,254)	0
30128	Virginia Veterans Care Center	1,593,374	87,897	(579,878)	(446,668)	0
30129	Department of Human Resource Management	867,458	(74,333)	(474,415)	(342,940)	0
30132	State Board of Elections	491,438	(39,437)	(246,676)	(181,217)	0
30133	Auditor of Public Accounts	607,261	(170,655)	(468,133)	(327,969)	0
30136	Virginia Information Technologies Agency (VITA)	4,436,653	328,029	(1,485,538)	(1,138,902)	0
30140	Department of Criminal Justice Services	1,156,755	(143,431)	(608,642)	(425,175)	0
30141	Office of the Attorney General and Department of Law	4,919,237	(570,407)	(2,262,160)	(1,514,960)	0
30143	Office of the Attorney General - Division of Debt Collection	136,624	(19,343)	(76,719)	(52,687)	0
30146	Science Museum of Virginia	513,447	34,512	(192,409)	(154,789)	0
30147	Office of the State Inspector General	296,902	(7,395)	(161,808)	(127,072)	0
30148	Virginia Commission for the Arts	49,834	(8,311)	(21,476)	(14,559)	0
30151	Department of Accounts	747,268	(191,579)	(608,365)	(437,342)	0
30152	Department of the Treasury	494,161	(291,706)	(474,668)	(290,141)	0
30154	Department of Motor Vehicles	7,113,567	(1,328,473)	(4,923,153)	(3,565,534)	0
30156	Department of State Police	4,595,625	(3,512)	(2,245,637)	(1,751,405)	0
30157	Compensation Board	9,591	(57,191)	(55,258)	(30,147)	0
30160	Virginia Criminal Sentencing Commission	102,105	(14,227)	(48,159)	(30,577)	0
30161	Department of Taxation	3,300,314	(1,652,061)	(2,875,475)	(1,796,411)	0
30162	Department of Accounts - Transfer Payments (CHRF)	49,661	7,382	(11,448)	(8,915)	0
30164	Virginia Managemtn Fellows Administration	124,900	47,271	(23,551)	(31,324)	0
30165	Department of Housing and Community Development	1,016,409	(70,903)	(520,732)	(379,908)	0
30166	Secretary of the Commonwealth	125,626	12,483	(37,665)	(29,137)	0
30171	State Corporation Commission	5,436,854	(579,230)	(2,931,616)	(2,098,064)	0
30172	State Lottery Department	3,113,669	(18,266)	(1,428,147)	(1,099,504)	0
30174	Commonwealth Savings Plan	1,380,650	(45,145)	(630,811)	(466,704)	0
30180	Secretary of Administration	428,757	69,695	(93,242)	(81,824)	0
30181	Department of Labor and Industry	682,581	(291,295)	(544,982)	(338,940)	0
30182	Virginia Employment Commission	(6,734,004)	(6,412,208)	(3,005,479)	(939,388)	0
30183	Secretary of Natural and Historic Resources	85,964	38,239	(3,411)	(11,644)	0
30185	Secretary of Education	(21,430)	(7,755)	(1,625)	(692)	0
30186	Secretary of Transportation	64,681	968	(18,403)	(12,485)	0
30187	Secretary of Public Safety	(117,631)	(38,878)	(5,977)	(4,467)	0
30188	Secretary of Health and Human Resources	(4,350)	(50,905)	(27,694)	(7,999)	0
30190	Secretary of Finance	(44,926)	(32,370)	(17,056)	(6,971)	0
30191	Virginia Workers' Compensation Commission	1,475,893	(537,690)	(1,109,358)	(721,820)	0
30192	Secretary of Commerce and Trade	(69,674)	(94,957)	(35,168)	(5,551)	0
30193	Secretary of Agriculture and Forestry	30,774	12,049	(4,473)	(5,233)	0
30194	Department of General Services	4,119,034	(259,056)	(2,092,855)	(1,532,211)	0
30195	Secretary of Labor	25,147	13,619	(5,264)	(6,485)	0
30199	Department of Conservation and Recreation	2,744,977	(326,640)	(1,500,597)	(1,081,898)	0
30200	Office of Children's Services	94,658	(36,600)	(70,389)	(44,856)	0
30201	Department of Education - Central Office Operations	4,382,452	(277,484)	(2,125,298)	(1,544,958)	0
30202	The Library of Virginia	527,104	(258,726)	(457,122)	(295,729)	0
30203	Woodrow Wilson Rehabilitation Center	722,232	(299,604)	(552,488)	(343,314)	0
30204	The College of William and Mary	8,304,787	(412,599)	(3,818,681)	(2,783,178)	0
30206	Virginia Commonwealth University Health System Authority	(1,005,657)	(1,060,051)	(670,789)	(295,225)	0
30207	University of Virginia - Academic Division	35,721,579	(3,667,715)	(19,063,238)	(13,723,663)	0
30208	Virginia Polytechnic Institute and State University	25,119,996	(5,969,428)	(16,261,859)	(11,024,795)	0
30209	University of Virginia Medical Center	506,579	(1,936,836)	(2,028,623)	(1,138,585)	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30211	Virginia Military Institute	2,294,450	21,004	(1,033,059)	(805,625)	0
30212	Virginia State University	5,350,501	(537,097)	(2,432,980)	(1,641,173)	0
30213	Norfolk State University	4,240,380	(426,929)	(2,257,560)	(1,623,660)	0
30214	Longwood University	2,248,209	(526,537)	(1,500,073)	(1,022,838)	0
30215	University of Mary Washington	2,178,181	(241,483)	(1,197,173)	(869,937)	0
30216	James Madison University	13,824,443	(1,111,861)	(7,088,541)	(5,145,946)	0
30217	Radford University	4,147,119	(963,291)	(2,879,659)	(2,027,118)	0
30218	Virginia School for Deaf and Blind	664,525	27,163	(307,089)	(249,472)	0
30221	Old Dominion University	33,485,110	15,179,279	(3,107,270)	(6,173,850)	0
30222	Department of Professional and Occupational Regulation	679,630	(313,655)	(591,695)	(384,730)	0
30223	Department of Health Professions	1,884,515	(313,226)	(1,066,148)	(735,968)	0
30226	Board of Accountancy	102,007	13,503	(40,711)	(36,557)	0
30233	Board of Bar Examiners	19,089	(31,907)	(35,336)	(19,886)	0
30234	Cooperative Extension and Agricultural Research Service	567,816	(284)	(233,332)	(164,209)	0
30236	Virginia Commonwealth University	29,592,118	(2,583,788)	(14,694,986)	(10,516,264)	0
30238	Virginia Museum of Fine Arts	1,386,296	(197,349)	(779,413)	(547,425)	0
30239	Frontier Culture Museum of Virginia	151,623	(31,314)	(86,396)	(57,154)	0
30241	Richard Bland College	793,669	32,828	(310,691)	(241,267)	0
30242	Christopher Newport University	3,328,281	(491,862)	(1,896,797)	(1,343,163)	0
30245	State Council of Higher Education for Virginia	477,634	(67,434)	(254,888)	(178,208)	0
30246	University of Virginia's College at Wise	1,270,075	27,959	(504,170)	(386,001)	0
30247	George Mason University	16,876,058	(3,044,324)	(9,824,478)	(6,799,735)	0
30261	Virginia Community College System - Central Office Operations	1,349,477	(550,703)	(1,053,757)	(659,489)	0
30262	Department of Rehabilitative Services	6,073,392	(1,017,841)	(3,324,323)	(2,201,606)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	81,204	(14,598)	(57,696)	(41,977)	0
30268	Virginia Institute of Marine Science	1,576,818	(201,969)	(819,399)	(563,854)	0
30270	Virginia Community College System - Shared Services	602,483	(251)	(262,991)	(201,252)	0
30275	New River Community College	365,421	(266,824)	(410,949)	(256,200)	0
30276	Southside Virginia Community College	825,644	(96,619)	(443,429)	(312,625)	0
30277	Paul D. Camp Community College	385,467	(3,114)	(182,659)	(139,239)	0
30278	Rappahannock Community College	822,351	95,821	(317,411)	(268,984)	0
30279	Danville Community College	386,146	(229,164)	(382,521)	(242,856)	0
30280	Northern Virginia Community College	6,966,478	(1,642,827)	(4,838,312)	(3,374,057)	0
30282	Piedmont Virginia Community College	752,434	(158,722)	(496,170)	(339,183)	0
30283	J. Sargeant Reynolds Community College	1,035,638	(583,472)	(1,039,919)	(671,058)	0
30284	Eastern Shore Community College	320,761	14,236	(128,580)	(100,065)	0
30285	Patrick Henry Community College	878,389	(252,118)	(597,519)	(392,786)	0
30286	Virginia Western Community College	1,195,740	(170,991)	(686,407)	(478,684)	0
30287	Mountain Gateway Community College	350,074	(45,747)	(192,486)	(135,240)	0
30288	Wytheville Community College	588,759	(41,845)	(286,459)	(208,878)	0
30290	Brightpoint Community College	1,316,812	(299,797)	(827,881)	(561,480)	0
30291	Blue Ridge Community College	696,272	(306,768)	(551,654)	(351,051)	0
30292	Central Virginia Community College	468,398	(291,491)	(471,504)	(301,187)	0
30293	Virginia Peninsula Community College	911,552	(258,067)	(674,287)	(452,574)	0
30294	Southwest Virginia Community College	685,316	(146,048)	(417,284)	(283,880)	0
30295	Tidewater Community College	1,387,671	(1,394,780)	(2,094,569)	(1,347,686)	0
30296	Virginia Highlands Community College	554,096	(58,758)	(288,982)	(208,709)	0
30297	Germanna Community College	2,448,583	259,698	(819,636)	(689,898)	0
30298	Laurel Ridge Community College	1,238,798	(33,235)	(598,675)	(450,799)	0
30299	Mountain Empire Community College	474,772	(181,788)	(379,700)	(253,023)	0
30301	Department of Agriculture and Consumer Services	3,207,302	(129,109)	(1,488,253)	(1,092,757)	0
30310	Virginia Economic Development Partnership	2,950,064	485,868	(806,953)	(710,251)	0
30320	Virginia Tourism Authority	479,354	(101,502)	(315,322)	(220,035)	0
30327	Department of Workforce Development and Advancement	6,262,269	4,510,616	697,892	(606,504)	0
30330	Virginia - Israel Advisory Board	16,665	3,306	(4,596)	(4,299)	0
30350	Department of Small Business and Supplier Diversity	292,445	(13,290)	(163,632)	(127,259)	0
30400	Jamestown-Yorktown Commemoration	(108,085)	(42,591)	0	0	0
30402	Marine Resources Commission	317,009	(134,329)	(253,330)	(160,863)	0
30403	Department of Wildlife Resources (DWR)	1,397,533	(382,660)	(963,988)	(647,902)	0
30405	Virginia Racing Commission	67,532	(11,391)	(30,998)	(18,335)	0
30407	Virginia Port Authority	7,408	(7,707)	(10,071)	(5,943)	0
30409	Department Energy	1,808,302	184,122	(649,188)	(535,875)	0
30411	Department of Forestry	1,261,617	(153,966)	(687,241)	(481,637)	0
30413	Commission on Virginia Alcohol Safety Action Program	56,523	(4,756)	(30,849)	(22,054)	0
30417	Gunston Hall	29,311	320	(10,257)	(8,298)	0
30423	Department of Historic Resources	299,605	(7,001)	(155,727)	(120,549)	0
30425	Jamestown - Yorktown Foundation	680,793	(118,255)	(410,805)	(292,645)	0
30440	Department of Environmental Quality	5,547,818	(839,382)	(3,170,350)	(2,215,025)	0
30454	Office of Commonwealth Preparedness	91,130	39,749	(6,168)	(15,438)	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30501	Virginia Department of Transportation	42,256,855	(9,869,724)	(27,415,871)	(18,672,039)	0
30505	Department of Rail and Public Transportation	595,535	(22,751)	(292,166)	(222,035)	0
30506	Motor Vehicle Dealer Board	26,714	(78,710)	(80,720)	(44,500)	0
30510	Virginia Department of Transportation	0	0	0	0	0
30511	Virginia Department of Transportation	0	0	0	0	0
30512	Virginia Department of Transportation	0	0	0	0	0
30513	Virginia Department of Transportation	0	0	0	0	0
30514	Virginia Department of Transportation	0	0	0	0	0
30515	Virginia Department of Transportation	0	0	0	0	0
30516	Virginia Department of Transportation	0	0	0	0	0
30517	Virginia Department of Transportation	0	0	0	0	0
30518	Virginia Department of Transportation	0	0	0	0	0
30519	Virginia Department of Transportation	0	0	0	0	0
30601	Department of Health	14,872,775	(2,736,006)	(9,691,915)	(6,911,219)	0
30602	Department of Medical Assistance Services	4,430,471	(82,867)	(2,227,087)	(1,702,064)	0
30606	Virginia Board for People With Disabilities	61,936	(9,021)	(35,911)	(25,250)	0
30701	Department of Corrections - Central Administration	4,295,294	139,461	(1,649,311)	(1,250,518)	0
30702	Department for the Blind and Vision Impaired	1,285,191	97,590	(462,478)	(364,003)	0
30703	Central State Hospital	5,203,890	292,580	(2,044,725)	(1,631,697)	0
30704	Eastern State Hospital	4,409,097	334,198	(1,702,661)	(1,379,852)	0
30705	Southwestern Virginia Mental Health Institute	2,797,380	(360,411)	(1,488,136)	(1,086,702)	0
30706	Western State Hospital	4,991,845	492,699	(1,812,371)	(1,503,204)	0
30707	Central Virginia Training Center	(857)	(1,739)	(2,295)	(1,514)	0
30708	Commonwealth Center for Children and Adolescents	573,977	(104,544)	(348,728)	(235,118)	0
30711	Virginia Correctional Enterprises	503,901	(243,831)	(454,634)	(291,786)	0
30716	Virginia Correctional Center for Women	702,673	18,431	(298,240)	(225,717)	0
30718	Bland Correctional Center	323,439	(86,855)	(220,616)	(149,593)	0
30720	Department of Behavioral Health & Developmental Services	6,864,024	869,184	(2,234,151)	(1,879,337)	0
30723	Southeastern Virginia Training Center	1,369,687	(136,090)	(692,165)	(506,289)	0
30724	Catawba Hospital	1,914,993	35,700	(818,466)	(637,510)	0
30728	Northern Virginia Mental Health Institute	3,441,579	204,851	(1,282,031)	(1,012,746)	0
30729	Piedmont Geriatric Hospital	2,047,600	80,129	(808,929)	(640,762)	0
30733	Sussex I Correctional Center	0	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0	0
30735	Wallen's Ridge Correctional Center	347,723	(189,418)	(321,026)	(206,205)	0
30737	St. Brides Correctional Center	666,981	39,345	(247,565)	(194,393)	0
30738	Southwestern Virginia Training Center	0	0	0	0	0
30739	Southern Virginia Mental Health Institute	1,394,707	150,009	(463,149)	(383,441)	0
30741	Red Onion Correctional Center	445,081	(159,264)	(325,943)	(210,391)	0
30742	Department of Corrections - Academy For Staff Development	875,822	(180,329)	(499,264)	(334,099)	0
30743	Fluvanna Women's Correctional Center	851,513	(63,793)	(456,317)	(332,417)	0
30745	Nottoway Correctional Center	644,575	(7,659)	(315,290)	(237,436)	0
30747	Marion Correctional Treatment Center	409,843	(107,667)	(273,633)	(183,871)	0
30748	Hiram W. Davis Medical Center	578,402	(460,422)	(607,932)	(351,836)	0
30749	Buckingham Correctional Center	441,519	(108,419)	(270,002)	(176,339)	0
30751	Department for the Deaf and Hard-of-Hearing	56,686	(374)	(26,958)	(21,848)	0
30752	State Farm Correctional Center	1,577,556	227,734	(381,561)	(301,841)	0
30753	Deerfield Correctional Center	1,438,850	229,948	(364,214)	(301,934)	0
30754	Augusta Correctional Center	(930,538)	(1,165,584)	(418,392)	0	0
30756	Department of Corrections - Division of Institutions	4,062,594	(364,851)	(1,961,960)	(1,371,180)	0
30757	Western Region Correctional Field Units	425,132	197,356	(43,614)	(85,543)	0
30761	Eastern Reg Corr Field Unit	333,779	11,176	(129,998)	(101,392)	0
30765	Department of Social Services	7,793,770	(2,491,016)	(5,616,891)	(3,665,169)	0
30766	Virginia Parole Board	70,868	(22,071)	(43,580)	(25,811)	0
30767	Adult Community Service	1,447,753	(250,375)	(783,800)	(522,157)	0
30768	Keen Mountain Correctional Center	419,488	(37,465)	(224,151)	(164,433)	0
30769	Greensville Correctional Center	2,586,626	377,013	(661,128)	(523,147)	0
30770	Dillwyn Correctional Center	559,882	(42,652)	(280,733)	(203,252)	0
30771	Indian Creek Correctional Center	551,741	56,606	(185,812)	(151,892)	0
30772	Haynesville Correctional Center	379,913	(139,748)	(299,207)	(202,504)	0
30773	Coffeewood Correctional Center	793,939	58,257	(256,279)	(188,263)	0
30774	Lunenburg Correctional Center	643,535	(39,998)	(264,462)	(173,928)	0
30775	Pocahontas State Correctional Center	456,266	(46,105)	(243,572)	(178,338)	0
30776	Green Rock Correctional Center	376,628	(142,597)	(283,590)	(184,132)	0
30777	Department of Juvenile Justice	6,697,285	(2,101,781)	(4,318,989)	(2,719,875)	0
30778	Department of Forensic Science	2,148,204	(421,632)	(1,373,210)	(958,471)	0
30779	Sussex State Prison Complex	(670,260)	(1,019,836)	(517,982)	(160,751)	0
30784	Lawrenceville Correctional Center	1,740,258	1,253,481	193,942	(168,545)	0
30785	River North Correctional Center	432,255	(121,014)	(273,639)	(177,796)	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30794	Virginia Center for Behavioral Rehabilitation	2,892,067	(460,858)	(1,431,209)	(951,238)	0
30840	Virginia Housing Commission	64,509	7,254	(11,496)	(8,541)	0
30841	Department of Aviation	313,241	(6,748)	(149,986)	(113,036)	0
30847	Joint Commission on Technology and Science	55,006	39,622	6,130	(5,327)	0
30848	Indigent Defense Commission	5,717,339	339,879	(2,148,609)	(1,690,944)	0
30851	Tobacco Indemnification & Revitalization Commission	90,021	(15,674)	(48,272)	(31,679)	0
30852	Virginia Foundation For Healthy Youth	63,403	(42,525)	(68,671)	(42,594)	0
30856	Virginia Opioid Abatement Authority	240,256	39,763	(35,682)	(27,268)	0
30863	Commission on Electric Utility Regulation	90,693	65,323	10,107	(8,784)	0
30882	Behavioral Health Commission	63,645	5,927	(14,196)	(12,877)	0
30883	Virginia American Revolution 250 Commission	322,961	69,271	(38,845)	(30,091)	0
30902	Puller Veterans Care Center	307,661	57,778	(42,856)	(36,053)	0
30903	Jones & Cabacoy Veterans Care Center	2,274,929	989,329	(50,686)	(239,734)	0
30912	Department of Veterans Services	2,121,811	(56,361)	(853,713)	(611,793)	0
30913	Veterans Services Foundation	31,314	20,845	(757)	(6,317)	0
30922	Sitter-Barfoot Veterans Care Center	1,393,530	57,103	(644,904)	(516,363)	0
30937	Southern Virginia Higher Education Center	276,470	(32,157)	(140,995)	(98,851)	0
30938	New College Institute	106,721	15,946	(43,673)	(36,501)	0
30942	Virginia Museum of Natural History	100,054	(59,584)	(92,021)	(56,555)	0
30948	Southwest Virginia Higher Education Center	73,240	(34,119)	(64,603)	(43,117)	0
30957	Commonwealth's Attorneys' Services Council	22,331	(26,279)	(32,078)	(18,428)	0
30960	Department of Fire Programs	542,827	(13,587)	(250,234)	(184,151)	0
30961	Division of Capitol Police	149,458	23,599	(46,219)	(40,931)	0
30977	Virginia Cannabis Control Authority	628,035	178,822	(61,521)	(74,479)	0
30999	Department of Alcoholic Beverage Control	3,266,646	(3,371,318)	(4,227,819)	(2,459,358)	0
35106	Arlington County Health Department	3,113	(3,312)	(4,348)	(2,579)	0
35129	Fairfax County Health Department	(170,512)	(103,182)	(52,598)	(24,409)	0
35522	Virginia Passenger Rail Authority	1,911,359	593,955	(226,880)	(308,364)	0
35885	Fort Monroe Federal Area Development Authority	172,223	3,204	(82,790)	(65,527)	0
Total for State Employers ⁽¹⁾		488,483,544	(49,641,952)	(259,844,664)	(186,898,316)	0

⁽¹⁾ Employer-level results may not add to State systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for State Employers ⁽¹⁾		4,925,580,906	4,426,012,829	8,084,999,631	1,357,910,827
Employer Allocation					
30100	Senate	7,028,311	6,261,923	11,438,657	1,921,172
30101	House of Delegates	11,511,575	10,397,147	18,992,473	3,189,868
30103	Magistrate System	21,949,866	19,088,508	34,868,986	5,856,398
30107	Division of Legislative Services	6,082,600	5,626,348	10,277,652	1,726,176
30109	Division of Legislative Automated Systems	2,312,068	1,923,988	3,514,549	590,284
30110	Joint Legislative Audit and Review Commission	3,066,667	2,646,756	4,834,830	812,031
30111	Supreme Court	22,089,753	19,292,547	35,241,705	5,918,998
30112	Judicial Inquiry and Review Commission	405,375	354,081	646,800	108,633
30114	General District Courts	38,256,002	33,821,820	61,782,333	10,376,611
30115	Juvenile and Domestic Relations District Courts	23,404,390	20,259,189	37,007,469	6,215,565
30116	Combined District Courts	6,973,145	5,945,906	10,861,389	1,824,217
30117	Virginia State Bar	6,398,330	5,525,877	10,094,122	1,695,352
30119	Office of the Lieutenant Governor	169,933	52,670	96,211	16,159
30121	Office of the Governor	2,025,891	2,220,973	4,057,053	681,400
30122	Department of Planning and Budget	4,423,664	3,870,548	7,070,332	1,187,493
30123	Department of Military Affairs	16,506,114	15,068,803	27,526,190	4,623,143
30125	Virginia Court of Appeals	6,777,107	6,401,785	11,694,143	1,964,082
30127	Department of Emergency Management	12,677,460	11,231,008	20,515,687	3,445,699
30128	Virginia Veterans Care Center	11,345,091	10,577,728	19,322,341	3,245,271
30129	Department of Human Resource Management	9,013,321	8,121,291	14,835,166	2,491,631
30132	State Board of Elections	4,721,169	4,291,462	7,839,216	1,316,630
30133	Auditor of Public Accounts	8,769,504	7,766,767	14,187,557	2,382,862
30136	Virginia Information Technologies Agency (VITA)	28,999,850	26,970,794	49,267,562	8,274,701
30140	Department of Criminal Justice Services	11,386,958	10,068,737	18,392,566	3,089,111
30141	Office of the Attorney General and Department of Law	41,542,842	35,876,375	65,535,390	11,006,954
30143	Office of the Attorney General - Division of Debt Collection	1,424,478	1,247,693	2,279,161	382,795
30146	Science Museum of Virginia	3,842,938	3,665,624	6,695,997	1,124,622
30147	Office of the State Inspector General	3,194,732	3,009,246	5,496,991	923,244
30148	Virginia Commission for the Arts	396,509	344,786	629,821	105,781
30151	Department of Accounts	11,529,307	10,356,870	18,918,899	3,177,511
30152	Department of the Treasury	8,385,801	6,870,942	12,551,153	2,108,021
30154	Department of Motor Vehicles	93,614,606	84,436,817	154,240,772	25,905,408
30156	Department of State Police	44,193,297	41,475,724	75,763,723	12,724,847
30157	Compensation Board	932,905	713,916	1,304,110	219,031
30160	Virginia Criminal Sentencing Commission	864,439	724,096	1,322,706	222,154
30161	Department of Taxation	51,262,983	42,541,507	77,710,591	13,051,832
30162	Department of Accounts - Transfer Payments (CHRF)	225,099	211,121	385,654	64,772
30164	Virginia Managemtn Fellows Administration	618,160	741,800	1,355,046	227,586
30165	Department of Housing and Community Development	9,934,897	8,996,756	16,434,379	2,760,225
30166	Secretary of the Commonwealth	738,345	690,015	1,260,451	211,698
30171	State Corporation Commission	55,445,294	49,685,092	90,759,780	15,243,500
30172	State Lottery Department	27,934,447	26,037,791	47,563,244	7,988,454
30174	Commonwealth Savings Plan	12,112,496	11,052,197	20,189,053	3,390,839
30180	Secretary of Administration	1,943,634	1,937,708	3,539,613	594,493
30181	Department of Labor and Industry	9,697,484	8,026,574	14,662,147	2,462,571
30182	Virginia Employment Commission	42,383,146	22,246,026	40,636,825	6,825,131
30183	Secretary of Natural and Historic Resources	174,366	275,741	503,695	84,598
30185	Secretary of Education	25,120	16,376	29,914	5,024
30186	Secretary of Transportation	339,865	295,658	540,078	90,708
30187	Secretary of Public Safety	115,259	105,782	193,231	32,454
30188	Secretary of Health and Human Resources	382,718	189,433	346,038	58,119
30190	Secretary of Finance	260,071	165,090	301,570	50,650
30191	Virginia Workers' Compensation Commission	20,120,505	17,093,704	31,225,077	5,244,387
30192	Secretary of Commerce and Trade	430,988	131,453	240,124	40,330



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	108,855	123,928	226,380	38,022
30194	Department of General Services	39,992,762	36,284,896	66,281,636	11,132,289
30195	Secretary of Labor	132,006	153,583	280,549	47,120
30199	Department of Conservation and Recreation	28,475,768	25,620,860	46,801,637	7,860,538
30200	Office of Children's Services	1,265,382	1,062,243	1,940,400	325,899
30201	Department of Education - Central Office Operations	40,481,379	36,586,750	66,833,033	11,224,898
30202	The Library of Virginia	8,270,543	7,003,280	12,792,895	2,148,622
30203	Woodrow Wilson Rehabilitation Center	9,827,519	8,130,143	14,851,336	2,494,346
30204	The College of William and Mary	72,822,251	65,909,527	120,396,964	20,221,193
30206	Virginia Commonwealth University Health System Authority	10,480,651	6,991,330	12,771,065	2,144,956
30207	University of Virginia - Academic Division	361,504,145	324,995,483	593,669,396	99,709,356
30208	Virginia Polytechnic Institute and State University	300,239,277	261,082,530	476,919,576	80,100,716
30209	University of Virginia Medical Center	34,628,804	26,963,270	49,253,818	8,272,393
30211	Virginia Military Institute	20,329,350	19,078,328	34,850,391	5,853,275
30212	Virginia State University	44,820,816	38,865,261	70,995,190	11,923,951
30213	Norfolk State University	42,792,462	38,450,544	70,237,626	11,796,715
30214	Longwood University	27,765,500	24,222,240	44,246,778	7,431,439
30215	University of Mary Washington	22,799,036	20,601,319	37,632,439	6,320,532
30216	James Madison University	134,934,811	121,863,182	222,607,529	37,387,902
30217	Radford University	54,059,728	48,004,978	87,690,715	14,728,037
30218	Virginia School for Deaf and Blind	6,162,394	5,907,842	10,791,858	1,812,539
30221	Old Dominion University	105,909,841	146,205,367	267,073,410	44,856,140
30222	Department of Professional and Occupational Regulation	10,728,408	9,110,947	16,642,972	2,795,259
30223	Department of Health Professions	19,841,225	17,428,753	31,837,112	5,347,181
30226	Board of Accountancy	858,529	865,728	1,581,426	265,607
30233	Board of Bar Examiners	603,876	470,928	860,244	144,482
30234	Cooperative Extension and Agricultural Research Service	4,379,827	3,888,695	7,103,481	1,193,060
30236	Virginia Commonwealth University	277,919,007	249,039,791	454,921,100	76,405,976
30238	Virginia Museum of Fine Arts	14,617,154	12,963,792	23,680,964	3,977,321
30239	Frontier Culture Museum of Virginia	1,578,156	1,353,475	2,472,393	415,249
30241	Richard Bland College	6,101,810	5,713,540	10,436,926	1,752,927
30242	Christopher Newport University	35,703,073	31,807,984	58,103,658	9,758,762
30245	State Council of Higher Education for Virginia	4,770,425	4,220,203	7,709,047	1,294,768
30246	University of Virginia's College at Wise	9,835,893	9,141,044	16,697,950	2,804,493
30247	George Mason University	183,048,378	161,027,199	294,148,457	49,403,512
30261	Virginia Community College System - Central Office Operations	18,799,957	15,617,629	28,528,730	4,791,524
30262	Department of Rehabilitative Services	60,754,085	52,137,103	95,238,870	15,995,782
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,099,390	994,082	1,815,891	304,987
30268	Virginia Institute of Marine Science	15,227,926	13,352,838	24,391,635	4,096,681
30270	Virginia Community College System - Shared Services	5,129,500	4,765,931	8,705,928	1,462,198
30275	New River Community College	7,319,906	6,067,178	11,082,918	1,861,424
30276	Southside Virginia Community College	8,330,142	7,403,392	13,523,779	2,271,377
30277	Paul D. Camp Community College	3,556,269	3,297,380	6,023,325	1,011,644
30278	Rappahannock Community College	6,502,259	6,369,918	11,635,931	1,954,305
30279	Danville Community College	6,865,767	5,751,161	10,505,649	1,764,469
30280	Northern Virginia Community College	90,449,427	79,902,367	145,957,690	24,514,228
30282	Piedmont Virginia Community College	9,194,089	8,032,328	14,672,657	2,464,337
30283	J. Sargeant Reynolds Community College	18,794,539	15,891,599	29,029,191	4,875,579
30284	Eastern Shore Community College	2,527,808	2,369,687	4,328,709	727,025
30285	Patrick Henry Community College	10,885,041	9,301,709	16,991,435	2,853,785
30286	Virginia Western Community College	12,832,123	11,335,904	20,707,301	3,477,881
30287	Mountain Gateway Community College	3,610,451	3,202,663	5,850,306	982,584
30288	Wytheville Community College	5,463,947	4,946,512	9,035,796	1,517,601
30290	Brightpoint Community College	15,287,525	13,296,628	24,288,956	4,079,436
30291	Blue Ridge Community College	9,911,254	8,313,380	15,186,055	2,550,564
30292	Central Virginia Community College	8,484,806	7,132,520	13,028,977	2,188,273



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30293	Virginia Peninsula Community College	12,394,732	10,717,590	19,577,827	3,288,181
30294	Southwest Virginia Community College	7,715,922	6,722,671	12,280,306	2,062,531
30295	Tidewater Community College	37,808,267	31,915,093	58,299,315	9,791,623
30296	Virginia Highlands Community College	5,488,082	4,942,529	9,028,519	1,516,379
30297	Germanna Community College	16,734,661	16,337,741	29,844,159	5,012,456
30298	Laurel Ridge Community College	11,589,399	10,675,543	19,501,019	3,275,281
30299	Mountain Empire Community College	6,957,876	5,991,936	10,945,473	1,838,340
30301	Department of Agriculture and Consumer Services	28,477,246	25,878,012	47,271,376	7,939,433
30310	Virginia Economic Development Partnership	16,845,979	16,819,734	30,724,616	5,160,333
30320	Virginia Tourism Authority	5,896,413	5,210,745	9,518,470	1,598,668
30327	Department of Workforce Development and Advancement	0	14,362,854	26,236,632	4,406,556
30330	Virginia - Israel Advisory Board	99,004	101,798	185,955	31,232
30350	Department of Small Business and Supplier Diversity	3,215,912	3,013,672	5,505,076	924,601
30400	Jamestown-Yorktown Commemoration	0	0	0	0
30402	Marine Resources Commission	4,547,296	3,809,469	6,958,759	1,168,754
30403	Department of Wildlife Resources (DWR)	17,730,614	15,343,216	28,027,460	4,707,334
30405	Virginia Racing Commission	540,336	434,192	793,138	133,211
30407	Virginia Port Authority	175,351	140,747	257,103	43,182
30409	Department Energy	13,128,643	12,690,264	23,181,311	3,893,402
30411	Department of Forestry	12,875,961	11,405,835	20,835,044	3,499,336
30413	Commission on Virginia Alcohol Safety Action Program	583,189	522,270	954,030	160,233
30417	Gunston Hall	205,397	196,515	358,974	60,291
30423	Department of Historic Resources	3,053,860	2,854,778	5,214,825	875,852
30425	Jamestown - Yorktown Foundation	7,753,357	6,930,251	12,659,492	2,126,217
30440	Department of Environmental Quality	59,317,293	52,454,891	95,819,373	16,093,280
30454	Office of Commonwealth Preparedness	248,249	365,589	667,821	112,163
30501	Virginia Department of Transportation	507,191,992	442,179,926	807,730,272	135,661,810
30505	Department of Rail and Public Transportation	5,680,180	5,258,103	9,604,980	1,613,198
30506	Motor Vehicle Dealer Board	1,368,326	1,053,834	1,925,038	323,319
30510	Virginia Department of Transportation	0	0	0	0
30511	Virginia Department of Transportation	0	0	0	0
30512	Virginia Department of Transportation	0	0	0	0
30513	Virginia Department of Transportation	0	0	0	0
30514	Virginia Department of Transportation	0	0	0	0
30515	Virginia Department of Transportation	0	0	0	0
30516	Virginia Department of Transportation	0	0	0	0
30517	Virginia Department of Transportation	0	0	0	0
30518	Virginia Department of Transportation	0	0	0	0
30519	Virginia Department of Transportation	0	0	0	0
30601	Department of Health	183,004,048	163,667,315	298,971,159	50,213,506
30602	Department of Medical Assistance Services	43,412,100	40,307,256	73,629,283	12,366,358
30606	Virginia Board for People With Disabilities	673,819	597,954	1,092,283	183,454
30701	Department of Corrections - Central Administration	32,030,560	29,614,009	54,095,924	9,085,646
30702	Department for the Blind and Vision Impaired	9,140,893	8,620,103	15,746,345	2,644,667
30703	Central State Hospital	40,680,865	38,640,862	70,585,281	11,855,105
30704	Eastern State Hospital	34,127,380	32,676,810	59,690,744	10,025,320
30705	Southwestern Virginia Mental Health Institute	28,403,855	25,734,609	47,009,422	7,895,437
30706	Western State Hospital	36,737,445	35,597,979	65,026,844	10,921,541
30707	Central Virginia Training Center	41,867	35,851	65,488	10,999
30708	Commonwealth Center for Children and Adolescents	6,422,958	5,567,924	10,170,930	1,708,252
30711	Virginia Correctional Enterprises	8,197,644	6,909,891	12,622,301	2,119,970
30716	Virginia Correctional Center for Women	5,787,065	5,345,296	9,764,254	1,639,949
30718	Bland Correctional Center	4,073,455	3,542,581	6,471,234	1,086,872
30720	Department of Behavioral Health & Developmental Services	45,601,028	44,505,329	81,297,905	13,654,337
30723	Southeastern Virginia Training Center	13,221,244	11,989,626	21,901,456	3,678,445
30724	Catawba Hospital	16,097,291	15,097,130	27,577,934	4,631,834



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30728	Northern Virginia Mental Health Institute	25,383,489	23,983,236	43,810,188	7,358,111
30729	Piedmont Geriatric Hospital	16,037,199	15,174,142	27,718,613	4,655,462
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen's Ridge Correctional Center	5,790,513	4,883,220	8,920,180	1,498,183
30737	St. Brides Correctional Center	4,887,654	4,603,496	8,409,208	1,412,363
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	9,379,784	9,080,408	16,587,185	2,785,890
30741	Red Onion Correctional Center	5,891,487	4,982,363	9,101,284	1,528,600
30742	Department of Corrections - Academy For Staff Development	9,165,521	7,911,941	14,452,745	2,427,401
30743	Fluvanna Women's Correctional Center	8,700,054	7,872,106	14,379,980	2,415,180
30745	Nottoway Correctional Center	6,103,780	5,622,807	10,271,184	1,725,090
30747	Marion Correctional Treatment Center	5,032,466	4,354,311	7,954,023	1,335,913
30748	Hiram W. Davis Medical Center	10,504,294	8,331,969	15,220,012	2,556,267
30749	Buckingham Correctional Center	4,904,893	4,175,943	7,628,197	1,281,189
30751	Department for the Deaf and Hard-of-Hearing	540,336	517,401	945,136	158,740
30752	State Farm Correctional Center	7,559,782	7,148,011	13,057,274	2,193,026
30753	Deerfield Correctional Center	7,380,983	7,150,224	13,061,317	2,193,705
30754	Augusta Correctional Center	4,339,437	0	0	0
30756	Department of Corrections - Division of Institutions	36,713,310	32,471,443	59,315,600	9,962,313
30757	Western Region Correctional Field Units	1,473,241	2,025,786	3,700,504	621,516
30761	Eastern Reg Corr Field Unit	2,558,347	2,401,112	4,386,112	736,667
30765	Department of Social Services	101,998,929	86,796,325	158,550,885	26,629,310
30766	Virginia Parole Board	760,017	611,232	1,116,538	187,527
30767	Adult Community Service	14,361,024	12,365,395	22,587,872	3,793,731
30768	Keen Mountain Correctional Center	4,287,226	3,894,006	7,113,183	1,194,690
30769	Greensville Correctional Center	13,100,568	12,388,852	22,630,722	3,800,928
30770	Dillwyn Correctional Center	5,337,359	4,813,289	8,792,437	1,476,728
30771	Indian Creek Correctional Center	3,739,994	3,597,021	6,570,679	1,103,574
30772	Haynesville Correctional Center	5,520,099	4,795,585	8,760,097	1,471,296
30773	Coffeewood Correctional Center	4,904,893	4,458,323	8,144,020	1,367,824
30774	Lunenburg Correctional Center	4,818,696	4,118,848	7,523,901	1,263,672
30775	Pocahontas State Correctional Center	4,654,674	4,223,301	7,714,707	1,295,719
30776	Green Rock Correctional Center	5,138,859	4,360,508	7,965,342	1,337,814
30777	Department of Juvenile Justice	77,255,766	64,410,437	117,658,574	19,761,269
30778	Department of Forensic Science	25,681,486	22,697,922	41,462,304	6,963,774
30779	Sussex State Prison Complex	7,290,845	3,806,814	6,953,908	1,167,939
30784	Lawrenceville Correctional Center	0	3,991,378	7,291,053	1,224,564
30785	River North Correctional Center	4,960,060	4,210,466	7,691,260	1,291,781
30794	Virginia Center for Behavioral Rehabilitation	26,196,702	22,526,635	41,149,414	6,911,223
30840	Virginia Housing Commission	221,159	202,269	369,484	62,057
30841	Department of Aviation	2,904,615	2,676,853	4,889,808	821,264
30847	Joint Commission on Technology and Science	0	126,141	230,422	38,700
30848	Indigent Defense Commission	42,465,403	40,043,908	73,148,226	12,285,562
30851	Tobacco Indemnification & Revitalization Commission	878,724	750,209	1,370,407	230,166
30852	Virginia Foundation For Healthy Youth	1,220,559	1,008,688	1,842,571	309,468
30856	Virginia Opioid Abatement Authority	695,492	645,755	1,179,601	198,119
30863	Commission on Electric Utility Regulation	0	208,023	379,995	63,822
30882	Behavioral Health Commission	300,953	304,952	557,056	93,560
30883	Virginia American Revolution 250 Commission	761,987	712,588	1,301,685	218,624
30902	Puller Veterans Care Center	874,783	853,778	1,559,596	261,941
30903	Jones & Cabacoy Veterans Care Center	3,386,829	5,677,247	10,370,629	1,741,792
30912	Department of Veterans Services	16,155,905	14,488,110	26,465,438	4,444,985
30913	Veterans Services Foundation	83,242	149,599	273,273	45,897
30922	Sitter-Barfoot Veterans Care Center	12,851,333	12,228,188	22,337,237	3,751,636
30937	Southern Virginia Higher Education Center	2,642,082	2,340,918	4,276,156	718,199



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30938	New College Institute	888,575	864,400	1,579,000	265,200
30942	Virginia Museum of Natural History	1,629,382	1,339,311	2,446,521	410,904
30948	Southwest Virginia Higher Education Center	1,184,602	1,021,081	1,865,209	313,270
30957	Commonwealth's Attorneys' Services Council	552,650	436,405	797,181	133,890
30960	Department of Fire Programs	4,793,083	4,360,950	7,966,150	1,337,950
30961	Division of Capitol Police	967,877	969,297	1,770,615	297,382
30977	Virginia Cannabis Control Authority	1,526,930	1,763,766	3,221,872	541,127
30999	Department of Alcoholic Beverage Control	73,201,028	58,241,018	106,388,893	17,868,477
35106	Arlington County Health Department	75,854	61,079	111,573	18,739
35129	Fairfax County Health Department	836,856	578,037	1,055,901	177,343
35522	Virginia Passenger Rail Authority	6,033,344	7,302,479	13,339,441	2,240,417
35885	Fort Monroe Federal Area Development Authority	1,640,711	1,551,760	2,834,601	476,084
Total for State Employers ⁽¹⁾		4,925,580,906	4,426,012,829	8,084,999,631	1,357,910,827

⁽¹⁾ Employer-level results may not add to State systemwide results due to rounding.



Teachers

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024	2024	2025	2025	2025	2025
		Regular Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Contributions
40100	Accomack County School Board	\$ 4,941,675	0.29299%	\$ 4,804,065	0.29633%	\$ 0	\$ 4,804,065
40101	Albemarle County Schools	21,351,088	1.26591%	20,023,006	1.23509%	0	20,023,006
40102	Alleghany Highlands Public Schools	3,087,777	0.18308%	2,910,158	0.17951%	0	2,910,158
40103	Amelia County School Board	1,699,143	0.10074%	1,635,699	0.10090%	0	1,635,699
40104	Amherst County School Board	4,734,012	0.28068%	4,500,421	0.27760%	0	4,500,421
40105	Appomattox County School Board	2,403,750	0.14252%	2,328,050	0.14360%	0	2,328,050
40106	Arlington Public Schools	60,739,319	3.60126%	58,081,862	3.58270%	0	58,081,862
40107	Augusta County School Board	11,754,527	0.69693%	11,400,632	0.70323%	0	11,400,632
40108	Bath County School Board	801,692	0.04753%	747,668	0.04612%	0	747,668
40109	Bedford County School Board	9,785,177	0.58017%	8,952,096	0.55220%	0	8,952,096
40110	Bland County School Board	712,991	0.04227%	633,989	0.03911%	0	633,989
40111	Botetourt County Schools	5,301,630	0.31434%	4,964,841	0.30625%	0	4,964,841
40112	Brunswick County Public Schools	1,369,451	0.08120%	1,286,026	0.07933%	0	1,286,026
40113	Buchanan County School Board	2,338,176	0.13863%	2,239,380	0.13813%	0	2,239,380
40114	Buckingham County School Board	2,245,981	0.13316%	2,036,198	0.12560%	0	2,036,198
40115	Campbell County School Board	8,101,566	0.48034%	7,764,939	0.47897%	0	7,764,939
40116	Caroline County School Board	4,292,158	0.25448%	4,071,633	0.25115%	0	4,071,633
40117	Carroll County School Board	4,055,743	0.24047%	3,747,786	0.23118%	0	3,747,786
40118	Charles City Co School Bd	791,608	0.04693%	696,450	0.04296%	0	696,450
40119	Charlotte County School Board	3,015,615	0.17880%	2,400,030	0.14804%	0	2,400,030
40120	Chesterfield Co School Bd	70,504,375	4.18023%	67,503,701	4.16387%	0	67,503,701
40121	Clarke County School Board	2,407,323	0.14273%	2,287,139	0.14108%	0	2,287,139
40122	Craig County School Board	641,753	0.03805%	649,247	0.04005%	0	649,247
40123	Culpeper County School Board	9,248,796	0.54836%	8,979,061	0.55386%	0	8,979,061
40124	Cumberland County School Board	1,612,564	0.09561%	1,551,141	0.09568%	0	1,551,141
40125	Dickenson County School Board	1,941,187	0.11509%	1,760,359	0.10859%	0	1,760,359
40126	Dinwiddie County School Board	4,807,446	0.28504%	4,441,988	0.27400%	0	4,441,988
40128	Essex County Public Schools	1,265,691	0.07504%	1,135,964	0.07007%	0	1,135,964
40129	Fairfax County Public Schools	295,583,835	17.52525%	283,206,729	17.46923%	0	283,206,729
40130	Fauquier County School Board	14,072,073	0.83434%	12,707,062	0.78382%	0	12,707,062
40131	Floyd County School Board	1,965,423	0.11653%	1,758,515	0.10847%	0	1,758,515
40132	Fluvanna County Public Schools	4,764,779	0.28251%	4,336,283	0.26748%	0	4,336,283
40133	Franklin County Public Schools	7,610,788	0.45125%	6,902,633	0.42578%	0	6,902,633
40134	Frederick County School Board	18,139,305	1.07549%	17,803,118	1.09816%	0	17,803,118
40135	Giles County Schools	2,636,255	0.15630%	2,553,697	0.15752%	0	2,553,697
40136	Gloucester County School Board	6,287,565	0.37279%	5,630,316	0.34730%	0	5,630,316
40137	Goochland County School Board	3,128,236	0.18547%	3,131,980	0.19319%	0	3,131,980
40138	Grayson County School Board	1,967,049	0.11663%	1,922,020	0.11856%	0	1,922,020
40139	Greene County Public Schools	3,308,208	0.19614%	3,040,921	0.18757%	0	3,040,921
40140	Greensville County Public Schools	2,500,633	0.14826%	2,369,572	0.14616%	0	2,369,572
40141	Halifax County School Board	5,564,202	0.32990%	5,115,722	0.31556%	0	5,115,722
40142	Hanover County Public Schools	20,489,782	1.21485%	19,421,254	1.19797%	0	19,421,254
40143	Henrico Co School Board	57,449,831	3.40622%	57,320,514	3.53573%	0	57,320,514
40144	Henry County Public Schools	7,441,823	0.44123%	7,127,379	0.43964%	0	7,127,379
40145	Highland County School Board	337,963	0.02004%	326,544	0.02014%	0	326,544
40146	Isle Of Wight County Schools	6,330,711	0.37535%	5,962,322	0.36778%	0	5,962,322
40148	King George Co School Board	5,010,877	0.29710%	4,675,899	0.28843%	0	4,675,899
40149	King And Queen County School Board	929,589	0.05512%	857,081	0.05287%	0	857,081
40150	King William Co School Board	2,016,101	0.11954%	1,928,391	0.11895%	0	1,928,391
40151	Lancaster County Public Schools	1,162,202	0.06891%	1,212,430	0.07479%	0	1,212,430
40152	Lee County School Board	3,454,625	0.20483%	3,200,587	0.19742%	0	3,200,587
40153	Loudoun County School Board	138,944,774	8.23808%	136,303,125	8.40766%	0	136,303,125
40154	Louisa County Public Schools	6,420,941	0.38070%	6,018,781	0.37126%	0	6,018,781
40155	Lunenburg County School Board	1,738,406	0.10307%	1,664,138	0.10265%	0	1,664,138
40156	Madison County School Board	1,846,603	0.10949%	1,743,969	0.10757%	0	1,743,969
40157	Mathews County School Board	1,260,755	0.07475%	1,107,012	0.06828%	0	1,107,012
40158	Mecklenburg Co School Board	4,427,068	0.26248%	4,166,971	0.25703%	0	4,166,971
40159	Middlesex County School Board	1,737,720	0.10303%	1,622,311	0.10007%	0	1,622,311
40160	Montgomery County School Board	10,968,037	0.65030%	10,576,754	0.65241%	0	10,576,754
40162	Nelson County Public Schools	2,125,763	0.12604%	1,934,342	0.11932%	0	1,934,342
40163	New Kent County School Board	3,761,019	0.22299%	3,738,931	0.23063%	0	3,738,931
40165	Northampton County Schools	1,753,506	0.10397%	1,764,836	0.10886%	0	1,764,836
40166	Northumberland Co School Bd	1,713,930	0.10162%	1,546,418	0.09539%	0	1,546,418
40167	Nottoway County School Board	1,975,116	0.11711%	1,839,216	0.11345%	0	1,839,216
40168	Orange County Public Schools	5,341,503	0.31670%	5,205,816	0.32111%	0	5,205,816
40169	Page County Public Schools	3,633,460	0.21543%	3,435,165	0.21189%	0	3,435,165
40170	Patrick County School Board	2,479,076	0.14699%	2,251,994	0.13891%	0	2,251,994
40171	Pittsylvania Co School Bd	8,443,830	0.50064%	7,865,216	0.48515%	0	7,865,216
40172	Powhatan County School Board	4,631,838	0.27462%	4,463,653	0.27533%	0	4,463,653
40173	Prince Edward Co School Bd	1,867,470	0.11072%	1,596,218	0.09846%	0	1,596,218
40174	Prince George Co School Bd	6,006,915	0.35615%	5,807,261	0.35821%	0	5,807,261
40176	Prince William Co School Bd	121,992,049	7.23295%	122,170,615	7.53592%	0	122,170,615
40177	Pulaski County School Board	4,274,542	0.25344%	4,188,862	0.25838%	0	4,188,862
40178	Rappahannock Co School Board	1,088,696	0.06455%	1,008,643	0.06222%	0	1,008,643
40179	Richmond County School Board	1,395,118	0.08272%	1,310,839	0.08086%	0	1,310,839
40180	Roanoke County School Board	15,911,978	0.94343%	15,025,729	0.92684%	0	15,025,729
40181	Rockbridge Co School Bd	3,168,167	0.18784%	3,021,900	0.18640%	0	3,021,900
40182	Rockingham Co School Bd	14,072,215	0.83435%	13,251,032	0.81737%	0	13,251,032



Teachers

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Non-Employer Contributing Entities Contributions ⁽²⁾	2025 Total Contributions
40183	Russell County School Board	3,341,040	0.19809%	3,318,241	0.20468%	0	3,318,241
40184	Scott County School Board	4,290,163	0.25437%	4,120,657	0.25418%	0	4,120,657
40185	Shenandoah County School Board	6,784,128	0.40223%	6,163,173	0.38017%	0	6,163,173
40186	Smyth County School Board	4,384,704	0.25997%	4,336,439	0.26749%	0	4,336,439
40187	Southampton Co School Bd	2,258,108	0.13388%	2,034,432	0.12549%	0	2,034,432
40188	Spotsylvania Co School Bd	26,285,265	1.55846%	24,987,249	1.54130%	0	24,987,249
40189	Stafford County School Board	36,294,243	2.15190%	37,576,756	2.31787%	0	37,576,756
40190	Surry County Schools	1,277,494	0.07574%	1,162,188	0.07169%	0	1,162,188
40191	Sussex County School Board	1,477,124	0.08758%	1,385,520	0.08546%	0	1,385,520
40192	Tazewell County Schools	4,959,886	0.29407%	4,587,230	0.28296%	0	4,587,230
40193	Warren County School Board	6,241,128	0.37004%	5,964,675	0.36792%	0	5,964,675
40195	Washington County School Board	6,874,148	0.40757%	6,570,291	0.40528%	0	6,570,291
40196	Westmoreland Co School Bd	1,992,133	0.11811%	1,943,983	0.11991%	0	1,943,983
40197	Wise County School Board	5,993,579	0.35536%	5,672,098	0.34988%	0	5,672,098
40198	Wythe County School Board	4,322,729	0.25630%	4,024,067	0.24822%	0	4,024,067
40199	York County School Board	14,275,722	0.84641%	13,771,683	0.84949%	0	13,771,683
40200	Alexandria City School Board	29,503,246	1.74926%	29,261,512	1.80495%	0	29,261,512
40201	Bristol City School Bd	2,508,809	0.14875%	2,383,975	0.14705%	0	2,383,975
40202	Buena Vista City Schools	927,614	0.05500%	881,974	0.05440%	0	881,974
40203	Charlottesville Public Schools	7,525,506	0.44619%	7,337,009	0.45257%	0	7,337,009
40205	Danville City Schools	7,580,151	0.44943%	7,305,881	0.45065%	0	7,305,881
40206	Fredericksburg City Schools	4,760,948	0.28228%	4,274,672	0.26368%	0	4,274,672
40207	Hampton City Schools	22,662,727	1.34368%	21,615,591	1.33333%	0	21,615,591
40208	Harrisonburg City School Bd	9,043,818	0.53621%	8,984,415	0.55419%	0	8,984,415
40209	Hopewell City School Board	5,043,025	0.29900%	4,568,657	0.28181%	0	4,568,657
40210	Lynchburg Public Schools	10,787,446	0.63959%	9,742,235	0.60094%	0	9,742,235
40211	Newport News Public Schools	32,126,371	1.90478%	30,083,663	1.85567%	0	30,083,663
40212	Norfolk Public Schools	37,565,662	2.22728%	37,561,685	2.31694%	0	37,561,685
40213	Petersburg City Schools	4,822,670	0.28594%	4,619,727	0.28496%	0	4,619,727
40214	Portsmouth School Board	13,923,108	0.82551%	14,523,621	0.89587%	0	14,523,621
40215	Radford City School Board	1,806,377	0.10710%	1,789,420	0.11038%	0	1,789,420
40216	Richmond Public Schools	35,126,209	2.08265%	34,444,816	2.12468%	0	34,444,816
40217	Roanoke City School Board	18,589,965	1.10221%	17,378,154	1.07195%	0	17,378,154
40219	Staunton City Schools	3,640,196	0.21583%	3,375,791	0.20823%	0	3,375,791
40220	Suffolk City School Board	15,875,845	0.94128%	14,895,122	0.91878%	0	14,895,122
40222	Winchester Public Schools	6,170,237	0.36584%	5,643,458	0.34811%	0	5,643,458
40223	Martinsville City Schools	2,194,637	0.13012%	2,056,091	0.12683%	0	2,056,091
40224	Falls Church Public Schools	5,290,316	0.31366%	5,051,182	0.31157%	0	5,051,182
40225	Colonial Heights City Schools	3,863,215	0.22905%	3,783,056	0.23335%	0	3,783,056
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	12,465	0.00074%	13,013	0.00080%	0	13,013
40232	Franklin City Public Schools	1,420,825	0.08424%	1,468,931	0.09061%	0	1,468,931
40233	Chesapeake Public Schools	51,084,294	3.02881%	48,006,378	2.96120%	0	48,006,378
40234	Va Beach City School Board	80,430,049	4.76873%	73,657,988	4.54349%	0	73,657,988
40236	Manassas Park City Schools	4,599,722	0.27272%	4,664,521	0.28772%	0	4,664,521
40306	Town Of West Point School Bd	1,038,694	0.06158%	969,955	0.05983%	0	969,955
40307	Lexington City School Board	618,332	0.03666%	570,747	0.03521%	0	570,747
40308	Waynesboro Public Schools	3,901,838	0.23134%	3,812,908	0.23519%	0	3,812,908
40309	Town Of Colonial Beach Schools	812,126	0.04815%	784,197	0.04837%	0	784,197
40313	Galax City Schools	1,535,917	0.09107%	1,479,312	0.09125%	0	1,479,312
40314	Norton City Schools	799,816	0.04742%	766,325	0.04727%	0	766,325
40332	Manassas City Schools	11,609,732	0.68835%	11,272,559	0.69533%	0	11,272,559
40335	City Of Salem Schools	4,668,802	0.27681%	4,419,651	0.27262%	0	4,419,651
40402	Williamsburg-James City Co Sch	14,275,708	0.84641%	13,646,329	0.84175%	0	13,646,329
40403	Poquoson City Public Schools	2,137,439	0.12673%	1,987,885	0.12262%	0	1,987,885
40410	Valley Vo-tech Center	406,106	0.02408%	376,908	0.02325%	0	376,908
40412	Charlottesville/Albemarle Tech Edu Center	179,772	0.01066%	0	0.00000%	0	0
40414	Jackson River Technical Center	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Ctr	1,682,909	0.09978%	1,567,107	0.09666%	0	1,567,107
40416	Northern Neck Reg Voc Ctr	161,309	0.00956%	154,179	0.00951%	0	154,179
40417	Rowanty Vo-tech Center	176,492	0.01046%	143,778	0.00887%	0	143,778
40418	Amelia-Nottoway Technical Center	78,741	0.00467%	69,838	0.00431%	0	69,838
40421	Northern Neck Regional Special Education Program	132,357	0.00785%	123,499	0.00762%	0	123,499
40423	Maggie Walker Governor's Sch For Govt/int'l Study	863,554	0.05120%	862,825	0.05322%	0	862,825
40424	Appomattox Region Governor's School	405,157	0.02402%	404,083	0.02493%	0	404,083
40425	Bridging Communities Regional Career and Tech Center	108,731	0.00645%	99,618	0.00614%	0	99,618
Total for Teacher Employers ⁽¹⁾		\$ 1,686,615,143	100.00000%	\$ 1,621,177,168	100.00000%	\$ 0	\$ 1,621,177,168

⁽¹⁾ Employer-level results may not add to Teacher systemwide results due to rounding.

⁽²⁾ Contributions from Non-Employer Contributing Entities, if applicable, were allocated to employers based on the Employer Allocation Percentage.



Teachers

Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for Teacher Employers ^(a)		2,242,904,696	0	309,778,431	214,185,184	2,766,868,311	66,795,219	1,726,114,419	0	215,174,009	2,008,083,647	544,512,923	(995,113)	543,517,810
Employer Allocation														
40100	Accomack County School Board	6,646,399	0	917,966	490,996	8,055,361	197,934	5,114,995	0	1,414,118	6,727,047	1,613,555	(806,059)	807,496
40101	Albemarle County Schools	27,701,892	0	3,826,042	4,696,907	36,224,841	824,981	21,319,067	0	2,307,407	24,451,455	6,725,225	1,658,144	8,383,369
40102	Alleghany Highlands Public Schools	4,026,238	0	556,083	1,437,818	6,020,139	119,904	3,098,548	0	601,111	3,819,563	977,455	1,144,166	2,121,621
40103	Amelia County School Board	2,263,091	0	312,566	23,377	2,599,034	67,396	1,741,649	0	75,169	1,884,214	549,414	74,759	624,173
40104	Amherst County School Board	6,226,303	0	859,945	25,165	7,111,413	185,424	4,791,694	0	668,613	5,645,731	1,511,568	(210,379)	1,301,189
40105	Appomattox County School Board	3,220,811	0	444,842	400,693	4,066,346	95,918	2,478,700	0	55,037	2,629,655	781,921	226,881	1,008,802
40106	Arlington Public Schools	80,356,547	0	11,098,432	6,395,036	97,850,015	2,393,072	61,841,502	0	6,913,604	71,148,178	19,508,264	(2,468,552)	17,039,712
40107	Augusta County School Board	15,772,779	0	2,178,455	1,204,823	19,156,057	469,724	12,138,554	0	529,112	13,137,390	3,829,178	(33,933)	3,795,245
40108	Bath County School Board	1,034,428	0	142,870	3,684	1,180,982	30,806	796,084	0	239,817	1,066,707	251,129	(164,942)	86,187
40109	Bedford County School Board	12,385,320	0	1,710,597	44,256	14,140,173	368,843	9,531,604	0	3,203,503	13,103,950	3,006,800	(1,396,979)	1,609,821
40110	Bland County School Board	877,200	0	121,154	49,474	1,047,828	26,124	675,083	0	292,992	994,199	212,959	(40,817)	172,142
40111	Botetourt County Schools	6,868,896	0	948,696	24,490	7,842,082	204,560	5,286,225	0	803,416	6,294,201	1,667,571	(588,158)	1,079,413
40112	Brunswick County Public Schools	1,779,296	0	245,747	6,333	2,031,376	52,989	1,369,327	0	874,574	2,296,890	431,962	(653,094)	(221,132)
40113	Buchanan County School Board	3,098,124	0	427,897	11,087	3,537,108	92,264	2,384,282	0	643,492	3,120,038	752,136	(505,367)	246,769
40114	Buckingham County School Board	2,817,088	0	389,082	101,316	3,307,486	83,895	2,168,000	0	642,704	2,894,599	683,908	(81,216)	602,692
40115	Campbell County School Board	10,742,841	0	1,483,746	240,377	12,466,964	319,929	8,267,570	0	492,600	9,080,099	2,608,054	(11,949)	2,596,105
40116	Caroline County School Board	5,633,055	0	778,009	260,552	6,671,616	167,756	4,335,136	0	583,231	5,086,123	1,367,544	120,235	1,487,779
40117	Carroll County School Board	5,185,147	0	716,146	49,219	5,950,512	154,417	3,990,431	0	1,008,838	5,153,686	1,258,805	(487,539)	771,266
40118	Charles City Co School Bd	963,552	0	133,081	304,586	1,401,219	28,695	741,539	0	435,962	1,206,196	233,923	(134,064)	99,859
40119	Charlotte County School Board	3,320,396	0	458,596	4,391,162	8,170,154	98,884	2,555,340	0	8,717,004	11,371,228	806,097	918,769	1,724,866
40120	Chesterfield Co School Bd	93,391,636	0	12,898,771	14,498,862	120,789,269	2,781,266	71,873,161	0	1,534,963	76,189,390	22,672,810	10,745,412	33,418,222
40121	Clarke County School Board	3,164,290	0	437,035	146,811	3,748,136	94,235	2,435,202	0	177,620	2,707,057	768,199	(194,256)	573,943
40122	Craig County School Board	898,283	0	124,066	145,006	1,167,355	26,751	691,309	0	159,697	877,757	218,077	(69,873)	148,204
40123	Culpeper County School Board	12,422,552	0	1,715,739	1,742,114	15,880,405	369,952	9,560,257	0	52,241	9,982,450	3,015,839	266,332	3,282,171
40124	Cumberland County School Board	2,146,011	0	296,396	46,621	2,489,028	63,910	1,651,546	0	148,366	1,863,822	520,990	(23,038)	497,952
40125	Dickenson County School Board	2,435,570	0	336,388	107,233	2,879,191	72,533	1,874,388	0	525,955	2,472,876	591,287	(193,413)	397,874
40126	Dinwiddie County School Board	6,145,559	0	848,793	308,060	7,302,412	183,019	4,729,554	0	980,624	5,893,197	1,491,965	(193,903)	1,298,062
40128	Essex County Public Schools	1,571,603	0	217,062	6,185	1,794,850	46,803	1,209,488	0	1,186,475	2,442,766	381,540	(412,490)	(30,950)
40129	Fairfax County Public Schools	391,818,181	0	54,115,907	1,392,989	447,327,077	11,668,610	301,538,899	0	29,471,286	342,678,795	95,122,215	(24,622,935)	70,499,280
40130	Fauquier County School Board	17,580,336	0	2,428,105	1,013,793	21,022,234	523,554	13,529,630	0	6,274,072	20,327,256	4,268,001	(2,625,088)	1,642,913
40131	Floyd County School Board	2,432,879	0	336,017	8,747	2,777,643	72,453	1,872,316	0	1,009,076	2,953,845	590,633	(435,056)	155,577
40132	Fluvanna County Public Schools	5,999,321	0	828,595	583,031	7,410,947	178,664	4,617,011	0	1,322,265	6,117,940	1,456,463	(565,851)	890,612
40133	Franklin County Public Schools	9,549,840	0	1,318,975	34,160	10,902,975	284,401	7,349,450	0	2,798,967	10,432,818	2,318,427	(1,616,407)	702,020
40134	Frederick County School Board	24,630,682	0	3,401,863	2,037,166	30,069,711	733,518	18,955,498	0	1,029,077	20,718,093	5,979,623	(92,987)	5,886,636
40135	Giles County Schools	3,533,023	0	487,963	560,896	4,581,882	105,216	2,718,975	0	58,362	2,882,553	857,717	97,452	955,169
40136	Gloucester County School Board	7,789,608	0	1,075,860	503,928	9,369,396	231,980	5,994,795	0	1,974,660	8,201,435	1,891,093	(594,101)	1,296,992
40137	Goochland County School Board	4,333,068	0	598,461	754,836	5,686,365	129,042	3,334,680	0	2,119,638	3,683,360	1,051,945	139,775	1,191,720
40138	Grayson County School Board	2,659,188	0	367,273	450,926	3,477,387	79,192	2,046,481	0	10,481	2,136,154	645,575	250,188	895,763
40139	Greene County Public Schools	4,207,016	0	581,051	265,455	5,053,522	125,288	3,237,673	0	1,191,619	4,554,580	1,021,343	(360,113)	661,230
40140	Greensville County Public Schools	3,278,230	0	452,772	148,948	3,879,950	97,628	2,522,889	0	448,975	3,069,492	795,860	(247,785)	548,075
40141	Halifax County School Board	7,077,710	0	977,537	362,304	8,417,551	210,779	5,446,927	0	1,100,118	6,757,824	1,718,265	(127,524)	1,590,741
40142	Hanover County Public Schools	26,869,325	0	3,711,053	644,475	31,224,853	800,187	20,678,333	0	1,557,733	23,036,253	6,523,101	(678,537)	5,844,564
40143	Henrico Co School Board	79,303,054	0	10,952,929	15,953,770	106,209,753	2,361,699	61,030,746	0	2,396,288	65,788,733	19,252,507	4,201,682	23,454,189
40144	Henry County Public Schools	9,860,706	0	1,361,910	465,777	11,688,393	293,659	7,588,689	0	849,351	8,731,699	2,393,897	(178,892)	2,215,005
40145	Highland County School Board	451,721	0	62,389	8,779	522,889	13,453	347,639	0	55,400	416,492	109,665	(34,885)	74,780
40146	Isle Of Wight County Schools	8,248,955	0	1,139,303	453,437	9,841,695	245,659	6,348,304	0	783,156	7,377,119	2,002,610	(120,268)	1,882,342
40148	King George Co School Board	6,469,210	0	893,494	998,815	8,361,519	192,657	4,978,632	0	643,369	5,814,658	1,570,539	121,353	1,691,892
40149	King And Queen County School Board	1,185,824	0	163,780	79,568	1,429,172	35,315	912,597	0	356,053	1,303,965	287,884	(26,368)	261,516
40150	King William Co School Board	2,667,935	0	368,481	20,547	3,056,963	79,453	2,053,213	0	969,104	3,101,770	647,698	(557,575)	90,123
40151	Lancaster County Public Schools	1,677,468	0	231,683	423,512	2,332,663	49,956	1,290,961	0	336,239	1,677,156	407,241	(266,531)	140,710
40152	Lee County School Board	4,427,942	0	611,565	29,020	5,068,527	131,867	3,407,695	0	976,920	4,516,482	1,074,977	(685,462)	389,515
40153	Loudoun County School Board	188,575,801	0	26,045,117	19,485,237	234,106,155	5,615,915	145,125,832	0	10,784,000	161,525,747	45,780,795	13,790,040	59,570,835
40154	Louisa County Public Schools	8,327,008	0	1,150,083	510,454	9,987,545	247,984	6,408,372	0	922,411	7,578,767	2,021,559	548,349	2,569,908
40155	Lunenburg County School Board	2,302,342	0	317,988	222,166	2,842,496	68,565	1,771,856	0	281,376	2,121,797	558,943	6,834	565,777
40156	Madison County School Board	2,412,693	0	333,229	135,150	2,881,072	71,852	1,856,781	0	618,078	2,546,711	585,733	(201,440)	384,293
40157	Mathews County School Board	1,531,455	0	211,517	5,556	1,748,528	45,608	1,178,591	0	1,029,933	2,254,132	371,793	(391,001)	(19,208)
40158	Mecklenburg Co School Board	5,764,938	0	796,224	79,749	6,640,911	171,684	4,436,632	0	1,213,058	5,821,374	1,399,562	(625,895)	773,667
40159	Middlesex County School Board	2,244,475	0	309,995	124,265	2,678,735	66,842	1,727,323	0	332,317	2,126,482	544,894	(109,403)	435,491



Teachers

Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40160	Montgomery County School Board	14,632,935	0	2,021,025	893,084	17,547,044	435,779	11,261,343	0	2,531,858	14,228,980	3,552,457	76,947	3,629,404
40162	Nelson County Public Schools	2,676,234	0	369,628	9,563	3,055,425	79,700	2,059,600	0	661,788	2,801,088	649,713	(388,359)	261,354
40163	New Kent County School Board	5,177,811	0	714,442	1,275,793	7,163,046	154,050	3,980,938	0	20,403	4,155,391	1,255,810	541,977	1,797,787
40165	Northampton County Schools	2,441,626	0	337,225	674,394	3,453,245	72,713	1,879,048	0	216,234	2,167,995	592,757	(72,121)	520,636
40166	Northumberland Co School Bd	2,139,507	0	295,498	173,598	2,608,603	63,716	1,646,541	0	523,333	2,233,590	519,411	(21,080)	498,331
40167	Nottoway County School Board	2,544,575	0	351,444	9,090	2,905,109	75,779	1,958,277	0	566,274	2,600,330	617,750	(408,989)	208,761
40168	Orange County Public Schools	7,202,191	0	994,730	626,593	8,823,514	214,486	5,542,726	0	92,126	5,849,338	1,748,485	41,270	1,789,755
40169	Page County Public Schools	4,752,491	0	656,390	295,861	5,704,742	141,532	3,657,464	0	467,340	4,266,336	1,153,768	(52,706)	1,101,062
40170	Patrick County School Board	3,115,619	0	430,313	154,275	3,700,207	92,785	2,397,746	0	661,175	3,151,706	756,383	(218,490)	537,893
40171	Pittsylvania Co School Bd	10,881,452	0	1,502,890	381,619	12,765,961	324,057	8,374,244	0	2,418,673	11,116,974	2,641,704	(1,014,345)	1,627,359
40172	Powhatan County School Board	6,175,390	0	852,913	158,308	7,186,611	183,907	4,752,511	0	776,601	5,713,019	1,499,207	(353,932)	1,145,275
40173	Prince Edward Co School Bd	2,208,364	0	305,008	7,954	2,521,326	65,767	1,699,532	0	1,504,409	3,269,708	536,127	(813,007)	(276,880)
40174	Prince George Co School Bd	8,034,309	0	1,109,657	174,791	9,318,757	239,267	6,183,114	0	1,502,875	7,925,256	1,950,500	(840,531)	1,109,969
40176	Prince William Co School Bd	169,023,504	0	23,344,655	37,659,035	230,027,194	5,033,634	130,078,602	0	1,018,925	136,131,161	41,034,058	17,633,349	58,667,407
40177	Pulaski County School Board	5,795,217	0	800,406	880,749	7,578,372	172,585	4,529,934	0	694,625	5,327,144	1,406,912	177,493	1,584,405
40178	Rappahannock Co School Board	1,395,335	0	192,744	51,155	1,639,434	41,560	1,073,988	0	546,663	1,662,211	338,796	(124,750)	214,046
40179	Richmond County School Board	1,813,613	0	250,487	73,485	2,137,585	54,011	1,395,736	0	369,267	1,819,014	440,293	(44,543)	395,750
40180	Roanoke County School Board	20,788,138	0	2,871,150	407,756	24,067,044	619,085	15,998,319	0	1,319,733	17,937,137	5,046,764	71,086	5,117,850
40181	Rockbridge Co School Bd	4,180,774	0	577,427	14,910	4,773,111	124,506	3,217,477	0	596,238	3,938,221	1,014,972	(456,572)	558,396
40182	Rockingham Co School Bd	18,332,890	0	2,532,036	820,092	21,684,958	545,964	14,108,741	0	1,301,914	15,956,619	4,450,685	444,277	4,894,962
40183	Russell County School Board	4,590,777	0	634,054	483,755	5,708,586	136,716	3,533,011	0	905,058	4,574,785	1,114,509	(506,040)	608,469
40184	Scott County School Board	5,701,015	0	787,395	574,422	7,062,832	169,780	4,387,438	0	132,067	4,689,285	1,384,043	149,424	1,533,467
40185	Shenandoah County School Board	8,526,851	0	1,177,685	30,542	9,735,078	253,935	6,562,169	0	3,009,249	9,825,353	2,070,075	(1,342,283)	727,792
40186	Smyth County School Board	5,999,546	0	828,626	717,160	7,545,332	178,671	4,617,183	0	603,840	5,399,694	1,456,518	(11,665)	1,444,853
40187	Southampton Co School Bd	2,814,621	0	388,741	65,594	3,268,956	83,821	2,166,101	0	1,535,583	3,785,505	683,309	(773,800)	(90,491)
40188	Spotsylvania Co School Bd	34,569,890	0	4,774,615	1,232,363	40,576,868	1,029,515	26,604,602	0	1,568,480	29,202,597	8,392,578	(868,896)	7,523,682
40189	Stafford County School Board	51,987,615	0	7,180,261	18,912,456	78,080,332	1,548,226	40,009,088	0	192,876	41,750,190	12,621,102	8,538,393	21,159,495
40190	Surry County Schools	1,607,938	0	222,080	5,747	1,835,765	47,885	1,237,451	0	633,953	1,919,289	390,361	(341,014)	49,347
40191	Sussex County School Board	1,916,786	0	264,737	6,896	2,188,419	57,083	1,475,137	0	321,332	1,853,552	465,341	(232,372)	232,969
40192	Tazewell County Schools	6,345,523	0	876,549	319,185	7,542,257	189,004	4,884,213	0	832,439	5,905,656	1,540,754	(205,825)	1,334,929
40193	Warren County School Board	8,252,095	0	1,139,737	409,261	9,801,093	245,753	6,350,720	0	513,778	7,110,251	2,003,372	244,819	2,248,191
40195	Washington County School Board	9,090,044	0	1,255,470	153,646	10,499,160	270,708	6,995,597	0	690,703	7,957,008	2,206,802	(389,491)	1,817,311
40196	Westmoreland Co School Bd	2,689,467	0	371,455	607,030	3,667,952	80,094	2,069,784	0	114,049	2,263,927	652,925	71,879	724,804
40197	Wise County School Board	7,847,475	0	1,083,853	250,844	9,182,172	233,703	6,039,329	0	658,101	6,931,133	1,905,142	472,698	2,377,840
40198	Wythe County School Board	5,567,338	0	768,932	475,736	6,812,006	165,799	4,284,561	0	596,833	5,047,193	1,351,590	(26,683)	1,324,907
40199	York County School Board	19,053,251	0	2,631,537	1,784,098	23,468,886	567,419	14,663,169	0	549,642	15,780,230	4,625,583	(301,142)	4,324,441
40200	Alexandria City School Board	40,483,308	0	5,591,346	4,102,817	50,177,471	1,205,620	31,155,502	0	2,735,750	35,096,872	9,828,186	(1,184,048)	8,644,138
40201	Bristol City School Bd	3,298,191	0	455,529	110,952	3,864,672	98,222	2,538,251	0	510,094	3,146,567	800,706	(67,525)	733,181
40202	Buena Vista City Schools	1,220,140	0	168,519	61,666	1,450,325	36,337	939,006	0	132,831	1,108,174	296,215	(181,510)	114,705
40203	Charlottesville Public Schools	10,150,714	0	1,401,964	745,745	12,298,423	302,295	7,811,876	0	873,350	8,987,521	2,464,302	(706,560)	1,757,742
40205	Danville City Schools	10,107,650	0	1,396,017	1,796,628	13,300,295	301,013	7,778,735	0	42,529	8,122,277	2,453,847	580,650	3,034,497
40206	Fredericksburg City Schools	5,914,091	0	816,824	586,783	7,317,698	176,126	4,551,419	0	1,929,668	6,657,213	1,435,772	(322,201)	1,113,571
40207	Hampton City Schools	29,905,321	0	4,130,369	2,147,008	36,182,698	890,601	23,014,801	0	1,056,029	24,961,431	7,260,154	925,749	8,185,903
40208	Harrisonburg City School Bd	12,429,954	0	1,716,761	2,352,594	16,499,309	370,172	9,565,954	0	48,047	9,984,173	3,017,636	1,270,449	4,288,085
40209	Hopewell City School Board	6,320,730	0	872,987	676,661	7,870,378	188,236	4,864,363	0	2,348,168	7,400,767	1,534,492	(578,275)	956,217
40210	Lynchburg Public Schools	13,478,511	0	1,861,583	1,315,155	16,655,249	401,399	10,372,912	0	2,805,939	13,580,250	3,272,196	(930,930)	2,341,266
40211	Newport News Public Schools	41,620,910	0	5,748,465	1,670,284	49,039,659	1,239,499	32,030,988	0	4,311,612	37,582,099	10,104,363	(1,526,230)	8,578,133
40212	Norfolk Public Schools	51,966,756	0	7,177,380	6,543,347	65,687,483	1,547,605	39,993,036	0	7,305,302	48,845,943	12,616,038	(3,959,084)	8,656,954
40213	Petersburg City Schools	6,391,381	0	882,745	295,841	7,569,967	190,340	4,918,736	0	792,954	5,902,030	1,551,644	3,006	1,554,650
40214	Portsmouth School Board	20,093,510	0	2,775,212	5,062,913	27,931,635	598,398	15,463,741	0	2,644,253	22,306,392	4,878,128	(2,187,180)	2,690,948
40215	Radford City School Board	2,475,718	0	341,933	490,460	3,308,111	73,729	1,905,285	0	119,080	2,098,094	601,033	91,687	692,720
40216	Richmond Public Schools	47,654,548	0	6,581,800	3,285,736	57,522,084	1,419,185	36,674,408	0	3,745,504	41,839,097	11,569,157	5,894,123	17,463,280
40217	Roanoke City School Board	24,042,817	0	3,320,670	5,397,666	32,761,153	716,011	18,503,084	0	2,991,958	22,211,053	5,836,906	2,247,472	8,084,378
40219	Staunton City Schools	4,670,400	0	645,052	429,833	5,745,285	139,088	3,594,288	0	559,095	4,292,471	1,133,839	73,828	1,207,667
40220	Suffolk City School Board	20,607,360	0	2,846,182	1,325,875	24,779,417	613,701	15,859,194	0	2,479,023	18,951,918	5,002,876	(858,747)	4,144,129
40222	Winchester Public Schools	7,807,776	0	1,078,370	640,351	9,526,497	232,521	6,008,777	0	1,291,553	7,532,851	1,895,504	(105,531)	1,789,973
40223	Martinsville City Schools	2,844,676	0	392,892	216,616	3,454,184	84,716	2,189,231	0	409,714	2,683,661	690,606	(203,506)	487,100
40224	Falls Church Public Schools	6,988,218	0	965,177	485,812	8,439,207	208,114	5,378,055	0	655,722	6,241,891	1,696,539	(387,858)	1,308,681
40225	Colonial Heights City Schools	5,233,818	0	722,868	508,922	6,465,608	155,867	4,027,888	0	91,203	4,274,958	1,270,621	48,921	1,319,542
40230	Covington City School Board	0	0	0	0	0	0	0	0	1,349,828	1,349,828	0	(1,604,041)	(1,604,041)



Teachers

Appendix 6 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Employer Code	Employer													
40231	Fairfax City School Board	17,943	0	2,478	4,354	24,775	534	13,809	0	20,038	34,381	4,356	(7,833)	(3,477)
40232	Franklin City Public Schools	2,032,296	0	280,690	919,149	3,232,135	60,523	1,564,032	0	70,566	1,695,121	493,383	365,240	858,623
40233	Chesapeake Public Schools	66,416,894	0	9,173,159	4,884,410	80,474,463	1,977,940	51,113,700	0	5,378,687	58,470,327	16,124,117	1,354,048	17,478,165
40234	Va Beach City School Board	101,906,151	0	14,074,752	6,175,042	122,155,945	3,034,834	78,425,836	0	21,591,389	103,052,059	24,739,890	(8,761,985)	15,977,905
40236	Manassas Park City Schools	6,453,285	0	891,295	1,865,599	9,210,179	192,183	4,966,376	0	194,426	5,352,985	1,566,673	530,216	2,096,889
40306	Town Of West Point School Bd	1,341,930	0	185,340	123,028	1,650,298	39,964	1,032,734	0	323,778	1,396,476	325,782	(172,368)	153,414
40307	Lexington City School Board	789,727	0	109,073	17,017	915,817	23,519	607,765	0	219,201	850,485	191,723	(40,800)	150,923
40308	Waynesboro Public Schools	5,275,088	0	728,568	1,189,157	7,192,813	157,096	4,059,649	0	329,673	4,546,418	1,280,640	561,164	1,841,804
40309	Town Of Colonial Beach Schools	1,084,893	0	149,840	289,029	1,523,762	32,309	834,922	0	48,226	915,457	263,381	117,400	380,781
40313	Galax City Schools	2,046,651	0	282,673	193,684	2,523,008	60,951	1,575,079	0	55,032	1,691,062	496,868	117,754	614,622
40314	Norton City Schools	1,060,221	0	146,432	125,246	1,331,899	31,574	815,934	0	147,919	995,427	257,391	131,366	388,757
40332	Manassas City Schools	15,595,589	0	2,153,982	832,170	18,581,741	464,447	12,002,191	0	431,077	12,897,715	3,786,162	865,000	4,651,162
40335	City Of Salem Schools	6,114,607	0	844,518	293,453	7,252,578	182,097	4,705,733	0	684,415	5,572,245	1,484,451	2,066	1,486,517
40402	Williamsburg-James City Co Sch	18,879,650	0	2,607,560	580,858	22,068,068	562,249	14,529,568	0	912,415	16,004,232	4,583,438	(426,266)	4,157,172
40403	Poquoson City Public Schools	2,750,250	0	379,850	9,803	3,139,903	81,904	2,116,562	0	685,715	2,884,181	667,682	(412,407)	255,275
40410	Valley Vo-tech Center	521,475	0	72,023	100,364	693,862	15,530	401,322	0	75,636	492,488	126,599	(17,185)	109,414
40412	Charlottesville/Albemarle Tech Edu Center	0	0	0	87,039	87,039	0	0	0	1,124,995	1,124,995	0	(280,927)	(280,927)
40414	Jackson River Technical Center	0	0	0	0	0	0	0	0	145,602	145,602	0	(163,851)	(163,851)
40415	New Horizons Technical Ctr	2,167,992	0	299,432	8,103	2,475,527	64,564	1,668,462	0	453,767	2,186,793	526,326	(152,008)	374,318
40416	Northern Neck Reg Voc Ctr	213,300	0	29,460	755	243,515	6,352	164,153	0	180,453	350,958	51,783	(107,517)	(55,734)
40417	Rowanty Vo-tech Center	198,946	0	27,477	33,847	260,270	5,925	153,106	0	121,461	280,492	48,298	(15,541)	32,757
40418	Amelia-Nottoway Technical Center	96,669	0	13,351	85,441	195,461	2,879	74,396	0	26,100	103,375	23,469	30,657	54,126
40421	Northern Neck Regional Special Education Program	170,909	0	23,605	59,559	254,073	5,090	131,530	0	28,138	164,758	41,492	(64,313)	(22,821)
40423	Maggie Walker Governor's Sch For Govt/int'l Study	1,193,674	0	164,864	148,057	1,506,595	35,548	918,638	0	79,239	1,033,425	289,790	41,919	331,709
40424	Appomattox Region Governor's School	559,156	0	77,228	81,865	718,249	16,652	430,320	0	55,677	502,649	135,747	38,402	174,149
40425	Bridging Communities Regional Career and Tech Center	137,714	0	19,020	35,951	192,685	4,101	105,983	0	31,114	141,198	33,433	8,779	42,212
Total for Teacher Employers ⁽¹⁾		2,242,904,696	0	309,778,431	214,185,184	2,766,868,311	66,795,219	1,726,114,419	0	215,174,009	2,008,083,647	544,512,923	(995,113)	543,517,810

⁽¹⁾ Employer-level results may not add to Teacher systemwide results due to rounding.



Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
Total for Teacher Employers⁽¹⁾		819,131,077	199,354,213	(103,494,075)	(156,206,552)	0
Employer Allocation						
40100	Accomack County School Board	2,094,116	104,048	(445,342)	(424,507)	0
40101	Albemarle County Schools	12,386,707	3,040,316	(1,370,212)	(2,283,425)	0
40102	Alleghany Highlands Public Schools	2,635,200	146,134	(259,327)	(321,430)	0
40103	Amelia County School Board	799,689	176,860	(105,946)	(155,784)	0
40104	Amherst County School Board	2,029,516	323,809	(418,628)	(469,014)	0
40105	Appomattox County School Board	1,395,886	345,681	(92,976)	(211,901)	0
40106	Arlington Public Schools	29,048,188	8,241,351	(4,778,024)	(5,809,678)	0
40107	Augusta County School Board	6,073,606	1,670,158	(699,002)	(1,026,096)	0
40108	Bath County School Board	264,019	27,073	(88,573)	(88,245)	0
40109	Bedford County School Board	3,347,755	165,305	(1,292,871)	(1,183,966)	0
40110	Bland County School Board	246,565	(54)	(95,474)	(97,408)	0
40111	Botetourt County Schools	2,199,426	398,635	(478,838)	(571,342)	0
40112	Brunswick County Public Schools	201,390	(106,785)	(214,706)	(145,412)	0
40113	Buchanan County School Board	756,682	117,888	(235,992)	(221,508)	0
40114	Buckingham County School Board	907,745	90,234	(302,027)	(283,064)	0
40115	Campbell County School Board	3,933,764	822,121	(605,095)	(763,926)	0
40116	Caroline County School Board	1,954,927	443,676	(382,543)	(430,568)	0
40117	Carroll County School Board	1,592,652	146,434	(474,387)	(467,873)	0
40118	Charles City Co School Bd	262,038	98,511	(52,803)	(112,724)	0
40119	Charlotte County School Board	1,555,799	(3,036,843)	(1,135,339)	(584,690)	0
40120	Chesterfield Co School Bd	42,073,811	12,595,175	(3,376,885)	(6,692,222)	0
40121	Clarke County School Board	1,227,322	242,368	(189,274)	(239,337)	0
40122	Craig County School Board	289,119	68,140	(28,077)	(39,583)	0
40123	Culpeper County School Board	5,166,021	1,704,904	(171,002)	(801,969)	0
40124	Cumberland County School Board	760,916	137,511	(124,567)	(148,654)	0
40125	Dickenson County School Board	802,864	101,565	(253,790)	(244,322)	0
40126	Dinwiddie County School Board	2,239,184	260,867	(535,973)	(554,863)	0
40128	Essex County Public Schools	144,009	(271,497)	(353,870)	(166,559)	0
40129	Fairfax County Public Schools	122,775,808	29,187,388	(19,383,084)	(27,931,831)	0
40130	Fauquier County School Board	4,674,234	142,255	(2,316,632)	(1,804,880)	0
40131	Floyd County School Board	499,797	(97,358)	(316,596)	(262,046)	0
40132	Fluvanna County Public Schools	1,906,756	420,422	(443,643)	(590,527)	0
40133	Franklin County Public Schools	2,433,018	(25,745)	(979,356)	(957,759)	0
40134	Frederick County School Board	9,049,495	2,366,571	(609,540)	(1,454,909)	0
40135	Giles County Schools	1,522,380	533,357	(124,375)	(232,033)	0
40136	Gloucester County School Board	2,738,254	132,139	(867,035)	(835,398)	0
40137	Goochland County School Board	1,806,666	503,455	(94,052)	(213,065)	0
40138	Grayson County School Board	1,153,383	388,090	(37,216)	(163,025)	0
40139	Greene County Public Schools	1,372,467	13,912	(495,979)	(391,456)	0
40140	Greensville County Public Schools	1,053,684	242,430	(233,224)	(252,433)	0
40141	Halifax County School Board	2,602,523	324,463	(609,552)	(657,706)	0
40142	Hanover County Public Schools	9,919,646	1,958,374	(1,624,160)	(2,065,259)	0
40143	Henrico Co School Board	33,388,875	10,856,848	210,214	(4,034,916)	0
40144	Henry County Public Schools	3,519,506	780,564	(638,364)	(705,011)	0
40145	Highland County School Board	134,832	22,547	(20,677)	(30,305)	0
40146	Isle Of Wight County Schools	3,134,037	571,841	(579,815)	(661,487)	0
40148	King George Co School Board	2,655,486	792,325	(350,777)	(550,173)	0
40149	King And Queen County School Board	385,750	(7,989)	(144,109)	(108,445)	0
40150	King William Co School Board	536,169	(145,976)	(242,411)	(192,589)	0
40151	Lancaster County Public Schools	536,525	128,928	39,324	(49,269)	0
40152	Lee County School Board	1,272,117	71,687	(398,240)	(393,520)	0
40153	Loudoun County School Board	73,800,405	15,945,650	(5,980,882)	(11,184,765)	0
40154	Louisa County Public Schools	3,148,933	570,824	(622,577)	(688,401)	0
40155	Lunenburg County School Board	886,200	170,698	(171,029)	(165,171)	0
40156	Madison County School Board	754,275	29,769	(259,601)	(190,083)	0
40157	Mathews County School Board	174,324	(213,715)	(285,220)	(180,992)	0
40158	Mecklenburg Co School Board	1,700,195	86,468	(503,012)	(464,115)	0
40159	Middlesex County School Board	767,143	157,741	(182,303)	(190,327)	0
40160	Montgomery County School Board	4,979,731	358,679	(1,025,487)	(994,859)	0
40162	Nelson County Public Schools	757,929	48,017	(288,002)	(263,607)	0
40163	New Kent County School Board	2,451,170	860,698	(31,742)	(272,471)	0
40165	Northampton County Schools	975,284	364,962	58,860	(113,856)	0
40166	Northumberland Co School Bd	756,793	78,009	(239,197)	(220,592)	0
40167	Nottoway County School Board	645,460	96,188	(217,596)	(219,274)	0
40168	Orange County Public Schools	2,892,122	748,816	(215,844)	(450,919)	0
40169	Page County Public Schools	1,729,916	408,276	(328,131)	(371,656)	0
40170	Patrick County School Board	1,030,472	149,170	(321,315)	(309,826)	0
40171	Pittsylvania Co School Bd	3,327,027	347,300	(1,089,528)	(935,812)	0
40172	Powhatan County School Board	2,005,947	260,588	(371,026)	(421,918)	0
40173	Prince Edward Co School Bd	172,734	(246,023)	(380,422)	(294,671)	0

Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
40174	Prince George Co School Bd	2,291,598	244,882	(607,108)	(535,871)	0
40176	Prince William Co School Bd	75,672,413	27,549,069	(1,035,093)	(8,290,356)	0
40177	Pulaski County School Board	2,342,882	581,639	(326,461)	(346,833)	0
40178	Rappahannock Co School Board	345,159	(45,922)	(198,043)	(123,971)	0
40179	Richmond County School Board	603,562	37,020	(174,325)	(147,687)	0
40180	Roanoke County School Board	7,447,795	1,565,046	(1,244,525)	(1,638,409)	0
40181	Rockbridge Co School Bd	1,218,573	200,134	(276,105)	(307,713)	0
40182	Rockingham Co School Bd	6,930,370	1,457,874	(1,188,013)	(1,471,893)	0
40183	Russell County School Board	1,290,763	246,363	(159,323)	(244,002)	0
40184	Scott County School Board	2,203,985	717,258	(148,459)	(399,236)	0
40185	Shenandoah County School Board	1,994,082	(190,881)	(1,046,139)	(847,337)	0
40186	Smyth County School Board	2,239,024	450,326	(212,277)	(331,434)	0
40187	Southampton Co School Bd	494,135	(221,386)	(496,869)	(292,429)	0
40188	Spotsylvania Co School Bd	12,579,925	3,075,287	(1,676,159)	(2,604,781)	0
40189	Stafford County School Board	26,622,728	10,105,410	1,315,612	(1,713,607)	0
40190	Surry County Schools	356,523	(68,464)	(213,059)	(158,525)	0
40191	Sussex County School Board	553,740	85,713	(146,739)	(157,848)	0
40192	Tazewell County Schools	2,240,943	468,883	(503,558)	(569,668)	0
40193	Warren County School Board	3,132,997	568,413	(411,497)	(599,071)	0
40195	Washington County School Board	3,013,939	624,099	(436,496)	(659,388)	0
40196	Westmoreland Co School Bd	1,101,587	447,642	21,420	(166,623)	0
40197	Wise County School Board	2,827,945	497,165	(464,556)	(609,515)	0
40198	Wythe County School Board	2,107,532	523,006	(385,144)	(480,581)	0
40199	York County School Board	7,134,446	2,332,117	(486,332)	(1,291,575)	0
40200	Alexandria City School Board	14,047,991	3,973,500	(761,352)	(2,179,541)	0
40201	Bristol City School Bd	994,444	212,781	(239,890)	(249,231)	0
40202	Buena Vista City Schools	452,853	68,868	(87,705)	(91,864)	0
40203	Charlottesville Public Schools	3,429,821	796,445	(281,737)	(633,627)	0
40205	Danville City Schools	4,484,402	1,497,999	(114,462)	(689,921)	0
40206	Fredericksburg City Schools	2,007,062	57,167	(778,131)	(625,612)	0
40207	Hampton City Schools	11,614,519	3,004,350	(1,195,921)	(2,201,681)	0
40208	Harrisonburg City School Bd	5,623,686	1,729,380	(178,851)	(659,080)	0
40209	Hopewell City School Board	2,050,635	(53,922)	(889,382)	(637,720)	0
40210	Lynchburg Public Schools	4,774,554	860,694	(1,177,429)	(1,382,820)	0
40211	Newport News Public Schools	14,163,100	3,310,892	(2,553,455)	(3,462,977)	0
40212	Norfolk Public Schools	16,154,588	4,286,920	(1,010,981)	(2,588,986)	0
40213	Petersburg City Schools	2,285,517	272,854	(434,048)	(456,385)	0
40214	Portsmouth School Board	5,191,787	1,158,849	(134,445)	(590,948)	0
40215	Radford City School Board	1,087,706	280,612	(23,565)	(134,735)	0
40216	Richmond Public Schools	16,372,002	3,552,141	(1,405,206)	(2,835,950)	0
40217	Roanoke City School Board	10,849,061	3,576,378	(1,853,176)	(2,022,163)	0
40219	Staunton City Schools	1,841,331	360,123	(336,045)	(412,595)	0
40220	Suffolk City School Board	6,857,319	1,887,942	(1,224,041)	(1,693,721)	0
40222	Winchester Public Schools	2,854,895	551,057	(664,812)	(747,494)	0
40223	Martinsville City Schools	923,240	231,459	(148,248)	(235,927)	0
40224	Falls Church Public Schools	2,553,242	616,619	(461,846)	(510,698)	0
40225	Colonial Heights City Schools	2,012,711	625,309	(132,276)	(315,094)	0
40230	Covington City School Board	(1,349,828)	0	0	0	0
40231	Fairfax City School Board	(1,073)	(4,442)	(3,535)	(556)	0
40232	Franklin City Public Schools	1,033,029	495,025	77,305	(68,346)	0
40233	Chesapeake Public Schools	25,637,612	6,246,805	(4,477,837)	(5,402,445)	0
40234	Va Beach City School Board	31,296,620	5,303,406	(7,810,807)	(9,685,333)	0
40236	Manassas Park City Schools	2,836,244	1,182,118	115,904	(277,073)	0
40306	Town Of West Point School Bd	397,092	92,802	(122,504)	(113,567)	0
40307	Lexington City School Board	223,624	(3,591)	(83,032)	(71,669)	0
40308	Waynesboro Public Schools	2,450,462	758,311	(239,245)	(323,133)	0
40309	Town Of Colonial Beach Schools	508,537	215,750	(42,953)	(73,028)	0
40313	Galax City Schools	878,944	195,284	(101,812)	(140,470)	0
40314	Norton City Schools	445,751	49,271	(82,990)	(75,560)	0
40332	Manassas City Schools	5,643,745	1,564,067	(517,842)	(1,005,944)	0
40335	City Of Salem Schools	2,273,647	319,551	(438,868)	(473,998)	0
40402	Williamsburg-James City Co Sch	7,075,801	1,383,883	(1,027,442)	(1,368,406)	0
40403	Poquoson City Public Schools	674,386	38,012	(217,910)	(238,766)	0
40410	Valley Vo-tech Center	208,440	70,343	(31,550)	(45,857)	0
40412	Charlottesville/Albemarle Tech Edu Center	(283,339)	(334,723)	(297,408)	(122,486)	0
40414	Jackson River Technical Center	(145,602)	0	0	0	0
40415	New Horizons Technical Ctr	626,919	55,039	(206,393)	(186,832)	0
40416	Northern Neck Reg Voc Ctr	(18,983)	(51,148)	(21,885)	(15,427)	0
40417	Rowanty Vo-tech Center	56,389	(8,853)	(35,633)	(32,125)	0
40418	Amelia-Nottoway Technical Center	78,271	24,981	(291)	(10,874)	0
40421	Northern Neck Regional Special Education Program	77,296	35,124	(8,555)	(14,550)	0
40423	Maggie Walker Governor's Sch For Govt/int'l Study	434,659	121,501	(23,074)	(59,916)	0



Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40424	Appomattox Region Governor's School	210,256	53,964	(20,126)	(28,495)	0
40425	Bridging Communities Regional Career and Tech Center	72,682	6,395	(14,444)	(13,146)	0
Total for Teacher Employers ⁽¹⁾		819,131,077	199,354,213	(103,494,075)	(156,206,552)	0

⁽¹⁾ Employer-level results may not add to Teacher systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for Teacher Employers ⁽¹⁾		9,386,934,637	8,765,944,693	17,588,773,830	1,536,838,134
Employer Allocation					
40100	Accomack County School Board	27,502,780	25,976,124	52,120,814	4,554,112
40101	Albemarle County Schools	118,830,144	108,267,306	217,237,187	18,981,334
40102	Alleghany Highlands Public Schools	17,185,600	15,735,747	31,573,608	2,758,778
40103	Amelia County School Board	9,456,398	8,844,838	17,747,073	1,550,670
40104	Amherst County School Board	26,347,248	24,334,262	48,826,436	4,266,263
40105	Appomattox County School Board	13,378,259	12,587,897	25,257,479	2,206,900
40106	Arlington Public Schools	338,047,922	314,057,501	630,153,000	55,060,300
40107	Augusta County School Board	65,420,364	61,644,753	123,689,534	10,807,507
40108	Bath County School Board	4,461,610	4,042,854	8,111,942	708,790
40109	Bedford County School Board	54,460,179	48,405,547	97,125,209	8,486,420
40110	Bland County School Board	3,967,857	3,428,361	6,878,969	601,057
40111	Botetourt County Schools	29,506,890	26,845,706	53,865,620	4,706,567
40112	Brunswick County Public Schools	7,622,191	6,954,024	13,953,174	1,219,174
40113	Buchanan County School Board	13,013,107	12,108,399	24,295,373	2,122,835
40114	Buckingham County School Board	12,499,642	11,010,027	22,091,500	1,930,269
40115	Campbell County School Board	45,089,202	41,986,245	84,244,950	7,360,994
40116	Caroline County School Board	23,887,871	22,015,670	44,174,205	3,859,769
40117	Carroll County School Board	22,572,762	20,265,111	40,661,727	3,552,862
40118	Charles City Co School Bd	4,405,288	3,765,850	7,556,137	660,226
40119	Charlotte County School Board	16,783,839	12,977,105	26,038,421	2,275,135
40120	Chesterfield Co School Bd	392,395,458	365,002,541	732,373,677	63,991,942
40121	Clarke County School Board	13,397,972	12,366,995	24,814,242	2,168,171
40122	Craig County School Board	3,571,729	3,510,761	7,044,304	615,504
40123	Culpeper County School Board	51,474,195	48,551,061	97,417,183	8,511,932
40124	Cumberland County School Board	8,974,848	8,387,256	16,828,939	1,470,447
40125	Dickenson County School Board	10,803,423	9,518,939	19,099,650	1,668,853
40126	Dinwiddie County School Board	26,756,519	24,018,688	48,193,240	4,210,936
40128	Essex County Public Schools	7,043,956	6,142,297	12,324,454	1,076,862
40129	Fairfax County Public Schools	1,645,083,763	1,531,343,040	3,072,623,356	268,473,787
40130	Fauquier County School Board	78,318,950	68,709,228	137,864,327	12,046,045
40131	Floyd County School Board	10,938,595	9,508,420	19,078,543	1,667,008
40132	Fluvanna County Public Schools	26,519,029	23,447,149	47,046,452	4,110,735
40133	Franklin County Public Schools	42,358,543	37,323,639	74,889,481	6,543,549
40134	Frederick County School Board	100,955,543	96,264,098	193,152,879	16,876,942
40135	Giles County Schools	14,671,779	13,808,116	27,705,837	2,420,827
40136	Gloucester County School Board	34,993,554	30,444,126	61,085,812	5,337,439
40137	Goochland County School Board	17,409,948	16,934,929	33,979,752	2,969,018
40138	Grayson County School Board	10,947,982	10,392,904	20,853,250	1,822,075
40139	Greene County Public Schools	18,411,534	16,442,282	32,991,263	2,882,647
40140	Greensville County Public Schools	13,917,069	12,812,305	25,707,752	2,246,243
40141	Halifax County School Board	30,967,497	27,661,815	55,503,135	4,849,646
40142	Hanover County Public Schools	114,037,175	105,013,388	210,708,234	18,410,860
40143	Henrico Co School Board	319,739,645	309,940,136	621,891,553	54,338,447
40144	Henry County Public Schools	41,417,972	38,538,599	77,327,285	6,756,555
40145	Highland County School Board	1,881,142	1,765,461	3,542,379	309,519
40146	Isle Of Wight County Schools	35,233,859	32,239,391	64,687,992	5,652,183
40148	King George Co School Board	27,888,583	25,283,614	50,731,300	4,432,702
40149	King And Queen County School Board	5,174,078	4,634,555	9,299,185	812,526
40150	King William Co School Board	11,221,142	10,427,091	20,921,846	1,828,069
40151	Lancaster County Public Schools	6,468,537	6,556,050	13,154,644	1,149,401
40152	Lee County School Board	19,227,258	17,305,728	34,723,757	3,034,026
40153	Loudoun County School Board	773,303,185	737,010,826	1,478,804,302	129,212,125
40154	Louisa County Public Schools	35,736,060	32,544,446	65,300,082	5,705,665
40155	Lunenburg County School Board	9,675,114	8,998,242	18,054,876	1,577,564
40156	Madison County School Board	10,277,755	9,429,527	18,920,244	1,653,177



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40157	Mathews County School Board	7,016,734	5,985,387	12,009,615	1,049,353
40158	Mecklenburg Co School Board	24,638,826	22,531,108	45,208,425	3,950,135
40159	Middlesex County School Board	9,671,359	8,772,081	17,601,086	1,537,914
40160	Montgomery County School Board	61,043,236	57,189,900	114,750,919	10,026,486
40162	Nelson County Public Schools	11,831,292	10,459,525	20,986,925	1,833,755
40163	New Kent County School Board	20,931,926	20,216,898	40,564,989	3,544,410
40165	Northampton County Schools	9,759,596	9,542,607	19,147,139	1,673,002
40166	Northumberland Co School Bd	9,539,003	8,361,835	16,777,931	1,465,990
40167	Nottoway County School Board	10,993,039	9,944,964	19,954,464	1,743,543
40168	Orange County Public Schools	29,728,422	28,148,325	56,479,312	4,934,941
40169	Page County Public Schools	20,222,273	18,574,160	37,268,853	3,256,406
40170	Patrick County School Board	13,797,855	12,176,774	24,432,566	2,134,822
40171	Pittsylvania Co School Bd	46,994,750	42,527,981	85,331,936	7,455,970
40172	Powhatan County School Board	25,778,400	24,135,276	48,427,171	4,231,376
40173	Prince Edward Co School Bd	10,393,214	8,630,949	17,317,907	1,513,171
40174	Prince George Co School Bd	33,431,568	31,400,490	63,004,747	5,505,108
40176	Prince William Co School Bd	678,952,289	660,594,579	1,325,475,925	115,814,892
40177	Pulaski County School Board	23,790,247	22,649,448	45,445,874	3,970,882
40178	Rappahannock Co School Board	6,059,266	5,454,171	10,943,735	956,221
40179	Richmond County School Board	7,764,872	7,088,143	14,222,283	1,242,687
40180	Roanoke County School Board	88,559,157	81,246,282	163,019,791	14,244,031
40181	Rockbridge Co School Bd	17,632,418	16,339,721	32,785,474	2,864,666
40182	Rockingham Co School Bd	78,319,889	71,650,202	143,765,361	12,561,654
40183	Russell County School Board	18,594,579	17,942,136	36,000,702	3,145,600
40184	Scott County School Board	23,877,546	22,281,278	44,707,145	3,906,335
40185	Shenandoah County School Board	37,757,067	33,325,492	66,867,241	5,842,598
40186	Smyth County School Board	24,403,214	23,448,025	47,048,211	4,110,888
40187	Southampton Co School Bd	12,567,228	11,000,384	22,072,152	1,928,578
40188	Spotsylvania Co School Bd	146,291,622	135,109,506	271,095,771	23,687,286
40189	Stafford County School Board	201,997,447	203,183,202	407,684,912	35,621,910
40190	Surry County Schools	7,109,664	6,284,306	12,609,392	1,101,759
40191	Sussex County School Board	8,221,077	7,491,376	15,031,366	1,313,382
40192	Tazewell County Schools	27,604,159	24,804,117	49,769,194	4,348,637
40193	Warren County School Board	34,735,413	32,251,664	64,712,617	5,654,335
40195	Washington County School Board	38,258,330	35,526,621	71,283,783	6,228,498
40196	Westmoreland Co School Bd	11,086,909	10,511,244	21,090,699	1,842,823
40197	Wise County School Board	33,357,411	30,670,287	61,539,602	5,377,089
40198	Wythe County School Board	24,058,713	21,758,828	43,658,854	3,814,740
40199	York County School Board	79,451,953	74,465,824	149,414,875	13,055,286
40200	Alexandria City School Board	164,201,893	158,220,919	317,468,573	27,739,160
40201	Bristol City School Bd	13,963,065	12,890,322	25,864,292	2,259,920
40202	Buena Vista City Schools	5,162,814	4,768,674	9,568,293	836,040
40203	Charlottesville Public Schools	41,883,564	39,672,036	79,601,514	6,955,268
40205	Danville City Schools	42,187,700	39,503,730	79,263,809	6,925,761
40206	Fredericksburg City Schools	26,497,439	23,114,043	46,378,079	4,052,335
40207	Hampton City Schools	126,130,363	116,878,970	234,516,398	20,491,124
40208	Harrisonburg City School Bd	50,333,682	48,579,989	97,475,226	8,517,003
40209	Hopewell City School Board	28,066,935	24,703,309	49,566,924	4,330,964
40210	Lynchburg Public Schools	60,037,895	52,678,068	105,697,977	9,235,475
40211	Newport News Public Schools	178,800,454	162,667,006	326,389,599	28,518,644
40212	Norfolk Public Schools	209,073,318	203,101,679	407,521,337	35,607,617
40213	Petersburg City Schools	26,841,001	24,979,436	50,120,970	4,379,374
40214	Portsmouth School Board	77,490,084	78,531,469	157,572,548	13,768,072
40215	Radford City School Board	10,053,407	9,675,850	19,414,489	1,696,362
40216	Richmond Public Schools	195,496,994	186,248,274	373,705,160	32,652,892
40217	Roanoke City School Board	103,463,732	93,966,544	188,542,861	16,474,136
40219	Staunton City Schools	20,259,821	18,253,327	36,625,104	3,200,158



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40220	Suffolk City School Board	88,357,338	80,539,747	161,602,136	14,120,161
40222	Winchester Public Schools	34,341,162	30,515,130	61,228,281	5,349,887
40223	Martinsville City Schools	12,214,279	11,117,848	22,307,842	1,949,172
40224	Falls Church Public Schools	29,443,059	27,312,054	54,801,343	4,788,327
40225	Colonial Heights City Schools	21,500,774	20,455,332	41,043,404	3,586,212
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	69,463	70,128	140,710	12,295
40232	Franklin City Public Schools	7,907,554	7,942,822	15,937,188	1,392,529
40233	Chesapeake Public Schools	284,312,415	259,577,154	520,838,771	45,508,851
40234	Va Beach City School Board	447,637,568	398,279,821	799,144,180	69,826,087
40236	Manassas Park City Schools	25,600,048	25,221,376	50,606,420	4,421,791
40306	Town Of West Point School Bd	5,780,474	5,244,665	10,523,363	919,490
40307	Lexington City School Board	3,441,250	3,086,489	6,193,007	541,121
40308	Waynesboro Public Schools	21,715,735	20,616,625	41,367,037	3,614,490
40309	Town Of Colonial Beach Schools	4,519,809	4,240,087	8,507,690	743,369
40313	Galax City Schools	8,548,681	7,998,925	16,049,756	1,402,365
40314	Norton City Schools	4,451,284	4,143,662	8,314,213	726,463
40332	Manassas City Schools	64,614,965	60,952,243	122,300,021	10,686,097
40335	City Of Salem Schools	25,983,974	23,897,718	47,950,515	4,189,728
40402	Williamsburg-James City Co Sch	79,451,953	73,787,339	148,053,504	12,936,335
40403	Poquoson City Public Schools	11,896,062	10,748,801	21,567,354	1,884,471
40410	Valley Vo-tech Center	2,260,374	2,038,082	4,089,390	357,315
40412	Charlottesville/Albemarle Tech Edu Center	1,000,647	0	0	0
40414	Jackson River Technical Center	0	0	0	0
40415	New Horizons Technical Ctr	9,366,283	8,473,162	17,001,309	1,485,508
40416	Northern Neck Reg Voc Ctr	897,391	833,641	1,672,692	146,153
40417	Rowanty Vo-tech Center	981,873	777,539	1,560,124	136,318
40418	Amelia-Nottoway Technical Center	438,370	377,812	758,076	66,238
40421	Northern Neck Regional Special Education Program	736,874	667,965	1,340,265	117,107
40423	Maggie Walker Governor's Sch For Govt/int'l Study	4,806,111	4,665,236	9,360,745	817,905
40424	Appomattox Region Governor's School	2,254,742	2,185,350	4,384,881	383,134
40425	Bridging Communities Regional Career and Tech Center	605,457	538,229	1,079,951	94,362
Total for Teacher Employers ⁽¹⁾		9,386,934,637	8,765,944,693	17,588,773,830	1,536,838,134

⁽¹⁾ Employer-level results may not add to Teacher systemwide results due to rounding.

Virginia Law Officers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2024	2024	2025	2025	2025	2025
		Regular Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
70156	Department of State Police	\$ 58,979	0.06024%	\$ 46,002	0.04577%	\$ 0	\$ 46,002
70203	Woodrow Wilson Rehabilitation Center	60,726	0.06202%	21,373	0.02126%	0	21,373
70204	The College of William and Mary	422,851	0.43186%	461,544	0.45919%	0	461,544
70207	University of Virginia - Academic Division	1,233,535	1.25981%	1,448,149	1.44078%	0	1,448,149
70208	Virginia Polytechnic Institute and State University	809,386	0.82662%	860,739	0.85636%	0	860,739
70211	Virginia Military Institute	178,231	0.18203%	186,924	0.18597%	0	186,924
70212	Virginia State University	344,707	0.35205%	402,873	0.40082%	0	402,873
70213	Norfolk State University	420,671	0.42963%	383,341	0.38139%	0	383,341
70214	Longwood University	174,552	0.17827%	197,338	0.19633%	0	197,338
70215	University of Mary Washington	244,613	0.24982%	272,612	0.27122%	0	272,612
70216	James Madison University	466,453	0.47639%	509,332	0.50674%	0	509,332
70217	Radford University	221,469	0.22619%	235,338	0.23414%	0	235,338
70221	Old Dominion University	723,872	0.73929%	907,720	0.90310%	0	907,720
70236	Virginia Commonwealth University	1,560,527	1.59376%	1,757,534	1.74859%	0	1,757,534
70241	Richard Bland College	57,973	0.05921%	60,328	0.06002%	0	60,328
70242	Christopher Newport University	400,238	0.40876%	402,248	0.40020%	0	402,248
70246	University of Virginia's College at Wise	120,448	0.12301%	125,500	0.12486%	0	125,500
70247	George Mason University	998,127	1.01938%	951,697	0.94685%	0	951,697
70280	Northern Virginia Community College	828,340	0.84598%	804,851	0.80075%	0	804,851
70282	Piedmont Virginia Community College	52,964	0.05409%	63,138	0.06282%	0	63,138
70283	J. Sargeant Reynolds Community College	115,915	0.11838%	126,167	0.12552%	0	126,167
70285	Patrick & Henry Community College	0	0.00000%	11,087	0.01103%	0	11,087
70286	Virginia Western Community College	97,339	0.09941%	103,384	0.10286%	0	103,384
70288	Wytheville Community College	15,653	0.01599%	30,912	0.03075%	0	30,912
70291	Blue Ridge Community College	9,525	0.00973%	15,498	0.01542%	0	15,498
70292	Central Virginia Community College	74,764	0.07636%	79,865	0.07946%	0	79,865
70293	Thomas Nelson Community College	61,356	0.06266%	48,634	0.04839%	0	48,634
70294	Southwest Virginia Community College	51,097	0.05219%	55,972	0.05569%	0	55,972
70296	Virginia Highlands Community College	30,593	0.03124%	32,340	0.03218%	0	32,340
70297	Germanna Community College	44,976	0.04593%	49,951	0.04970%	0	49,951
70298	Laurel Ridge Community College	70,040	0.07153%	60,465	0.06016%	0	60,465
70299	Mountain Empire Community College	36,885	0.03767%	39,179	0.03898%	0	39,179
70402	Marine Resources Commission	1,029,504	1.05143%	1,036,636	1.03136%	0	1,036,636
70403	Department of Wildlife Resources (DWR)	2,759,664	2.81844%	3,001,317	2.98604%	0	3,001,317
70716	Virginia Correctional Center for Women	2,625,038	2.68095%	2,764,133	2.75006%	0	2,764,133
70718	Bland Correctional Center	2,245,480	2.29330%	2,379,683	2.36757%	0	2,379,683
70735	Wallen's Ridge Correctional Center	4,100,799	4.18814%	4,257,969	4.23630%	0	4,257,969
70737	St. Brides Correctional Center	2,017,130	2.06009%	1,995,136	1.98498%	0	1,995,136
70741	Red Onion Correctional Center	4,068,187	4.15483%	4,125,514	4.10452%	0	4,125,514
70743	Fluvanna Women's Correctional Center	1,959,176	2.00090%	2,193,728	2.18256%	0	2,193,728
70745	Nottoway Correctional Center	2,800,038	2.85967%	2,476,441	2.46384%	0	2,476,441
70747	Marion Correctional Treatment Center	1,861,145	1.90078%	1,881,400	1.87182%	0	1,881,400
70749	Buckingham Correctional Center	2,252,512	2.30049%	2,471,206	2.45863%	0	2,471,206
70752	State Farm Correctional Center	4,621,326	4.71975%	4,774,731	4.75043%	0	4,774,731
70753	Deerfield Correctional Center	3,058,719	3.12386%	2,999,016	2.98375%	0	2,999,016
70754	Augusta Correctional Center	1,215,491	1.24138%	0	0.00000%	0	0
70756	Department of Corrections - Division of Institutions	822,038	0.83955%	972,608	0.96766%	0	972,608
70757	Western Region Correctional Field Units	1,277,727	1.30494%	1,430,697	1.42341%	0	1,430,697
70761	Eastern Reg Corr Field Unit	1,221,507	1.24752%	1,163,030	1.15711%	0	1,163,030
70767	Adult Community Service	14,658,568	14.97076%	15,360,853	15.28267%	0	15,360,853
70768	Keen Mountain Correctional Center	2,522,761	2.57649%	2,666,813	2.65324%	0	2,666,813
70769	Greensville Correctional Center	4,064,903	4.15148%	3,435,692	3.41820%	0	3,435,692
70770	Dillwyn Correctional Center	2,605,558	2.66105%	2,739,658	2.72571%	0	2,739,658
70771	Indian Creek Correctional Center	1,750,756	1.78804%	1,693,429	1.68481%	0	1,693,429
70772	Haynesville Correctional Center	2,583,191	2.63821%	2,483,176	2.47054%	0	2,483,176
70773	Coffeewood Correctional Center	1,806,873	1.84536%	2,052,480	2.04203%	0	2,052,480
70774	Lunenburg Correctional Center	2,089,391	2.13389%	1,977,883	1.96782%	0	1,977,883
70775	Pocahontas State Correctional Center	2,269,772	2.31811%	2,354,881	2.34289%	0	2,354,881
70776	Green Rock Correctional Center	2,266,562	2.31483%	2,378,658	2.36655%	0	2,378,658



Virginia Law Officers

Appendix 9 - Proportionate Share of Contributions

Employer		2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions ⁽²⁾	2025 Total Employer Contributions
Code	Employer						
70777	Department of Juvenile Justice	1,909,677	1.95035%	1,879,190	1.86963%	0	1,879,190
70779	Sussex State Prison Complex	3,310,822	3.38134%	2,460,182	2.44766%	0	2,460,182
70784	Lawrenceville Correctional Center	0	0.00000%	1,751,279	1.74237%	0	1,751,279
70785	River North Correctional Center	2,782,051	2.84130%	2,803,636	2.78937%	0	2,803,636
70961	Division of Capitol Police	1,030,422	1.05237%	1,244,764	1.23843%	0	1,244,764
70999	Department of Alcoholic Beverage Control	2,341,039	2.39090%	2,553,738	2.54074%	0	2,553,738
Total for VaLORS Employers ⁽¹⁾		\$ 97,914,632	100.00000%	\$ 100,511,592	100.00000%	0 \$	100,511,592

⁽¹⁾ Employer-level results may not add to VaLORS systemwide results due to rounding.

⁽²⁾ Special contributions, if applicable, were allocated to employers based on the Employer Allocation Percentage.



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for VaLORS Employers ⁽¹⁾		17,700,815	0	770,630	10,380,076	28,851,521	0	68,312,189	0	10,280,022	78,592,211	88,757,391	259,291	89,016,682
Employer Allocation														
70156	Department of State Police	8,102	0	353	45	8,500	0	31,266	0	32,807	64,073	40,624	(153,411)	(112,787)
70203	Woodrow Wilson Rehabilitation Center	3,763	0	164	23	3,950	0	14,523	0	92,412	106,935	18,870	(201,602)	(182,732)
70204	The College of William and Mary	81,280	0	3,539	62,424	147,243	0	313,683	0	0	313,683	407,565	155,769	563,334
70207	University of Virginia - Academic Division	255,030	0	11,103	411,740	677,873	0	984,228	0	0	984,228	1,278,799	1,065,904	2,344,703
70208	Virginia Polytechnic Institute and State University	151,583	0	6,599	68,283	226,465	0	584,998	0	0	584,998	760,083	166,949	927,032
70211	Virginia Military Institute	32,918	0	1,433	9,120	43,471	0	127,040	0	0	127,040	165,062	90,410	255,472
70212	Virginia State University	70,948	0	3,089	110,974	185,011	0	273,809	0	0	273,809	355,757	193,717	549,474
70213	Norfolk State University	67,509	0	2,939	382	70,830	0	260,536	0	109,371	369,907	338,512	(105,540)	232,972
70214	Longwood University	34,752	0	1,513	41,144	77,409	0	134,117	0	0	134,117	174,257	86,794	261,051
70215	University of Mary Washington	48,008	0	2,090	48,792	98,890	0	185,276	0	0	185,276	240,728	84,050	324,778
70216	James Madison University	89,697	0	3,905	69,317	162,919	0	346,165	0	0	346,165	449,769	196,147	645,916
70217	Radford University	41,445	0	1,804	18,258	61,507	0	159,946	0	0	159,946	207,817	(79,562)	128,255
70221	Old Dominion University	159,856	0	6,960	372,298	539,114	0	616,927	0	0	616,927	801,568	849,838	1,651,406
70236	Virginia Commonwealth University	309,515	0	13,475	352,783	675,773	0	1,194,500	0	0	1,194,500	1,552,003	462,981	2,014,984
70241	Richard Bland College	10,624	0	463	1,896	12,983	0	41,001	0	0	41,001	53,272	(15,157)	38,115
70242	Christopher Newport University	70,839	0	3,084	401	74,324	0	273,385	0	19,407	292,792	355,207	80,092	435,299
70246	University of Virginia's College at Wise	22,101	0	962	4,319	27,382	0	85,295	0	0	85,295	110,822	33,202	144,024
70247	George Mason University	167,600	0	7,297	948	175,845	0	646,814	0	164,442	811,256	840,399	(103,637)	736,762
70280	Northern Virginia Community College	141,739	0	6,171	803	148,713	0	547,010	0	102,547	649,557	710,725	(276,977)	433,748
70282	Piedmont Virginia Community College	11,120	0	484	19,855	31,459	0	42,914	0	0	42,914	55,757	57,902	113,659
70283	J. Sargeant Reynolds Community College	22,218	0	967	16,315	39,500	0	85,745	0	0	85,745	111,408	12,592	124,000
70285	Patrick & Henry Community College	1,952	0	85	25,018	27,055	0	7,535	0	0	7,535	9,790	50,038	59,828
70286	Virginia Western Community College	18,207	0	793	7,924	26,924	0	70,266	0	0	70,266	91,296	(16,409)	74,887
70288	Wytheville Community College	5,443	0	237	33,496	39,176	0	21,006	0	0	21,006	27,293	90,064	117,357
70291	Blue Ridge Community College	2,729	0	119	12,916	15,764	0	10,534	0	0	10,534	13,686	14,730	28,416
70292	Central Virginia Community College	14,065	0	612	7,107	21,784	0	54,281	0	0	54,281	70,527	9,932	80,459
70293	Thomas Nelson Community College	8,565	0	373	47	8,985	0	33,056	0	32,353	65,409	42,950	(64,674)	(21,724)
70294	Southwest Virginia Community College	9,858	0	429	7,990	18,277	0	38,043	0	0	38,043	49,429	67,637	117,066
70296	Virginia Highlands Community College	5,696	0	248	2,162	8,106	0	21,983	0	0	21,983	28,562	5,170	33,732
70297	Germananna Community College	8,797	0	383	8,596	17,776	0	33,951	0	0	33,951	44,112	16,495	60,607
70298	Laurel Ridge Community College	10,649	0	464	59	11,172	0	41,097	0	25,778	66,875	53,396	(20,203)	33,193
70299	Mountain Empire Community College	6,900	0	300	3,009	10,209	0	26,628	0	0	26,628	34,598	20,473	55,071
70402	Marine Resources Commission	182,559	0	7,948	1,032	191,539	0	704,545	0	45,503	750,048	915,408	(39,496)	875,912
70403	Department of Wildlife Resources (DWR)	528,553	0	23,011	382,975	934,539	0	2,039,829	0	0	2,039,829	2,650,331	858,940	3,509,271
70716	Virginia Correctional Center for Women	486,783	0	21,193	159,441	667,417	0	1,878,626	0	0	1,878,626	2,440,882	1,596,048	4,036,930
70718	Bland Correctional Center	419,079	0	18,245	170,756	608,080	0	1,617,339	0	0	1,617,339	2,101,393	119,976	2,221,369
70735	Wallen's Ridge Correctional Center	749,860	0	32,646	113,426	895,932	0	2,893,909	0	0	2,893,909	3,760,029	39,530	3,799,559
70737	St. Brides Correctional Center	351,358	0	15,297	1,986	368,641	0	1,355,983	0	170,291	1,526,274	1,761,816	235,991	1,997,807
70741	Red Onion Correctional Center	726,533	0	31,631	4,105	762,269	0	2,803,888	0	114,064	2,917,952	3,643,065	(476,797)	3,166,268
70743	Fluvanna Women's Correctional Center	386,331	0	16,819	414,049	817,199	0	1,490,955	0	0	1,490,955	1,937,183	1,287,126	3,224,309
70745	Nottoway Correctional Center	436,120	0	18,987	2,464	457,571	0	1,683,103	0	897,435	2,580,538	2,186,840	(1,741,074)	445,766
70747	Marion Correctional Treatment Center	331,327	0	14,425	1,874	347,626	0	1,278,681	0	65,659	1,344,340	1,661,379	(400,064)	1,261,315
70749	Buckingham Correctional Center	435,198	0	18,947	360,998	815,143	0	1,679,544	0	0	1,679,544	2,182,216	255,731	2,437,947
70752	State Farm Correctional Center	840,865	0	36,608	74,310	951,783	0	3,245,123	0	0	3,245,123	4,216,358	1,036,463	5,252,821
70753	Deerfield Correctional Center	528,148	0	22,994	2,986	554,128	0	2,038,265	0	317,661	2,355,926	2,648,299	(1,149,728)	1,498,571
70754	Augusta Correctional Center	0	0	0	0	0	0	0	0	2,814,486	2,814,486	0	(6,076,777)	(6,076,777)
70756	Department of Corrections - Division of Institutions	171,284	0	7,457	291,421	470,162	0	661,030	0	0	661,030	858,870	814,937	1,673,807
70757	Western Region Correctional Field Units	251,955	0	10,969	270,024	532,948	0	972,363	0	0	972,363	1,263,382	317,651	1,581,033
70761	Eastern Reg Corr Field Unit	204,818	0	8,917	1,158	214,893	0	790,447	0	204,980	995,427	1,027,021	(368,734)	658,287
70767	Adult Community Service	2,705,157	0	117,772	722,460	3,545,389	0	10,439,927	0	0	10,439,927	13,564,499	612,081	14,176,580
70768	Keen Mountain Correctional Center	469,645	0	20,447	176,663	666,755	0	1,812,486	0	0	1,812,486	2,354,947	448,353	2,803,300
70769	Greensville Correctional Center	605,049	0	26,342	3,422	634,813	0	2,335,047	0	1,662,510	3,997,557	3,033,905	(4,238,189)	(1,204,284)
70770	Dillwyn Correctional Center	482,473	0	21,005	149,327	652,805	0	1,861,992	0	0	1,861,992	2,419,269	770,030	3,189,299
70771	Indian Creek Correctional Center	298,225	0	12,984	1,686	312,895	0	1,150,931	0	234,045	1,384,976	1,495,393	(752,816)	742,577
70772	Haynesville Correctional Center	437,306	0	19,039	2,471	458,816	0	1,687,680	0	380,145	2,067,825	2,192,787	(285,539)	1,907,248
70773	Coffeewood Correctional Center	361,456	0	15,736	447,939	825,131	0	1,394,955	0	0	1,394,955	1,812,453	1,362,267	3,174,720
70774	Lunenburg Correctional Center	348,320	0	15,165	1,968	365,453	0	1,344,261	0	376,518	1,720,779	1,746,586	(463,260)	1,283,326
70775	Pocahontas State Correctional Center	414,711	0	18,055	58,528	491,294	0	1,600,480	0	0	1,600,480	2,079,488	(184,709)	1,894,779



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70776	Green Rock Correctional Center	418,899	0	18,237	119,629	556,765	0	1,616,642	0	0	1,616,642	2,100,488	387,282	2,487,770
70777	Department of Juvenile Justice	330,940	0	14,408	1,869	347,217	0	1,277,185	0	183,010	1,460,195	1,659,435	(697,009)	962,426
70779	Sussex State Prison Complex	433,256	0	18,862	2,449	454,567	0	1,672,050	0	2,116,861	3,788,911	2,172,479	(5,990,593)	(3,818,114)
70784	Lawrenceville Correctional Center	308,414	0	13,427	3,952,084	4,273,925	0	1,190,251	0	0	1,190,251	1,546,482	7,904,167	9,450,649
70785	River North Correctional Center	493,741	0	21,496	2,790	518,027	0	1,905,480	0	117,737	2,023,217	2,475,772	177,104	2,652,876
70961	Division of Capitol Police	219,212	0	9,544	423,079	651,835	0	845,999	0	0	845,999	1,099,198	790,173	1,889,371
70999	Department of Alcoholic Beverage Control	449,732	0	19,580	342,263	811,575	0	1,735,635	0	0	1,735,635	2,255,095	1,336,512	3,591,607
Total for VaLORS Employers ⁽¹⁾		17,700,815	0	770,630	10,380,076	28,851,521	0	68,312,189	0	10,280,022	78,592,211	88,757,391	259,291	89,016,682

⁽¹⁾ Employer-level results may not add to VaLORS systemwide results due to rounding.

Virginia Law Officers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for VaLORS Employers ⁽¹⁾		18,235,049	(25,723,130)	(26,731,197)	(15,521,422)	0
Employer Allocation						
70156	Department of State Police	(24,462)	(11,773)	(12,235)	(7,104)	0
70203	Woodrow Wilson Rehabilitation Center	(88,533)	(5,469)	(5,683)	(3,300)	0
70204	The College of William and Mary	145,698	(118,118)	(122,747)	(71,273)	0
70207	University of Virginia - Academic Division	673,025	(370,614)	(385,138)	(223,630)	0
70208	Virginia Polytechnic Institute and State University	223,584	(220,283)	(228,915)	(132,919)	0
70211	Virginia Military Institute	42,846	(47,837)	(49,712)	(28,865)	0
70212	Virginia State University	183,663	(103,103)	(107,144)	(62,213)	0
70213	Norfolk State University	(39,824)	(98,105)	(101,950)	(59,197)	0
70214	Longwood University	76,748	(50,502)	(52,481)	(30,473)	0
70215	University of Mary Washington	97,978	(69,766)	(72,500)	(42,097)	0
70216	James Madison University	161,214	(130,349)	(135,458)	(78,653)	0
70217	Radford University	60,719	(60,228)	(62,588)	(36,342)	0
70221	Old Dominion University	536,075	(232,306)	(241,409)	(140,174)	0
70236	Virginia Commonwealth University	669,890	(449,792)	(467,419)	(271,406)	0
70241	Richard Bland College	12,781	(15,439)	(16,044)	(9,316)	0
70242	Christopher Newport University	53,570	(102,944)	(106,978)	(62,117)	0
70246	University of Virginia's College at Wise	26,962	(32,118)	(33,377)	(19,380)	0
70247	George Mason University	8,217	(243,559)	(253,104)	(146,965)	0
70280	Northern Virginia Community College	43,472	(205,978)	(214,050)	(124,288)	0
70282	Piedmont Virginia Community College	31,247	(16,159)	(16,793)	(9,751)	0
70283	J. Sargeant Reynolds Community College	39,078	(32,288)	(33,553)	(19,482)	0
70285	Patrick & Henry Community College	27,018	(2,837)	(2,948)	(1,712)	0
70286	Virginia Western Community College	26,578	(26,459)	(27,496)	(15,965)	0
70288	Wytheville Community College	39,073	(7,910)	(8,220)	(4,773)	0
70291	Blue Ridge Community College	15,712	(3,967)	(4,122)	(2,393)	0
70292	Central Virginia Community College	21,517	(20,440)	(21,241)	(12,333)	0
70293	Thomas Nelson Community College	(23,530)	(12,447)	(12,935)	(7,511)	0
70294	Southwest Virginia Community College	18,089	(14,325)	(14,887)	(8,644)	0
70296	Virginia Highlands Community College	7,998	(8,278)	(8,602)	(4,995)	0
70297	Germanna Community College	17,609	(12,784)	(13,285)	(7,714)	0
70298	Laurel Ridge Community College	(14,809)	(15,475)	(16,081)	(9,338)	0
70299	Mountain Empire Community College	10,078	(10,027)	(10,420)	(6,050)	0
70402	Marine Resources Commission	142,566	(265,298)	(275,695)	(160,082)	0
70403	Department of Wildlife Resources (DWR)	924,493	(768,103)	(798,204)	(463,476)	0
70716	Virginia Correctional Center for Women	658,164	(707,402)	(735,124)	(426,848)	0
70718	Bland Correctional Center	600,115	(609,013)	(632,880)	(367,481)	0
70735	Wallen's Ridge Correctional Center	881,679	(1,089,709)	(1,132,414)	(657,534)	0
70737	St. Brides Correctional Center	191,671	(510,599)	(530,609)	(308,097)	0
70741	Red Onion Correctional Center	634,396	(1,055,811)	(1,097,187)	(637,080)	0
70743	Fluvanna Women's Correctional Center	809,856	(561,423)	(583,424)	(338,764)	0
70745	Nottoway Correctional Center	(448,154)	(633,777)	(658,614)	(382,423)	0
70747	Marion Correctional Treatment Center	275,670	(481,491)	(500,360)	(290,533)	0
70749	Buckingham Correctional Center	806,871	(632,437)	(657,221)	(381,614)	0
70752	State Farm Correctional Center	935,800	(1,221,959)	(1,269,847)	(737,334)	0
70753	Deerfield Correctional Center	226,428	(767,514)	(797,592)	(463,120)	0
70754	Augusta Correctional Center	(2,814,486)	0	0	0	0
70756	Department of Corrections - Division of Institutions	466,906	(248,912)	(258,667)	(150,195)	0
70757	Western Region Correctional Field Units	528,159	(366,146)	(380,495)	(220,933)	0
70761	Eastern Reg Corr Field Unit	6,020	(297,645)	(309,309)	(179,600)	0
70767	Adult Community Service	3,493,972	(3,931,181)	(4,085,241)	(2,372,088)	0
70768	Keen Mountain Correctional Center	657,828	(682,496)	(709,243)	(411,821)	0
70769	Greensville Correctional Center	(1,039,197)	(879,268)	(913,726)	(530,553)	0
70770	Dillwyn Correctional Center	643,634	(701,138)	(728,615)	(423,069)	0
70771	Indian Creek Correctional Center	73,181	(433,386)	(450,370)	(261,506)	0
70772	Haynesville Correctional Center	70,358	(635,500)	(660,405)	(383,463)	0
70773	Coffeewood Correctional Center	818,261	(525,274)	(545,859)	(316,952)	0
70774	Lunenburg Correctional Center	(17,686)	(506,185)	(526,022)	(305,434)	0
70775	Pocahontas State Correctional Center	483,411	(602,665)	(626,283)	(363,650)	0
70776	Green Rock Correctional Center	548,803	(608,751)	(632,607)	(367,322)	0
70777	Department of Juvenile Justice	157,916	(480,927)	(499,775)	(290,193)	0



Virginia Law Officers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
70779	Sussex State Prison Complex	(1,670,529)	(629,615)	(654,289)	(379,912)	0
70784	Lawrenceville Correctional Center	4,268,063	(448,192)	(465,756)	(270,441)	0
70785	River North Correctional Center	390,905	(717,513)	(745,632)	(432,950)	0
70961	Division of Capitol Police	647,668	(318,563)	(331,047)	(192,222)	0
70999	Department of Alcoholic Beverage Control	803,026	(653,558)	(679,170)	(394,359)	0
Total for VaLORS Employers ⁽¹⁾		18,235,049	(25,723,130)	(26,731,197)	(15,521,422)	0

⁽¹⁾ Employer-level results may not add to VaLORS systemwide results due to rounding and the recognition of the difference between the total employer contributions and the



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for VaLORS Employers ⁽¹⁾		666,809,193	618,872,229	992,262,716	313,459,800
Employer Allocation					
70156	Department of State Police	401,686	283,258	454,159	143,471
70203	Woodrow Wilson Rehabilitation Center	413,555	131,572	210,955	66,642
70204	The College of William and Mary	2,879,682	2,841,799	4,556,371	1,439,376
70207	University of Virginia - Academic Division	8,400,529	8,916,587	14,296,323	4,516,266
70208	Virginia Polytechnic Institute and State University	5,511,978	5,299,774	8,497,341	2,684,344
70211	Virginia Military Institute	1,213,793	1,150,917	1,845,311	582,941
70212	Virginia State University	2,347,502	2,480,564	3,977,187	1,256,410
70213	Norfolk State University	2,864,812	2,360,317	3,784,391	1,195,504
70214	Longwood University	1,188,721	1,215,032	1,948,109	615,416
70215	University of Mary Washington	1,665,823	1,678,505	2,691,215	850,166
70216	James Madison University	3,176,612	3,136,073	5,028,192	1,588,426
70217	Radford University	1,508,256	1,449,027	2,323,284	733,935
70221	Old Dominion University	4,929,654	5,589,035	8,961,125	2,830,855
70236	Virginia Commonwealth University	10,627,338	10,821,538	17,350,607	5,481,127
70241	Richard Bland College	394,818	371,447	595,556	188,139
70242	Christopher Newport University	2,725,649	2,476,727	3,971,035	1,254,466
70246	University of Virginia's College at Wise	820,242	772,724	1,238,939	391,386
70247	George Mason University	6,797,320	5,859,792	9,395,240	2,967,994
70280	Northern Virginia Community College	5,641,072	4,955,619	7,945,544	2,510,029
70282	Piedmont Virginia Community College	360,677	388,776	623,339	196,915
70283	J. Sargeant Reynolds Community College	789,369	776,808	1,245,488	393,455
70285	Patrick & Henry Community College	0	68,262	109,447	34,575
70286	Virginia Western Community College	662,875	636,572	1,020,641	322,425
70288	Wytheville Community College	106,623	190,303	305,121	96,389
70291	Blue Ridge Community College	64,881	95,430	153,007	48,336
70292	Central Virginia Community College	509,175	491,756	788,452	249,075
70293	Thomas Nelson Community College	417,823	299,472	480,156	151,683
70294	Southwest Virginia Community College	348,008	344,650	552,591	174,566
70296	Virginia Highlands Community College	208,311	199,153	319,310	100,871
70297	Germanna Community College	306,265	307,579	493,155	155,790
70298	Laurel Ridge Community College	476,969	372,314	596,945	188,577
70299	Mountain Empire Community College	251,187	241,236	386,784	122,187
70402	Marine Resources Commission	7,011,032	6,382,801	10,233,801	3,232,899
70403	Department of Wildlife Resources (DWR)	18,793,617	18,479,772	29,629,362	9,360,035
70716	Virginia Correctional Center for Women	17,876,821	17,019,358	27,287,820	8,620,333
70718	Bland Correctional Center	15,291,935	14,652,233	23,492,514	7,421,380
70735	Wallen's Ridge Correctional Center	27,926,902	26,217,284	42,035,225	13,279,097
70737	St. Brides Correctional Center	13,736,869	12,284,490	19,696,216	6,222,114
70741	Red Onion Correctional Center	27,704,788	25,401,734	40,727,622	12,866,020
70743	Fluvanna Women's Correctional Center	13,342,185	13,507,258	21,656,729	6,841,448
70745	Nottoway Correctional Center	19,068,542	15,248,022	24,447,766	7,723,148
70747	Marion Correctional Treatment Center	12,674,576	11,584,174	18,573,372	5,867,403
70749	Buckingham Correctional Center	15,339,879	15,215,778	24,396,069	7,706,817
70752	State Farm Correctional Center	31,471,727	29,399,092	47,136,746	14,890,688
70753	Deerfield Correctional Center	20,830,186	18,465,600	29,606,639	9,352,857
70754	Augusta Correctional Center	8,277,636	0	0	0
70756	Department of Corrections - Division of Institutions	5,598,197	5,988,579	9,601,729	3,033,225
70757	Western Region Correctional Field Units	8,701,460	8,809,089	14,123,967	4,461,818
70761	Eastern Reg Corr Field Unit	8,318,578	7,161,032	11,481,571	3,627,075
70767	Adult Community Service	99,826,403	94,580,201	151,644,237	47,905,027
70768	Keen Mountain Correctional Center	17,180,272	16,420,166	26,327,111	8,316,841
70769	Greensville Correctional Center	27,682,450	21,154,291	33,917,524	10,714,683
70770	Dillwyn Correctional Center	17,744,126	16,868,662	27,046,204	8,544,005



Virginia Law Officers

Appendix 12 - Net Pension Liability

				Discount Rate Sensitivity	
		June 30, 2024	June 30, 2025	Net Pension Liability	Net Pension Liability
Employer Code	Employer	Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
70771	Indian Creek Correctional Center	11,922,815	10,426,821	16,717,741	5,281,202
70772	Haynesville Correctional Center	17,591,827	15,289,486	24,514,247	7,744,150



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer				Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate	1% Increase Discount Rate
Code	Employer	June 30, 2024 Net Pension Liability	June 30, 2025 Net Pension Liability	(5.75%)	(7.75%)
70773	Coffeewood Correctional Center	12,305,030	12,637,557	20,262,302	6,400,943
70774	Lunenburg Correctional Center	14,228,975	12,178,292	19,525,944	6,168,325
70775	Pocahontas State Correctional Center	15,457,371	14,499,496	23,247,624	7,344,018
70776	Green Rock Correctional Center	15,435,499	14,645,921	23,482,393	7,418,183
70777	Department of Juvenile Justice	13,005,113	11,570,621	18,551,641	5,860,538
70779	Sussex State Prison Complex	22,547,086	15,147,888	24,287,218	7,672,430
70784	Lawrenceville Correctional Center	0	10,783,044	17,288,888	5,461,629
70785	River North Correctional Center	18,946,050	17,262,636	27,677,879	8,743,554
70961	Division of Capitol Police	7,017,300	7,664,299	12,288,479	3,881,980
70999	Department of Alcoholic Beverage Control	15,942,741	15,723,934	25,210,816	7,964,198
Total for VaLORS Employers ⁽¹⁾		666,809,193	618,872,229	992,262,716	313,459,800

⁽¹⁾ Employer-level results may not add to VaLORS systemwide results due to rounding.



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55100	Accomack County	4,241,188	0	1,081,550	0	5,322,738	72,546	60,934	3,809,061	0	3,942,541	957,552
55101	Albemarle County	10,761,139	366,700	3,174,110	0	14,301,949	0	0	11,968,908	0	11,968,908	8,070,942
55102	Alleghany County	1,306,244	45,015	632,230	0	1,983,489	65,739	0	2,225,532	0	2,291,271	(28,743)
55103	Amelia County	375,229	50,132	315,188	0	740,549	20,742	0	1,125,157	0	1,145,899	(45,010)
55104	Amherst County	1,682,293	20,202	769,411	0	2,471,906	0	0	2,698,877	0	2,698,877	681,437
55105	Appomattox County	283,096	58,593	376,477	0	718,166	11,094	0	1,302,049	0	1,313,143	197,187
55107	Augusta County	3,545,223	206,105	1,649,130	0	5,400,458	60,092	0	5,973,204	0	6,033,296	1,032,938
55108	Bath County	526,776	8,711	237,306	0	772,793	39,324	0	844,750	0	884,074	35,395
55109	Bedford County	2,992,994	519,998	1,322,769	0	4,835,761	0	0	4,795,534	0	4,795,534	2,555,555
55110	Bland County	1,136,088	32,714	164,116	0	1,332,918	0	0	604,480	0	604,480	451,819
55111	Botetourt County	1,320,048	375,758	951,827	0	2,647,633	0	0	3,530,893	0	3,530,893	498,252
55112	Brunswick County	1,404,246	0	378,507	0	1,782,753	0	22,390	1,402,385	0	1,424,775	1,494,762
55113	Buchanan County	2,446,898	212,822	824,007	0	3,483,727	0	0	2,941,187	0	2,941,187	3,018,254
55114	Buckingham County	382,595	36,865	355,511	0	774,971	125,429	0	1,283,238	0	1,408,667	(93,788)
55115	Campbell County	1,376,035	212,070	1,223,360	0	2,811,465	0	0	4,331,906	0	4,331,906	892,147
55116	Caroline County	2,351,254	74,953	1,052,401	0	3,478,608	0	0	3,818,605	0	3,818,605	1,775,020
55117	Carroll County	871,292	147,115	569,110	0	1,587,517	0	0	2,021,428	0	2,021,428	650,492
55118	Charles City County	189,042	17,395	261,530	0	467,967	0	0	942,410	0	942,410	(110,486)
55119	Charlotte County	1,702,647	69,627	446,390	0	2,218,664	2,706	0	1,563,066	0	1,565,772	638,363
55120	Chesterfield County	50,046,513	0	17,439,322	0	67,485,835	0	5,300,917	63,503,868	0	68,804,785	32,001,942
55121	Clarke County	625,619	12,183	397,595	0	1,035,397	0	0	1,388,078	0	1,388,078	770,925
55122	Craig County	213,724	36,350	141,703	0	391,777	0	0	494,041	0	494,041	139,786
55123	Culpeper County	932,201	75,129	1,203,299	0	2,210,629	350,525	0	4,511,856	0	4,862,381	580,535
55124	Cumberland County	452,038	45,721	265,164	0	762,923	0	0	963,035	0	963,035	267,940
55125	Dickenson County	1,483,368	62,991	543,513	0	2,089,872	0	0	1,931,477	0	1,931,477	1,359,864
55126	Dinwiddie County	293,684	71,848	708,693	0	1,074,225	4,874	0	2,638,560	0	2,643,434	(263,219)
55128	Essex County	89,782	75,231	309,309	0	474,322	11,070	0	1,099,432	0	1,110,502	(405,465)
55130	Fauquier County	5,120,170	555,183	2,468,315	0	8,143,668	0	0	9,425,252	0	9,425,252	3,780,492
55131	Floyd County	651,128	28,581	294,964	0	974,673	0	0	1,051,495	0	1,051,495	669,705
55132	Fluvanna County	419,654	93,484	457,962	0	971,100	412,958	0	1,717,137	0	2,130,095	261,731
55133	Franklin County	2,139,736	133,040	1,176,501	0	3,449,277	0	0	4,227,448	0	4,227,448	618,026
55134	Frederick County	6,360,601	541,740	2,997,995	0	9,900,336	750,944	0	11,507,410	0	12,258,354	2,379,321
55135	Giles County	914,658	67,829	438,536	0	1,421,023	0	0	1,569,888	0	1,569,888	1,007,013
55136	Gloucester County	1,852,703	301,022	1,216,482	0	3,370,207	0	0	4,451,387	0	4,451,387	2,095,353
55137	Goochland County	2,025,511	0	692,126	0	2,717,637	59,751	32,858	2,726,307	0	2,818,916	1,419,052
55138	Grayson County	1,298,422	13,826	355,091	0	1,667,339	0	0	1,252,695	0	1,252,695	914,113
55139	Greene County	1,292,972	25,177	393,693	0	1,711,842	0	0	1,429,295	0	1,429,295	772,271
55140	Greensville County	258,558	15,868	413,117	0	687,543	0	0	1,477,166	0	1,477,166	(341,830)
55141	Halifax County	606,039	97,093	707,736	0	1,410,868	0	0	2,450,647	0	2,450,647	(9,435)
55142	Hanover County	10,197,134	2,036,146	4,982,575	0	17,215,855	0	0	18,563,409	0	18,563,409	4,544,171
55143	Henrico County	54,643,767	0	23,177,046	0	77,820,813	0	5,236,868	82,807,893	0	88,044,761	35,528,039
55144	Henry County	4,284,046	0	1,431,308	0	5,715,354	0	16,423	5,158,580	0	5,175,003	1,659,672
55145	Highland County	313,705	0	124,604	0	438,309	0	21,161	422,963	0	444,124	121,560
55146	Isle of Wight County	866,313	128,501	883,585	0	1,878,399	0	0	3,309,647	0	3,309,647	895,276
55147	James City County	4,388,096	1,014,471	3,242,979	0	8,645,546	0	0	11,688,350	0	11,688,350	3,253,794
55148	King George County	1,465,701	10,526	732,219	0	2,208,446	0	0	2,808,801	0	2,808,801	1,062,838
55149	King and Queen County	611,399	67,285	208,564	0	887,248	0	0	743,931	0	743,931	436,366
55150	King William County	512,086	115,655	314,039	0	941,780	0	0	1,114,629	0	1,114,629	493,052
55151	Lancaster County	420,236	0	388,238	0	808,474	23,566	270	1,426,870	0	1,450,706	433,311
55152	Lee County	1,070,081	75,354	468,259	0	1,613,694	7,106	0	1,616,230	0	1,623,336	83,130
55153	Loudoun County	33,003,638	479,183	14,856,812	0	48,339,633	6,921,601	4,433,478	58,230,672	0	69,585,751	28,910,556
55154	Louisa County	1,957,940	33,163	785,612	0	2,776,715	0	0	2,997,589	0	2,997,589	1,115,727
55155	Lunenburg County	559,377	48,671	206,398	0	814,446	0	0	716,728	0	716,728	545,735
55156	Madison County	429,633	40,437	339,844	0	809,914	50,630	0	1,261,080	0	1,311,710	(174,490)
55157	Mathews County	566,179	44,215	234,612	0	845,006	0	0	840,447	0	840,447	399,386
55158	Mecklenburg County	2,996,806	99,236	829,054	0	3,925,096	0	0	2,903,423	0	2,903,423	1,983,378
55159	Middlesex County	154,512	93,612	231,914	0	480,038	0	0	847,724	0	847,724	(137,337)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55160	Montgomery County	2,969,494	462,137	1,504,690	0	4,936,321	0	0	5,479,096	0	5,479,096	2,727,784
55162	Nelson County	251,288	8,278	326,198	0	585,764	5,673	0	1,135,372	0	1,141,045	298,980
55163	New Kent County	1,749,898	63,814	575,980	0	2,389,692	120,048	0	2,284,273	0	2,404,321	1,210,463
55165	Northampton County	1,974,564	97,352	651,630	0	2,723,546	0	0	2,365,232	0	2,365,232	697,290
55166	Northumberland County	1,334,700	140,174	325,725	0	1,800,599	0	0	1,201,474	0	1,201,474	980,989
55167	Nottoway County	72,899	1,023	306,279	0	380,201	42,275	0	1,037,641	0	1,079,916	(156,591)
55168	Orange County	2,200,540	97,533	712,031	0	3,010,104	0	0	2,648,448	0	2,648,448	1,141,625
55169	Page County	1,580,480	30,895	554,359	0	2,165,734	0	0	2,054,584	0	2,054,584	638,806
55170	Patrick County	554,787	78,250	442,115	0	1,075,152	287,507	0	1,631,160	0	1,918,667	144,217
55171	Pittsylvania County	2,661,122	50,398	1,196,218	0	3,907,738	0	0	4,256,387	0	4,256,387	1,286,262
55172	Powhatan County	2,052,109	15,291	448,912	0	2,516,312	72,910	0	1,825,494	0	1,898,404	1,461,541
55173	Prince Edward County	616,232	58,728	418,455	0	1,093,415	0	0	1,468,166	0	1,468,166	504,923
55174	Prince George County	2,142,816	0	1,051,279	0	3,194,095	0	16,667	3,788,421	0	3,805,088	2,485,300
55176	Prince William County	53,548,614	0	22,283,893	0	75,832,507	5,332,712	3,707,933	82,879,011	0	91,919,656	22,922,728
55177	Pulaski County	1,713,312	100,230	970,836	0	2,784,378	0	0	3,453,868	0	3,453,868	1,984,359
55178	Rappahannock County	527,050	33,246	261,483	0	821,779	7,060	0	923,387	0	930,447	124,579
55179	Richmond County	313,913	107,512	250,548	0	671,973	308,318	0	911,562	0	1,219,880	271,757
55180	Roanoke County	11,184,582	1,195,594	4,098,045	0	16,478,221	0	0	14,903,110	0	14,903,110	10,729,342
55181	Rockbridge County	911,309	0	598,447	0	1,509,756	528,123	20,901	2,198,499	0	2,747,523	293,658
55182	Rockingham County	7,124,514	315,660	1,896,195	0	9,336,369	0	0	7,228,017	0	7,228,017	4,979,836
55183	Russell County	1,167,536	74,827	510,269	0	1,752,632	0	0	1,727,671	0	1,727,671	1,135,033
55184	Scott County	1,382,842	96,144	466,508	0	1,945,494	0	0	1,681,243	0	1,681,243	1,397,666
55185	Shenandoah County	2,370,634	127,571	935,800	0	3,434,005	133,435	0	3,517,824	0	3,651,259	964,451
55186	Smyth County	691,357	117,636	739,099	0	1,548,092	164,046	0	2,560,420	0	2,724,466	886,708
55187	Southampton County	1,083,155	99,837	724,489	0	1,907,481	0	0	2,557,548	0	2,557,548	281,678
55188	Spotsylvania County	9,778,171	528,633	3,491,883	0	13,798,687	409,803	0	13,739,128	0	14,148,931	6,029,055
55189	Stafford County	11,297,878	413,254	3,687,640	0	15,398,772	27,988	0	14,118,970	0	14,146,958	7,972,072
55190	Surry County	283,100	54,661	318,964	0	656,725	83,793	0	1,099,892	0	1,183,685	17,606
55191	Sussex County	397,085	0	501,214	0	898,299	0	10,198	1,761,439	0	1,771,637	(530,799)
55192	Tazewell County	1,210,467	194,927	935,546	0	2,340,940	0	0	3,323,707	0	3,323,707	560,732
55193	Warren County	448,803	63,963	802,003	0	1,314,769	38,628	0	2,967,929	0	3,006,557	(145,470)
55195	Washington County	1,498,429	115,137	807,859	0	2,421,425	0	0	2,875,624	0	2,875,624	1,000,848
55196	Westmoreland County	120,832	75,997	463,668	0	660,497	211,429	0	1,717,598	0	1,929,027	(197,073)
55197	Wise County	1,388,741	226,465	902,160	0	2,517,366	0	0	3,180,580	0	3,180,580	1,042,108
55198	Wythe County	494,869	42,624	611,890	0	1,149,383	0	0	2,152,470	0	2,152,470	578,696
55199	York County	6,153,312	1,088,202	3,684,605	0	10,926,119	0	0	13,080,309	0	13,080,309	5,558,098
55200	City of Alexandria	11,503,479	0	9,840,394	0	21,343,873	0	2,413,463	34,293,891	0	36,707,354	(665,571)
55201	City of Bristol	2,037,862	206,520	1,623,004	0	3,867,386	0	0	5,463,624	0	5,463,624	1,684,778
55202	City of Buena Vista	532,546	37,496	302,398	0	872,440	0	0	1,060,897	0	1,060,897	(114,495)
55203	Town of St. Paul	263,779	11,422	49,658	0	324,859	36,417	0	175,860	0	212,277	14,346
55204	Town of Clifton Forge	102,985	11,806	158,358	0	273,149	0	0	515,485	0	515,485	239,574
55205	City of Danville	376,739	27,781	464,684	0	869,204	597,873	0	1,638,163	0	2,236,036	(536,851)
55206	City of Fredericksburg	4,277,096	200,509	2,032,980	0	6,510,585	0	0	7,149,344	0	7,149,344	4,390,613
55207	City of Hampton	7,935,641	0	8,670,763	0	16,606,404	0	745,033	30,160,512	0	30,905,545	8,786,637
55208	City of Harrisonburg	8,836,527	438,382	2,469,007	0	11,743,916	0	0	8,931,225	0	8,931,225	4,853,698
55209	City of Hopewell	2,211,833	212,716	1,705,344	0	4,129,893	0	0	5,740,008	0	5,740,008	1,329,422
55210	City of Lynchburg	16,076,032	0	4,965,678	0	21,041,710	0	1,172,743	17,326,220	0	18,498,963	9,525,174
55211	Town of Crewe	18,859	4,448	64,998	0	88,305	0	0	232,714	0	232,714	74,630
55212	City of Norfolk	8,047,885	1,624,512	2,039,350	0	11,711,747	0	0	9,260,275	0	9,260,275	5,750,924
55213	City of Petersburg	0	239,856	2,743,845	0	2,983,701	311,767	0	9,068,217	0	9,379,984	(1,892,746)
55214	City of Portsmouth	8,814,557	0	6,188,779	0	15,003,336	0	1,177,180	22,114,090	0	23,291,270	6,646,799
55215	City of Radford	1,985,032	179,191	913,978	0	3,078,201	0	0	3,257,806	0	3,257,806	1,155,232
55216	City of Richmond	3,873,527	547,138	2,216,343	0	6,637,008	0	0	8,273,410	0	8,273,410	5,501,604
55217	City of Roanoke	3,881,036	154,349	1,086,970	0	5,122,355	0	0	3,724,880	0	3,724,880	3,324,225
55218	Town of Craigsville	92,844	2,505	9,137	0	104,486	5,945	0	34,152	0	40,097	37,269
55219	City of Staunton	972,041	230,022	1,152,362	0	2,354,425	274,310	0	4,059,169	0	4,333,479	1,447,329
55220	City of Suffolk	12,177,115	1,618,401	5,110,811	0	18,906,327	0	0	18,766,240	0	18,766,240	8,357,510



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55221	City of Williamsburg	1,499,990	268,699	1,082,063	0	2,850,752	0	0	3,689,705	0	3,689,705	2,014,568
55222	City of Winchester	4,213,986	393,584	1,918,087	0	6,525,657	0	0	6,937,631	0	6,937,631	2,584,230
55223	City of Martinsville	1,399,172	178,612	1,410,831	0	2,988,615	213,524	0	4,732,375	0	4,945,899	1,749,807
55224	City of Falls Church	0	23,721	102,205	0	125,926	88,163	0	353,287	0	441,450	(161,774)
55225	City of Colonial Heights	1,204,460	475,761	1,258,738	0	2,938,959	292,639	0	4,429,788	0	4,722,427	1,170,621
55226	Town of Front Royal	422,356	140,988	607,410	0	1,170,754	206,417	0	2,119,654	0	2,326,071	741,557
55227	Town of Boyce	0	0	1,514	0	1,514	0	0	5,770	0	5,770	(11,991)
55228	Town of Middletown	0	0	17,584	0	17,584	39,897	1,225	71,912	0	113,034	(61,495)
55229	Town of Chilhowie	106,756	0	69,709	0	176,465	150,400	3,519	235,391	0	389,310	11,163
55230	City of Covington	401,388	71,177	362,624	0	835,189	156,736	0	1,207,631	0	1,364,367	140,254
55231	Town of Floyd	21,032	3,006	5,508	0	29,546	7,180	0	18,067	0	25,247	(5,983)
55232	City of Franklin	270,306	33,990	620,897	0	925,193	193,524	0	2,157,278	0	2,350,802	(174,210)
55233	City of Chesapeake	23,537,145	0	15,445,161	0	38,982,306	0	2,643,731	54,856,117	0	57,499,848	13,422,748
55234	City of Virginia Beach	71,484,045	0	30,818,903	0	102,302,948	0	6,149,197	107,310,925	0	113,460,122	36,400,227
55235	City of Norton	514,086	56,233	324,312	0	894,631	0	0	1,134,902	0	1,134,902	48,409
55236	City of Manassas Park	636,060	366,564	706,908	0	1,709,532	0	0	2,672,682	0	2,672,682	737,302
55237	Town of Exmore	19,679	10,136	36,249	0	66,064	17,542	0	139,760	0	157,302	(78,652)
55238	Town of Pound	0	0	23,828	0	23,828	0	0	72,648	0	72,648	(204,434)
55239	Town of Grottoes	179,433	2,706	44,825	0	226,964	0	0	171,126	0	171,126	(19,593)
55240	Town of Onley	22,443	237	9,599	0	32,279	0	0	45,511	0	45,511	28,830
55241	Town of West Point	0	0	95,888	0	95,888	143,844	4,397	387,289	0	535,530	(164,402)
55242	Town of South Hill	275,218	40,494	192,985	0	508,697	334,270	0	742,679	0	1,076,949	155,302
55243	Town of Rural Retreat	49,913	10,085	14,183	0	74,181	12,800	0	56,440	0	69,240	10,645
55244	Town of Dilwyn	0	0	377	0	377	0	0	1,418	0	1,418	(2,561)
55245	Town of Scottsville	368	0	9,195	0	9,563	0	58	34,231	0	34,289	(3,719)
55246	Town of Burkeville	8,597	830	6,035	0	15,462	0	0	19,709	0	19,709	(8,253)
55247	Town of Madison	0	249	1,445	0	1,694	574	0	6,218	0	6,792	(15,483)
55248	Town of Pennington Gap	80,714	17,373	23,621	0	121,708	3,643	0	90,604	0	94,247	20,652
55249	Town of La Crosse	1,780	3,810	7,746	0	13,336	3,986	0	27,175	0	31,161	25,561
55250	Town of Rich Creek	13,286	4,324	9,479	0	27,089	3,698	0	34,296	0	37,994	3,554
55252	Town of Windsor	72,499	213	22,667	0	95,379	0	0	106,856	0	106,856	115,212
55253	Town of Haysi	31,005	3,771	3,733	0	38,509	0	0	11,371	0	11,371	72,686
55254	Town of Stephens City	136,647	496	26,008	0	163,151	0	0	91,974	0	91,974	107,185
55255	Town of Brodnax	2,038	654	3,122	0	5,814	1,066	0	11,923	0	12,989	(15,217)
55256	Town of Mineral	214	317	4,194	0	4,725	59	0	15,954	0	16,013	(7,201)
55257	Town of Lebanon	225,206	37,322	92,538	0	355,066	23,101	0	324,489	0	347,590	322,277
55258	City of Newport News	756,081	4,614,308	1,276,794	0	6,647,183	3,421,415	0	6,397,380	0	9,818,795	3,652,783
55259	Town of Richlands	437,349	33,876	125,186	0	596,411	59,144	0	465,546	0	524,690	601,311
55260	Town of Haymarket	59,633	1,877	17,358	0	78,868	57,581	0	77,974	0	135,555	48,752
55261	Town of Lovettsville	1,597	3,249	11,992	0	16,838	27,711	0	49,874	0	77,585	(57,815)
55262	Town of Troutville	2,821	3,629	600	0	7,050	392	241	2,818	0	3,451	6,649
55263	Town of Buchanan	0	67	689	0	756	4,543	0	4,821	0	9,364	(24,203)
55264	Town of Eastville	47,394	7,277	3,539	0	58,210	75,623	9,414	24,574	0	109,611	72,471
55265	Town of Occoquan	76,298	8,575	3,637	0	88,510	0	0	23,284	0	23,284	39,278
55266	Town of Farmville	574,498	5,552	49,277	0	629,327	0	0	294,633	0	294,633	542,956
55267	Town of Glade Spring	0	0	0	0	0	7,046	4,356	7,616	0	19,018	70,120
55300	Town of Abingdon	631,631	45,147	358,676	0	1,035,454	0	0	1,242,170	0	1,242,170	361,028
55301	Town of Dumfries	16,902	25,167	87,247	0	129,316	15,880	0	325,266	0	341,146	189,633
55302	Town of Iron Gate	0	0	4,403	0	4,403	0	0	14,025	0	14,025	9,469
55303	Town of Montross	7,959	1,088	7,656	0	16,703	0	0	24,432	0	24,432	5,124
55304	Town of South Boston	477,341	16,556	365,082	0	858,979	0	0	1,233,784	0	1,233,784	(82,836)
55305	Town of Gretna	73,060	6,161	37,484	0	116,705	8,505	0	142,417	0	150,922	(124,889)
55306	Town of Remington	0	2,871	12,680	0	15,551	14,523	0	44,818	0	59,341	3,520
55307	City of Lexington	131,597	27,884	436,115	0	595,596	0	0	1,515,669	0	1,515,669	62,340
55308	City of Waynesboro	1,617,232	203,719	1,199,827	0	3,020,778	0	0	4,067,543	0	4,067,543	2,440,089
55309	Town of Colonial Beach	0	18,191	134,889	0	153,080	11,034	0	461,388	0	472,422	(208,622)
55310	Town of Smithfield	248,285	33,117	214,208	0	495,610	0	0	809,622	0	809,622	(109,127)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
Employer Code	Political Subdivision	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55311	Town of Brookneal	0	0	24,757	0	24,757	0	0	75,976	0	75,976	96,903
55312	Town of Hamilton	0	0	13,219	0	13,219	0	0	43,466	0	43,466	8,803
55313	City of Galax	573,318	122,948	509,913	0	1,206,179	0	0	1,766,262	0	1,766,262	(566,596)
55314	Town of Jonesville	51,387	1,353	19,412	0	72,152	0	0	64,588	0	64,588	160,436
55315	Town of Wytheville	244,030	67,803	493,690	0	805,523	100,612	0	1,795,875	0	1,896,487	(149,737)
55316	City of Fairfax	5,012,853	1,533,127	2,279,406	0	8,825,386	0	0	7,740,128	0	7,740,128	6,315,572
55317	Town of Vienna	1,266,440	502,017	1,052,089	0	2,820,546	1,100,501	0	3,665,986	0	4,766,487	(119,344)
55318	Town of Vinton	435,135	78,845	310,289	0	824,269	0	0	1,034,052	0	1,034,052	851,712
55319	City of Emporia	647,255	63,641	469,020	0	1,179,916	0	0	1,638,173	0	1,638,173	97,558
55320	Town of Culpeper	1,902,235	131,576	683,422	0	2,717,233	0	0	2,464,075	0	2,464,075	1,756,036
55321	Town of Woodstock	324,150	28,956	201,861	0	554,967	28,322	0	724,965	0	753,287	(26,531)
55322	Town of Glasgow	0	900	17,690	0	18,590	16,020	0	65,885	0	81,905	(131,787)
55323	Town of Marion	17,769	52,187	265,864	0	335,820	456,245	0	983,610	0	1,439,855	(403,753)
55324	Town of Altavista	100,282	6,878	190,689	0	297,849	0	0	671,615	0	671,615	48,560
55325	Town of Herndon	3,081,813	472,049	1,484,034	0	5,037,896	0	0	5,196,812	0	5,196,812	495,564
55326	Town of Pearisburg	360,706	30,858	126,303	0	517,867	0	0	447,643	0	447,643	83,725
55327	Town of Christiansburg	646,224	377,021	750,352	0	1,773,597	0	0	2,832,184	0	2,832,184	1,234,094
55328	Town of Wakefield	15,874	4,020	12,766	0	32,660	0	0	40,753	0	40,753	7,748
55329	Town of Leesburg	5,578,006	836,246	1,818,832	0	8,233,084	0	0	6,759,702	0	6,759,702	3,157,058
55330	Town of Chatham	8,716	0	37,219	0	45,935	0	137	124,679	0	124,816	(30,156)
55331	Town of Bowling Green	0	1,485	18,192	0	19,677	38,982	0	63,028	0	102,010	(152,463)
55332	City of Manassas	7,576,412	966,874	2,345,012	0	10,888,298	0	0	8,575,518	0	8,575,518	5,298,646
55333	Town of Alberta	0	0	5,485	0	5,485	0	0	19,370	0	19,370	(32,162)
55334	Town of Boydton	0	3,536	25,322	0	28,858	3,786	0	89,244	0	93,030	(72,296)
55335	City of Salem	2,716,235	635,411	2,866,719	0	6,218,365	0	0	9,614,870	0	9,614,870	5,190,925
55336	Town of Mckenney	14,296	1,899	5,097	0	21,292	0	0	16,006	0	16,006	9,568
55337	Town of Narrows	105,427	35,700	68,287	0	209,414	0	0	246,575	0	246,575	255,320
55338	Town of Quantico	3,894	1,600	12,802	0	18,296	0	0	43,250	0	43,250	(12,767)
55339	Town of Halifax	0	8,842	36,158	0	45,000	15,986	0	135,910	0	151,896	57,957
55340	Town of Blacksburg	1,718,810	433,834	1,248,940	0	3,401,584	0	0	4,443,815	0	4,443,815	2,972,800
55341	Town of Chincoteague	479,734	23,010	155,138	0	657,882	277,822	0	586,829	0	864,651	68,591
55342	Town of Lawrenceville	35,314	9,336	68,624	0	113,274	63,804	0	246,735	0	310,539	(46,265)
55343	Town of Amherst	176,370	8,525	73,546	0	258,441	5,432	0	268,002	0	273,434	175,070
55344	Town of Stanley	429,558	8,909	51,535	0	490,002	0	0	189,378	0	189,378	240,195
55345	Town of Hillsville	80,576	17,666	116,923	0	215,165	58,301	0	427,443	0	485,744	(144,057)
55346	Town of Elkton	20,310	6,438	69,405	0	96,153	0	0	250,518	0	250,518	63,562
55347	Town of Bridgewater	100,599	29,399	183,339	0	313,337	0	0	637,635	0	637,635	366,446
55348	Town of Purcellville	719,478	130,229	296,031	0	1,145,738	0	0	1,112,213	0	1,112,213	769,620
55349	Town of Timberville	255,151	1,198	50,140	0	306,489	0	0	183,677	0	183,677	144,678
55350	Town of Wise	595,696	43,590	205,571	0	844,857	0	0	709,847	0	709,847	423,934
55351	Town of New Market	81,935	27,921	61,137	0	170,993	9,580	0	237,607	0	247,187	52,660
55352	Town of Tappahannock	217,858	48,816	103,583	0	370,257	0	0	367,727	0	367,727	231,402
55353	Town of Rocky Mount	551,095	55	206,373	0	757,523	0	0	744,556	0	744,556	692,553
55354	Town of Big Stone Gap	167,654	32,263	180,987	0	380,904	0	0	604,270	0	604,270	403,702
55355	Town of Luray	183,676	32,516	196,850	0	413,042	174,948	0	691,360	0	866,308	231,156
55356	Town of Stuart	0	0	0	0	0	0	0	18,281	0	18,281	(4,603)
55357	Town of Strasburg	273,524	28,726	208,762	0	511,012	0	0	755,918	0	755,918	532,154
55358	Town of Appomattox	63,985	10,926	51,413	0	126,324	0	0	188,621	0	188,621	167,351
55359	Town of Clarksville	71,391	0	67,878	0	139,269	278,907	1,791	246,491	0	527,189	(12,070)
55360	Town of Dublin	135,283	1,915	84,194	0	221,392	14,021	0	305,881	0	319,902	37,346
55361	Town of Middleburg	68,810	4,951	58,500	0	132,261	0	0	221,953	0	221,953	211,630
55362	Town of Edinburg	19,780	1,124	24,497	0	45,401	0	0	92,782	0	92,782	(27,801)
55363	Town of Chase City	14,934	8,573	100,032	0	123,539	201,113	0	325,487	0	526,600	(128,479)
55364	Town of Bedford	173,089	108,275	394,412	0	675,776	0	0	1,349,471	0	1,349,471	829,144
55365	City of Poquoson	1,024,592	200,648	585,943	0	1,811,183	0	0	2,068,057	0	2,068,057	628,122
55366	Town of Ashland	97,351	97,951	291,024	0	486,326	388,056	0	1,057,814	0	1,445,870	(9,603)
55367	Town of Broadway	390,762	0	62,572	0	453,334	0	687	237,977	0	238,664	320,004



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55368	Town of Berryville	163,179	24,292	120,045	0	307,516	0	0	436,562	0	436,562	110,151
55369	Town of Tazewell	95,395	13,188	132,732	0	241,315	117,590	0	483,637	0	601,227	(237,604)
55370	Town of Urbanna	5,766	1,412	18,733	0	25,911	0	0	62,880	0	62,880	(49,297)
55371	Town of Bluefield	27,760	22,004	147,200	0	196,964	3,456	0	550,883	0	554,339	22,510
55372	Town of Weber City	4,700	0	13,636	0	18,336	0	740	47,628	0	48,368	9,813
55373	Town of Damascus	0	0	3,832	0	3,832	0	0	13,246	0	13,246	(21,202)
55374	Town of Hurt	10,370	457	12,316	0	23,143	0	0	41,991	0	41,991	82,645
55375	Town of Waverly	0	0	42,163	0	42,163	0	0	138,936	0	138,936	(233,650)
55376	Town of Coeburn	34,108	15,750	56,247	0	106,105	0	0	184,811	0	184,811	(36,023)
55377	Town of Dayton	3,281	731	55,153	0	59,165	53,197	0	198,901	0	252,098	(28,026)
55378	Town of Courtland	3,452	0	12,887	0	16,339	0	3,387	47,230	0	50,617	(23,834)
55379	Town of Cape Charles	0	13,314	69,453	0	82,767	217,009	0	260,478	0	477,487	(241,678)
55380	Town of Independence	102,753	6,538	28,856	0	138,147	0	0	103,781	0	103,781	124,705
55381	Town of Warsaw	22,438	8,686	41,832	0	72,956	0	0	142,274	0	142,274	79,884
55382	Town of Grundy	26,710	7,630	54,114	0	88,454	0	0	173,767	0	173,767	(49,929)
55383	Town of Warrenton	197,293	42,369	488,934	0	728,596	73,614	0	1,704,313	0	1,777,927	(94,668)
55384	Town of Louisa	99,459	1,291	56,230	0	156,980	0	0	196,542	0	196,542	268,720
55385	Town of Kenbridge	28,520	4,999	26,711	0	60,230	0	0	101,425	0	101,425	(33,270)
55386	Town of Mt Jackson	82,614	4,260	51,740	0	138,614	13,768	0	188,458	0	202,226	31,267
55387	Town of Pulaski	231,748	46,964	415,888	0	694,600	305,427	0	1,413,504	0	1,718,931	117,446
55388	Town of Jarratt	9,255	240	4,070	0	13,565	0	0	13,978	0	13,978	6,399
55389	Town of Pembroke	49,347	5,567	19,004	0	73,918	8,614	0	58,357	0	66,971	69,372
55390	Town of Parksley	0	842	13,009	0	13,851	23,431	0	42,173	0	65,604	(62,150)
55391	Town of Onancock	0	5,600	42,497	0	48,097	3,729	0	155,034	0	158,763	82,737
55392	Town of Victoria	26,199	5,520	37,072	0	68,791	20,038	0	132,012	0	152,050	(74,301)
55393	Town of Shenandoah	638,667	18,167	42,565	0	699,399	0	0	182,766	0	182,766	314,321
55394	Town of Gate City	14,282	4,413	36,278	0	54,973	0	0	136,042	0	136,042	19,243
55395	Town of Round Hill	0	22,476	40,536	0	63,012	72,014	0	157,522	0	229,536	(66,079)
55396	Town of Kilmarnock	123,959	58,176	61,836	0	243,971	48,119	0	227,710	0	275,829	27,758
55397	Town of Orange	58,422	40,502	157,253	0	256,177	0	0	606,769	0	606,769	686,642
55398	Town of Saltville	8,104	4,488	36,553	0	49,145	0	0	126,080	0	126,080	134,509
55399	Town of Blackstone	337,435	47,957	162,931	0	548,323	0	0	604,185	0	604,185	138,638
55401	Southeastern Public Svc Auth	316,208	53,030	888,856	0	1,258,094	0	0	2,947,780	0	2,947,780	(963,449)
55402	Pittsylvania Co Svc Auth	0	0	33,987	0	33,987	0	0	104,591	0	104,591	93,087
55403	Rappahannock Area Youth Services and Group Home Commission	2,199	3,824	18,736	0	24,759	34,709	0	66,969	0	101,678	(119,502)
55404	Appomattox Regional Library	15,595	17,968	53,359	0	86,922	20,042	0	185,955	0	205,997	(114,863)
55405	Staunton Red-Hous Auth	0	8,755	32,494	0	41,249	4,724	0	101,462	0	106,186	464
55406	Hampton Newport News Community Services Board	1,768,814	566,297	1,465,849	0	3,800,960	0	0	5,227,817	0	5,227,817	277,551
55408	Alleghany Highlands Regional Library Inc.	0	584	7,097	0	7,681	3,468	0	22,278	0	25,746	40,830
55409	Southside Reg Juvenile Group Home	0	0	16,227	0	16,227	0	0	51,384	0	51,384	(282,048)
55411	Hampton Roads Sanitation Dist	13,420,102	3,312,972	3,880,190	0	20,613,264	0	0	13,427,621	0	13,427,621	5,362,952
55412	Peninsula Airport Commission	0	47,799	141,638	0	189,437	97,719	0	489,909	0	587,628	(275,737)
55413	Richmond Redevelopment and Housing Authority	80,609	162,197	1,017,966	0	1,260,772	0	0	3,269,310	0	3,269,310	(1,431,091)
55415	Chesapeake Red-Hous Auth	24,691	49,680	195,330	0	269,701	0	0	669,237	0	669,237	86,058
55416	Alexandria Renew Enterprises	180,945	204,869	775,411	0	1,161,225	43,494	0	2,533,209	0	2,576,703	2,896
55417	Norfolk Airport Authority	1,245,399	245,317	861,910	0	2,352,626	0	0	3,186,406	0	3,186,406	898,587
55418	Charlottesville Red-Hous Auth	7,133	1,454	65,252	0	73,839	0	0	221,398	0	221,398	(210,681)
55419	Hampton Red-Hous Authority	0	50,847	268,759	0	319,606	40,924	0	892,448	0	933,372	(66,116)
55420	Loudoun County Sanitation Authority	2,371,024	1,517,822	1,077,776	0	4,966,622	52,263	0	4,013,512	0	4,065,775	(177,392)
55421	Danville Red-Hous Auth	98,795	20,037	137,579	0	256,411	28,059	0	475,072	0	503,131	45,005
55422	NRV Regional Water Authority	644,819	62,273	59,953	0	767,045	0	0	222,118	0	222,118	403,723
55423	Northern Virginia Juvenile Detention Center	0	0	282,405	0	282,405	0	0	893,297	0	893,297	(460,184)
55424	Hopewell Red-Hous Auth	0	0	84,263	0	84,263	0	0	269,113	0	269,113	(213,315)
55425	Colonial Behavioral Health	545,475	206,254	558,412	0	1,310,141	0	0	1,946,609	0	1,946,609	4,959
55426	Blacksburg-VPI Sanitation Authority	43,483	5,432	141,301	0	190,216	0	0	509,766	0	509,766	(357,569)
55427	Potomac River Fisheries Comm	42,224	4,585	25,453	0	72,262	0	0	79,873	0	79,873	60,018
55428	Chesapeake Bridge-Tunnel	1,175,313	77,379	648,705	0	1,901,397	0	0	2,257,528	0	2,257,528	1,029,846



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55429	Alexandria Red-Hous Auth	441,478	126,832	281,741	0	850,051	36,949	0	943,606	0	980,555	(389,778)
55430	Albemarle Co Service Auth	1,182,927	33,281	294,765	0	1,510,973	0	0	1,048,370	0	1,048,370	1,027,559
55431	Franklin Red-Hous Auth	0	9	22,880	0	22,889	853	0	85,376	0	86,229	(114,704)
55432	Beyond Housing	147,657	21,808	58,158	0	227,623	0	0	201,493	0	201,493	82,357
55433	Norfolk Red-Hous Auth	1,348,014	231,277	1,449,232	0	3,028,523	0	0	4,529,456	0	4,529,456	1,567,879
55435	Richmond Metropolitan Transportation Authority	61,803	100,543	346,782	0	509,128	3,488	0	1,186,001	0	1,189,489	(1,117,730)
55436	Riverside Regional Jail	952,662	0	1,031,571	0	1,984,233	0	19,373	3,704,686	0	3,724,059	1,115,443
55437	Peninsula Ports Auth of VA	0	0	29,391	0	29,391	0	0	104,064	0	104,064	(165,358)
55439	Rappahannock Rapidan Regional Commission	49,016	6,262	27,921	0	83,199	0	0	100,068	0	100,068	(8,216)
55440	Shenandoah Valley Juvenile Center	34,712	5,017	100,029	0	139,758	0	0	336,599	0	336,599	194,858
55442	Southside Regional Library Bd	0	0	23,441	0	23,441	0	0	73,832	0	73,832	(169,446)
55443	Bedford Public Library	123,051	51,938	52,521	0	227,510	0	0	175,984	0	175,984	90,539
55444	Eastern Shore Economic Development Commission	0	0	8,859	0	8,859	0	0	33,733	0	33,733	(67,841)
55445	Chesterfield County Health Center Commission	0	9,802	347,355	0	357,157	21,446	0	1,201,240	0	1,222,686	(1,124,502)
55446	Washington County Service Authority	367,429	88,777	264,037	0	720,243	0	0	928,177	0	928,177	(296,599)
55447	Rappahannock Area Comm Svcs	1,964,388	291,616	837,892	0	3,093,896	0	0	3,082,559	0	3,082,559	655,835
55449	Hampton Roads Planning District Commission	566,489	111,117	264,789	0	942,395	0	0	886,618	0	886,618	644,382
55450	Meherrin Regional Library	623	1,255	31,699	0	33,577	0	0	107,447	0	107,447	(52,052)
55451	New River Valley Regional Commission	80,664	31,042	50,241	0	161,947	0	0	191,689	0	191,689	109,489
55452	Northern Virginia Health Care Center	108,064	249,394	509,397	0	866,855	0	0	1,821,570	0	1,821,570	(791,996)
55453	Rockbridge Area Comm Svc Bd	288,942	64,549	277,454	0	630,945	0	0	958,883	0	958,883	286,530
55454	Greensville - Emporia So Svcs	91,065	9,950	101,734	0	202,749	0	0	340,001	0	340,001	143,105
55455	James City Service Authority	602,524	114,589	329,478	0	1,046,591	0	0	1,181,838	0	1,181,838	288,162
55456	Accomack-Norhampton Plan	89,551	13,446	69,838	0	172,835	0	0	226,479	0	226,479	46,674
55457	Harrisonburg-Rockingham Regional Sewer Authority	0	32,849	126,251	0	159,100	377,157	0	442,587	0	819,744	(273,033)
55458	Wytheville Red- Hous Auth	140,548	12,705	37,630	0	190,883	0	0	137,737	0	137,737	59,003
55459	Waynesboro Red-Hous Auth	31,164	13,862	75,086	0	120,112	0	0	251,692	0	251,692	(46,396)
55460	Region Ten Community Services Board	1,201,695	181,467	1,072,019	0	2,455,181	0	0	3,756,519	0	3,756,519	1,597,421
55462	Lenowisco Planning Dist Comm	42,728	1,373	65,286	0	109,387	0	0	195,411	0	195,411	116,054
55465	Rivanna Water and Sewer Authority	700,964	64,968	372,662	0	1,138,594	0	0	1,317,749	0	1,317,749	316,012
55466	Appomattox River Water Auth	72,600	24,200	108,500	0	205,300	0	0	382,303	0	382,303	(273,594)
55467	Campbell Co Utilities & Svcs	293,145	27,430	85,417	0	405,992	0	0	304,546	0	304,546	207,795
55469	Eastern Shore Comm Svcs Bd	31,970	50,829	332,739	0	415,538	0	0	1,153,516	0	1,153,516	(280,986)
55470	Anchor Commission	943	489	60,550	0	61,982	0	0	207,047	0	207,047	(198,681)
55471	Horizon Behavioral Health	457,339	312,419	1,173,968	0	1,943,726	0	0	4,223,680	0	4,223,680	10,984
55472	District 19 Community Services Board	528,679	43,461	674,108	0	1,246,248	0	0	2,320,683	0	2,320,683	(348,059)
55473	Hampton Roads Transit	797,344	832,358	847,040	0	2,476,742	0	0	3,092,992	0	3,092,992	(129,847)
55474	Upper Occoquan Sewage Auth	2,214,939	650,725	1,071,464	0	3,937,128	0	0	3,696,418	0	3,696,418	1,037,489
55475	New River Valley Juv Det Comm	12,474	19,190	60,640	0	92,304	0	0	204,487	0	204,487	(25,364)
55476	Rockbridge Regional Library	18,743	22,256	37,438	0	78,437	1,600	0	134,468	0	136,068	51,901
55477	Frederick Co Sanitation Auth	599,254	72,081	199,579	0	870,914	5,688	0	741,576	0	747,264	136,555
55478	Western Tidewater Comm Svcs	541,543	619,434	763,577	0	1,924,554	0	0	2,876,201	0	2,876,201	(1,017,101)
55479	Cumberland Mountain Comm Svcs	998,661	241,367	679,869	0	1,919,897	0	0	2,462,772	0	2,462,772	596,130
55480	Fredericksburg-Stafford Park	0	0	36,669	0	36,669	0	0	138,216	0	138,216	(267,516)
55482	Middle Pen-No Neck Comm Svcs_Board	548,010	339,715	720,907	0	1,608,632	0	0	2,545,364	0	2,545,364	(336,587)
55483	Rockbridge Co Public Svc Auth	78,933	8,292	32,029	0	119,254	0	0	113,025	0	113,025	21,456
55484	Danville-Pittsylvania Community Services	1,834,918	170,173	586,277	0	2,591,368	0	0	2,116,460	0	2,116,460	236,217
55485	Crater Juv Det Home Comm	0	9,042	102,984	0	112,026	19,930	0	342,263	0	362,193	(154,420)
55486	Hampton Roads Workforce Council	205,468	51,434	155,153	0	412,055	0	0	559,491	0	559,491	(15,293)
55487	Capital Region Airport Comm	9,704	149,847	650,964	0	810,515	26,905	0	2,282,189	0	2,309,094	495,970
55488	Northwestern Comm Svcs Bd	0	104,344	453,843	0	558,187	17,189	0	1,605,990	0	1,623,179	(347,977)
55489	Harrisonburg Rockingham Community Services Board	649,241	98,094	404,541	0	1,151,876	0	0	1,448,398	0	1,448,398	(354,010)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	3,303	0	3,303	(3,035)
55491	Middle Peninsula Reg Security	516,735	0	240,145	0	756,880	0	31,787	904,377	0	936,164	603,166
55492	Northern Neck Planning District Commission	9,106	8,442	30,819	0	48,367	0	0	110,604	0	110,604	(16,911)
55493	Planning Dis One Behavioral Health Svcs	2,288	9,428	32,588	0	44,304	0	0	122,008	0	122,008	(139,191)
55494	Rockbridge Area Social Service Dept	0	6,462	83,941	0	90,403	37,293	0	272,015	0	309,308	(101,280)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55495	Dinwiddie Co Water Authority	20,715	9,654	47,249	0	77,618	36,697	0	174,781	0	211,478	(17,386)
55496	Rappahannock Rapidan Community Services Board	877,023	143,852	713,441	0	1,734,316	0	0	2,493,496	0	2,493,496	(739,958)
55498	Valley Community Services Bd	228,137	95,699	594,559	0	918,395	0	0	2,086,668	0	2,086,668	194,563
55499	Eastern Shore Public Library	39,537	692	19,216	0	59,445	0	0	62,298	0	62,298	15,142
55500	Alexandria City School Board	910,062	227,932	849,524	0	1,987,518	0	0	2,866,683	0	2,866,683	(1,110,804)
55501	Albemarle County Schools	270,987	129,929	556,067	0	956,983	0	0	1,935,037	0	1,935,037	234,272
55502	Alleghany Highlands Public Schools	365,638	54,925	171,477	0	592,040	0	0	778,984	0	778,984	444,352
55503	Charlottesville Public Schools	10,882	43,725	191,028	0	245,635	177,487	0	616,636	0	794,123	(529,072)
55504	Amherst County School Board	132,693	53,042	182,464	0	368,199	0	0	643,605	0	643,605	(103,316)
55505	Appomattox County School Board	18,347	18,298	61,086	0	97,731	0	0	213,952	0	213,952	(98,225)
55506	Arlington Public Schools	2,396,558	1,092,591	985,231	0	4,474,380	356,644	0	3,770,125	0	4,126,769	1,472,056
55507	Augusta County School Board	214,049	43,762	218,732	0	476,543	0	0	718,801	0	718,801	(127,080)
55508	Bath County School Board	0	7,522	71,728	0	79,250	33,916	0	229,261	0	263,177	(133,434)
55509	Bedford County School Board	499,239	84,729	431,744	0	1,015,712	0	0	1,456,465	0	1,456,465	11,325
55510	Bland County School Board	10,221	5,419	32,725	0	48,365	0	0	106,242	0	106,242	(661)
55511	Botetourt County Schools	111,638	15,593	203,721	0	330,952	0	0	710,210	0	710,210	123,651
55512	Norfolk Public Schools	1,053,919	293,365	1,490,760	0	2,838,044	0	0	4,965,889	0	4,965,889	(948,564)
55513	Petersburg City Schools	38,629	24,743	227,730	0	291,102	0	0	758,425	0	758,425	(268,612)
55514	Buckingham County School Board	0	12,635	69,498	0	82,133	57,169	0	241,416	0	298,585	(211,553)
55515	Radford City School Board	22,925	4,082	31,705	0	58,712	0	0	94,316	0	94,316	(630)
55516	Caroline County School Board	12,978	15,359	96,626	0	124,963	35,144	0	335,081	0	370,225	(187,927)
55517	Carroll County School Board	110,579	39,089	183,722	0	333,390	0	0	609,747	0	609,747	(18,371)
55518	Charles City Co School Bd	21,931	3,241	33,672	0	58,844	0	0	114,800	0	114,800	(57,077)
55519	Charlotte County School Board	54,077	12,419	61,237	0	127,733	0	0	188,886	0	188,886	(71,386)
55520	Chesterfield Co School Bd	1,324,451	338,013	1,727,530	0	3,389,994	0	0	5,769,482	0	5,769,482	1,093,286
55521	Clarke County School Board	2,477	12,347	64,360	0	79,184	12,753	0	212,442	0	225,195	(37,152)
55522	Winchester Public Schools	100,413	26,413	153,379	0	280,205	63,526	0	553,921	0	617,447	(30,302)
55523	Culpeper County School Board	118,234	50,590	271,012	0	439,836	0	0	961,223	0	961,223	(173,553)
55524	Cumberland County School Board	0	10,852	62,444	0	73,296	2,905	0	213,508	0	216,413	(152,569)
55525	Dickenson County School Board	8,500	27,151	92,189	0	127,840	0	0	288,061	0	288,061	577,331
55526	Dinwiddie County School Board	11,854	31,594	138,795	0	182,243	29,020	0	465,161	0	494,181	(129,550)
55528	Essex County Public Schools	37,652	13,740	73,607	0	124,999	0	0	235,752	0	235,752	922
55530	Covington City School Board	0	0	77,474	0	77,474	0	0	0	0	0	(39,154)
55531	Floyd County School Board	69,869	30,468	109,456	0	209,793	0	0	364,708	0	364,708	(17,491)
55532	Fluvanna County Public Schools	52,705	33,858	133,516	0	220,079	0	0	474,582	0	474,582	(119,336)
55533	Chesapeake Public Schools	1,444,074	465,137	1,625,909	0	3,535,120	0	0	5,618,106	0	5,618,106	1,240,809
55534	VA Beach City School Board	2,191,416	498,591	3,838,825	0	6,528,832	0	0	13,021,557	0	13,021,557	2,583,632
55535	Giles County Schools	40,900	6,659	80,364	0	127,923	0	0	266,759	0	266,759	4,236
55536	Gloucester County School Board	69,337	30,274	336,440	0	436,051	0	0	1,108,161	0	1,108,161	(215,902)
55537	Goochland County School Board	132,893	12,791	78,991	0	224,675	0	0	282,892	0	282,892	(22,996)
55538	Grayson County School Board	34,093	18,653	97,072	0	149,818	0	0	319,559	0	319,559	16,310
55539	Greene County Public Schools	136,993	27,929	156,444	0	321,366	0	0	526,964	0	526,964	(20,960)
55540	Greensville County Public Schools	37,283	4,209	99,673	0	141,165	0	0	328,789	0	328,789	(100,445)
55541	Halifax County School Board	0	7,595	213,265	0	220,860	6,560	0	679,767	0	686,327	(306,729)
55542	Hanover County Public Schools	190,159	164,342	499,020	0	853,521	43,151	0	1,677,131	0	1,720,282	(1,028,460)
55543	Henrico Co School Board	0	0	78,188	0	78,188	0	0	226,562	0	226,562	83,550
55544	Henry County Public Schools	134,629	38,676	293,857	0	467,162	0	0	950,699	0	950,699	(253,192)
55545	Highland County School Board	9,629	3,404	15,154	0	28,187	0	0	52,324	0	52,324	5,495
55546	Isle of Wight County Schools	63,305	8,012	112,098	0	183,415	0	0	385,242	0	385,242	28,212
55548	King George Co School Board	126,765	20,711	153,242	0	300,718	0	0	565,559	0	565,559	67,613
55549	King and Queen County School Board	0	11,805	59,813	0	71,618	4,772	0	204,506	0	209,278	(99,203)
55550	King William Co School Board	43,417	50,911	69,003	0	163,331	0	0	246,392	0	246,392	(145,374)
55551	Lancaster County Public Schools	101,451	9,473	63,306	0	174,230	0	0	211,731	0	211,731	121,775
55552	Lee County School Board	42,312	28,395	138,870	0	209,577	0	0	461,844	0	461,844	462,530
55553	Loudoun County School Board	10,824,921	814,114	3,049,808	0	14,688,843	0	0	11,568,361	0	11,568,361	8,468,530
55554	Louisa County Public Schools	355,641	58,732	289,866	0	704,239	0	0	1,009,031	0	1,009,031	(86,482)
55555	Lunenburg County School Board	154,316	9,849	51,714	0	215,879	0	0	173,713	0	173,713	24,608



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55556	Madison County School Board	8,359	13,022	74,811	0	96,192	34,615	0	257,351	0	291,966	(142,495)
55557	Mathews County School Board	34,609	13,707	60,965	0	109,281	0	0	201,417	0	201,417	66,357
55558	Mecklenburg Co School Board	6,470	9,046	91,374	0	106,890	0	0	307,002	0	307,002	3,119
55559	Middlesex County School Board	0	11,384	43,810	0	55,194	72,209	0	148,222	0	220,431	(112,164)
55560	Montgomery County School Board	206,179	77,050	385,868	0	669,097	0	0	1,317,530	0	1,317,530	399,023
55562	Nelson County Public Schools	3,601	23,381	130,990	0	157,972	76,973	0	438,102	0	515,075	(231,489)
55563	New Kent County School Board	97,986	14,273	96,424	0	208,683	0	0	330,853	0	330,853	(29,752)
55565	Northampton County Schools	112,280	16,610	64,982	0	193,872	0	0	208,867	0	208,867	78,842
55566	Northumberland Co School Bd	0	12,579	62,876	0	75,455	136,765	0	196,035	0	332,800	(205,597)
55567	Nottoway County School Board	489	20,517	108,961	0	129,967	5,929	0	355,475	0	361,404	(207,109)
55568	Orange County Public Schools	30,301	0	190,415	0	220,716	0	2,310	639,271	0	641,581	(88,495)
55569	Page County Public Schools	199,121	49,450	138,337	0	386,908	0	0	463,533	0	463,533	101,211
55570	Patrick County School Board	170,030	28,871	126,681	0	325,582	0	0	424,027	0	424,027	112,552
55571	Pittsylvania Co School Bd	97,672	53,032	243,527	0	394,231	0	0	814,552	0	814,552	138,548
55572	Powhatan County School Board	6,109	0	157,468	0	163,577	0	4,303	552,042	0	556,345	(224,733)
55573	Prince Edward Co School Bd	0	11,556	70,795	0	82,351	5,420	0	243,849	0	249,269	(96,720)
55574	Prince George Co School Bd	190,805	38,233	306,435	0	535,473	0	0	1,025,371	0	1,025,371	51,204
55576	Prince William Co School Bd	7,150,151	2,035,076	3,815,617	0	13,000,844	0	0	13,333,077	0	13,333,077	2,873,118
55577	Pulaski County School Board	0	23,218	196,180	0	219,398	12,297	0	666,863	0	679,160	(64,574)
55578	Rappahannock Co School Board	21,738	9,956	47,406	0	79,100	0	0	160,013	0	160,013	(20,747)
55579	Richmond County School Board	0	0	14,587	0	14,587	0	0	49,108	0	49,108	(46,684)
55580	Roanoke County School Board	0	0	545,569	0	545,569	0	0	1,704,372	0	1,704,372	(940,434)
55581	Rockbridge Co School Bd	71,943	12,978	128,889	0	213,810	0	0	412,092	0	412,092	(128,586)
55582	Rockingham Co School Bd	509,897	152,067	634,966	0	1,296,930	0	0	2,143,540	0	2,143,540	(424,860)
55583	Russell County School Board	323,253	35,923	197,910	0	557,086	0	0	619,997	0	619,997	551,535
55584	Scott County School Board	394,759	48,062	171,238	0	614,059	0	0	582,577	0	582,577	34,745
55585	Shenandoah County School Board	148,743	41,436	244,052	0	434,231	0	0	835,859	0	835,859	179,189
55586	Smyth County School Board	69,661	9,863	204,673	0	284,197	0	0	682,162	0	682,162	(130,864)
55587	Southampton Co School Bd	38,647	14,369	89,603	0	142,619	0	0	294,055	0	294,055	(171,788)
55588	Spotsylvania Co School Bd	398,486	232,326	574,537	0	1,205,349	0	0	2,060,666	0	2,060,666	(270,482)
55589	Stafford County School Board	675,854	30,659	549,872	0	1,256,385	0	0	2,018,070	0	2,018,070	467,917
55590	Surry County Schools	0	16,060	92,587	0	108,647	77,845	0	310,780	0	388,625	(103,423)
55591	Sussex County School Board	62,943	1,511	71,360	0	135,814	0	0	237,747	0	237,747	35,364
55592	Tazewell County Schools	8,154	40,572	354,616	0	403,342	0	0	1,151,697	0	1,151,697	(133,273)
55593	Warren County School Board	8,044	4,768	170,064	0	182,876	0	0	554,413	0	554,413	(197,614)
55595	Washington County School Board	376,992	53,471	225,922	0	656,385	0	0	731,828	0	731,828	154,536
55596	Westmoreland Co School Bd	4,786	4,221	70,544	0	79,551	0	0	240,599	0	240,599	(27,450)
55597	Wise County School Board	48,139	16,429	150,333	0	214,901	0	0	471,470	0	471,470	309,391
55598	Wythe County School Board	0	16,569	101,916	0	118,485	4,128	0	336,465	0	340,593	13,968
55599	York County School Board	159,450	108,541	456,592	0	724,583	0	0	1,584,282	0	1,584,282	(471,336)
55600	Accomack County School Board	48,055	54,463	240,563	0	343,081	0	0	808,822	0	808,822	(495,701)
55601	Bristol City School Bd	112,740	18,461	40,427	0	171,628	0	0	138,411	0	138,411	80,713
55602	Buena Vista City Schools	16,097	4,722	29,681	0	50,500	0	0	98,752	0	98,752	(66,031)
55603	Amelia County School Board	89,782	9,729	70,458	0	169,969	0	0	232,153	0	232,153	84,548
55605	Danville City Schools	488,107	62,891	152,103	0	703,101	0	0	598,338	0	598,338	(523,127)
55606	Franklin City Public Schools	31,024	6,384	35,742	0	73,150	7,571	0	120,625	0	128,196	(98,146)
55607	Lexington City School Board	0	0	8,492	0	8,492	0	0	28,363	0	28,363	(50,712)
55608	Harrisonburg City School Bd	185,720	32,169	152,854	0	370,743	5,171	0	529,635	0	534,806	(118,471)
55609	Hopewell City School Board	283,123	0	125,391	0	408,514	0	23,222	431,150	0	454,372	245,827
55610	Lynchburg Public Schools	182,323	72,786	282,136	0	537,245	0	0	962,203	0	962,203	71,230
55611	Fauquier County School Board	281,142	143,381	504,539	0	929,062	0	0	1,751,124	0	1,751,124	(311,820)
55612	Brunswick County Public Schools	12,526	15,541	97,593	0	125,660	0	0	327,403	0	327,403	(141,168)
55614	Portsmouth School Board	0	132,578	548,800	0	681,378	50,025	0	1,815,614	0	1,865,639	148,498
55615	Campbell County School Board	143,301	55,154	233,012	0	431,467	0	0	770,416	0	770,416	(64,687)
55616	Richmond Public Schools	0	192,692	960,916	0	1,153,608	276,576	0	3,220,074	0	3,496,650	(1,930,900)
55617	Roanoke City School Board	59,995	213,466	86,820	0	360,281	40,389	0	378,601	0	418,990	216,508
55619	Staunton City Schools	111,956	17,335	71,547	0	200,838	0	0	241,275	0	241,275	102,104



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55620	Suffolk City School Board	587,616	95,480	526,992	0	1,210,088	19,486	0	1,827,052	0	1,846,538	151,120
55622	Craig County School Board	0	6,465	33,503	0	39,968	27,616	0	111,679	0	139,295	(108,743)
55623	Martinsville City Schools	0	0	38,617	0	38,617	0	0	126,280	0	126,280	104,147
55624	Appomattox Region Governor's School	24,468	0	4,826	0	29,294	0	1,423	17,853	0	19,276	21,776
55625	Colonial Heights City Schools	123,563	41,623	91,934	0	257,120	40,007	0	320,651	0	360,658	(117,688)
55632	Manassas City Public Schools	504,223	129,856	323,051	0	957,130	0	0	1,110,967	0	1,110,967	145,696
55633	Franklin County Public Schools	399,551	116,171	384,557	0	900,279	22,709	0	1,326,489	0	1,349,198	(208,752)
55634	Frederick County School Board	1,043,597	102,727	506,273	0	1,652,597	0	0	1,777,396	0	1,777,396	182,808
55635	City of Salem Schools	0	24,986	99,122	0	124,108	64,942	0	326,823	0	391,765	(164,884)
55636	Manassas Park City Schools	148,781	41,471	76,835	0	267,087	0	0	269,800	0	269,800	(200,630)
55637	Newport News Public Schools	73,941	345,850	141,833	0	561,624	50,337	0	709,308	0	759,645	629,764
55638	Town of West Point School Bd	37,407	4,872	5,336	0	47,615	6,586	0	23,035	0	29,621	35,462
55708	Waynesboro Public Schools	17,809	10,057	70,868	0	98,734	0	0	244,257	0	244,257	(57,000)
55710	Valley Vo-Tech Center	0	0	6,528	0	6,528	16,200	146	21,087	0	37,433	(44,404)
55711	New Horizons Technical Ctr	0	7,545	15,535	0	23,080	2,544	0	55,002	0	57,546	27,792
55713	Galax City Schools	173,646	10,826	38,718	0	223,190	0	0	132,843	0	132,843	(12,905)
55714	Norton City Schools	13,007	2,065	36,748	0	51,820	0	0	126,375	0	126,375	(75,826)
55802	Williamsburg-James City Co Sch	330,686	87,480	385,912	0	804,078	0	0	1,324,514	0	1,324,514	33,168
55803	Poquoson City Public Schools	8,397	9,400	37,081	0	54,878	0	0	124,723	0	124,723	19,660
55806	Fredericksburg City Schools	214,059	35,926	100,225	0	350,210	7,670	0	350,229	0	357,899	(93,888)
55807	Hampton City Schools	614,970	64,899	449,373	0	1,129,242	0	0	1,464,515	0	1,464,515	440,775
55813	Buchanan County School Board	2,664	46,003	176,278	0	224,945	107,255	0	566,529	0	673,784	346,283
55814	Jackson River Technical Center	0	0	9,583	0	9,583	0	0	0	0	0	(5,130)
55815	Northern Neck Reg Voc Ctr	1,128	102	3,167	0	4,397	2,865	0	12,660	0	15,525	(9,864)
55848	Henrico Sports and Entertainment Authority	0	671	0	0	671	0	0	2,014	0	2,014	36,611
55849	Richmond Behavioral Health Authority	0	0	0	0	0	0	630	13,738	0	14,368	(333,656)
55850	Three Rivers Soil and Water Conservation District	0	23,537	0	0	23,537	0	0	13,893	0	13,893	4,022
55851	Rapidan Service Authority	0	49,372	0	0	49,372	21,263	0	37,151	0	58,414	17,637
55852	Virginia Dare Soil and Water Conservation District	3,848	7,262	0	0	11,110	0	0	3,353	0	3,353	3,430
55853	Northern Neck Soil and Water Conservation District	24,403	37,186	3,574	0	65,163	0	0	12,295	0	12,295	11,137
55854	Orange County Broadband Authority	0	0	953	0	953	27,529	168	13,560	0	41,257	(16,952)
55855	Northern Virginia Soil and Water Conservation District	17,201	20,446	834	0	38,481	0	0	11,439	0	11,439	25,126
55856	Blue Ridge Resource Authority	78,527	10,433	6,306	0	95,266	121,668	0	24,580	0	146,248	(18,855)
55857	Peanut Soil and Water Conservation District	33,415	11,898	3,147	0	48,460	22,153	11,467	13,514	0	47,134	(9,652)
55858	Peumansend Creek Regional Jail Authority	375	22,907	45,586	0	68,868	658,445	81,811	314,975	0	1,055,231	307,642
55859	Williamsburg Area Transit Authority	62,872	22,940	31,675	0	117,487	14,341	0	147,240	0	161,581	69,220
55860	Middle Peninsula Juvenile Detention Commission	119,154	37,995	57,580	0	214,729	0	0	242,997	0	242,997	264,872
55861	Breaks Interstate Park Commission	127,614	6,966	8,131	0	142,711	23,830	7,071	35,235	0	66,136	75,244
55862	Crater Criminal Justice Training Academy	5,126	3,647	2,271	0	11,044	26,985	572	11,788	0	39,345	(7,730)
55863	Central Shenandoah Criminal Justice Training Academy	9,817	3,655	4,958	0	18,430	14,757	0	26,565	0	41,322	17,036
55864	New River Valley Emergency Communications Regional Authority	34,850	74,877	16,237	0	125,964	282	0	80,331	0	80,613	96,235
55865	Maury Service Authority	3,131	6,851	11,957	0	21,939	7,116	0	55,106	0	62,222	(14,436)
55866	Hampton Roads Transportation Accountability Commission	0	759	6,128	0	6,887	51,158	4,714	35,196	0	91,068	36,083
55867	Pamunkey Regional Library	78,555	32,289	90,574	0	201,418	602	0	316,683	0	317,285	23,142
55868	Northern Virginia Transportation Authority	46,284	23,842	16,381	0	86,507	8,298	0	90,694	0	98,992	76,386
55869	RSW Regional Jail Authority	52,320	0	115,815	0	168,135	342,732	44,644	548,196	0	935,572	(223,109)
55870	Bedford Regional Water Authority	484,994	80,475	106,654	0	672,123	24,671	0	439,036	0	463,707	248,850
55871	Portsmouth Redevelopment and Housing Authority	0	41,780	47,607	0	89,387	12,820	0	202,190	0	215,010	91,605
55872	Southwest Regional Recreation Authority	8,441	0	4,222	0	12,663	0	140	20,565	0	20,705	(39,116)
55873	Roanoke Redevelopment and Housing Authority	0	76,207	69,336	0	145,543	36,064	0	279,060	0	315,124	(102,871)
55874	Meherrin River Regional Jail Authority	55,238	3,017	173,507	0	231,762	0	0	727,409	0	727,409	(47,436)
55875	Woodway Water Authority	33,203	4,754	3,305	0	41,262	16,850	0	14,273	0	31,123	10,259
55876	BUV Authority	172,164	65,793	204,412	0	442,369	0	0	768,563	0	768,563	(50,808)
55877	Washington Metropolitan Area Transit Commission	71,236	12,347	16,038	0	99,621	265,339	0	64,901	0	330,240	(166,100)
55878	Mount Rogers Community Services Board	1,461,619	629,537	860,441	0	2,951,597	163,652	0	3,238,046	0	3,401,698	(150,378)
55879	Lonesome Pine Soil and Water Conservation District	13,349	5,074	1,277	0	19,700	4,332	1,057	6,030	0	11,419	5,805
55880	Big Sandy Soil and Water Conservation District	29,373	4,551	2,185	0	36,109	25,734	1,630	7,045	0	34,409	(12,552)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55881	Central Virginia Planning District Commission	8,402	4,559	76,018	0	88,979	17,174	0	277,360	0	294,534	(112,212)
55882	Middle Peninsula Planning District Commission	44,156	0	15,614	0	59,770	0	2,803	60,270	0	63,073	89,763
55883	Western Virginia Regional Jail Authority	739,105	228,908	402,571	0	1,370,584	279,849	0	1,646,677	0	1,926,526	319,652
55884	Halifax Service Authority	78,099	12,802	49,793	0	140,694	1,836	0	189,061	0	190,897	(23,342)
55886	Russell County PSA	49,711	25,503	16,853	0	92,067	169,993	0	71,381	0	241,374	(27,686)
55887	Piedmont Community Services	532,212	290,305	352,766	0	1,175,283	0	0	1,393,754	0	1,393,754	77,209
55888	Blue Ridge Behavioral Healthcare	200,597	326,054	506,232	0	1,032,883	0	0	1,888,476	0	1,888,476	164,847
55889	Skyline Soil and Water Conservation District	8,009	3,092	9,579	0	20,680	4,677	0	41,622	0	46,299	14,754
55890	Middle River Regional Jail Authority	908,194	0	379,381	0	1,287,575	298,972	111,991	1,537,615	0	1,948,578	(251,737)
55891	Tidewater Soil and Water Conservation District	6,762	0	3,521	0	10,283	0	68	15,488	0	15,556	27,391
55892	Big Stone Gap Redevelopment and Housing Authority	142,125	10,692	12,140	0	164,957	10,660	0	44,318	0	54,978	64,164
55893	Eastern Shore Soil and Water Conservation District	30,644	0	8,389	0	39,033	0	5,570	33,931	0	39,501	31,290
55894	Town of Boykins	3,789	4,334	2,521	0	10,644	776	0	10,022	0	10,798	(6,134)
55895	Town of Gordonsville	0	4,119	30,781	0	34,900	43,744	0	115,522	0	159,266	133,515
55896	Virginia Resources Authority	102,838	82,832	45,592	0	231,262	0	0	182,919	0	182,919	81,338
55897	Prince William County Service Authority	1,991,483	1,023,946	951,541	0	3,966,707	0	0	3,637,281	0	3,637,281	264,867
55898	Western Virginia Water Authority	420,933	435,969	343,898	0	1,200,800	20,455	0	1,348,323	0	1,368,778	799,915
55899	Shenandoah Valley Regional Airport Commission	213,292	34,531	38,242	0	286,065	105,625	0	156,656	0	262,281	84,691
55900	Alleghany Highlands Comm Svcs	333,360	31,267	167,679	0	532,306	0	0	604,200	0	604,200	374,303
55901	Brunswick Industrial Development Authority	153	302	7,894	0	8,349	14,287	0	29,542	0	43,829	(88,081)
55902	Northern Neck Essex Co Home	0	0	14,797	0	14,797	0	0	46,224	0	46,224	(29,272)
55904	Appalachian Juvenile Commission	801,350	0	103,419	0	904,769	0	23,361	383,261	0	406,622	534,468
55905	Goochland Powhatan Comm Svcs	234,036	59,795	168,848	0	462,679	0	0	602,044	0	602,044	38,085
55906	Suffolk Redevelopment and Housing Authority	0	8,756	92,446	0	101,202	41,035	0	318,674	0	359,709	(345,373)
55908	Lee Co Red- Housing Auth	44,594	8,380	29,378	0	82,352	0	0	94,985	0	94,985	55,164
55909	Henry County Public Service Authority	738,821	37,054	218,996	0	994,871	0	0	768,134	0	768,134	72,623
55910	Southside Planning Dist Comm	67,837	3,214	47,828	0	118,879	0	0	171,866	0	171,866	212,277
55911	Economic Development Authority of Henrico Co VA	62,285	3,406	45,400	0	111,091	24,482	0	146,043	0	170,525	112,292
55912	Augusta County Public Service Auth	845,350	20,943	325,628	0	1,191,921	0	0	1,165,396	0	1,165,396	445,753
55914	Rappahannock Juvenile Center	982,651	19,605	177,546	0	1,179,802	0	0	632,328	0	632,328	918,193
55915	Cumberland Plateau Reg Housing	78,627	16,918	46,729	0	142,274	0	0	164,121	0	164,121	(97,289)
55918	Amherst County Service Auth	61,104	2,829	99,983	0	163,916	46,504	0	344,449	0	390,953	93,853
55919	Pepper's Ferry Reg Wastewater	119,229	0	63,697	0	182,926	0	10,511	236,534	0	247,045	256,719
55920	Rappahannock Regional Jail	1,075,972	69,096	873,778	0	2,018,846	0	0	3,345,093	0	3,345,093	1,572,232
55921	Thomas Jefferson Planning District Commission	8,682	5,360	37,759	0	51,801	0	0	133,424	0	133,424	27,089
55922	Piedmont Regional Jail Authority	108,971	17,360	275,230	0	401,561	0	0	1,011,889	0	1,011,889	496,680
55923	Nelson County Service Authority	168,471	18,715	71,329	0	258,515	0	0	262,030	0	262,030	(51,809)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	213,500	10,858	43,180	0	267,538	58,385	0	161,625	0	220,010	(41,335)
55925	Fauquier County Water and Sanitation Authority	219,703	68,075	155,544	0	443,322	228,150	0	587,428	0	815,578	(238,752)
55926	Scott County Soil and Water Conservation District	13,008	3,685	7,760	0	24,453	17,452	0	31,276	0	48,728	(11,070)
55927	New River Resource Authority	326,071	0	58,669	0	384,740	0	19,266	233,535	0	252,801	158,165
55928	Scott County Public Service Authority	183,843	2,014	50,754	0	236,611	115,847	0	193,598	0	309,445	28,560
55929	Greensville County Water and Sewer Authority	173,336	12,747	87,036	0	273,119	65,709	0	327,000	0	392,709	(123,154)
55930	Petersburg Redevelopment and Housing Authority	28,816	35,303	95,358	0	159,477	50,197	0	340,621	0	390,818	(32,360)
55931	Central Rappahannock Regional Library	341,416	94,085	334,841	0	770,342	0	0	1,171,574	0	1,171,574	(151,169)
55932	VA Coalfield Economic Dev Auth	128,673	617	27,394	0	156,684	16,878	0	101,912	0	118,790	32,694
55933	Central Virginia Regional Jail	311,833	0	307,467	0	619,300	0	1,508	1,200,671	0	1,202,179	(46,526)
55934	Thomas Jefferson Soil and Water Conservation District	50,069	11,248	16,125	0	77,442	0	0	58,712	0	58,712	53,047
55936	Commonwealth Regional Council	109,785	1,529	22,773	0	134,087	1,529	0	82,298	0	82,298	152,026
55937	Wythe-Grayson Regional Library	28,329	3,092	25,171	0	56,592	0	0	88,802	0	88,802	(12,817)
55938	Colonial Soil and Water Conservation District	19,256	6,851	12,237	0	38,344	0	0	44,600	0	44,600	26,124
55939	Rivanna Solid Waste Authority	16,498	10,995	45,066	0	72,559	59,659	0	158,765	0	218,424	(74,699)
55940	Monacan Soil and Water Conservation District	4,193	0	13,406	0	17,599	0	89	54,748	0	54,837	6,460
55941	Robert E. Lee Soil and Water Conservation District	0	49	8,475	0	8,524	2,599	0	26,406	0	29,005	(76,646)
55942	Tri-County-City Soil and Water Conservation Dist.	0	0	10,073	0	10,073	0	0	32,903	0	32,903	(13,290)
55944	Central Virginia Waste Management Authority	46,023	22,395	35,502	0	103,920	0	0	133,581	0	133,581	62,921
55945	Lonesome Pine Regional Library	4,825	4,213	91,496	0	100,534	0	0	318,187	0	318,187	(264,160)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55946	Virginia Peninsulas Public Service Authority	80,668	18,721	104,132	0	203,521	0	0	373,354	0	373,354	15,825
55947	Tidewater Youth Services Commission	0	1,702	204,778	0	206,480	5,483	0	695,489	0	700,972	(661,898)
55948	Virginia Highlands Airport Authority	22,009	799	11,856	0	34,664	0	0	42,529	0	42,529	1,660
55949	Western Tidewater Regional Jail	365,525	60,863	561,983	0	988,371	0	0	1,961,704	0	1,961,704	744,293
55950	Scott County Redevelopment and Housing Authority	0	5,782	20,253	0	26,035	21,335	0	72,821	0	94,156	(3,221)
55951	Handley Regional Library	131,300	10,068	56,159	0	197,527	6,974	0	204,749	0	211,723	(43,114)
55952	Northern Neck Regional Jail	496,271	70,656	268,831	0	835,758	0	0	936,838	0	936,838	(66,626)
55953	Montgomery Regional Solid Waste Authority	11,110	18,134	45,857	0	75,101	0	0	168,604	0	168,604	4,794
55954	Potomac and Rappahannock Transportation Commission	632,196	336,575	380,664	0	1,349,435	0	0	1,444,434	0	1,444,434	15,521
55955	Giles County Public Service Authority	12,655	10,611	30,869	0	54,135	3,001	0	106,958	0	109,959	(46,230)
55956	South Central Wastewater Authority	115,611	9,534	89,603	0	214,748	0	0	324,676	0	324,676	152,468
55957	Wise County Redevelopment and Housing Authority	80,918	17,085	80,569	0	178,572	326	0	249,212	0	249,538	1,073
55958	Prince William Soil and Water Conservation District	750	916	9,941	0	11,607	0	0	36,209	0	36,209	(21,865)
55959	Hampton Roads Regional Jail	0	0	845,204	0	845,204	0	0	2,841,067	0	2,841,067	(7,740,977)
55960	Castlewood Water and Sewage Authority	0	0	12,184	0	12,184	0	0	38,529	0	38,529	16,606
55961	Pamunkey Regional Jail	400,299	57,445	406,243	0	863,987	0	0	1,568,920	0	1,568,920	1,243,764
55962	Charlottesville-Albemarle Airport Authority	366,858	5,268	98,955	0	471,081	0	0	379,664	0	379,664	473,730
55963	Virginia Peninsula Regional Jail	0	0	333,111	0	333,111	127,353	29,962	1,195,897	0	1,353,212	(349,805)
55964	Virginia Biotechnology Research Partnership Authority	9,681	4,023	39,698	0	53,402	0	0	125,603	0	125,603	(22,207)
55966	Blue Ridge Regional Jail Authority	771,325	12,234	950,828	0	1,734,387	0	0	3,492,266	0	3,492,266	900,021
55967	Massanutten Regional Library	73,484	16,278	49,108	0	138,870	0	0	164,589	0	164,589	(17,738)
55968	Albemarle-Charlottesville Regional Jail	229,069	61,616	513,857	0	804,542	13,398	0	1,903,955	0	1,917,353	888,905
55969	Culpeper Soil and Water Conservation District	96,610	16,212	20,865	0	133,687	636	0	84,746	0	85,382	21,739
55970	New River Valley Regional Jail	735,946	17,842	543,207	0	1,296,995	0	0	2,023,872	0	2,023,872	(182,302)
55971	Sussex Service Authority	641	10,745	53,673	0	65,059	0	0	202,278	0	202,278	(194,399)
55972	Big Walker Soil and Water Conservation District	112,225	9,008	4,788	0	126,021	447	3,728	21,051	0	25,226	24,347
55973	Peter Francisco Soil and Water Conservation District	83,363	0	5,318	0	88,681	533	1,694	22,875	0	25,102	32,217
55974	Peak of Otter Soil and Water Conservation District	769	567	2,498	0	3,834	2,588	0	9,889	0	12,477	(6,860)
55975	New River Soil and Water Conservation District	68,624	3,109	6,015	0	77,748	3,237	2,917	26,249	0	32,403	29,557
55977	Southside Regional Jail	0	0	148,780	0	148,780	564,179	12,588	584,095	0	1,160,862	(213,767)
55978	Evergreen Soil and Water Conservation District	13,958	0	3,700	0	17,658	0	163	16,543	0	16,706	51,675
55979	Roanoke Higher Education Authority	65,836	43,297	44,914	0	154,047	7,739	0	174,230	0	181,969	(33,792)
55981	John Marshall Soil and Water Conservation District	0	0	15,169	0	15,169	1,162	1,457	59,830	0	62,449	(571)
55982	Daniel Boone Soil and Water Conservation District	48,185	6,615	4,856	0	59,656	10,193	691	20,905	0	31,789	11,461
55983	Southside Behavioral Health	155,157	99,394	363,840	0	618,391	93,345	0	1,282,346	0	1,375,691	(694,203)
55984	Northern Shenandoah Valley Regional Commission	97,608	4,685	25,886	0	128,179	0	0	96,800	0	96,800	80,110
55985	Tazewell Soil and Water Conservation District	4,279	1,120	3,326	0	8,725	0	0	12,914	0	12,914	(11,273)
55987	Richmond Regional Planning District Commission	161,530	67,886	67,170	0	296,586	0	0	247,146	0	247,146	124,344
55988	Henricopolis Soil and Water Conservation District	19,907	2,060	4,722	0	26,689	4,887	0	16,818	0	21,705	(9,377)
55989	Piedmont Regional Juvenile Detention Center	36,964	15,020	30,663	0	82,647	55,529	0	119,499	0	175,028	(41,829)
55990	Roanoke River Service Authority	11,821	0	13,763	0	25,584	93,957	5,503	52,824	0	152,284	(38,123)
55991	Lee County Public Service Authority	0	19,959	19,561	0	39,520	42,671	0	78,511	0	121,182	(54,418)
55992	Blue Ridge Juvenile Detention Center	142,029	12,236	65,046	0	219,311	0	0	249,388	0	249,388	154,273
55993	Ferrum Water and Sewage Authority	49,351	8,913	7,195	0	65,459	3,751	457	27,623	0	31,831	5,294
55994	Wise County Public Service Authority	130,134	21,534	41,028	0	192,696	3,280	0	164,684	0	167,964	25,372
55995	Holston River Soil and Water Conservation District	0	1,282	7,986	0	9,268	35,287	0	30,167	0	65,454	(71,379)
55996	New River Valley Community Services	2,456,106	1,141,994	913,568	0	4,511,668	0	0	3,439,754	0	3,439,754	1,079,990
55997	Institute For Advanced Learning and Research	120,348	51,763	66,492	0	238,603	0	0	294,875	0	294,875	52,186
55998	Southwest VA Regional Jail	230,359	0	736,071	0	966,430	738,011	83,712	3,026,180	0	3,847,903	167,979
55999	Clinch Valley Soil and Water Conservation District	13,348	2,516	4,422	0	20,286	1,576	0	16,285	0	17,861	(12,450)
Total Political Subdivisions		728,322,882	65,700,714	386,915,092	0	1,180,938,688	36,113,879	33,766,804	1,391,951,034	0	1,461,831,717	410,648,286



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	2,263,869	531,145	(797,675)	(617,142)	0	0
55101	Albemarle County	6,078,296	340,220	(2,125,000)	(1,960,475)	0	0
55102	Alleghany County	737,648	(63,122)	(621,612)	(360,696)	0	0
55103	Amelia County	183,113	(96,176)	(310,218)	(182,069)	0	0
55104	Amherst County	1,346,354	(381,634)	(753,594)	(438,097)	0	0
55105	Appomattox County	183,426	(206,991)	(361,019)	(210,393)	0	0
55107	Augusta County	2,566,175	(560,985)	(1,667,590)	(970,438)	0	0
55108	Bath County	249,532	(29,726)	(193,708)	(137,379)	0	0
55109	Bedford County	2,830,635	(671,402)	(1,338,263)	(780,743)	0	0
55110	Bland County	546,176	281,814	(847)	(98,705)	0	0
55111	Botetourt County	944,511	(363,262)	(886,478)	(578,031)	0	0
55112	Brunswick County	1,143,382	(165,419)	(391,199)	(228,786)	0	0
55113	Buchanan County	1,904,461	(63,652)	(821,461)	(476,808)	0	0
55114	Buckingham County	176,246	(232,377)	(369,094)	(208,471)	0	0
55115	Campbell County	1,155,523	(764,212)	(1,210,076)	(701,676)	0	0
55116	Caroline County	1,819,722	(472,796)	(1,065,840)	(621,083)	0	0
55117	Carroll County	578,855	(120,676)	(564,670)	(327,420)	0	0
55118	Charles City County	98,209	(156,584)	(263,172)	(152,896)	0	0
55119	Charlotte County	1,058,531	187,726	(340,488)	(252,877)	0	0
55120	Chesterfield County	24,086,079	(2,975,873)	(12,071,175)	(10,357,981)	0	0
55121	Clarke County	580,105	(319,890)	(387,592)	(225,304)	0	0
55122	Craig County	201,025	(85,444)	(138,096)	(79,749)	0	0
55123	Culpeper County	693,877	(1,348,963)	(1,257,595)	(739,071)	0	0
55124	Cumberland County	389,736	(164,399)	(268,792)	(156,657)	0	0
55125	Dickenson County	1,105,736	(130,260)	(503,517)	(313,564)	0	0
55126	Dinwiddie County	246,245	(650,566)	(733,666)	(431,222)	0	0
55128	Essex County	121,484	(272,452)	(307,112)	(178,100)	0	0
55130	Fauquier County	3,161,216	(715,983)	(2,184,644)	(1,542,173)	0	0
55131	Floyd County	512,234	(126,345)	(294,394)	(168,317)	0	0
55132	Fluvanna County	188,838	(588,428)	(478,866)	(280,539)	0	0
55133	Franklin County	1,179,120	(365,408)	(906,649)	(685,234)	0	0
55134	Frederick County	2,311,275	(574,386)	(2,229,934)	(1,864,973)	0	0
55135	Giles County	719,171	(173,984)	(437,920)	(256,132)	0	0
55136	Gloucester County	1,544,064	(658,671)	(1,242,408)	(724,165)	0	0
55137	Goochland County	629,945	(37,756)	(325,593)	(367,875)	0	0
55138	Grayson County	921,284	45,119	(350,469)	(201,290)	0	0
55139	Greene County	994,620	(80,348)	(398,784)	(232,941)	0	0
55140	Greensville County	235,546	(373,163)	(412,579)	(239,427)	0	0
55141	Halifax County	562,837	(521,831)	(684,933)	(395,852)	0	0
55142	Hanover County	6,470,108	(576,133)	(4,209,122)	(3,032,407)	0	0
55143	Henrico County	29,191,342	(6,207,209)	(19,752,189)	(13,455,892)	0	0
55144	Henry County	2,252,760	156,616	(1,031,576)	(837,449)	0	0
55145	Highland County	168,799	11,739	(118,305)	(68,048)	0	0
55146	Isle of Wight County	802,936	(770,947)	(923,203)	(540,034)	0	0
55147	James City County	4,433,748	(2,312,332)	(3,262,065)	(1,902,155)	0	0
55148	King George County	837,414	(223,011)	(755,461)	(459,297)	0	0
55149	King and Queen County	414,548	57,742	(207,479)	(121,494)	0	0
55150	King William County	519,788	(201,180)	(311,587)	(179,870)	0	0
55151	Lancaster County	194,040	(205,758)	(398,176)	(232,338)	0	0
55152	Lee County	713,289	(10,871)	(452,084)	(259,976)	0	0
55153	Loudoun County	1,648,552	(6,562,188)	(8,777,945)	(7,554,537)	0	0
55154	Louisa County	1,185,376	(152,698)	(762,717)	(490,835)	0	0
55155	Lunenburg County	457,323	(43,599)	(200,362)	(115,644)	0	0
55156	Madison County	210,358	(168,194)	(338,047)	(205,913)	0	0
55157	Mathews County	447,524	(72,378)	(234,929)	(135,658)	0	0
55158	Mecklenburg County	1,797,218	268,091	(575,045)	(468,591)	0	0
55159	Middlesex County	191,431	(184,553)	(236,579)	(137,985)	0	0
55160	Montgomery County	2,405,873	(528,256)	(1,529,350)	(891,042)	0	0
55162	Nelson County	250,274	(304,905)	(317,360)	(183,290)	0	0
55163	New Kent County	559,388	48,860	(245,957)	(376,920)	0	0
55165	Northampton County	1,180,092	95,703	(533,248)	(384,233)	0	0
55166	Northumberland County	929,953	199,886	(335,378)	(195,336)	0	0
55167	Nottoway County	47,892	(290,506)	(290,271)	(166,830)	0	0
55168	Orange County	1,321,431	159,611	(686,641)	(432,745)	0	0
55169	Page County	890,634	87,073	(531,654)	(334,903)	0	0
55170	Patrick County	170,800	(268,036)	(479,191)	(267,088)	0	0
55171	Pittsylvania County	1,694,357	(163,429)	(1,188,406)	(691,171)	0	0
55172	Powhatan County	655,915	172,777	(58,601)	(152,183)	0	0
55173	Prince Edward County	596,066	(323,531)	(410,439)	(236,847)	0	0
55174	Prince George County	1,479,990	(451,920)	(1,020,791)	(618,272)	0	0
55176	Prince William County	15,725,514	(554,517)	(17,715,335)	(13,542,811)	0	0
55177	Pulaski County	1,471,964	(617,208)	(964,813)	(559,433)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	394,436	(95,625)	(257,953)	(149,526)	0	0
55179	Richmond County	168,265	(313,256)	(254,322)	(148,594)	0	0
55180	Roanoke County	8,738,723	(776,048)	(3,958,279)	(2,429,285)	0	0
55181	Rockbridge County	293,357	(407,799)	(766,512)	(356,813)	0	0
55182	Rockingham County	3,748,019	782,491	(1,236,629)	(1,185,529)	0	0
55183	Russell County	969,949	(183,565)	(483,123)	(278,300)	0	0
55184	Scott County	945,797	(30,290)	(376,984)	(274,272)	0	0
55185	Shenandoah County	1,302,944	(58,893)	(886,405)	(574,900)	0	0
55186	Smyth County	662,239	(709,393)	(715,599)	(413,621)	0	0
55187	Southampton County	836,511	(358,024)	(714,496)	(414,058)	0	0
55188	Spotsylvania County	3,074,046	94,171	(1,502,715)	(2,015,746)	0	0
55189	Stafford County	5,811,319	909,216	(3,150,902)	(2,317,819)	0	0
55190	Surry County	265,413	(307,425)	(307,472)	(177,476)	0	0
55191	Sussex County	283,251	(379,590)	(492,221)	(284,778)	0	0
55192	Tazewell County	936,271	(451,493)	(928,079)	(539,466)	0	0
55193	Warren County	362,571	(741,164)	(827,365)	(485,830)	0	0
55195	Washington County	1,332,784	(533,395)	(785,724)	(467,864)	0	0
55196	Westmoreland County	(45,845)	(458,243)	(484,661)	(279,781)	0	0
55197	Wise County	1,188,486	(453,372)	(882,878)	(515,450)	0	0
55198	Wythe County	429,932	(483,083)	(601,266)	(348,670)	0	0
55199	York County	5,399,740	(1,826,624)	(3,609,973)	(2,117,333)	0	0
55200	City of Alexandria	6,510,340	(6,885,370)	(9,445,772)	(5,542,679)	0	0
55201	City of Bristol	1,964,385	(1,155,129)	(1,529,067)	(876,427)	0	0
55202	City of Buena Vista	389,522	(110,024)	(296,472)	(171,483)	0	0
55203	Town of St. Paul	91,714	81,593	(32,376)	(28,349)	0	0
55204	Town of Clifton Forge	122,493	(138,256)	(144,455)	(82,118)	0	0
55205	City of Danville	37,826	(681,893)	(457,698)	(265,067)	0	0
55206	City of Fredericksburg	3,083,831	(564,982)	(1,995,870)	(1,161,738)	0	0
55207	City of Hampton	6,258,526	(7,249,251)	(8,426,048)	(4,882,368)	0	0
55208	City of Harrisonburg	4,763,547	1,118,511	(1,617,858)	(1,451,509)	0	0
55209	City of Hopewell	1,904,131	(985,810)	(1,605,787)	(922,649)	0	0
55210	City of Lynchburg	8,691,223	340,170	(3,681,375)	(2,807,271)	0	0
55211	Town of Crewe	21,060	(62,731)	(64,989)	(37,749)	0	0
55212	City of Norfolk	3,439,850	381,536	(403,517)	(966,397)	0	0
55213	City of Petersburg	24,506	(2,429,492)	(2,538,459)	(1,452,838)	0	0
55214	City of Portsmouth	6,342,088	(4,862,736)	(6,173,404)	(3,593,882)	0	0
55215	City of Radford	1,330,352	(71,987)	(909,920)	(528,050)	0	0
55216	City of Richmond	1,276,729	(847,058)	(927,749)	(1,138,324)	0	0
55217	City of Roanoke	2,566,251	282,250	(850,972)	(600,054)	0	0
55218	Town of Craigsville	45,239	34,204	(9,551)	(5,503)	0	0
55219	City of Staunton	921,833	(1,108,998)	(1,133,642)	(658,247)	0	0
55220	City of Suffolk	8,049,790	(181,342)	(4,669,445)	(3,058,916)	0	0
55221	City of Williamsburg	1,295,907	(508,381)	(1,031,613)	(594,866)	0	0
55222	City of Winchester	3,318,719	(704,731)	(1,894,581)	(1,131,381)	0	0
55223	City of Martinsville	1,410,917	(1,282,336)	(1,323,257)	(762,608)	0	0
55224	City of Falls Church	(60,521)	(99,308)	(98,795)	(56,900)	0	0
55225	City of Colonial Heights	1,149,973	(985,247)	(1,234,098)	(714,096)	0	0
55226	Town of Front Royal	367,653	(587,790)	(592,235)	(342,945)	0	0
55227	Town of Boyce	(140)	(1,564)	(1,608)	(944)	0	0
55228	Town of Middletown	(44,089)	(19,377)	(19,965)	(12,019)	0	0
55229	Town of Chilhowie	23,316	(94,858)	(102,762)	(38,541)	0	0
55230	City of Covington	354,696	(352,153)	(337,956)	(193,765)	0	0
55231	Town of Floyd	11,876	308	(5,066)	(2,819)	0	0
55232	City of Franklin	171,173	(645,046)	(602,772)	(348,964)	0	0
55233	City of Chesapeake	13,791,461	(8,573,185)	(14,866,222)	(8,869,596)	0	0
55234	City of Virginia Beach	41,261,398	(9,074,896)	(25,977,610)	(17,366,066)	0	0
55235	City of Norton	425,078	(164,801)	(317,179)	(183,369)	0	0
55236	City of Manassas Park	484,927	(265,281)	(744,944)	(437,852)	0	0
55237	Town of Exmore	(5,170)	(27,093)	(36,015)	(22,960)	0	0
55238	Town of Pound	2,414	(19,368)	(20,391)	(11,475)	0	0
55239	Town of Grottoes	136,592	(5,078)	(47,723)	(27,953)	0	0
55240	Town of Onley	16,820	(9,755)	(12,609)	(7,688)	0	0
55241	Town of West Point	(147,535)	(120,278)	(107,728)	(64,101)	0	0
55242	Town of South Hill	55,384	(268,660)	(233,079)	(121,897)	0	0
55243	Town of Rural Retreat	31,653	(1,650)	(15,690)	(9,372)	0	0
55244	Town of Dillwyn	(30)	(385)	(395)	(231)	0	0
55245	Town of Scottsville	(339)	(9,258)	(9,551)	(5,578)	0	0
55246	Town of Burkeville	7,395	(2,973)	(5,519)	(3,150)	0	0
55247	Town of Madison	(642)	(1,698)	(1,732)	(1,026)	0	0
55248	Town of Pennington Gap	48,627	16,788	(23,059)	(14,895)	0	0
55249	Town of La Crosse	1,540	(7,378)	(7,594)	(4,393)	0	0
55250	Town of Rich Creek	8,709	(5,360)	(8,694)	(5,560)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55252	Town of Windsor	26,807	(1,472)	(19,949)	(16,863)	0	0
55253	Town of Haysi	24,942	7,231	(3,169)	(1,866)	0	0
55254	Town of Stephens City	87,852	18,438	(20,187)	(14,926)	0	0
55255	Town of Brodnax	1,487	(3,385)	(3,323)	(1,954)	0	0
55256	Town of Mineral	(151)	(4,071)	(4,444)	(2,622)	0	0
55257	Town of Lebanon	149,928	997	(90,518)	(52,931)	0	0
55258	City of Newport News	(309,595)	(1,380,068)	(838,982)	(642,967)	0	0
55259	Town of Richlands	147,512	51,252	(50,265)	(76,778)	0	0
55260	Town of Haymarket	11,147	(31,899)	(22,738)	(13,197)	0	0
55261	Town of Lovettsville	(17,980)	(20,571)	(13,837)	(8,359)	0	0
55262	Town of Troutville	3,019	1,236	(178)	(478)	0	0
55263	Town of Buchanan	(5,132)	(1,344)	(1,296)	(836)	0	0
55264	Town of Eastville	(7,590)	(11,065)	(16,771)	(16,461)	486	0
55265	Town of Occoquan	38,812	20,300	10,070	(3,956)	0	0
55266	Town of Farmville	101,181	51,903	54,256	84,532	41,479	1,343
55267	Town of Glade Spring	(4,207)	(4,206)	(4,090)	(3,629)	(1,926)	(960)
55300	Town of Abingdon	545,853	(204,639)	(347,121)	(200,809)	0	0
55301	Town of Dumfries	1,508	(69,222)	(90,574)	(53,542)	0	0
55302	Town of Iron Gate	289	(3,756)	(3,933)	(2,222)	0	0
55303	Town of Montross	9,537	(6,538)	(6,850)	(3,878)	0	0
55304	Town of South Boston	382,572	(214,369)	(345,387)	(197,621)	0	0
55305	Town of Gretna	14,710	(13,535)	(13,903)	(21,489)	0	0
55306	Town of Remington	(8,994)	(15,010)	(12,518)	(7,268)	0	0
55307	City of Lexington	139,513	(391,185)	(423,633)	(244,768)	0	0
55308	City of Waynesboro	1,572,648	(827,728)	(1,137,927)	(653,758)	0	0
55309	Town of Colonial Beach	8,111	(124,065)	(129,000)	(74,388)	0	0
55310	Town of Smithfield	162,531	(123,707)	(220,380)	(132,456)	0	0
55311	Town of Brookneal	2,440	(20,407)	(21,364)	(11,888)	0	0
55312	Town of Hamilton	541	(11,660)	(12,170)	(6,958)	0	0
55313	City of Galax	429,047	(210,562)	(493,849)	(284,719)	0	0
55314	Town of Jonesville	53,266	(17,584)	(18,237)	(9,881)	0	0
55315	Town of Wytheville	68,724	(381,049)	(487,628)	(291,011)	0	0
55316	City of Fairfax	5,253,150	(757,202)	(2,164,720)	(1,245,970)	0	0
55317	Town of Vienna	793,668	(1,089,247)	(1,059,946)	(590,416)	0	0
55318	Town of Vinton	522,674	(277,129)	(289,363)	(165,965)	0	0
55319	City of Emporia	458,792	(194,874)	(457,998)	(264,177)	0	0
55320	Town of Culpeper	1,401,930	(60,645)	(687,975)	(400,152)	0	0
55321	Town of Woodstock	167,902	(75,023)	(172,969)	(118,230)	0	0
55322	Town of Glasgow	(16,350)	(17,840)	(18,380)	(10,745)	0	0
55323	Town of Marion	(181,119)	(413,040)	(348,883)	(160,993)	0	0
55324	Town of Altavista	103,637	(181,110)	(187,660)	(108,633)	0	0
55325	Town of Herndon	2,365,581	(232,275)	(1,452,294)	(839,928)	0	0
55326	Town of Pearisburg	259,312	8,633	(124,962)	(72,759)	0	0
55327	Town of Christiansburg	768,356	(574,039)	(789,640)	(463,264)	0	0
55328	Town of Wakefield	15,665	(5,841)	(11,416)	(6,501)	0	0
55329	Town of Leesburg	3,556,127	641,989	(1,622,458)	(1,102,276)	0	0
55330	Town of Chatham	9,476	(33,450)	(34,886)	(20,021)	0	0
55331	Town of Bowling Green	(37,582)	(17,069)	(17,671)	(10,011)	0	0
55332	City of Manassas	5,092,010	527,388	(1,908,050)	(1,398,568)	0	0
55333	Town of Alberta	(116)	(5,227)	(5,412)	(3,130)	0	0
55334	Town of Boydton	(740)	(24,066)	(24,939)	(14,427)	0	0
55335	City of Salem	3,030,890	(2,191,897)	(2,689,688)	(1,545,810)	0	0
55336	Town of Mckenney	11,231	1,093	(4,484)	(2,554)	0	0
55337	Town of Narrows	114,091	(42,321)	(68,823)	(40,108)	0	0
55338	Town of Quantico	5,713	(11,623)	(12,101)	(6,943)	0	0
55339	Town of Halifax	(9,956)	(36,816)	(37,893)	(22,231)	0	0
55340	Town of Blacksburg	1,678,347	(759,653)	(1,241,445)	(719,480)	0	0
55341	Town of Chincoteague	48,682	(139,772)	(21,095)	(94,584)	0	0
55342	Town of Lawrenceville	(4,873)	(83,609)	(68,976)	(39,807)	0	0
55343	Town of Amherst	150,932	(47,724)	(74,594)	(43,607)	0	0
55344	Town of Stanley	419,372	(35,130)	(52,881)	(30,737)	0	0
55345	Town of Hillsville	(12,177)	(69,533)	(119,288)	(69,581)	0	0
55346	Town of Elkton	23,862	(67,613)	(69,952)	(40,662)	0	0
55347	Town of Bridgewater	128,506	(171,529)	(178,179)	(103,096)	0	0
55348	Town of Purcellville	536,590	(11,256)	(310,201)	(181,608)	0	0
55349	Town of Timberville	96,787	38,391	11,914	(24,280)	0	0
55350	Town of Wise	433,197	(19,750)	(163,777)	(114,660)	0	0
55351	Town of New Market	51,224	(22,221)	(66,207)	(38,990)	0	0
55352	Town of Tappahannock	187,542	(41,126)	(83,848)	(60,038)	0	0
55353	Town of Rocky Mount	422,461	(80,132)	(207,595)	(121,767)	0	0
55354	Town of Big Stone Gap	190,027	(147,275)	(169,077)	(97,041)	0	0
55355	Town of Luray	98,144	(246,380)	(193,164)	(111,866)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55356	Town of Stuart	(7,993)	(5,711)	(3,429)	(1,148)	0	0
55357	Town of Strasburg	273,032	(183,618)	(210,797)	(123,523)	0	0
55358	Town of Appomattox	60,288	(39,434)	(52,733)	(30,418)	0	0
55359	Town of Clarksville	(175,514)	(103,351)	(68,718)	(40,337)	0	0
55360	Town of Dublin	113,474	(76,903)	(85,398)	(49,683)	0	0
55361	Town of Middleburg	63,707	(55,308)	(61,929)	(36,162)	0	0
55362	Town of Edinburg	18,811	(25,136)	(25,865)	(15,191)	0	0
55363	Town of Chase City	(158,575)	(101,313)	(91,156)	(52,017)	0	0
55364	Town of Bedford	271,448	(350,438)	(377,382)	(217,323)	0	0
55365	City of Poquoson	794,548	(175,479)	(541,169)	(334,774)	0	0
55366	Town of Ashland	(108,606)	(383,784)	(295,331)	(171,823)	0	0
55367	Town of Broadway	169,615	74,560	9,324	(38,829)	0	0
55368	Town of Berryville	140,178	(76,348)	(121,843)	(71,033)	0	0
55369	Town of Tazewell	(42,327)	(104,196)	(135,126)	(78,263)	0	0
55370	Town of Urbanna	7,613	(16,898)	(17,599)	(10,085)	0	0
55371	Town of Bluefield	20,684	(136,490)	(151,875)	(89,694)	0	0
55372	Town of Weber City	3,768	(12,760)	(13,296)	(7,744)	0	0
55373	Town of Damascus	(8)	(3,566)	(3,705)	(2,135)	0	0
55374	Town of Hurt	10,980	(11,325)	(11,742)	(6,761)	0	0
55375	Town of Waverly	1,614	(37,285)	(38,915)	(22,187)	0	0
55376	Town of Coeburn	50,340	(47,821)	(51,794)	(29,431)	0	0
55377	Town of Dayton	(38,688)	(66,310)	(55,482)	(32,453)	0	0
55378	Town of Courtland	(644)	(12,760)	(13,177)	(7,697)	0	0
55379	Town of Cape Charles	(156,471)	(123,415)	(72,823)	(42,011)	0	0
55380	Town of Independence	75,533	(3,617)	(20,607)	(16,943)	0	0
55381	Town of Warsaw	31,561	(38,175)	(39,786)	(22,918)	0	0
55382	Town of Grundy	37,457	(46,739)	(48,866)	(27,165)	0	0
55383	Town of Warrenton	172,929	(469,831)	(475,940)	(276,489)	0	0
55384	Town of Louisa	100,045	(53,067)	(55,003)	(31,537)	0	0
55385	Town of Kenbridge	27,465	(23,785)	(28,276)	(16,599)	0	0
55386	Town of Mt Jackson	38,675	(19,091)	(52,630)	(30,566)	0	0
55387	Town of Pulaski	45,001	(446,650)	(395,411)	(227,271)	0	0
55388	Town of Jarratt	9,499	(3,774)	(3,921)	(2,217)	0	0
55389	Town of Pembroke	35,433	(8,036)	(11,070)	(9,380)	0	0
55390	Town of Parksley	(21,923)	(11,287)	(11,813)	(6,730)	0	0
55391	Town of Onancock	(327)	(41,853)	(43,272)	(25,214)	0	0
55392	Town of Victoria	17,825	(42,886)	(36,906)	(21,292)	0	0
55393	Town of Shenandoah	345,924	206,171	(6,273)	(29,189)	0	0
55394	Town of Gate City	15,878	(36,825)	(37,962)	(22,160)	0	0
55395	Town of Round Hill	(49,962)	(46,836)	(43,897)	(25,829)	0	0
55396	Town of Kilmarnock	69,282	(5,399)	(58,554)	(37,187)	0	0
55397	Town of Orange	82,980	(165,009)	(169,103)	(99,460)	0	0
55398	Town of Saltville	12,476	(33,835)	(35,253)	(20,323)	0	0
55399	Town of Blackstone	268,561	(57,484)	(168,621)	(98,318)	0	0
55401	Southeastern Public Svc Auth	398,169	(791,297)	(825,612)	(470,946)	0	0
55402	Pittsylvania Co Svc Auth	3,176	(27,913)	(29,360)	(16,507)	0	0
55403	Rappahannock Area Youth Services and Group Home Commission	(29,310)	(17,976)	(18,666)	(10,967)	0	0
55404	Appomattox Regional Library	13,475	(50,603)	(52,004)	(29,943)	0	0
55405	Staunton Red-Hous Auth	7,186	(27,591)	(28,464)	(16,068)	0	0
55406	Hampton Newport News Community Services Board	2,290,961	(1,411,203)	(1,460,601)	(846,014)	0	0
55408	Alleghany Highlands Regional Library Inc.	(2,323)	(5,968)	(6,252)	(3,522)	0	0
55409	Southside Reg Juvenile Group Home	1,262	(13,757)	(14,362)	(8,300)	0	0
55411	Hampton Roads Sanitation Dist	8,914,427	2,111,004	(1,670,723)	(2,169,065)	0	0
55412	Peninsula Airport Commission	(50,284)	(132,240)	(137,121)	(78,546)	0	0
55413	Richmond Redevelopment and Housing Authority	302,648	(873,154)	(915,640)	(522,392)	0	0
55415	Chesapeake Red-Hous Auth	75,312	(180,135)	(187,261)	(107,452)	0	0
55416	Alexandria Renew Enterprises	337,431	(638,250)	(709,276)	(405,383)	0	0
55417	Norfolk Airport Authority	960,801	(386,163)	(888,993)	(519,425)	0	0
55418	Charlottesville Red-Hous Auth	9,488	(59,521)	(61,935)	(35,591)	0	0
55419	Hampton Red-Hous Authority	18,804	(239,790)	(249,834)	(142,946)	0	0
55420	Loudoun County Sanitation Authority	1,398,121	261,887	(176,701)	(582,460)	0	0
55421	Danville Red-Hous Auth	94,067	(131,637)	(132,962)	(76,188)	0	0
55422	NRV Regional Water Authority	252,236	163,400	93,746	32,770	2,775	0
55423	Northern Virginia Juvenile Detention Center	20,022	(238,299)	(250,343)	(142,272)	0	0
55424	Hopewell Red-Hous Auth	5,402	(72,027)	(75,442)	(42,783)	0	0
55425	Colonial Behavioral Health	746,296	(524,651)	(544,248)	(313,865)	0	0
55426	Blacksburg-VPI Sanitation Authority	32,709	(127,131)	(142,317)	(82,811)	0	0
55427	Potomac River Fisheries Comm	40,521	(13,085)	(22,413)	(12,634)	0	0
55428	Chesapeake Bridge-Tunnel	898,066	(259,287)	(631,310)	(363,600)	0	0
55429	Alexandria Red-Hous Auth	346,624	(61,710)	(264,095)	(151,323)	0	0
55430	Albemarle Co Service Auth	896,878	28,421	(292,835)	(169,861)	0	0
55431	Franklin Red-Hous Auth	(2,484)	(23,108)	(23,813)	(13,935)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

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55432	Beyond Housing	125,675	(10,712)	(56,329)	(32,504)	0	0
55433	Norfolk Red-Hous Auth	1,697,760	(1,209,933)	(1,270,347)	(718,413)	0	0
55435	Richmond Metropolitan Transportation Authority	161,787	(320,083)	(331,969)	(190,096)	0	0
55436	Riverside Regional Jail	895,491	(999,297)	(1,034,331)	(601,689)	0	0
55437	Peninsula Ports Auth of VA	(690)	(28,075)	(29,076)	(16,832)	0	0
55439	Rappahannock Rapidan Regional Commission	39,729	(12,420)	(27,944)	(16,234)	0	0
55440	Shenandoah Valley Juvenile Center	41,571	(89,953)	(94,071)	(54,388)	0	0
55442	Southside Regional Library Bd	1,787	(19,768)	(20,709)	(11,701)	0	0
55443	Bedford Public Library	134,945	(5,951)	(49,259)	(28,209)	0	0
55444	Eastern Shore Economic Development Commission	(804)	(9,149)	(9,404)	(5,517)	0	0
55445	Chesterfield County Health Center Commission	(12,580)	(323,955)	(336,121)	(192,873)	0	0
55446	Washington County Service Authority	299,981	(106,031)	(251,974)	(149,910)	0	0
55447	Rappahannock Area Comm Svcs	1,748,035	(372,821)	(859,343)	(504,534)	0	0
55449	Hampton Roads Planning District Commission	582,900	(136,353)	(247,926)	(142,844)	0	0
55450	Meherrin Regional Library	2,408	(28,925)	(30,048)	(17,305)	0	0
55451	New River Valley Regional Commission	59,433	(10,448)	(47,170)	(31,557)	0	0
55452	Northern Virginia Health Care Center	340,779	(491,936)	(509,008)	(294,550)	0	0
55453	Rockbridge Area Comm Svc Bd	352,894	(258,605)	(268,329)	(153,898)	0	0
55454	Greensville - Emporia So Svcs	103,766	(91,403)	(95,194)	(54,421)	0	0
55455	James City Service Authority	518,993	(132,422)	(330,010)	(191,808)	0	0
55456	Accomack-Northampton Plan	101,602	(55,663)	(63,448)	(36,135)	0	0
55457	Harrisonburg-Rockingham Regional Sewer Authority	(226,040)	(239,263)	(123,624)	(71,717)	0	0
55458	Wytheville Red- Hous Auth	94,918	18,981	(38,494)	(22,259)	0	0
55459	Waynesboro Red-Hous Auth	43,793	(64,585)	(70,453)	(40,335)	0	0
55460	Region Ten Community Services Board	1,366,866	(1,010,655)	(1,049,487)	(608,062)	0	0
55462	Lenowisco Planning Dist Comm	51,550	(51,937)	(54,889)	(30,748)	0	0
55465	Rivanna Water and Sewer Authority	518,491	(116,477)	(368,288)	(212,881)	0	0
55466	Appomattox River Water Auth	68,749	(77,123)	(106,839)	(61,790)	0	0
55467	Campbell Co Utilities & Svcs	198,753	11,559	(59,052)	(49,814)	0	0
55469	Eastern Shore Comm Svcs Bd	71,203	(300,815)	(322,576)	(185,790)	0	0
55470	Anchor Commission	1,861	(55,705)	(57,915)	(33,306)	0	0
55471	Horizon Behavioral Health	725,384	(1,141,620)	(1,179,980)	(683,738)	0	0
55472	District 19 Community Services Board	572,692	(624,578)	(649,067)	(373,482)	0	0
55473	Hampton Roads Transit	961,571	(211,507)	(863,338)	(502,976)	0	0
55474	Upper Occoquan Sewage Auth	1,916,351	(49,647)	(1,035,210)	(590,784)	0	0
55475	New River Valley Juv Det Comm	32,817	(54,995)	(57,242)	(32,763)	0	0
55476	Rockbridge Regional Library	31,285	(29,514)	(37,535)	(21,867)	0	0
55477	Frederick Co Sanitation Auth	270,261	42,863	(90,742)	(98,732)	0	0
55478	Western Tidewater Comm Svcs	754,540	(434,022)	(802,018)	(470,147)	0	0
55479	Cumberland Mountain Comm Svcs	941,053	(418,880)	(663,853)	(401,195)	0	0
55480	Fredericksburg-Stafford Park	(2,973)	(37,452)	(38,549)	(22,573)	0	0
55482	Middle Pen-No Neck Comm Svcs_Board	872,723	(686,707)	(711,306)	(411,442)	0	0
55483	Rockbridge Co Public Svc Auth	64,352	(8,254)	(31,577)	(18,292)	0	0
55484	Danville-Pittsylvania Community Services	1,357,016	51,630	(591,362)	(342,376)	0	0
55485	Crater Juv Det Home Comm	(7,459)	(91,883)	(95,717)	(55,108)	0	0
55486	Hampton Roads Workforce Council	176,233	(76,524)	(156,174)	(90,971)	0	0
55487	Capital Region Airport Comm	108,722	(599,758)	(637,323)	(370,220)	0	0
55488	Northwestern Comm Svcs Bd	61,002	(417,528)	(448,763)	(259,703)	0	0
55489	Harrisonburg Rockingham Community Services Board	552,173	(209,389)	(404,545)	(234,761)	0	0
55490	Upper Valley Regional Park Authority	(1,199)	(990)	(720)	(394)	0	0
55491	Middle Peninsula Reg Security	339,626	(119,317)	(252,392)	(147,201)	0	0
55492	Northern Neck Planning District Commission	16,442	(29,911)	(30,918)	(17,850)	0	0
55493	Planning Dis One Behavioral Health Svcs	9,280	(33,038)	(34,030)	(19,916)	0	0
55494	Rockbridge Area Social Service Dept	(25,162)	(74,216)	(76,243)	(43,284)	0	0
55495	Dinwiddie Co Water Authority	2,776	(59,343)	(48,744)	(28,549)	0	0
55496	Rappahannock Rapidan Community Services Board	818,583	(477,919)	(696,824)	(403,020)	0	0
55498	Valley Community Services Bd	314,476	(562,473)	(583,197)	(337,079)	0	0
55499	Eastern Shore Public Library	30,232	(5,795)	(17,506)	(9,784)	0	0
55500	Alexandria City School Board	927,856	(545,076)	(802,371)	(459,574)	0	0
55501	Albemarle County Schools	350,915	(475,742)	(540,903)	(312,324)	0	0
55502	Alleghany Highlands Public Schools	357,579	(210,783)	(212,130)	(121,610)	0	0
55503	Charlottesville Public Schools	(90,021)	(187,493)	(172,829)	(98,145)	0	0
55504	Amherst County School Board	150,980	(142,375)	(179,795)	(104,216)	0	0
55505	Appomattox County School Board	35,116	(57,055)	(59,837)	(34,445)	0	0
55506	Arlington Public Schools	1,476,377	(89,030)	(420,096)	(619,640)	0	0
55507	Augusta County School Board	229,087	(155,022)	(201,240)	(115,083)	0	0
55508	Bath County School Board	(21,669)	(61,691)	(64,347)	(36,220)	0	0
55509	Bedford County School Board	592,054	(391,556)	(407,609)	(233,642)	0	0
55510	Bland County School Board	17,271	(28,402)	(29,746)	(17,000)	0	0
55511	Botetourt County Schools	125,225	(191,203)	(198,463)	(114,817)	0	0
55512	Norfolk Public Schools	1,148,952	(1,089,102)	(1,389,097)	(798,598)	0	0
55513	Petersburg City Schools	66,322	(199,684)	(212,234)	(121,727)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55514	Buckingham County School Board	(45,090)	(64,928)	(67,493)	(38,941)	0	0
55515	Radford City School Board	30,834	(25,162)	(26,518)	(14,758)	0	0
55516	Caroline County School Board	(1,123)	(96,284)	(93,612)	(54,243)	0	0
55517	Carroll County School Board	149,974	(158,150)	(170,785)	(97,396)	0	0
55518	Charles City Co School Bd	24,765	(30,131)	(32,105)	(18,485)	0	0
55519	Charlotte County School Board	72,154	(50,533)	(53,054)	(29,720)	0	0
55520	Chesterfield Co School Bd	1,708,614	(1,549,092)	(1,615,238)	(923,772)	0	0
55521	Clarke County School Board	4,447	(56,882)	(59,431)	(34,145)	0	0
55522	Winchester Public Schools	66,368	(159,247)	(154,777)	(89,586)	0	0
55523	Culpeper County School Board	148,789	(246,017)	(268,534)	(155,625)	0	0
55524	Cumberland County School Board	8,522	(57,513)	(59,691)	(34,435)	0	0
55525	Dickenson County School Board	43,157	(76,247)	(80,463)	(46,668)	0	0
55526	Dinwiddie County School Board	17,855	(125,082)	(130,227)	(74,484)	0	0
55528	Essex County Public Schools	55,800	(62,993)	(66,095)	(37,465)	0	0
55530	Covington City School Board	58,451	19,023	0	0	0	0
55531	Floyd County School Board	103,472	(97,809)	(102,063)	(58,515)	0	0
55532	Fluvanna County Public Schools	64,456	(109,779)	(132,702)	(76,478)	0	0
55533	Chesapeake Public Schools	1,766,418	(1,374,916)	(1,571,808)	(902,680)	0	0
55534	VA Beach City School Board	2,749,526	(3,503,798)	(3,641,553)	(2,096,900)	0	0
55535	Giles County Schools	50,151	(71,644)	(74,709)	(42,634)	0	0
55536	Gloucester County School Board	112,803	(297,748)	(310,500)	(176,665)	0	0
55537	Goochland County School Board	115,774	(49,137)	(79,017)	(45,837)	0	0
55538	Grayson County School Board	56,563	(85,691)	(89,474)	(51,139)	0	0
55539	Greene County Public Schools	158,974	(132,642)	(147,515)	(84,415)	0	0
55540	Greensville County Public Schools	45,229	(88,270)	(92,101)	(52,482)	0	0
55541	Halifax County School Board	15,064	(181,928)	(190,580)	(108,023)	0	0
55542	Hanover County Public Schools	223,002	(351,154)	(469,260)	(269,349)	0	0
55543	Henrico Co School Board	10,828	(59,824)	(63,590)	(35,788)	0	0
55544	Henry County Public Schools	188,837	(254,141)	(266,231)	(152,002)	0	0
55545	Highland County School Board	12,983	(14,020)	(14,611)	(8,489)	0	0
55546	Isle of Wight County Schools	71,738	(103,689)	(107,681)	(62,195)	0	0
55548	King George Co School Board	116,995	(132,241)	(157,984)	(91,611)	0	0
55549	King and Queen County School Board	7,453	(55,049)	(57,222)	(32,842)	0	0
55550	King William Co School Board	55,489	(29,848)	(68,843)	(39,859)	0	0
55551	Lancaster County Public Schools	112,361	(56,673)	(59,269)	(33,920)	0	0
55552	Lee County School Board	74,974	(123,975)	(129,289)	(73,977)	0	0
55553	Loudoun County School Board	6,459,184	1,364,684	(2,804,713)	(1,898,673)	0	0
55554	Louisa County Public Schools	318,805	(178,830)	(282,133)	(162,634)	0	0
55555	Lunenburg County School Board	123,878	(5,243)	(48,623)	(27,846)	0	0
55556	Madison County School Board	(12,662)	(69,747)	(71,992)	(41,373)	0	0
55557	Mathews County School Board	50,644	(54,193)	(56,413)	(32,174)	0	0
55558	Mecklenburg Co School Board	17,568	(82,538)	(85,930)	(49,212)	0	0
55559	Middlesex County School Board	(60,136)	(39,779)	(41,451)	(23,871)	0	0
55560	Montgomery County School Board	286,534	(354,725)	(368,644)	(211,598)	0	0
55562	Nelson County Public Schools	(46,678)	(117,593)	(122,635)	(70,197)	0	0
55563	New Kent County School Board	112,623	(89,006)	(92,535)	(53,252)	0	0
55565	Northampton County Schools	132,714	(56,012)	(58,587)	(33,110)	0	0
55566	Northumberland Co School Bd	(119,194)	(52,156)	(55,020)	(30,975)	0	0
55567	Nottoway County School Board	16,983	(92,083)	(99,571)	(56,766)	0	0
55568	Orange County Public Schools	31,491	(170,793)	(178,853)	(102,710)	0	0
55569	Page County Public Schools	242,516	(115,176)	(129,786)	(74,179)	0	0
55570	Patrick County School Board	202,241	(114,107)	(118,726)	(67,853)	0	0
55571	Pittsylvania Co School Bd	157,039	(219,016)	(228,104)	(130,240)	0	0
55572	Powhatan County School Board	(422)	(148,954)	(154,325)	(89,067)	0	0
55573	Prince Edward Co School Bd	6,108	(65,465)	(68,146)	(39,415)	0	0
55574	Prince George Co School Bd	231,623	(270,046)	(286,948)	(164,527)	0	0
55576	Prince William Co School Bd	5,749,283	(199,865)	(3,725,712)	(2,155,939)	0	0
55577	Pulaski County School Board	13,142	(179,005)	(186,482)	(107,417)	0	0
55578	Rappahannock Co School Board	28,041	(38,435)	(44,749)	(25,770)	0	0
55579	Richmond County School Board	297	(13,192)	(13,742)	(7,884)	0	0
55580	Roanoke County School Board	44,618	(455,009)	(477,982)	(270,430)	0	0
55581	Rockbridge Co School Bd	93,116	(110,346)	(115,518)	(65,534)	0	0
55582	Rockingham Co School Bd	478,762	(381,964)	(600,065)	(343,343)	0	0
55583	Russell County School Board	349,238	(139,580)	(173,714)	(98,855)	0	0
55584	Scott County School Board	288,157	(118)	(163,011)	(93,546)	0	0
55585	Shenandoah County School Board	191,643	(225,242)	(233,915)	(134,114)	0	0
55586	Smyth County School Board	80,239	(177,902)	(190,930)	(109,372)	0	0
55587	Southampton Co School Bd	56,723	(79,418)	(82,657)	(46,084)	0	0
55588	Spotsylvania Co School Bd	470,759	(417,000)	(575,796)	(333,280)	0	0
55589	Stafford County School Board	481,072	(351,263)	(563,288)	(328,206)	0	0
55590	Surry County Schools	(59,662)	(83,394)	(86,927)	(49,995)	0	0
55591	Sussex County School Board	66,579	(63,843)	(66,539)	(38,130)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55592	Tazewell County Schools	66,503	(308,475)	(322,657)	(183,726)	0	0
55593	Warren County School Board	20,732	(148,478)	(155,309)	(88,482)	0	0
55595	Washington County School Board	394,429	(147,998)	(204,979)	(116,895)	0	0
55596	Westmoreland Co School Bd	9,698	(64,809)	(67,333)	(38,604)	0	0
55597	Wise County School Board	76,320	(125,483)	(132,030)	(75,376)	0	0
55598	Wythe County School Board	16,219	(90,222)	(94,178)	(53,927)	0	0
55599	York County School Board	265,531	(426,906)	(442,980)	(255,344)	0	0
55600	Accomack County School Board	93,939	(203,642)	(226,392)	(129,646)	0	0
55601	Bristol City School Bd	106,448	(12,290)	(38,735)	(22,206)	0	0
55602	Buena Vista City Schools	21,717	(26,499)	(27,643)	(15,827)	0	0
55603	Amelia County School Board	102,246	(62,447)	(65,085)	(36,898)	0	0
55605	Danville City Schools	310,004	39,004	(146,501)	(97,744)	0	0
55606	Franklin City Public Schools	29,926	(31,843)	(33,749)	(19,380)	0	0
55607	Lexington City School Board	232	(7,616)	(7,940)	(4,547)	0	0
55608	Harrisonburg City School Bd	159,350	(90,024)	(148,124)	(85,265)	0	0
55609	Hopewell City School Board	211,939	(67,631)	(120,492)	(69,674)	0	0
55610	Lynchburg Public Schools	234,603	(235,868)	(269,254)	(154,439)	0	0
55611	Fauquier County School Board	369,727	(419,849)	(489,591)	(282,349)	0	0
55612	Brunswick County Public Schools	30,043	(87,719)	(91,668)	(52,399)	0	0
55614	Portsmouth School Board	101,988	(487,363)	(508,364)	(290,522)	0	0
55615	Campbell County School Board	206,766	(206,761)	(215,731)	(123,223)	0	0
55616	Richmond Public Schools	(61,370)	(864,226)	(901,314)	(516,132)	0	0
55617	Roanoke City School Board	127,843	(17,993)	(105,021)	(63,538)	0	0
55619	Staunton City Schools	130,603	(64,731)	(67,481)	(38,828)	0	0
55620	Suffolk City School Board	473,031	(304,257)	(510,916)	(294,308)	0	0
55622	Craig County School Board	(19,212)	(30,974)	(31,269)	(17,872)	0	0
55623	Martinsville City Schools	1,700	(33,699)	(35,310)	(20,354)	0	0
55624	Appomattox Region Governor's School	17,746	167	(4,981)	(2,914)	0	0
55625	Colonial Heights City Schools	70,011	(32,076)	(89,590)	(51,883)	0	0
55632	Manassas City Public Schools	397,459	(61,775)	(310,723)	(178,798)	0	0
55633	Franklin County Public Schools	450,005	(314,261)	(370,912)	(213,751)	0	0
55634	Frederick County School Board	933,392	(274,829)	(497,016)	(286,346)	0	0
55635	City of Salem Schools	(36,111)	(87,793)	(91,533)	(52,220)	0	0
55636	Manassas Park City Schools	119,235	(2,886)	(75,367)	(43,695)	0	0
55637	Newport News Public Schools	186,920	(68,417)	(196,392)	(120,132)	0	0
55638	Town of West Point School Bd	10,948	8,996	2,006	(3,956)	0	0
55708	Waynesboro Public Schools	27,899	(65,747)	(68,292)	(39,383)	0	0
55710	Valley Vo-Tech Center	(15,994)	(5,706)	(5,942)	(3,263)	0	0
55711	New Horizons Technical Ctr	4,641	(14,779)	(15,336)	(8,992)	0	0
55713	Galax City Schools	116,201	32,647	(37,170)	(21,331)	0	0
55714	Norton City Schools	15,149	(34,009)	(35,342)	(20,353)	0	0
55802	Williamsburg-James City Co Sch	387,785	(324,469)	(370,382)	(213,370)	0	0
55803	Poquoson City Public Schools	18,639	(33,613)	(34,925)	(19,946)	0	0
55806	Fredericksburg City Schools	142,225	(9,693)	(83,733)	(56,488)	0	0
55807	Hampton City Schools	513,881	(203,921)	(409,641)	(235,592)	0	0
55813	Buchanan County School Board	(48,333)	(151,065)	(158,544)	(90,897)	0	0
55814	Jackson River Technical Center	7,235	2,348	0	0	0	0
55815	Northern Neck Reg Voc Ctr	(1,946)	(3,862)	(3,233)	(2,087)	0	0
55848	Henrico Sports and Entertainment Authority	(417)	(417)	(417)	(419)	86	241
55849	Richmond Behavioral Health Authority	(3,552)	(3,552)	(3,552)	(3,550)	(117)	(45)
55850	Three Rivers Soil and Water Conservation District	374	374	376	1,735	4,188	2,597
55851	Rapidan Service Authority	(4,210)	(4,209)	(2,468)	632	1,213	0
55852	Virginia Dare Soil and Water Conservation District	662	664	836	1,125	1,660	2,810
55853	Northern Neck Soil and Water Conservation District	10,885	7,409	7,358	8,671	10,202	8,343
55854	Orange County Broadband Authority	(23,330)	(10,395)	(4,182)	(2,397)	0	0
55855	Northern Virginia Soil and Water Conservation District	6,459	5,625	5,635	5,348	3,975	0
55856	Blue Ridge Resource Authority	(9,547)	(19,348)	(27,389)	5,302	0	0
55857	Peanut Soil and Water Conservation District	(771)	(3,812)	(2,199)	2,166	4,616	1,326
55858	Peumansend Creek Regional Jail Authority	(401,476)	(351,215)	(179,002)	(54,670)	0	0
55859	Williamsburg Area Transit Authority	33,238	(11,554)	(40,729)	(25,049)	0	0
55860	Middle Peninsula Juvenile Detention Commission	145,918	(66,271)	(67,539)	(40,376)	0	0
55861	Breaks Interstate Park Commission	65,620	20,387	(6,080)	(3,795)	443	0
55862	Crater Criminal Justice Training Academy	(11,854)	(11,084)	(3,333)	(2,030)	0	0
55863	Central Shenandoah Criminal Justice Training Academy	(2,851)	(6,871)	(6,603)	(6,364)	(203)	0
55864	New River Valley Emergency Communications Regional Authority	59,525	18,170	(18,783)	(13,561)	0	0
55865	Maury Service Authority	(1,626)	(14,372)	(14,912)	(9,373)	0	0
55866	Hampton Roads Transportation Accountability Commission	(18,153)	(23,500)	(20,555)	(13,858)	(4,713)	(3,402)
55867	Pamunkey Regional Library	93,607	(69,889)	(88,549)	(51,036)	0	0
55868	Northern Virginia Transportation Authority	11,640	(4,884)	(6,702)	(12,539)	0	0
55869	RSW Regional Jail Authority	(261,499)	(232,110)	(181,308)	(92,520)	0	0
55870	Bedford Regional Water Authority	244,893	114,603	(78,548)	(72,532)	0	0
55871	Portsmouth Redevelopment and Housing Authority	19,327	(55,204)	(56,224)	(33,522)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

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55872	Southwest Regional Recreation Authority	6,502	(5,341)	(5,680)	(3,523)	0	0
55873	Roanoke Redevelopment and Housing Authority	30,021	(75,964)	(77,713)	(45,925)	0	0
55874	Meherrin River Regional Jail Authority	21,917	(194,503)	(202,175)	(120,886)	0	0
55875	Woodway Water Authority	1,973	(1,567)	639	4,569	4,525	0
55876	BVU Authority	192,969	(179,308)	(214,354)	(125,501)	0	0
55877	Washington Metropolitan Area Transit Commission	(116,294)	(116,073)	1,462	286	0	0
55878	Mount Rogers Community Services Board	679,985	(53,422)	(544,790)	(531,874)	0	0
55879	Lonesome Pine Soil and Water Conservation District	2,336	1,095	953	1,400	1,483	1,014
55880	Big Sandy Soil and Water Conservation District	(7,654)	1,915	6,664	775	0	0
55881	Central Virginia Planning District Commission	(7,872)	(75,223)	(77,448)	(45,012)	0	0
55882	Middle Peninsula Planning District Commission	38,551	(15,147)	(16,730)	(9,977)	0	0
55883	Western Virginia Regional Jail Authority	214,177	(98,317)	(399,470)	(272,332)	0	0
55884	Halifax Service Authority	52,126	(18,994)	(52,864)	(30,471)	0	0
55886	Russell County PSA	(23,620)	(47,900)	(57,466)	(20,321)	0	0
55887	Piedmont Community Services	349,907	(38,814)	(299,716)	(229,848)	0	0
55888	Blue Ridge Behavioral Healthcare	458,717	(479,472)	(526,819)	(308,019)	0	0
55889	Skyline Soil and Water Conservation District	4,927	(12,042)	(11,558)	(6,946)	0	0
55890	Middle River Regional Jail Authority	94,993	(102,275)	(399,048)	(254,673)	0	0
55891	Tidewater Soil and Water Conservation District	5,854	(4,235)	(4,299)	(2,593)	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	59,329	46,795	3,522	333	0	0
55893	Eastern Shore Soil and Water Conservation District	19,184	(4,601)	(9,438)	(5,613)	0	0
55894	Town of Boykins	2,860	291	(1,653)	(1,652)	0	0
55895	Town of Gordonsville	(41,955)	(31,251)	(32,181)	(18,979)	0	0
55896	Virginia Resources Authority	147,733	(18,379)	(50,952)	(30,059)	0	0
55897	Prince William County Service Authority	1,352,808	75,314	(502,902)	(595,531)	0	0
55898	Western Virginia Water Authority	575,423	(151,792)	(369,148)	(222,461)	0	0
55899	Shenandoah Valley Regional Airport Commission	90,049	19,002	(43,520)	(41,747)	0	0
55900	Alleghany Highlands Comm Svcs	340,612	(145,492)	(168,592)	(98,422)	0	0
55901	Brunswick Industrial Development Authority	(14,425)	(8,003)	(8,245)	(4,807)	0	0
55902	Northern Neck Essex Co Home	1,192	(12,323)	(12,963)	(7,333)	0	0
55904	Appalachian Juvenile Commission	423,565	244,157	(106,845)	(62,730)	0	0
55905	Goochland Powhatan Comm Svcs	226,153	(99,816)	(168,173)	(97,529)	0	0
55906	Suffolk Redevelopment and Housing Authority	(32,226)	(85,939)	(89,166)	(51,176)	0	0
55908	Lee Co Red- Housing Auth	40,021	(10,821)	(26,577)	(15,256)	0	0
55909	Henry County Public Service Authority	433,108	122,879	(204,999)	(124,251)	0	0
55910	Southside Planning Dist Comm	69,312	(46,377)	(47,974)	(27,948)	0	0
55911	Economic Development Authority of Henrico Co VA	14,663	(9,804)	(40,877)	(23,416)	0	0
55912	Augusta County Public Service Auth	698,771	(157,640)	(325,393)	(189,213)	0	0
55914	Rappahannock Juvenile Center	810,749	16,009	(176,523)	(102,761)	0	0
55915	Cumberland Plateau Reg Housing	46,066	(5,428)	(35,978)	(26,507)	0	0
55918	Amherst County Service Auth	26,965	(102,085)	(96,265)	(55,652)	0	0
55919	Pepper's Ferry Reg Wastewater	86,780	(46,163)	(65,899)	(38,837)	0	0
55920	Rappahannock Regional Jail	999,646	(845,412)	(932,306)	(548,175)	0	0
55921	Thomas Jefferson Planning District Commission	13,178	(35,925)	(37,275)	(21,601)	0	0
55922	Piedmont Regional Jail Authority	110,625	(273,506)	(282,219)	(165,228)	0	0
55923	Nelson County Service Authority	104,290	6,446	(71,628)	(42,623)	0	0
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	45,514	8,387	9,862	(16,235)	0	0
55925	Fauquier County Water and Sanitation Authority	60,550	(131,453)	(205,728)	(95,625)	0	0
55926	Scott County Soil and Water Conservation District	1,399	(9,062)	(11,448)	(5,164)	0	0
55927	New River Resource Authority	161,334	37,585	(28,491)	(38,489)	0	0
55928	Scott County Public Service Authority	4,597	(27,561)	(18,477)	(31,393)	0	0
55929	Greensville County Water and Sewer Authority	41,618	(19,955)	(87,975)	(53,278)	0	0
55930	Petersburg Redevelopment and Housing Authority	12,522	(93,568)	(95,164)	(55,131)	0	0
55931	Central Rappahannock Regional Library	262,396	(182,165)	(292,048)	(189,415)	0	0
55932	VA Coalfield Economic Dev Auth	54,595	28,295	(28,456)	(16,540)	0	0
55933	Central Virginia Regional Jail	219,452	(270,984)	(334,664)	(196,683)	0	0
55934	Thomas Jefferson Soil and Water Conservation District	38,277	4,042	(13,990)	(9,599)	0	0
55936	Commonwealth Regional Council	110,326	(22,199)	(22,979)	(13,359)	0	0
55937	Wythe-Grayson Regional Library	30,911	(23,977)	(24,831)	(14,313)	0	0
55938	Colonial Soil and Water Conservation District	15,591	(2,342)	(12,253)	(7,252)	0	0
55939	Rivanna Solid Waste Authority	(11,431)	(64,359)	(44,343)	(25,732)	0	0
55940	Monacan Soil and Water Conservation District	1,821	(14,831)	(15,258)	(8,970)	0	0
55941	Robert E. Lee Soil and Water Conservation District	(1,849)	(7,122)	(7,448)	(4,062)	0	0
55942	Tri-County-City Soil and Water Conservation Dist.	450	(8,811)	(9,218)	(5,251)	0	0
55944	Central Virginia Waste Management Authority	51,416	(21,978)	(37,239)	(21,860)	0	0
55945	Lonesome Pine Regional Library	8,384	(85,924)	(89,036)	(51,077)	0	0
55946	Virginia Peninsulas Public Service Authority	95,711	(100,796)	(104,301)	(60,447)	0	0
55947	Tidewater Youth Services Commission	(1,190)	(186,917)	(194,554)	(111,831)	0	0
55948	Virginia Highlands Airport Authority	15,733	(4,787)	(11,858)	(6,953)	0	0
55949	Western Tidewater Regional Jail	408,058	(515,955)	(548,135)	(317,301)	0	0
55950	Scott County Redevelopment and Housing Authority	(14,703)	(21,215)	(20,308)	(11,895)	0	0
55951	Handley Regional Library	72,420	3,841	(57,147)	(33,310)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55952	Northern Neck Regional Jail	519,646	(207,730)	(261,920)	(151,076)	0	0
55953	Montgomery Regional Solid Waste Authority	26,536	(45,509)	(47,039)	(27,491)	0	0
55954	Potomac and Rappahannock Transportation Commission	427,695	(26,788)	(259,294)	(236,612)	0	0
55955	Giles County Public Service Authority	20,167	(28,893)	(29,932)	(17,166)	0	0
55956	South Central Wastewater Authority	111,763	(78,435)	(90,710)	(52,546)	0	0
55957	Wise County Redevelopment and Housing Authority	64,872	(26,792)	(70,084)	(38,962)	0	0
55958	Prince William Soil and Water Conservation District	1,166	(9,765)	(10,103)	(5,900)	0	0
55959	Hampton Roads Regional Jail	16,970	(765,800)	(797,018)	(450,015)	0	0
55960	Castlewood Water and Sewage Authority	883	(10,317)	(10,807)	(6,104)	0	0
55961	Pamunkey Regional Jail	364,470	(374,463)	(436,990)	(257,950)	0	0
55962	Charlottesville-Albemarle Airport Authority	238,810	6,688	(91,900)	(62,181)	0	0
55963	Virginia Peninsula Regional Jail	(169,366)	(322,506)	(333,833)	(194,396)	0	0
55964	Virginia Biotechnology Research Partnership Authority	16,463	(33,453)	(35,195)	(20,016)	0	0
55966	Blue Ridge Regional Jail Authority	709,600	(923,033)	(973,908)	(570,538)	0	0
55967	Massanutten Regional Library	66,869	(20,013)	(46,006)	(26,569)	0	0
55968	Albemarle-Charlottesville Regional Jail	226,015	(497,113)	(531,121)	(310,592)	0	0
55969	Culpeper Soil and Water Conservation District	48,871	20,868	(7,430)	(14,004)	0	0
55970	New River Valley Regional Jail	647,338	(479,125)	(564,389)	(330,701)	0	0
55971	Sussex Service Authority	7,008	(54,789)	(56,420)	(33,018)	0	0
55972	Big Walker Soil and Water Conservation District	19,858	15,685	15,939	17,491	14,803	17,019
55973	Peter Francisco Soil and Water Conservation District	33,239	23,847	10,328	(3,835)	0	0
55974	Peak of Otter Soil and Water Conservation District	(1,299)	(2,961)	(2,752)	(1,631)	0	0
55975	New River Soil and Water Conservation District	23,200	11,760	6,745	2,892	748	0
55977	Southside Regional Jail	(542,210)	(210,689)	(162,458)	(96,725)	0	0
55978	Evergreen Soil and Water Conservation District	8,888	(559)	(4,581)	(2,796)	0	0
55979	Roanoke Higher Education Authority	38,887	(2,490)	(35,677)	(28,642)	0	0
55981	John Marshall Soil and Water Conservation District	(4,522)	(16,266)	(16,671)	(9,821)	0	0
55982	Daniel Boone Soil and Water Conservation District	14,591	7,773	(176)	1,463	3,045	1,171
55983	Southside Behavioral Health	152,171	(344,027)	(358,451)	(206,993)	0	0
55984	Northern Shenandoah Valley Regional Commission	72,506	220	(25,575)	(15,772)	0	0
55985	Tazewell Soil and Water Conservation District	5,038	(3,519)	(3,603)	(2,105)	0	0
55987	Richmond Regional Planning District Commission	131,136	27,710	(68,869)	(40,537)	0	0
55988	Henricopolis Soil and Water Conservation District	10,377	1,979	(4,721)	(2,651)	0	0
55989	Piedmont Regional Juvenile Detention Center	7,530	(46,982)	(33,286)	(19,643)	0	0
55990	Roanoke River Service Authority	(49,111)	(54,171)	(14,704)	(8,714)	0	0
55991	Lee County Public Service Authority	(17,812)	(28,460)	(22,446)	(12,944)	0	0
55992	Blue Ridge Juvenile Detention Center	124,199	(43,846)	(69,481)	(40,949)	0	0
55993	Ferrum Water and Sewage Authority	15,032	8,443	8,097	736	1,320	0
55994	Wise County Public Service Authority	63,118	11,694	(23,118)	(26,962)	0	0
55995	Holston River Soil and Water Conservation District	(34,669)	(8,220)	(8,436)	(4,861)	0	0
55996	New River Valley Community Services	2,534,903	58,005	(959,379)	(561,615)	0	0
55997	Institute For Advanced Learning and Research	78,253	(20,382)	(64,357)	(49,786)	0	0
55998	Southwest VA Regional Jail	(355,896)	(1,071,400)	(954,539)	(499,638)	0	0
55999	Clinch Valley Soil and Water Conservation District	6,704	2,711	(4,342)	(2,648)	0	0
Total Political Subdivisions		432,288,068	(154,643,800)	(336,664,315)	(221,994,527)	90,088	31,457



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55100	Accomack County	(1,523,336)	(1,543,714)	9,142,677	(10,451,311)
55101	Albemarle County	39,512,533	34,308,405	76,092,678	(205,855)
55102	Alleghany County	1,665,378	1,103,209	7,643,317	(4,325,679)
55103	Amelia County	(1,534,121)	(1,956,791)	995,652	(4,407,151)
55104	Amherst County	1,083,687	(537,964)	7,017,265	(6,805,009)
55105	Appomattox County	3,797,082	2,998,065	6,962,805	(293,362)
55107	Augusta County	3,475,438	(20,335)	19,054,452	(15,567,314)
55108	Bath County	1,789,308	1,375,108	4,077,994	(871,889)
55109	Bedford County	3,366,148	1,278,425	16,402,851	(11,172,430)
55110	Bland County	1,506,564	1,964,626	4,242,311	98,740
55111	Botetourt County	(452,100)	(3,151,672)	7,503,074	(11,936,599)
55112	Brunswick County	6,868,953	6,041,332	11,162,528	1,787,169
55113	Buchanan County	18,150,122	17,725,101	28,483,989	8,791,457
55114	Buckingham County	367,499	(923,870)	2,750,264	(3,956,516)
55115	Campbell County	6,145,423	3,281,261	16,697,235	(7,750,727)
55116	Caroline County	(5,028,802)	(6,051,902)	5,082,984	(15,223,499)
55117	Carroll County	5,441,537	4,739,326	11,209,493	(605,110)
55118	Charles City County	203,445	(311,601)	2,356,455	(2,524,131)
55119	Charlotte County	1,071,166	1,353,141	5,825,206	(2,368,415)
55120	Chesterfield County	207,175,588	170,744,625	384,781,521	(7,155,719)
55121	Clarke County	2,197,582	1,265,365	5,231,193	(2,051,896)
55122	Craig County	(154,139)	(289,025)	1,006,142	(1,365,547)
55123	Culpeper County	3,876,355	(774,669)	13,621,696	(12,592,681)
55124	Cumberland County	1,470,656	1,003,754	4,018,431	(1,490,404)
55125	Dickenson County	7,872,817	6,869,035	13,629,142	1,263,549
55126	Dinwiddie County	(3,416,865)	(5,663,984)	1,669,370	(11,698,963)
55128	Essex County	(3,161,775)	(4,093,361)	(1,403,907)	(6,314,560)
55130	Fauquier County	10,333,989	4,101,745	36,313,016	(22,271,966)
55131	Floyd County	3,193,233	2,654,813	6,142,777	(245,871)
55132	Fluvanna County	(636,402)	(2,789,525)	2,212,923	(6,897,124)
55133	Franklin County	222,121	(1,438,950)	11,189,754	(11,851,936)
55134	Frederick County	14,680,895	6,609,677	45,747,006	(25,499,086)
55135	Giles County	3,339,015	3,180,754	8,370,145	(1,133,026)
55136	Gloucester County	8,414,801	6,351,830	20,043,828	(5,064,289)
55137	Goochland County	282,775	(578,093)	8,684,055	(8,129,733)
55138	Grayson County	3,908,391	4,070,323	7,805,328	936,025
55139	Greene County	(445,060)	(845,645)	3,364,344	(4,312,368)
55140	Greensville County	(24,428)	(1,445,676)	2,649,447	(4,861,204)
55141	Halifax County	245,690	(1,498,287)	5,315,915	(7,158,171)
55142	Hanover County	20,805,408	9,811,384	70,664,726	(40,355,884)
55143	Henrico County	260,741,481	205,629,710	471,597,994	(16,583,019)
55144	Henry County	8,720,201	6,327,876	22,546,524	(7,080,821)
55145	Highland County	(134,590)	(120,922)	948,855	(1,009,832)
55146	Isle of Wight County	2,190,600	(511,794)	9,290,437	(8,640,042)
55147	James City County	24,369,876	15,360,757	52,803,005	(15,716,371)
55148	King George County	4,960,016	3,034,357	12,616,375	(4,818,913)
55149	King and Queen County	(949,000)	(630,048)	1,502,678	(2,391,576)
55150	King William County	382,814	(210,034)	3,057,874	(2,881,596)
55151	Lancaster County	1,056,856	428,978	4,233,658	(2,786,603)
55152	Lee County	1,670,629	1,417,885	6,193,730	(2,549,711)
55153	Loudoun County	102,313,488	53,684,329	257,011,712	(114,204,370)
55154	Louisa County	71,988	(1,844,618)	7,989,998	(9,876,576)
55155	Lunenburg County	903,784	1,146,354	3,153,239	(527,439)
55156	Madison County	(1,325,927)	(2,161,659)	1,590,579	(5,214,024)
55157	Mathews County	(88,036)	(160,777)	2,090,504	(2,054,108)
55158	Mecklenburg County	5,384,516	5,468,033	14,783,368	(2,282,736)
55159	Middlesex County	(2,893,581)	(3,383,322)	(1,390,432)	(5,038,189)
55160	Montgomery County	14,223,976	11,673,909	29,549,974	(3,155,695)
55162	Nelson County	1,085,460	129,637	3,278,202	(2,470,623)
55163	New Kent County	1,660,865	1,138,644	9,046,628	(5,343,727)
55165	Northampton County	1,020,722	(197,560)	6,665,631	(5,885,733)
55166	Northumberland County	1,550,703	1,889,193	5,782,841	(1,328,799)
55167	Nottoway County	(2,839,797)	(3,770,084)	(1,410,764)	(5,720,777)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55168	Orange County	(1,023,125)	(927,329)	7,732,178	(7,993,253)
55169	Page County	222,874	(162,620)	6,417,179	(5,537,159)
55170	Patrick County	2,476,783	696,589	5,814,999	(3,525,893)
55171	Pittsylvania County	7,116,932	6,324,775	19,068,798	(4,282,091)
55172	Powhatan County	2,825,638	2,668,991	9,238,968	(2,721,660)
55173	Prince Edward County	1,119,940	437,115	4,656,897	(3,051,019)
55174	Prince George County	11,430,270	8,328,976	20,538,726	(1,790,846)
55176	Prince William County	189,682,289	105,702,595	372,678,305	(115,733,268)
55177	Pulaski County	4,681,531	2,570,619	13,090,438	(6,147,179)
55178	Rappahannock County	20,664	146,459	2,804,809	(2,060,477)
55179	Richmond County	621,672	(545,215)	2,079,936	(2,703,978)
55180	Roanoke County	54,704,199	45,719,695	96,274,899	3,738,138
55181	Rockbridge County	2,790,983	6,819	6,306,804	(5,228,087)
55182	Rockingham County	19,543,391	17,856,003	44,913,605	(4,264,626)
55183	Russell County	6,159,812	5,496,509	11,168,904	807,143
55184	Scott County	6,687,833	5,999,817	11,745,673	1,220,905
55185	Shenandoah County	2,573,008	375,800	12,395,785	(9,396,378)
55186	Smyth County	4,148,197	2,164,827	9,796,651	(4,178,206)
55187	Southampton County	1,211,370	81,690	7,145,965	(5,822,826)
55188	Spotsylvania County	20,655,760	14,948,087	63,991,967	(25,311,025)
55189	Stafford County	40,153,253	29,203,037	80,065,556	(12,588,158)
55190	Surry County	1,067,461	37,265	3,040,085	(2,464,281)
55191	Sussex County	(6,359,810)	(7,361,263)	(3,514,751)	(10,560,162)
55192	Tazewell County	5,513,849	4,046,728	14,141,167	(4,312,356)
55193	Warren County	(1,181,122)	(4,001,161)	4,873,044	(11,260,816)
55195	Washington County	4,753,011	2,727,482	11,319,143	(4,373,007)
55196	Westmoreland County	(549,453)	(2,238,384)	2,395,634	(6,091,467)
55197	Wise County	9,778,796	7,634,726	18,257,408	(1,136,607)
55198	Wythe County	2,373,882	867,770	7,081,572	(4,272,236)
55199	York County	28,197,464	20,440,449	60,717,448	(13,085,004)
55200	City of Alexandria	88,707,488	58,246,034	164,918,909	(30,295,098)
55201	City of Bristol	16,856,141	15,038,087	30,962,148	1,727,663
55202	City of Buena Vista	1,243,588	917,100	4,008,952	(1,659,732)
55203	Town of St. Paul	376,027	608,204	1,224,359	105,292
55204	Town of Clifton Forge	857,997	812,293	2,133,285	(292,737)
55205	City of Danville	(643,024)	(2,991,693)	1,143,061	(6,432,308)
55206	City of Fredericksburg	25,247,745	23,250,097	46,864,394	3,659,294
55207	City of Hampton	126,666,708	99,723,792	196,039,283	19,442,469
55208	City of Harrisonburg	26,407,895	28,250,193	59,621,896	2,353,889
55209	City of Hopewell	12,574,198	10,037,220	26,822,384	(3,912,515)
55210	City of Lynchburg	92,218,524	85,449,845	144,365,884	36,287,923
55211	Town of Crewe	(264,948)	(421,131)	282,424	(998,302)
55212	City of Norfolk	(9,769,472)	(17,055,582)	12,043,755	(40,751,850)
55213	City of Petersburg	4,863,407	(4,131,135)	18,669,878	(23,191,182)
55214	City of Portsmouth	15,589,456	(1,657,688)	62,403,196	(54,977,150)
55215	City of Radford	6,115,981	5,542,056	15,959,011	(3,113,549)
55216	City of Richmond	(3,181,152)	(19,873,906)	3,344,858	(39,123,590)
55217	City of Roanoke	13,963,640	12,160,522	24,055,665	2,260,390
55218	Town of Craigsville	167,540	281,142	411,372	171,542
55219	City of Staunton	18,803,854	14,798,231	28,376,787	3,547,292
55220	City of Suffolk	45,852,192	39,113,018	102,630,422	(13,538,685)
55221	City of Williamsburg	12,555,524	10,751,645	22,437,237	1,031,841
55222	City of Winchester	8,577,110	5,223,958	28,313,939	(13,659,191)
55223	City of Martinsville	23,503,637	18,779,677	33,379,070	6,593,845
55224	City of Falls Church	(1,316,400)	(1,722,769)	(1,068,333)	(2,281,823)
55225	City of Colonial Heights	10,367,130	6,599,596	20,347,234	(4,784,390)
55226	Town of Front Royal	6,346,676	4,159,836	10,875,442	(1,360,922)
55227	Town of Boyce	(103,261)	(116,445)	(115,226)	(117,517)
55228	Town of Middletown	(339,537)	(504,689)	(319,281)	(654,031)
55229	Town of Chilhowie	129,446	(318,040)	449,363	(937,698)
55230	City of Covington	2,598,258	1,389,549	4,602,753	(1,313,193)
55231	Town of Floyd	81,393	63,667	119,388	19,827
55232	City of Franklin	1,512,159	(720,887)	5,127,773	(5,562,387)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55233	City of Chesapeake	151,657,697	103,744,709	271,073,721	(36,170,909)
55234	City of Virginia Beach	437,672,510	356,530,913	701,694,532	68,016,627
55235	City of Norton	(441,833)	(995,361)	2,191,395	(3,633,161)
55236	City of Manassas Park	694,408	(639,831)	8,116,739	(7,794,222)
55237	Town of Exmore	(1,096,404)	(1,211,975)	(889,346)	(1,470,581)
55238	Town of Pound	(5,787)	(214,351)	(49,126)	(349,961)
55239	Town of Grottoes	(643,354)	(562,933)	(71,749)	(960,369)
55240	Town of Onley	(136,515)	(183,240)	(50,882)	(291,601)
55241	Town of West Point	(152,452)	(608,106)	599,633	(1,607,325)
55242	Town of South Hill	4,552,075	3,333,943	6,104,185	1,062,202
55243	Town of Rural Retreat	(64,114)	(76,374)	83,071	(206,980)
55244	Town of Dillwyn	(23,100)	(25,944)	(24,679)	(26,928)
55245	Town of Scottsville	(134,163)	(163,625)	(74,340)	(233,856)
55246	Town of Burkeville	(97,044)	(114,130)	(82,073)	(141,032)
55247	Town of Madison	(80,765)	(90,117)	(79,389)	(98,609)
55248	Town of Pennington Gap	(26,865)	(57,658)	261,597	(312,091)
55249	Town of La Crosse	(95,389)	(103,949)	(33,722)	(161,363)
55250	Town of Rich Creek	(96,654)	(118,532)	(25,842)	(195,866)
55252	Town of Windsor	98,365	30,042	396,490	(270,582)
55253	Town of Haysi	477,383	497,846	599,820	415,497
55254	Town of Stephens City	390,827	342,527	620,242	113,861
55255	Town of Brodnax	(115,377)	(128,039)	(105,284)	(146,347)
55256	Town of Mineral	(130,795)	(139,694)	(100,654)	(169,119)
55257	Town of Lebanon	4,298,833	3,947,812	5,428,172	2,731,705
55258	City of Newport News	(22,669,800)	(26,356,854)	1,261,672	(47,733,122)
55259	Town of Richlands	7,254,400	6,532,981	8,782,378	4,682,751
55260	Town of Haymarket	(437,427)	(586,529)	(362,858)	(762,058)
55261	Town of Lovettsville	(268,450)	(377,819)	(243,429)	(484,505)
55262	Town of Troutville	33,914	34,786	47,017	24,253
55263	Town of Buchanan	(15,188)	(47,848)	(37,997)	(55,731)
55264	Town of Eastville	225,663	86,357	191,404	681
55265	Town of Occoquan	(143,967)	(113,711)	(33,661)	(177,644)
55266	Town of Farmville	400,585	151,733	1,287,045	(757,560)
55267	Town of Glade Spring	6,949	(7,761)	24,462	(33,829)
55300	Town of Abingdon	1,444,943	1,205,527	5,021,456	(1,935,727)
55301	Town of Dumfries	(313,981)	(498,037)	383,561	(1,220,843)
55302	Town of Iron Gate	56,262	54,349	101,574	15,285
55303	Town of Montross	37,066	27,983	82,124	(18,194)
55304	Town of South Boston	2,331,396	1,438,522	4,910,274	(1,457,334)
55305	Town of Gretna	(451,160)	(473,623)	(98,488)	(783,369)
55306	Town of Remington	155,615	93,328	223,406	(16,529)
55307	City of Lexington	1,379,698	59,353	4,253,225	(3,428,499)
55308	City of Waynesboro	12,580,053	10,773,911	23,861,317	(38,543)
55309	Town of Colonial Beach	(1,809,604)	(2,247,490)	(1,230,176)	(3,080,869)
55310	Town of Smithfield	(1,847,141)	(2,267,346)	143,440	(4,243,551)
55311	Town of Brookneal	453,789	491,484	722,221	297,776
55312	Town of Hamilton	154,538	125,377	246,456	23,558
55313	City of Galax	(776,556)	(1,429,122)	3,450,049	(5,465,352)
55314	Town of Jonesville	(53,865)	54,438	253,171	(105,442)
55315	Town of Wytheville	2,259,207	672,677	6,256,829	(3,910,986)
55316	City of Fairfax	48,921,380	46,535,037	75,497,834	22,732,241
55317	Town of Vienna	10,440,663	6,198,541	17,497,966	(3,179,453)
55318	Town of Vinton	564,010	652,926	3,585,063	(1,778,129)
55319	City of Emporia	(20,948)	(538,388)	3,972,872	(4,297,362)
55320	Town of Culpeper	5,690,328	5,152,533	13,449,740	(1,691,254)
55321	Town of Woodstock	1,577,346	1,014,483	3,547,161	(1,048,835)
55322	Town of Glasgow	(559,807)	(719,651)	(606,914)	(811,118)
55323	Town of Marion	1,562,897	153,474	3,211,846	(2,387,226)
55324	Town of Altavista	293,539	(104,683)	1,656,680	(1,580,556)
55325	Town of Herndon	387,760	(459,994)	14,267,476	(12,734,593)
55326	Town of Pearisburg	599,286	612,376	2,147,588	(653,108)
55327	Town of Christiansburg	9,763,333	7,568,561	17,804,361	(804,575)
55328	Town of Wakefield	4,766	(6,500)	79,170	(80,193)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55329	Town of Leesburg	11,428,945	12,506,140	35,173,788	(6,230,477)
55330	Town of Chatham	(556,447)	(642,410)	(386,080)	(855,849)
55331	Town of Bowling Green	179,245	(87,362)	107,219	(243,893)
55332	City of Manassas	31,591,582	28,841,270	59,777,733	3,309,453
55333	Town of Alberta	(145,849)	(181,058)	(155,939)	(202,408)
55334	Town of Boydton	(345,285)	(420,770)	(227,433)	(584,081)
55335	City of Salem	42,390,776	38,356,917	69,046,158	12,713,251
55336	Town of Mckenney	90,206	83,746	121,514	51,660
55337	Town of Narrows	530,903	522,774	1,272,804	(93,491)
55338	Town of Quantico	(370,696)	(394,581)	(328,352)	(450,193)
55339	Town of Halifax	(229,445)	(358,460)	(6,797)	(652,578)
55340	Town of Blacksburg	22,185,317	19,169,787	34,841,543	6,139,659
55341	Town of Chincoteague	(179,458)	(147,038)	1,662,842	(1,645,364)
55342	Town of Lawrenceville	64,759	(224,828)	393,254	(745,296)
55343	Town of Amherst	745,713	466,047	1,302,764	(226,544)
55344	Town of Stanley	(228,661)	428,242	1,010,012	(56,270)
55345	Town of Hillsville	105,399	(134,046)	1,213,987	(1,236,175)
55346	Town of Elkton	(422,397)	(617,873)	108,460	(1,205,159)
55347	Town of Bridgewater	1,093,407	776,483	2,717,756	(830,325)
55348	Town of Purcellville	398,563	334,785	3,850,706	(2,556,692)
55349	Town of Timberville	410,667	308,356	905,128	(189,999)
55350	Town of Wise	1,273,600	1,060,258	3,256,631	(759,323)
55351	Town of New Market	734,427	634,384	1,487,332	(70,513)
55352	Town of Tappahannock	556,689	367,094	1,508,008	(577,531)
55353	Town of Rocky Mount	2,680,073	2,313,667	4,879,027	185,039
55354	Town of Big Stone Gap	2,834,090	2,543,015	4,430,528	961,716
55355	Town of Luray	1,538,302	698,430	2,721,907	(975,214)
55356	Town of Stuart	169,038	(1,026)	(1,026)	(1,026)
55357	Town of Strasburg	1,353,211	895,232	3,511,836	(1,237,652)
55358	Town of Appomattox	187,308	172,708	756,584	(301,650)
55359	Town of Clarksville	1,091,668	320,907	1,082,463	(316,373)
55360	Town of Dublin	(62,337)	(327,655)	437,119	(973,370)
55361	Town of Middleburg	(178,567)	(305,577)	263,470	(781,946)
55362	Town of Edinburg	(476,409)	(504,125)	(294,843)	(681,442)
55363	Town of Chase City	1,158,705	480,989	1,383,910	(279,063)
55364	Town of Bedford	7,375,225	6,404,168	10,542,236	2,916,691
55365	City of Poquoson	2,522,507	1,242,020	7,391,879	(3,888,811)
55366	Town of Ashland	972,828	(519,625)	2,665,934	(3,163,707)
55367	Town of Broadway	680,123	814,173	1,691,423	93,817
55368	Town of Berryville	381,459	285,125	1,588,128	(791,889)
55369	Town of Tazewell	(908,094)	(1,113,264)	223,694	(2,212,449)
55370	Town of Urbanna	(528,530)	(584,193)	(497,444)	(657,679)
55371	Town of Bluefield	(138,256)	(602,545)	1,204,875	(2,076,376)
55372	Town of Weber City	65,087	24,046	175,627	(97,511)
55373	Town of Damascus	(116,454)	(138,998)	(114,966)	(158,325)
55374	Town of Hurt	237,474	281,218	423,612	161,852
55375	Town of Waverly	(786,042)	(1,035,150)	(769,188)	(1,250,488)
55376	Town of Coeburn	(166,036)	(251,380)	182,506	(617,053)
55377	Town of Dayton	(172,327)	(481,525)	36,310	(906,886)
55378	Town of Courtland	(248,030)	(287,382)	(206,209)	(357,751)
55379	Town of Cape Charles	(660,527)	(1,272,192)	(610,499)	(1,809,667)
55380	Town of Independence	611,749	597,559	982,658	274,691
55381	Town of Warsaw	(99,796)	(145,583)	235,021	(455,082)
55382	Town of Grundy	(171,562)	(252,847)	163,885	(597,314)
55383	Town of Warrenton	1,052,679	(666,247)	3,857,404	(4,421,886)
55384	Town of Louisa	(1,411,260)	(1,081,248)	(687,116)	(1,409,924)
55385	Town of Kenbridge	(503,488)	(571,371)	(323,077)	(771,073)
55386	Town of Mt Jackson	36,584	(59,271)	440,372	(478,804)
55387	Town of Pulaski	(1,082,271)	(2,691,166)	1,171,505	(5,865,766)
55388	Town of Jarratt	(5,853)	2,436	28,919	(20,508)
55389	Town of Pembroke	147,434	145,205	292,261	20,289
55390	Town of Parksley	145,549	10,179	121,240	(81,020)
55391	Town of Onancock	59,677	(74,985)	350,745	(424,776)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55392	Town of Victoria	(314,730)	(450,948)	(88,916)	(744,327)
55393	Town of Shenandoah	561,789	1,008,779	1,604,615	510,327
55394	Town of Gate City	(324,523)	(381,189)	(2,367)	(695,042)
55395	Town of Round Hill	(190,933)	(401,872)	46,561	(775,661)
55396	Town of Kilmarnock	(613,484)	(782,569)	(144,307)	(1,298,251)
55397	Town of Orange	2,063,188	1,661,122	3,822,143	(120,940)
55398	Town of Saltville	330,078	249,595	641,304	(73,952)
55399	Town of Blackstone	(349,524)	(379,975)	1,417,361	(1,857,800)
55401	Southeastern Public Svc Auth	(9,701,807)	(10,695,698)	(4,629,595)	(15,843,006)
55402	Pittsylvania Co Svc Auth	(209,793)	(144,709)	67,890	(324,515)
55403	Rappahannock Area Youth Services and Group Home Commission	(418,201)	(588,261)	(439,908)	(707,266)
55404	Appomattox Regional Library	(608,809)	(778,849)	(377,035)	(1,109,811)
55405	Staunton Red-Hous Auth	(361,440)	(436,159)	(183,774)	(643,847)
55406	Hampton Newport News Community Services Board	(20,028,887)	(19,347,289)	(5,581,859)	(30,704,835)
55408	Alleghany Highlands Regional Library Inc.	250,500	214,373	296,751	147,096
55409	Southside Reg Juvenile Group Home	(278,050)	(565,654)	(509,632)	(613,756)
55411	Hampton Roads Sanitation Dist	32,011,392	33,588,942	79,411,989	(4,190,775)
55412	Peninsula Airport Commission	(449,038)	(1,032,465)	149,242	(2,025,603)
55413	Richmond Redevelopment and Housing Authority	(436,197)	(3,111,211)	4,083,202	(9,242,995)
55415	Chesapeake Red-Hous Auth	(1,362,700)	(1,763,510)	(183,775)	(3,105,602)
55416	Alexandria Renew Enterprises	6,657,293	4,556,132	11,212,788	(1,040,308)
55417	Norfolk Airport Authority	3,308,613	1,803,501	10,705,245	(5,666,974)
55418	Charlottesville Red-Hous Auth	(1,979,512)	(2,227,821)	(1,955,973)	(2,455,124)
55419	Hampton Red-Hous Authority	1,230,247	453,581	2,771,662	(1,516,523)
55420	Loudoun County Sanitation Authority	3,412,359	3,019,787	16,923,455	(8,239,163)
55421	Danville Red-Hous Auth	(1,638,087)	(2,084,555)	(1,097,882)	(2,914,238)
55422	NRV Regional Water Authority	3,400,598	3,323,195	4,554,137	2,336,581
55423	Northern Virginia Juvenile Detention Center	(1,013,265)	(1,751,822)	192,799	(3,379,296)
55424	Hopewell Red-Hous Auth	(1,398,398)	(1,628,477)	(1,203,062)	(1,988,971)
55425	Colonial Behavioral Health	(2,332,291)	(2,488,545)	2,469,227	(6,621,992)
55426	Blacksburg-VPI Sanitation Authority	(1,337,378)	(1,772,158)	(751,365)	(2,656,549)
55427	Potomac River Fisheries Comm	282,533	290,961	494,724	116,742
55428	Chesapeake Bridge-Tunnel	13,374,855	12,859,567	20,679,320	6,286,084
55429	Alexandria Red-Hous Auth	(1,847,832)	(1,828,470)	299,111	(3,620,903)
55430	Albemarle Co Service Auth	4,150,155	4,221,164	7,995,188	1,097,760
55431	Franklin Red-Hous Auth	(1,057,148)	(1,183,399)	(1,075,585)	(1,271,826)
55432	Beyond Housing	46,120	110,463	648,060	(334,475)
55433	Norfolk Red-Hous Auth	10,949,494	10,547,961	21,877,170	876,466
55435	Richmond Metropolitan Transportation Authority	(4,808,222)	(5,572,460)	(3,066,339)	(7,666,584)
55436	Riverside Regional Jail	(8,096,324)	(9,448,989)	941,141	(18,010,088)
55437	Peninsula Ports Auth of VA	(1,775,173)	(1,957,066)	(1,931,018)	(1,980,423)
55439	Rappahannock Rapidan Regional Commission	(514,527)	(550,526)	(286,212)	(764,632)
55440	Shenandoah Valley Juvenile Center	247,670	177,592	1,238,047	(665,447)
55442	Southside Regional Library Bd	(224,781)	(399,932)	(303,753)	(483,236)
55443	Bedford Public Library	(77,339)	(39,157)	504,540	(484,008)
55444	Eastern Shore Economic Development Commission	(705,833)	(780,655)	(780,655)	(780,655)
55445	Chesterfield County Health Center Commission	(5,048,907)	(6,412,974)	(3,865,162)	(8,499,798)
55446	Washington County Service Authority	(1,028,122)	(1,563,555)	960,881	(3,648,194)
55447	Rappahannock Area Comm Svcs	(7,669,795)	(7,487,777)	2,385,083	(15,382,836)
55449	Hampton Roads Planning District Commission	2,571,774	2,658,262	5,542,049	267,840
55450	Meherrin Regional Library	(228,362)	(311,252)	(78,536)	(509,967)
55451	New River Valley Regional Commission	137,578	96,553	809,118	(479,933)
55452	Northern Virginia Health Care Center	(7,383,016)	(8,196,673)	(3,955,145)	(11,706,773)
55453	Rockbridge Area Comm Svc Bd	(1,820,575)	(1,807,632)	1,055,912	(4,126,701)
55454	Greensville - Emporia So Svcs	1,060,616	966,948	2,003,480	100,682
55455	James City Service Authority	1,397,328	1,210,909	4,851,797	(1,813,411)
55456	Accomack-Norhampton Plan	(141,828)	(167,003)	422,949	(658,322)
55457	Harrisonburg-Rockingham Regional Sewer Authority	346,322	(494,161)	726,620	(1,508,111)
55458	Wytheville Red- Hous Auth	269,589	374,316	780,893	32,275
55459	Waynesboro Red-Hous Auth	204,557	15,505	641,883	(513,605)
55460	Region Ten Community Services Board	(8,446,023)	(8,402,169)	2,493,896	(17,248,529)
55462	Lenowisco Planning Dist Comm	875,910	908,664	1,440,010	457,408
55465	Rivanna Water and Sewer Authority	2,115,500	1,987,128	5,872,641	(1,245,177)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55466	Appomattox River Water Auth	(2,134,004)	(2,380,442)	(1,649,122)	(2,996,689)
55467	Campbell Co Utilities & Svcs	1,573,111	1,418,761	2,658,531	402,802
55469	Eastern Shore Comm Svcs Bd	(377,846)	(1,290,827)	1,689,168	(3,787,285)
55470	Anchor Commission	(2,108,202)	(2,345,491)	(2,104,960)	(2,550,206)
55471	Horizon Behavioral Health	(17,859,125)	(19,588,188)	(7,830,689)	(28,997,262)
55472	District 19 Community Services Board	(6,397,221)	(6,961,775)	(1,069,235)	(11,853,371)
55473	Hampton Roads Transit	(6,236,493)	(7,061,584)	1,364,735	(14,040,433)
55474	Upper Occoquan Sewage Auth	6,187,404	5,684,329	17,017,449	(3,751,143)
55475	New River Valley Juv Det Comm	(607,882)	(700,663)	(130,188)	(1,163,850)
55476	Rockbridge Regional Library	382,784	290,555	653,255	(18,425)
55477	Frederick Co Sanitation Auth	618,322	282,678	2,522,689	(1,577,817)
55478	Western Tidewater Comm Svcs	(7,435,326)	(8,934,407)	(729,923)	(15,591,007)
55479	Cumberland Mountain Comm Svcs	7,478,568	5,571,928	14,232,037	(1,560,589)
55480	Fredericksburg-Stafford Park	(2,776,372)	(3,071,594)	(3,055,644)	(3,084,719)
55482	Middle Pen-No Neck Comm Svcs_Board	(11,011,355)	(11,424,084)	(5,158,145)	(16,571,446)
55483	Rockbridge Co Public Svc Auth	122,703	89,911	429,643	(189,178)
55484	Danville-Pittsylvania Community Services	(4,826,147)	(4,184,379)	2,431,870	(9,565,525)
55485	Crater Juv Det Home Comm	(542,906)	(868,736)	(99,935)	(1,514,611)
55486	Hampton Roads Workforce Council	(3,539,800)	(3,667,908)	(2,501,976)	(4,614,663)
55487	Capital Region Airport Comm	1,330,077	(715,393)	5,516,499	(5,910,428)
55488	Northwestern Comm Svcs Bd	(3,130,532)	(4,408,806)	(58,118)	(7,945,460)
55489	Harrisonburg Rockingham Community Services Board	(3,274,214)	(3,687,591)	365,657	(6,991,643)
55490	Upper Valley Regional Park Authority	102,657	99,012	105,614	93,318
55491	Middle Peninsula Reg Security	(402,636)	(822,494)	1,745,490	(2,955,656)
55492	Northern Neck Planning District Commission	(469,709)	(494,056)	(275,842)	(681,274)
55493	Planning Dis One Behavioral Health Svcs	(1,724,747)	(1,878,376)	(1,772,196)	(1,968,959)
55494	Rockbridge Area Social Service Dept	(749,892)	(1,030,075)	(538,965)	(1,443,872)
55495	Dinwiddie Co Water Authority	(201,431)	(396,506)	46,994	(769,158)
55496	Rappahannock Rapidan Community Services Board	(12,921,700)	(13,509,201)	(8,102,436)	(17,946,712)
55498	Valley Community Services Bd	(5,079,017)	(6,033,201)	(231,520)	(10,742,708)
55499	Eastern Shore Public Library	101,260	94,650	273,256	(55,355)
55500	Alexandria City School Board	(11,912,871)	(13,032,330)	(7,269,922)	(17,919,404)
55501	Albemarle County Schools	(861,445)	(2,399,325)	2,754,873	(6,674,231)
55502	Alleghany Highlands Public Schools	(813,661)	(722,088)	933,786	(2,139,135)
55503	Charlottesville Public Schools	(2,249,313)	(3,042,983)	(1,860,620)	(4,037,799)
55504	Amherst County School Board	(1,876,682)	(2,231,330)	(805,905)	(3,440,351)
55505	Appomattox County School Board	(504,379)	(636,446)	(111,431)	(1,066,586)
55506	Arlington Public Schools	2,675,260	2,802,143	15,290,857	(7,548,867)
55507	Augusta County School Board	(351,986)	(561,103)	1,328,036	(2,114,421)
55508	Bath County School Board	(370,827)	(651,556)	(171,250)	(1,056,529)
55509	Bedford County School Board	(1,859,340)	(1,962,112)	1,256,059	(4,703,109)
55510	Bland County School Board	(99,721)	(153,023)	69,389	(343,087)
55511	Botetourt County Schools	839,186	476,953	2,220,994	(1,018,546)
55512	Norfolk Public Schools	1,481,134	(1,073,587)	11,188,623	(11,495,461)
55513	Petersburg City Schools	(2,140,094)	(2,743,627)	(1,208,681)	(4,052,501)
55514	Buckingham County School Board	(923,731)	(1,228,821)	(732,621)	(1,647,324)
55515	Radford City School Board	(50,851)	(77,270)	94,615	(226,131)
55516	Caroline County School Board	(599,198)	(1,011,191)	(245,941)	(1,649,911)
55517	Carroll County School Board	(367,100)	(617,541)	756,935	(1,783,521)
55518	Charles City Co School Bd	(720,191)	(792,790)	(607,507)	(952,340)
55519	Charlotte County School Board	(828,820)	(856,496)	(537,841)	(1,127,794)
55520	Chesterfield Co School Bd	7,067,377	5,441,808	19,961,929	(6,831,647)
55521	Clarke County School Board	(463,161)	(651,011)	(248,512)	(996,774)
55522	Winchester Public Schools	(955,030)	(1,519,191)	(303,981)	(2,554,184)
55523	Culpeper County School Board	(3,144,289)	(3,750,174)	(1,624,665)	(5,537,179)
55524	Cumberland County School Board	(1,011,839)	(1,177,247)	(791,805)	(1,507,468)
55525	Dickenson County School Board	7,151,481	6,513,617	7,752,069	5,451,542
55526	Dinwiddie County School Board	(962,044)	(1,381,265)	(411,524)	(2,204,751)
55528	Essex County Public Schools	20,009	(76,030)	419,024	(500,916)
55530	Covington City School Board	-	-	-	-
55531	Floyd County School Board	1,043,446	923,942	1,829,350	150,753
55532	Fluvanna County Public Schools	(1,153,230)	(1,457,205)	(273,892)	(2,441,629)
55533	Chesapeake Public Schools	14,956,672	12,869,978	28,821,755	(589,090)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55534	VA Beach City School Board	14,783,260	7,432,289	41,155,514	(21,147,644)
55535	Giles County Schools	(14,690)	(123,274)	537,366	(679,626)
55536	Gloucester County School Board	(392,380)	(1,206,814)	1,380,797	(3,404,311)
55537	Goochland County School Board	(201,217)	(345,156)	333,407	(923,158)
55538	Grayson County School Board	360,994	168,608	916,712	(472,708)
55539	Greene County Public Schools	171,132	45,986	1,326,305	(1,039,000)
55540	Greensville County Public Schools	(1,024,410)	(1,091,384)	(513,383)	(1,591,386)
55541	Halifax County School Board	116,887	(475,437)	922,900	(1,674,588)
55542	Hanover County Public Schools	(6,487,543)	(7,385,983)	(4,109,660)	(10,153,884)
55543	Henrico Co School Board	2,890,411	2,650,940	3,354,210	2,053,107
55544	Henry County Public Schools	130,204	(460,851)	1,489,596	(2,133,622)
55545	Highland County School Board	434,111	388,448	550,887	248,612
55546	Isle of Wight County Schools	(206,973)	(422,163)	462,911	(1,173,192)
55548	King George Co School Board	346,781	(81,040)	1,365,810	(1,311,883)
55549	King and Queen County School Board	(1,140,531)	(1,305,798)	(951,897)	(1,605,513)
55550	King William Co School Board	(1,078,983)	(1,166,893)	(610,495)	(1,625,314)
55551	Lancaster County Public Schools	5,462	125,518	608,358	(289,894)
55552	Lee County School Board	6,270,338	5,670,837	7,258,283	4,319,437
55553	Loudoun County School Board	22,590,795	25,090,743	64,141,064	(7,628,082)
55554	Louisa County Public Schools	(1,963,601)	(2,263,328)	25,958	(4,199,342)
55555	Lunenburg County School Board	(495,385)	(407,003)	5,133	(751,599)
55556	Madison County School Board	(955,577)	(1,215,180)	(679,553)	(1,664,406)
55557	Mathews County School Board	404,098	320,759	792,442	(85,451)
55558	Mecklenburg Co School Board	277,402	31,551	722,561	(556,506)
55559	Middlesex County School Board	116,178	(160,529)	151,720	(425,882)
55560	Montgomery County School Board	3,358,887	2,896,623	6,822,921	(392,914)
55562	Nelson County Public Schools	171,600	(347,814)	642,347	(1,194,967)
55563	New Kent County School Board	(202,483)	(264,676)	600,491	(990,223)
55565	Northampton County Schools	(346,162)	(246,084)	192,403	(615,487)
55566	Northumberland Co School Bd	564,964	83,820	486,284	(259,524)
55567	Nottoway County School Board	(472,391)	(746,421)	43,895	(1,416,600)
55568	Orange County Public Schools	(892,311)	(1,427,212)	67,055	(2,681,098)
55569	Page County Public Schools	(55,880)	5,819	1,096,320	(922,605)
55570	Patrick County School Board	(28,857)	(18,198)	966,640	(857,214)
55571	Pittsylvania Co School Bd	278,771	(141,964)	1,807,295	(1,795,317)
55572	Powhatan County School Board	(790,009)	(1,271,336)	47,433	(2,395,554)
55573	Prince Edward Co School Bd	(458,135)	(666,349)	(168,949)	(1,092,320)
55574	Prince George Co School Bd	379,881	(251,667)	2,042,552	(2,219,431)
55576	Prince William Co School Bd	7,079,120	5,889,850	44,457,257	(26,412,703)
55577	Pulaski County School Board	(237,261)	(803,571)	871,371	(2,213,497)
55578	Rappahannock Co School Board	(248,908)	(362,097)	(18,153)	(650,806)
55579	Richmond County School Board	(125,847)	(178,716)	(93,391)	(251,405)
55580	Roanoke County School Board	(2,765,223)	(3,972,525)	(794,297)	(6,712,055)
55581	Rockbridge Co School Bd	(1,234,962)	(1,295,072)	(506,498)	(1,966,213)
55582	Rockingham Co School Bd	(2,107,662)	(2,958,904)	2,048,468	(7,215,766)
55583	Russell County School Board	7,261,342	7,302,126	9,552,243	5,396,322
55584	Scott County School Board	(203,032)	(246,417)	1,250,825	(1,505,904)
55585	Shenandoah County School Board	(379,831)	(740,556)	1,102,402	(2,307,102)
55586	Smyth County School Board	222,360	(280,341)	1,312,210	(1,638,746)
55587	Southampton Co School Bd	(1,737,068)	(1,898,566)	(1,374,555)	(2,346,099)
55588	Spotsylvania Co School Bd	(2,079,139)	(2,879,414)	2,322,821	(7,235,336)
55589	Stafford County School Board	2,814,619	1,612,002	7,571,855	(3,365,657)
55590	Surry County Schools	500,735	61,430	820,839	(586,998)
55591	Sussex County School Board	(696,762)	(828,525)	(349,148)	(1,236,241)
55592	Tazewell County Schools	5,441,021	4,458,348	7,599,634	1,779,785
55593	Warren County School Board	(1,429,828)	(1,712,228)	(661,202)	(2,609,380)
55595	Washington County School Board	220,086	297,788	1,995,041	(1,146,603)
55596	Westmoreland Co School Bd	(5,684)	(151,854)	360,538	(592,463)
55597	Wise County School Board	4,285,307	4,033,758	5,538,002	2,757,539
55598	Wythe County School Board	527,628	236,022	1,053,037	(457,324)
55599	York County School Board	(1,040,644)	(1,861,169)	2,059,337	(5,185,785)
55600	Accomack County School Board	(2,338,222)	(2,907,054)	(1,274,558)	(4,293,016)
55601	Bristol City School Bd	313,087	377,322	775,856	50,534



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55602	Buena Vista City Schools	(464,283)	(491,902)	(310,001)	(645,295)
55603	Amelia County School Board	(758,917)	(627,815)	(168,915)	(1,017,637)
55605	Danville City Schools	(1,265,107)	(2,221,290)	(899,419)	(3,340,172)
55606	Franklin City Public Schools	(864,078)	(924,594)	(728,397)	(1,089,293)
55607	Lexington City School Board	(341,733)	(395,805)	(378,597)	(411,084)
55608	Harrisonburg City School Bd	(1,055,121)	(1,169,308)	(23,780)	(2,141,435)
55609	Hopewell City School Board	1,329,676	1,328,716	2,496,203	332,047
55610	Lynchburg Public Schools	(660,934)	(1,178,800)	1,148,051	(3,131,497)
55611	Fauquier County School Board	(3,461,500)	(4,370,254)	(221,050)	(7,840,092)
55612	Brunswick County Public Schools	(724,539)	(786,374)	(83,966)	(1,382,016)
55614	Portsmouth School Board	4,881,571	3,322,710	8,032,656	(657,440)
55615	Campbell County School Board	(285,337)	(596,830)	1,093,368	(2,039,685)
55616	Richmond Public Schools	(281,478)	(3,594,387)	3,863,085	(9,924,206)
55617	Roanoke City School Board	(1,122,460)	(1,245,261)	(18,171)	(2,230,696)
55619	Staunton City Schools	240,724	297,998	902,425	(215,392)
55620	Suffolk City School Board	(1,249,899)	(1,717,092)	2,938,061	(5,660,246)
55622	Craig County School Board	(235,603)	(382,488)	(155,982)	(573,529)
55623	Martinsville City Schools	1,570,192	1,398,883	1,795,692	1,057,129
55624	Appomattox Region Governor's School	35,252	41,499	91,169	(2,225)
55625	Colonial Heights City Schools	(808,266)	(840,864)	(120,805)	(1,452,696)
55632	Manassas City Public Schools	(411,981)	(501,016)	2,526,748	(3,029,815)
55633	Franklin County Public Schools	(248,870)	(508,767)	2,780,470	(3,282,300)
55634	Frederick County School Board	(3,386,925)	(2,935,565)	1,177,611	(6,425,618)
55635	City of Salem Schools	(825,010)	(1,192,219)	(523,343)	(1,752,531)
55636	Manassas Park City Schools	(1,593,811)	(1,549,216)	(963,866)	(2,032,149)
55637	Newport News Public Schools	(1,917,421)	(2,175,714)	237,279	(4,090,702)
55638	Town of West Point School Bd	5,479	8,551	84,555	(52,295)
55708	Waynesboro Public Schools	(287,593)	(447,116)	102,792	(914,123)
55710	Valley Vo-Tech Center	(187,402)	(251,139)	(221,691)	(274,835)
55711	New Horizons Technical Ctr	325,038	277,740	447,038	133,565
55713	Galax City Schools	(475,915)	(312,593)	(17,214)	(562,200)
55714	Norton City Schools	(806,606)	(896,176)	(687,003)	(1,074,948)
55802	Williamsburg-James City Co Sch	(1,619,458)	(2,151,740)	1,028,361	(4,853,088)
55803	Poquoson City Public Schools	(10,348)	(67,848)	218,792	(311,485)
55806	Fredericksburg City Schools	(747,529)	(929,619)	(190,582)	(1,560,091)
55807	Hampton City Schools	1,097,395	562,468	4,221,379	(2,536,514)
55813	Buchanan County School Board	6,990,647	5,847,910	7,663,099	4,295,285
55814	Jackson River Technical Center	-	-	-	-
55815	Northern Neck Reg Voc Ctr	(14,188)	(23,390)	1,271	(45,534)
55848	Henrico Sports and Entertainment Authority	-	(16,827)	(2,077)	(28,195)
55849	Richmond Behavioral Health Authority	-	(736,242)	(698,761)	(764,221)
55850	Three Rivers Soil and Water Conservation District	148,444	151,870	242,183	78,081
55851	Rapidan Service Authority	150,444	114,692	286,515	(15,516)
55852	Virginia Dare Soil and Water Conservation District	14,718	22,986	43,757	7,870
55853	Northern Neck Soil and Water Conservation District	57,986	103,763	204,245	26,191
55854	Orange County Broadband Authority	(156,498)	(183,417)	(155,326)	(203,357)
55855	Northern Virginia Soil and Water Conservation District	83,318	93,965	163,499	39,405
55856	Blue Ridge Resource Authority	(221,940)	(166,627)	(81,728)	(230,595)
55857	Peanut Soil and Water Conservation District	(15,342)	7,036	73,058	(46,368)
55858	Peumansend Creek Regional Jail Authority	(1,228,024)	(2,331,354)	(1,508,731)	(2,997,833)
55859	Williamsburg Area Transit Authority	(201,337)	(224,452)	259,165	(623,541)
55860	Middle Peninsula Juvenile Detention Commission	78,463	185,742	1,167,666	(607,014)
55861	Breaks Interstate Park Commission	(7,312)	(36,592)	95,452	(142,132)
55862	Crater Criminal Justice Training Academy	(74,938)	(101,196)	(54,559)	(134,497)
55863	Central Shenandoah Criminal Justice Training Academy	(104,720)	(131,849)	(19,356)	(217,863)
55864	New River Valley Emergency Communications Regional Authority	(316,272)	(252,335)	141,465	(545,471)
55865	Maury Service Authority	(361,524)	(411,225)	(272,056)	(519,645)
55866	Hampton Roads Transportation Accountability Commission	(131,539)	(202,404)	(112,862)	(275,930)
55867	Pamunkey Regional Library	96,634	(142,712)	712,518	(861,946)
55868	Northern Virginia Transportation Authority	(133,095)	(150,120)	144,728	(392,118)
55869	RSW Regional Jail Authority	(3,848,921)	(4,649,506)	(2,920,522)	(5,998,796)
55870	Bedford Regional Water Authority	143,633	505,491	2,299,578	(949,631)
55871	Portsmouth Redevelopment and Housing Authority	607,292	459,226	1,193,552	(140,198)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55872	Southwest Regional Recreation Authority	(229,797)	(248,595)	(212,863)	(276,190)
55873	Roanoke Redevelopment and Housing Authority	(1,149,327)	(1,312,571)	(612,857)	(1,886,032)
55874	Meherrin River Regional Jail Authority	(5,199,315)	(5,832,734)	(3,819,237)	(7,429,708)
55875	Woodway Water Authority	(53,639)	(49,816)	17,718	(103,080)
55876	BVU Authority	(3,837,415)	(4,259,874)	(2,137,839)	(5,979,144)
55877	Washington Metropolitan Area Transit Commission	(603,998)	(625,088)	(438,556)	(775,070)
55878	Mount Rogers Community Services Board	(1,240,943)	(2,166,292)	8,793,804	(10,973,371)
55879	Lonesome Pine Soil and Water Conservation District	23,201	18,974	43,636	(2,305)
55880	Big Sandy Soil and Water Conservation District	(74,186)	(67,651)	(46,756)	(85,045)
55881	Central Virginia Planning District Commission	(1,487,945)	(1,742,746)	(1,145,894)	(2,234,612)
55882	Middle Peninsula Planning District Commission	229,161	167,598	377,296	(9,882)
55883	Western Virginia Regional Jail Authority	(7,671,086)	(8,665,845)	(3,252,250)	(12,997,711)
55884	Halifax Service Authority	(236,766)	(335,389)	182,488	(755,919)
55886	Russell County PSA	(43,428)	(265,459)	(22,561)	(458,890)
55887	Piedmont Community Services	(3,081,656)	(3,388,271)	1,092,070	(6,983,241)
55888	Blue Ridge Behavioral Healthcare	(9,253,167)	(9,780,215)	(4,595,369)	(13,915,754)
55889	Skyline Soil and Water Conservation District	211,498	166,385	323,896	33,745
55890	Middle River Regional Jail Authority	(8,729,575)	(9,969,114)	(5,857,679)	(13,280,707)
55891	Tidewater Soil and Water Conservation District	3,569	4,096	63,042	(44,071)
55892	Big Stone Gap Redevelopment and Housing Authority	209,722	242,667	426,907	93,280
55893	Eastern Shore Soil and Water Conservation District	(3,420)	(14,611)	109,519	(118,467)
55894	Town of Boykins	(126,327)	(134,444)	(117,644)	(148,603)
55895	Town of Gordonsville	263,244	75,682	463,668	(238,156)
55896	Virginia Resources Authority	(444,433)	(431,609)	311,978	(1,002,817)
55897	Prince William County Service Authority	(3,634,683)	(3,402,693)	8,462,575	(13,080,516)
55898	Western Virginia Water Authority	315,063	(388,160)	4,524,726	(4,358,085)
55899	Shenandoah Valley Regional Airport Commission	729,438	474,809	1,130,466	(52,363)
55900	Alleghany Highlands Comm Svcs	(439,969)	(274,479)	1,618,344	(1,819,541)
55901	Brunswick Industrial Development Authority	(221,039)	(288,528)	(247,031)	(323,340)
55902	Northern Neck Essex Co Home	(233,102)	(265,318)	(199,418)	(322,634)
55904	Appalachian Juvenile Commission	1,370,822	2,059,190	3,643,000	757,214
55905	Goochland Powhatan Comm Svcs	(1,754,407)	(1,894,418)	(278,777)	(3,205,797)
55906	Suffolk Redevelopment and Housing Authority	(1,843,907)	(2,271,063)	(1,699,704)	(2,750,312)
55908	Lee Co Red- Housing Auth	525,609	509,302	820,207	247,745
55909	Henry County Public Service Authority	687,030	964,379	3,359,866	(1,033,717)
55910	Southside Planning Dist Comm	1,275,871	1,279,676	1,966,974	711,432
55911	Economic Development Authority of Henrico Co VA	133,057	121,222	468,010	(169,820)
55912	Augusta County Public Service Auth	1,558,295	882,904	4,698,576	(2,270,929)
55914	Rappahannock Juvenile Center	883,053	1,977,965	4,248,134	110,410
55915	Cumberland Plateau Reg Housing	(393,527)	(507,188)	(79,092)	(863,509)
55918	Amherst County Service Auth	730,719	339,352	1,309,257	(474,445)
55919	Pepper's Ferry Reg Wastewater	1,281,927	1,116,551	1,919,749	435,362
55920	Rappahannock Regional Jail	(2,708,694)	(4,479,104)	6,140,629	(13,156,119)
55921	Thomas Jefferson Planning District Commission	(550,725)	(631,167)	(299,748)	(898,044)
55922	Piedmont Regional Jail Authority	920,567	225,456	3,224,748	(2,255,498)
55923	Nelson County Service Authority	(641,882)	(629,834)	155,524	(1,273,034)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(240,619)	(99,552)	430,396	(532,648)
55925	Fauquier County Water and Sanitation Authority	(200,132)	(960,603)	1,051,179	(2,568,196)
55926	Scott County Soil and Water Conservation District	76,977	29,807	163,934	(75,295)
55927	New River Resource Authority	785,605	789,127	1,690,444	33,043
55928	Scott County Public Service Authority	344,979	357,773	974,885	(158,636)
55929	Greensville County Water and Sewer Authority	457,776	221,748	1,303,869	(674,405)
55930	Petersburg Redevelopment and Housing Authority	(45,956)	(382,156)	472,054	(1,107,183)
55931	Central Rappahannock Regional Library	2,400,892	1,602,377	5,229,772	(1,411,595)
55932	VA Coalfield Economic Dev Auth	233,933	335,417	680,610	44,809
55933	Central Virginia Regional Jail	(2,331,973)	(3,267,758)	315,853	(6,160,954)
55934	Thomas Jefferson Soil and Water Conservation District	62,775	70,935	286,266	(94,182)
55936	Commonwealth Regional Council	416,450	569,380	857,771	328,396
55937	Wythe-Grayson Regional Library	(328,959)	(337,321)	(137,364)	(505,023)
55938	Colonial Soil and Water Conservation District	5,726	17,926	147,672	(90,033)
55939	Rivanna Solid Waste Authority	(373,375)	(590,553)	(284,474)	(847,776)
55940	Monacan Soil and Water Conservation District	333,687	268,160	462,340	103,617
55941	Robert E. Lee Soil and Water Conservation District	(83,897)	(198,968)	(140,683)	(245,422)



Political Subdivisions

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Employer Code	Political Subdivision	6/30/2024 Net Pension Liability	6/30/2025 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55942	Tri-County-City Soil and Water Conservation Dist.	(106,872)	(126,225)	(60,067)	(180,891)
55944	Central Virginia Waste Management Authority	107,237	93,164	539,647	(278,886)
55945	Lonesome Pine Regional Library	(312,870)	(568,170)	108,885	(1,149,336)
55946	Virginia Peninsulas Public Service Authority	(501,095)	(595,097)	304,283	(1,361,738)
55947	Tidewater Youth Services Commission	(2,320,710)	(3,137,634)	(1,644,915)	(4,380,283)
55948	Virginia Highlands Airport Authority	(43,392)	(60,343)	82,716	(173,369)
55949	Western Tidewater Regional Jail	(607,142)	(1,982,748)	3,259,857	(6,336,156)
55950	Scott County Redevelopment and Housing Authority	560,561	431,040	635,539	256,199
55951	Handley Regional Library	(418,882)	(386,385)	119,556	(815,256)
55952	Northern Neck Regional Jail	(3,096,476)	(3,474,490)	(940,783)	(5,514,761)
55953	Montgomery Regional Solid Waste Authority	(68,748)	(139,374)	373,965	(567,711)
55954	Potomac and Rappahannock Transportation Commission	(480,189)	(725,711)	3,735,938	(4,430,963)
55955	Giles County Public Service Authority	(155,513)	(179,810)	104,853	(416,439)
55956	South Central Wastewater Authority	501,329	331,577	1,372,469	(523,767)
55957	Wise County Redevelopment and Housing Authority	626,639	530,509	1,142,685	12,257
55958	Prince William Soil and Water Conservation District	(387,239)	(433,894)	(352,813)	(495,173)
55959	Hampton Roads Regional Jail	2,792,871	(5,945,664)	802,851	(11,510,751)
55960	Castlewood Water and Sewage Authority	(141,171)	(127,596)	(29,286)	(206,482)
55961	Pamunkey Regional Jail	(300,120)	(1,292,798)	3,738,976	(5,421,271)
55962	Charlottesville-Albemarle Airport Authority	2,373,032	2,320,067	3,783,041	1,105,513
55963	Virginia Peninsula Regional Jail	(6,954,138)	(8,180,278)	(5,754,085)	(10,185,892)
55964	Virginia Biotechnology Research Partnership Authority	(74,113)	(136,449)	151,005	(374,445)
55966	Blue Ridge Regional Jail Authority	(4,204,323)	(7,419,624)	2,494,252	(15,550,900)
55967	Massanutten Regional Library	(413,911)	(466,489)	(68,458)	(794,876)
55968	Albemarle-Charlottesville Regional Jail	2,087,323	372,585	6,579,549	(4,715,130)
55969	Culpeper Soil and Water Conservation District	(152,725)	(109,132)	224,410	(371,773)
55970	New River Valley Regional Jail	(9,564,192)	(11,146,762)	(5,717,534)	(15,521,387)
55971	Sussex Service Authority	(1,035,942)	(1,181,917)	(684,019)	(1,587,653)
55972	Big Walker Soil and Water Conservation District	155,392	157,710	279,621	57,253
55973	Peter Francisco Soil and Water Conservation District	75,462	134,036	268,983	27,546
55974	Peak of Otter Soil and Water Conservation District	(129,180)	(147,126)	(117,893)	(168,081)
55975	New River Soil and Water Conservation District	191,749	153,372	289,245	42,278
55977	Southside Regional Jail	77,502	(1,678,683)	(56,571)	(3,021,254)
55978	Evergreen Soil and Water Conservation District	75,278	75,855	171,733	165
55979	Roanoke Higher Education Authority	(399,708)	(417,163)	94,950	(834,628)
55981	John Marshall Soil and Water Conservation District	(118,618)	(174,040)	(7,074)	(311,674)
55982	Daniel Boone Soil and Water Conservation District	107,227	75,784	171,017	(3,104)
55983	Southside Behavioral Health	(3,055,049)	(4,200,966)	(1,016,596)	(6,831,016)
55984	Northern Shenandoah Valley Regional Commission	(8,828)	(9,985)	333,949	(282,782)
55985	Tazewell Soil and Water Conservation District	(12,834)	(11,492)	28,244	(44,264)
55987	Richmond Regional Planning District Commission	235,764	277,680	1,098,119	(392,692)
55988	Henricopolis Soil and Water Conservation District	(59,815)	(72,816)	(13,939)	(117,070)
55989	Piedmont Regional Juvenile Detention Center	(428,660)	(578,556)	(304,426)	(810,697)
55990	Roanoke River Service Authority	88,185	(124,817)	53,216	(271,912)
55991	Lee County Public Service Authority	(390,070)	(470,170)	(243,503)	(651,572)
55992	Blue Ridge Juvenile Detention Center	24,612	10,330	911,768	(725,386)
55993	Ferrum Water and Sewage Authority	(4,485)	10,658	110,385	(72,902)
55994	Wise County Public Service Authority	(391,699)	(434,067)	105,005	(873,153)
55995	Holston River Soil and Water Conservation District	(23,857)	(155,943)	(70,166)	(224,029)
55996	New River Valley Community Services	(12,469,132)	(11,079,400)	744,333	(20,372,977)
55997	Institute For Advanced Learning and Research	(1,277,028)	(1,584,203)	(709,274)	(2,273,051)
55998	Southwest VA Regional Jail	(9,022,391)	(12,980,911)	(4,042,527)	(20,237,175)
55999	Clinch Valley Soil and Water Conservation District	(104,271)	(115,914)	(65,560)	(153,314)
Total Political Subdivisions		2,424,112,206	1,566,502,211	5,898,592,463	(2,026,230,265)



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55100	Accomack County	2,464,631	5,346,507	-	3,549,899	(88,016)	(3,925,251)	(153,852)	7,193,918	78,782,432	85,976,350
55101	Albemarle County	9,707,805	19,815,883	-	6,472,361	506,129	(14,242,167)	(197,176)	22,062,835	291,080,509	313,143,344
55102	Alleghany County	1,339,287	3,310,935	-	1,552,915	67,635	(2,828,301)	(29,142)	3,413,329	49,140,321	52,553,650
55103	Amelia County	766,856	1,514,997	-	550,701	74,950	(1,215,253)	(30,587)	1,661,664	22,300,457	23,962,121
55104	Amherst County	1,920,863	3,955,375	-	1,046,260	30,616	(3,242,103)	(83,571)	3,627,440	58,340,118	61,967,558
55105	Appomattox County	716,915	2,118,688	-	344,988	87,599	(1,943,092)	(17,556)	1,307,542	31,651,372	32,958,914
55107	Augusta County	3,953,172	8,766,594	-	1,989,880	309,675	(6,709,166)	(238,868)	8,071,287	129,396,316	137,467,603
55108	Bath County	412,753	1,321,637	-	390,379	12,418	(904,616)	(64,648)	1,167,923	19,651,682	20,819,605
55109	Bedford County	3,327,448	7,124,796	-	1,550,764	824,091	(5,029,561)	(229,293)	7,568,245	104,854,512	112,422,757
55110	Bland County	393,150	967,116	-	1,020,883	45,493	(656,376)	(16,427)	1,753,839	14,270,890	16,024,729
55111	Botetourt County	2,835,252	5,043,352	-	19,277	516,492	(3,186,474)	(61,196)	5,166,703	73,504,916	78,671,619
55112	Brunswick County	976,418	2,462,863	-	556,048	(33,991)	(1,578,794)	(87,978)	2,294,566	36,343,831	38,638,397
55113	Buchanan County	1,359,979	5,400,640	-	2,359,670	335,133	(4,385,667)	(101,403)	4,968,352	80,893,037	85,861,389
55114	Buckingham County	801,792	1,858,462	-	(131,801)	51,790	(1,363,926)	(13,645)	1,202,672	27,419,767	28,622,439
55115	Campbell County	2,404,505	6,593,135	-	974,966	323,686	(5,245,891)	(55,847)	4,994,554	97,922,433	102,916,987
55116	Caroline County	2,669,432	5,151,688	-	2,355,794	122,391	(3,390,289)	(121,554)	6,787,462	75,407,794	82,195,256
55117	Carroll County	1,159,134	3,234,374	-	1,091,289	222,947	(2,765,954)	(83,304)	2,858,486	48,182,154	51,040,640
55118	Charles City County	798,028	1,374,541	-	280,589	26,361	(1,256,267)	(36,755)	1,186,497	20,212,048	21,398,545
55119	Charlotte County	842,619	2,299,601	-	1,598,697	101,566	(1,888,312)	(7,461)	2,946,710	34,173,433	37,120,143
55120	Chesterfield County	42,977,839	105,141,731	-	32,254,531	(7,147,926)	(76,752,720)	(907,938)	95,565,517	1,553,507,766	1,649,073,283
55121	Clarke County	853,365	2,142,234	-	288,391	20,762	(1,828,683)	(36,008)	1,440,061	31,815,775	33,255,836
55122	Craig County	339,192	697,625	-	229,553	62,501	(644,751)	(1,564)	682,556	10,319,145	11,001,701
55123	Culpeper County	3,626,562	6,794,850	-	(512,101)	113,656	(4,262,043)	(154,842)	5,606,082	99,246,323	104,852,405
55124	Cumberland County	510,532	1,464,834	-	365,198	75,219	(1,124,623)	(35,363)	1,255,797	21,770,704	23,026,501
55125	Dickenson County	1,130,563	3,284,446	-	710,232	92,426	(2,622,635)	(2,423)	2,592,609	48,840,430	51,433,039
55126	Dinwiddie County	2,000,769	3,586,616	-	53,447	107,067	(2,454,002)	(11,508)	3,282,389	52,367,045	55,649,434
55128	Essex County	672,485	1,368,040	-	(17,946)	121,958	(1,029,223)	(27,752)	1,087,562	20,123,259	21,210,821
55130	Fauquier County	7,397,168	14,199,815	-	1,964,310	770,370	(8,555,999)	(251,274)	15,524,390	207,374,100	222,898,490
55131	Floyd County	829,021	1,776,200	-	490,428	44,114	(1,347,096)	-	1,792,667	26,158,595	27,951,262
55132	Fluvanna County	1,436,716	2,439,291	-	(666,306)	150,836	(1,511,868)	(88,163)	1,760,506	35,500,950	37,261,456
55133	Franklin County	2,897,530	6,082,487	-	2,091,364	188,243	(4,858,537)	(109,199)	6,291,888	89,697,251	95,989,139
55134	Frederick County	8,344,773	17,447,629	-	2,022,138	720,532	(9,935,909)	(323,837)	18,275,326	255,268,488	273,543,814
55135	Giles County	966,561	2,469,412	-	1,258,812	114,933	(1,710,778)	(14,433)	3,084,507	36,479,931	39,564,438
55136	Gloucester County	2,530,256	6,928,614	-	1,651,555	479,141	(5,282,628)	(73,699)	6,233,239	102,794,036	109,027,275
55137	Goochland County	3,329,660	4,010,275	-	1,642,376	(43,062)	(2,414,412)	(93,936)	6,430,901	57,335,991	63,766,892
55138	Grayson County	876,941	2,063,224	-	1,247,735	21,422	(2,095,217)	(8,432)	2,105,673	30,741,161	32,846,834
55139	Greene County	1,182,598	2,036,218	-	902,343	38,023	(1,562,767)	(31,457)	2,564,958	29,780,701	32,345,659
55140	Greensville County	819,126	2,106,868	-	71,711	25,147	(1,661,519)	(4,262)	1,357,071	31,226,629	32,583,700
55141	Halifax County	1,278,036	3,526,867	-	361,082	153,216	(2,869,565)	(105,892)	2,343,744	52,459,567	54,803,311
55142	Hanover County	11,524,890	27,938,408	-	3,813,918	2,847,359	(17,039,320)	(374,009)	28,711,246	411,084,112	439,795,358
55143	Henrico County	49,877,241	136,274,405	-	31,308,097	(7,340,028)	(104,159,888)	(1,909,509)	104,050,318	2,022,037,531	2,126,087,849
55144	Henry County	3,585,349	7,967,159	-	2,475,551	(22,739)	(6,556,069)	(93,373)	7,355,878	117,771,357	125,127,235
55145	Highland County	285,459	594,527	-	442,768	(32,417)	(583,538)	(4,908)	701,891	8,816,570	9,518,461
55146	Isle of Wight County	2,755,450	4,928,555	-	193,159	194,738	(3,366,339)	(70,558)	4,635,005	71,978,624	76,613,629
55147	James City County	6,485,675	18,375,354	-	1,169,093	1,551,228	(12,986,084)	(231,587)	14,363,679	272,350,624	286,714,303
55148	King George County	2,072,945	4,351,292	-	767,797	15,514	(2,767,509)	(189,783)	4,250,256	63,869,284	68,119,540
55149	King and Queen County	657,297	1,010,155	75,100	896,516	107,099	(880,810)	(5,786)	1,859,571	14,751,264	16,610,835
55150	King William County	885,358	1,625,511	-	246,238	187,940	(1,521,631)	(80,671)	1,342,745	23,997,438	25,340,183
55151	Lancaster County	1,084,217	2,116,463	-	660,371	(424)	(1,638,933)	(18,314)	2,203,380	31,099,421	33,302,801
55152	Lee County	757,746	2,400,910	-	1,091,502	113,031	(2,080,444)	(121,243)	2,161,502	35,912,134	38,073,636
55153	Loudoun County	50,616,573	91,340,337	-	18,717,181	(5,615,739)	(47,802,239)	(1,776,295)	105,479,818	1,327,362,877	1,432,842,695
55154	Louisa County	2,576,196	4,348,820	-	935,729	47,968	(2,976,984)	(104,462)	4,827,267	63,391,496	68,218,763
55155	Lunenburg County	430,414	1,091,019	-	812,282	83,436	(1,011,217)	(10,413)	1,395,521	16,243,645	17,639,166
55156	Madison County	966,235	1,713,276	-	170,714	58,902	(1,468,464)	(52,194)	1,388,469	25,175,959	26,564,428
55157	Mathews County	597,115	1,200,653	-	582,723	71,508	(1,087,274)	(35,666)	1,329,059	17,751,801	19,080,860



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55158	Mecklenburg County	1,695,429	4,533,520	-	2,541,238	142,570	(3,934,344)	(23,752)	4,954,661	67,446,873	72,401,534
55159	Middlesex County	601,292	1,025,613	-	117,234	161,446	(674,813)	(24,678)	1,206,094	14,942,714	16,148,808
55160	Montgomery County	3,405,280	8,737,759	-	2,180,691	694,367	(6,519,349)	(153,354)	8,345,394	129,379,355	137,724,749
55162	Nelson County	865,291	1,698,984	-	(9,153)	13,356	(1,626,244)	(8,070)	934,164	25,121,999	26,056,163
55163	New Kent County	2,427,281	3,411,399	-	1,474,213	85,085	(1,827,515)	(62,375)	5,508,088	49,056,906	54,564,994
55165	Northampton County	1,543,053	3,448,270	-	897,257	137,580	(2,549,960)	(65,730)	3,410,470	50,850,272	54,260,742
55166	Northumberland County	1,009,014	1,838,678	-	1,155,597	212,429	(1,401,828)	(9,158)	2,804,732	26,936,158	29,740,890
55167	Nottoway County	713,369	1,295,875	-	(72,471)	1,754	(1,173,330)	(70,439)	694,758	19,106,667	19,801,425
55168	Orange County	2,225,692	3,763,956	-	2,503,409	144,879	(2,703,526)	(75,347)	5,859,063	54,926,053	60,785,116
55169	Page County	1,491,261	2,974,587	-	1,554,879	45,749	(2,048,608)	(52,342)	3,965,526	43,627,173	47,592,699
55170	Patrick County	1,286,306	2,511,273	-	(275,142)	109,301	(1,812,818)	(64,362)	1,754,558	36,856,328	38,610,886
55171	Pittsylvania County	2,587,784	6,564,177	-	3,393,548	78,553	(5,275,039)	(92,306)	7,256,717	97,342,952	104,599,669
55172	Powhatan County	2,066,362	2,833,525	-	1,648,486	6,748	(1,502,464)	(14,499)	5,038,158	40,670,266	45,708,424
55173	Prince Edward County	787,181	2,165,603	-	524,759	105,337	(1,872,771)	(50,712)	1,659,397	32,257,573	33,916,970
55174	Prince George County	3,207,414	6,236,305	-	474,473	(24,042)	(4,949,666)	(53,977)	4,890,507	91,684,115	96,574,622
55176	Prince William County	57,820,723	131,407,132	-	5,165,269	(483,401)	(90,424,267)	(1,296,236)	97,834,220	1,934,811,849	2,032,646,069
55177	Pulaski County	2,366,729	5,266,686	-	1,004,892	157,834	(4,236,479)	(67,954)	4,491,708	77,810,472	82,302,180
55178	Rappahannock County	557,066	1,323,540	-	908,970	57,337	(1,119,197)	(40,751)	1,686,965	19,630,913	21,317,878
55179	Richmond County	790,041	1,349,286	-	(465,623)	162,365	(1,029,963)	(10,655)	795,451	19,719,685	20,515,136
55180	Roanoke County	9,500,555	24,904,770	-	3,431,697	1,759,553	(18,183,992)	(360,922)	21,051,661	368,731,454	389,783,115
55181	Rockbridge County	1,921,518	3,366,585	-	(718,781)	(28,447)	(3,013,977)	(35,910)	1,490,988	49,478,753	50,969,741
55182	Rockingham County	5,996,944	11,642,686	-	5,194,168	442,942	(7,734,622)	(138,989)	15,403,129	170,424,103	185,827,232
55183	Russell County	1,050,252	2,878,270	-	881,296	116,864	(2,694,460)	(141,830)	2,090,392	43,008,923	45,099,315
55184	Scott County	1,206,850	2,861,538	-	791,021	137,408	(2,085,678)	(7,430)	2,903,709	42,232,865	45,136,574
55185	Shenandoah County	2,764,155	5,239,711	-	961,561	183,770	(3,402,733)	(96,045)	5,650,419	76,610,582	82,261,001
55186	Smyth County	1,291,799	3,933,088	566,610	(256,207)	183,723	(3,144,083)	(68,966)	2,505,964	58,582,690	61,088,654
55187	Southampton County	1,393,967	3,745,360	-	1,092,528	157,882	(3,014,847)	(76,371)	3,298,519	55,638,457	58,936,976
55188	Spotsylvania County	11,530,541	21,226,838	-	7,623,720	698,067	(11,632,898)	(324,841)	29,121,427	308,920,006	338,041,433
55189	Stafford County	11,542,638	22,984,557	-	2,540,587	553,340	(14,314,930)	(707,282)	22,598,910	336,480,424	359,079,334
55190	Surry County	670,936	1,655,229	-	(130,960)	86,441	(1,519,639)	(35,982)	726,025	24,628,781	25,354,806
55191	Sussex County	1,044,494	2,100,409	-	565,031	(17,379)	(1,607,137)	(64,488)	2,020,930	30,908,492	32,929,422
55192	Tazewell County	1,837,585	5,110,909	-	1,324,633	306,314	(3,842,273)	(107,950)	4,629,219	75,854,697	80,483,915
55193	Warren County	2,337,432	4,172,519	-	89,481	98,725	(3,382,182)	(44,646)	3,271,329	61,191,084	64,462,413
55195	Washington County	2,013,463	4,454,153	-	568,755	170,758	(3,610,842)	(45,833)	3,550,454	65,802,320	69,352,774
55196	Westmoreland County	1,411,955	2,425,642	-	(206,074)	110,858	(1,816,984)	(108,253)	1,817,144	35,486,104	37,303,248
55197	Wise County	1,773,441	5,196,134	-	491,702	338,577	(4,296,549)	(112,020)	3,391,285	77,410,602	80,801,887
55198	Wythe County	1,235,409	3,226,724	-	664,560	75,411	(2,805,768)	(20,081)	2,376,255	47,980,834	50,357,089
55199	York County	7,164,287	20,543,503	-	2,855,244	1,624,262	(15,814,726)	(276,369)	16,096,201	305,229,447	321,325,648
55200	City of Alexandria	15,318,344	54,895,345	-	5,519,955	(3,500,608)	(44,297,502)	(1,409,109)	26,526,425	820,799,328	847,325,753
55201	City of Bristol	2,000,719	8,854,781	-	2,909,380	377,197	(8,626,852)	(97,295)	5,417,930	133,543,290	138,961,220
55202	City of Buena Vista	559,744	1,602,559	-	611,702	59,424	(1,334,899)	-	1,498,530	23,849,317	25,347,847
55203	Town of St. Paul	90,591	275,815	-	387,619	16,785	(246,724)	(6,067)	518,019	4,121,948	4,639,967
55204	Town of Clifton Forge	181,552	789,983	-	373,997	42,875	(901,235)	(11,050)	476,122	11,978,048	12,454,170
55205	City of Danville	966,436	2,303,697	-	(943,465)	43,840	(1,724,902)	(33,508)	612,098	34,041,608	34,653,706
55206	City of Fredericksburg	4,660,213	11,935,073	-	5,209,194	322,029	(10,463,717)	(310,348)	11,352,444	177,542,709	188,895,153
55207	City of Hampton	15,766,347	51,501,215	-	4,013,972	(1,147,753)	(43,021,054)	(1,295,020)	25,817,707	769,372,654	795,190,361
55208	City of Harrisonburg	5,229,088	14,479,856	-	9,970,343	631,502	(11,099,508)	(315,265)	18,896,016	214,994,678	233,890,694
55209	City of Hopewell	2,745,371	9,029,931	-	2,663,019	359,416	(8,594,748)	(99,759)	6,103,230	135,378,640	141,481,870
55210	City of Lynchburg	9,902,442	30,982,357	-	12,480,243	(1,669,668)	(27,074,212)	(481,996)	24,139,166	462,873,546	487,012,712
55211	Town of Crewe	116,557	315,338	-	43,352	10,225	(189,580)	(43,865)	252,027	4,671,841	4,923,868
55212	City of Norfolk	13,521,249	12,959,320	-	1,956,659	2,065,956	(7,314,778)	(372,269)	22,816,137	182,312,201	205,128,338
55213	City of Petersburg	3,411,384	13,213,241	-	(831,380)	639,617	(13,305,671)	(290,439)	2,836,752	199,138,385	201,975,137
55214	City of Portsmouth	14,728,944	32,878,526	-	5,772,518	(1,842,254)	(24,612,361)	(1,624,824)	25,300,549	485,478,925	510,779,474
55215	City of Radford	1,818,444	5,050,538	-	2,159,365	272,036	(4,233,733)	(45,511)	5,021,139	75,143,968	80,165,107
55216	City of Richmond	10,758,402	11,614,972	2,253,651	4,997,397	718,654	(10,024,035)	(252,307)	20,066,734	166,453,427	186,520,161



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55217	City of Roanoke	1,846,832	6,240,239	-	1,875,549	221,457	(5,822,191)	(66,649)	4,295,237	93,545,566	97,840,803
55218	Town of Craigsville	11,300	59,843	-	142,493	3,844	(50,788)	-	166,692	900,664	1,067,356
55219	City of Staunton	2,255,264	7,054,778	-	(436,623)	366,129	(5,721,611)	(45,736)	3,472,201	105,143,646	108,615,847
55220	City of Suffolk	11,552,337	30,013,038	-	9,521,752	2,371,145	(20,815,712)	(607,896)	32,034,664	443,797,070	475,831,734
55221	City of Williamsburg	2,186,892	6,119,252	-	1,368,631	423,124	(5,806,667)	(34,105)	4,257,127	91,389,080	95,646,207
55222	City of Winchester	4,281,142	10,499,561	-	2,517,140	586,518	(7,496,870)	(229,520)	10,157,971	155,131,098	165,289,069
55223	City of Martinsville	2,181,134	8,270,702	-	(336,948)	281,856	(7,997,941)	(94,978)	2,303,825	124,394,250	126,698,075
55224	City of Falls Church	211,175	420,006	-	(170,559)	45,890	(349,993)	(5,473)	151,046	6,188,876	6,339,922
55225	City of Colonial Heights	2,402,870	7,048,943	-	(435,390)	707,840	(6,430,832)	(66,699)	3,226,732	105,274,678	108,501,410
55226	Town of Front Royal	1,063,351	3,427,711	-	(359,318)	245,423	(2,852,586)	(83,597)	1,440,984	51,185,639	52,626,623
55227	Town of Boyce	-	1,179	-	(1,603)	38	-	-	(386)	17,469	17,083
55228	Town of Middletown	119,068	84,491	-	(91,712)	(2,815)	(35,233)	-	73,799	1,150,269	1,224,068
55229	Town of Chilhowie	227,287	350,154	-	(191,524)	(4,823)	(267,161)	(7,590)	106,343	5,097,558	5,203,901
55230	City of Covington	466,359	1,884,998	-	(261,227)	118,629	(1,766,308)	(30,753)	411,698	28,358,069	28,769,767
55231	Town of Floyd	15,087	30,381	-	(3,805)	4,451	(40,834)	-	5,280	455,412	460,692
55232	City of Franklin	1,369,107	3,209,696	-	(308,717)	54,222	(2,932,331)	(72,210)	1,319,767	47,684,212	49,003,979
55233	City of Chesapeake	32,658,511	88,729,631	-	7,000,424	(3,705,471)	(72,496,821)	(2,061,113)	50,125,161	1,319,133,510	1,369,258,671
55234	City of Virginia Beach	57,412,267	182,842,307	-	27,973,168	(8,369,124)	(152,187,208)	(2,856,253)	104,815,157	2,728,884,380	2,833,699,537
55235	City of Norton	597,985	1,597,459	-	369,152	85,829	(1,279,696)	(6,910)	1,363,819	23,711,375	25,075,194
55236	City of Manassas Park	1,953,948	3,875,600	-	861,226	553,586	(2,339,021)	(68,993)	4,836,346	56,666,351	61,502,697
55237	Town of Exmore	135,319	130,786	-	(7,312)	13,730	(51,109)	(6,247)	215,167	1,830,930	2,046,097
55238	Town of Pound	-	102,013	-	(154,107)	2,348	(106,422)	-	(156,168)	1,564,515	1,408,347
55239	Town of Grottoes	137,665	205,173	-	259,609	4,681	(183,305)	(6,893)	416,930	2,997,036	3,413,966
55240	Town of Onley	60,321	57,879	-	7,795	357	(26,649)	-	99,703	810,472	910,175
55241	Town of West Point	353,920	547,386	-	(73,087)	(7,409)	(192,771)	(9,832)	618,207	7,856,798	8,475,005
55242	Town of South Hill	566,779	1,376,481	-	(441,521)	58,734	(995,164)	(68,583)	496,726	20,357,404	20,854,130
55243	Town of Rural Retreat	64,974	78,474	-	29,120	15,449	(44,094)	-	143,923	1,119,646	1,263,569
55244	Town of Dillwyn	-	439	-	(156)	9	(641)	-	(349)	6,819	6,470
55245	Town of Scottsville	30,238	40,714	-	7,725	(1,222)	(38,988)	-	38,467	592,429	630,896
55246	Town of Burkeville	7,890	21,589	-	2,668	1,539	(28,164)	(667)	4,855	326,367	331,222
55247	Town of Madison	5,471	3,653	-	(1,557)	49	-	-	7,616	48,648	56,264
55248	Town of Pennington Gap	87,053	129,790	-	35,918	25,606	(91,724)	(5,768)	180,875	1,884,504	2,065,379
55249	Town of La Crosse	28,311	33,432	-	(6,716)	6,419	(27,417)	-	34,029	480,687	514,716
55250	Town of Rich Creek	27,143	43,296	-	10,193	6,317	(28,650)	(17,542)	40,757	637,374	678,131
55252	Town of Windsor	168,475	163,772	-	21,333	279	(54,605)	-	299,254	2,285,074	2,584,328
55253	Town of Haysi	10,255	47,773	-	27,897	5,787	(52,853)	-	38,859	723,914	762,773
55254	Town of Stephens City	86,743	158,301	-	40,664	698	(159,900)	(13,697)	112,809	2,345,249	2,458,058
55255	Town of Brodnax	9,561	9,640	-	(1,728)	1,060	(3,735)	-	14,798	135,125	149,923
55256	Town of Mineral	26,606	15,072	-	331	491	(9,220)	-	33,280	201,291	234,571
55257	Town of Lebanon	157,437	739,768	-	170,237	57,605	(609,743)	(3,064)	512,240	11,108,499	11,620,739
55258	City of Newport News	13,570,634	8,185,985	-	(2,027,743)	5,654,097	(1,099,627)	(611,659)	23,671,687	108,558,858	132,230,545
55259	Town of Richlands	382,069	1,124,974	-	464,837	47,161	(993,876)	(25,555)	999,610	16,793,935	17,793,545
55260	Town of Haymarket	202,780	89,609	-	(72,766)	2,793	(21,309)	-	201,107	1,135,411	1,336,518
55261	Town of Lovettsville	61,549	55,116	-	(47,505)	5,569	(11,226)	-	63,503	760,598	824,101
55262	Town of Troutville	3,436	6,340	-	1,240	5,200	(3,299)	-	12,917	92,136	105,053
55263	Town of Buchanan	9,523	5,809	-	(15,465)	308	(1,625)	-	(1,450)	77,343	75,893
55264	Town of Eastville	87,112	53,667	-	(86,123)	(11,640)	(44,288)	-	(1,272)	730,099	728,827
55265	Town of Occoquan	39,265	24,630	-	48,763	10,932	(683)	-	122,907	325,972	448,879
55266	Town of Farmville	634,807	455,526	-	67,683	6,638	(59,477)	(11,435)	1,093,742	6,149,189	7,242,931
55267	Town of Glade Spring	87,370	14,037	-	(7,159)	(5,147)	(751)	-	88,350	120,963	209,313
55300	Town of Abingdon	594,334	1,867,483	-	834,836	79,092	(1,538,793)	(37,494)	1,799,458	27,860,218	29,659,676
55301	Town of Dumfries	558,633	464,007	-	26,344	39,227	(438,743)	(44,019)	605,449	6,556,924	7,162,373
55302	Town of Iron Gate	1,971	23,711	-	6,377	1,233	(23,133)	-	10,159	360,868	371,027
55303	Town of Montross	7,225	36,961	-	16,705	2,283	(47,588)	-	15,586	564,136	579,722
55304	Town of South Boston	586,617	1,901,614	-	378,058	25,653	(1,686,432)	(47,662)	1,157,848	28,452,494	29,610,342



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55305	Town of Gretna	77,948	175,321	-	96,858	8,168	(82,707)	-	275,588	2,560,754	2,836,342
55306	Town of Remington	15,645	74,108	-	(22,625)	4,921	(53,424)	-	18,625	1,108,960	1,127,585
55307	City of Lexington	795,556	2,251,266	-	51,673	47,520	(1,936,649)	(80,462)	1,128,904	33,565,093	34,693,997
55308	City of Waynesboro	1,896,080	6,638,151	-	1,791,444	362,875	(6,222,207)	(72,698)	4,393,645	99,594,352	103,987,997
55309	Town of Colonial Beach	265,847	539,966	-	(29,737)	49,024	(458,234)	(24,533)	342,333	7,975,029	8,317,362
55310	Town of Smithfield	576,157	1,047,529	-	223,224	49,193	(526,452)	(4,480)	1,365,171	15,208,255	16,573,426
55311	Town of Brookneal	13,462	138,183	-	98,682	8,785	(207,587)	-	51,525	2,137,483	2,189,008
55312	Town of Hamilton	31,571	72,714	-	8,098	(5,332)	(73,250)	(7,353)	26,448	1,085,972	1,112,420
55313	City of Galax	803,663	2,477,651	-	728,175	190,875	(2,167,023)	(63,162)	1,970,179	37,017,376	38,987,555
55314	Town of Jonesville	12,599	85,297	-	156,259	4,115	(102,712)	(9,855)	145,703	1,307,341	1,453,044
55315	Town of Wytheville	1,122,186	2,733,911	-	61,330	97,412	(2,377,671)	(110,092)	1,527,076	40,624,084	42,151,160
55316	City of Fairfax	2,859,156	14,219,346	-	2,659,466	2,434,967	(12,738,565)	(175,430)	9,258,940	214,254,816	223,513,756
55317	Town of Vienna	1,601,599	5,885,785	-	(1,516,170)	736,604	(5,177,195)	(46,434)	1,484,189	88,207,036	89,691,225
55318	Town of Vinton	488,628	1,514,430	-	879,150	159,300	(1,534,974)	(14,976)	1,491,558	22,722,343	24,213,901
55319	City of Emporia	743,892	2,342,017	-	938,710	102,925	(1,915,519)	(162,302)	2,049,723	34,991,561	37,041,284
55320	Town of Culpeper	1,653,884	3,910,573	-	1,612,055	199,398	(2,793,698)	(53,609)	4,528,603	57,704,181	62,232,784
55321	Town of Woodstock	480,127	1,141,901	-	124,522	39,883	(881,091)	(29,130)	876,212	16,892,034	17,768,246
55322	Town of Glasgow	11,609	55,913	-	(77,634)	4,362	(18,910)	-	(24,660)	826,193	801,533
55323	Town of Marion	624,896	1,527,649	-	(605,019)	73,146	(864,195)	(66,310)	690,167	22,472,187	23,162,354
55324	Town of Altavista	363,664	980,467	-	211,707	14,520	(788,765)	(34,893)	746,700	14,573,603	15,320,303
55325	Town of Herndon	2,311,261	7,431,972	-	3,278,227	731,416	(5,691,036)	(52,232)	8,009,608	110,663,669	118,673,277
55326	Town of Pearisburg	207,514	680,276	-	379,000	47,359	(417,503)	(37,497)	859,149	10,098,152	10,957,301
55327	Town of Christiansburg	1,911,161	4,689,274	-	53,135	576,503	(2,868,938)	(181,788)	4,179,347	69,084,924	73,264,271
55328	Town of Wakefield	18,236	58,355	-	21,168	6,812	(71,264)	-	33,307	881,917	915,224
55329	Town of Leesburg	4,150,735	10,418,788	-	6,213,049	1,232,571	(7,216,817)	(88,107)	14,710,219	153,854,142	168,564,361
55330	Town of Chatham	53,946	141,825	-	20,337	(319)	(125,587)	(6,140)	84,062	2,113,032	2,197,094
55331	Town of Bowling Green	37,383	103,105	-	(201,405)	7,672	(201,507)	(6,318)	(261,070)	1,594,008	1,332,938
55332	City of Manassas	5,238,662	14,303,034	-	4,281,882	1,390,941	(9,823,916)	(258,451)	15,132,152	211,699,316	226,831,468
55333	Town of Alberta	-	17,487	-	(10,404)	454	(10,103)	-	(2,566)	264,119	261,553
55334	Town of Boydton	32,296	104,257	-	(32)	7,181	(75,059)	-	68,643	1,549,779	1,618,422
55335	City of Salem	3,791,578	16,530,215	-	3,749,602	1,178,498	(15,811,728)	(115,015)	9,323,150	249,063,870	258,387,020
55336	Town of Mckenney	5,499	28,702	-	13,218	2,849	(41,432)	-	8,836	440,434	449,270
55337	Town of Narrows	175,768	390,451	-	160,807	64,491	(313,202)	-	478,315	5,765,291	6,243,606
55338	Town of Quantico	13,864	36,721	-	18,317	7,525	(41,164)	(3,044)	32,219	552,254	584,473
55339	Town of Halifax	95,565	181,220	-	(33,749)	18,666	(80,924)	(2,936)	177,842	2,631,106	2,808,948
55340	Town of Blacksburg	2,105,258	7,795,513	-	725,300	658,619	(5,762,457)	(111,523)	5,410,710	116,320,812	121,731,522
55341	Town of Chincoteague	470,115	832,530	-	540,817	30,654	(534,837)	(34,480)	1,304,799	12,148,328	13,453,127
55342	Town of Lawrenceville	106,448	355,740	-	(107,806)	15,775	(267,821)	-	102,336	5,297,685	5,400,021
55343	Town of Amherst	206,304	433,073	-	(7,971)	12,508	(346,667)	-	297,247	6,382,932	6,680,179
55344	Town of Stanley	102,204	256,805	-	806,436	17,475	(185,699)	-	997,221	3,795,157	4,792,378
55345	Town of Hillsville	272,504	619,258	-	121,271	26,588	(441,915)	(3,213)	594,493	9,124,246	9,718,739
55346	Town of Elkton	222,543	334,002	-	46,686	14,800	(297,484)	(12,491)	308,056	4,880,629	5,188,685
55347	Town of Bridgewater	380,999	980,188	-	209,945	61,355	(830,255)	(12,824)	789,408	14,561,842	15,351,250
55348	Town of Purcellville	844,588	1,620,819	-	811,651	202,579	(1,189,460)	-	2,290,177	23,762,275	26,052,452
55349	Town of Timberville	156,456	292,548	-	66,831	1,553	(209,573)	-	307,815	4,282,374	4,590,189
55350	Town of Wise	336,040	1,097,265	-	356,517	62,793	(855,901)	(6,556)	990,158	16,350,960	17,341,116
55351	Town of New Market	149,111	386,293	-	131,616	45,051	(238,967)	-	473,104	5,693,232	6,166,338
55352	Town of Tappahannock	301,677	569,508	-	64,876	68,421	(394,439)	(971)	609,072	8,333,180	8,942,252
55353	Town of Rocky Mount	602,152	1,256,390	-	378,071	84	(871,200)	(4,543)	1,360,954	18,448,901	19,809,855
55354	Town of Big Stone Gap	295,231	1,047,581	-	200,567	61,070	(1,083,344)	(16,374)	504,731	15,774,340	16,279,071
55355	Town of Luray	443,732	1,083,784	-	(273,788)	50,887	(1,002,636)	-	301,979	16,113,640	16,415,619
55356	Town of Stuart	-	-	-	-	-	-	-	-	-	-
55357	Town of Strasburg	469,475	1,178,002	138,425	106,595	50,823	(783,030)	(345)	1,159,945	17,374,099	18,534,044
55358	Town of Appomattox	105,536	283,646	-	109,390	20,031	(240,720)	-	277,883	4,216,993	4,494,876
55359	Town of Clarksville	142,923	426,011	-	(521,435)	(3,349)	(256,193)	-	(212,043)	6,296,454	6,084,411



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55360	Town of Dublin	212,268	438,550	-	(12,455)	2,882	(385,360)	-	255,885	6,477,448	6,733,333
55361	Town of Middleburg	256,122	313,332	-	48,499	9,111	(290,706)	(15,907)	320,451	4,539,139	4,859,590
55362	Town of Edinburg	31,888	100,699	-	61,864	3,514	(17,725)	-	180,240	1,468,811	1,649,051
55363	Town of Chase City	110,687	537,612	-	(387,329)	16,511	(474,613)	(1,408)	(198,540)	8,091,948	7,893,408
55364	Town of Bedford	683,307	2,405,109	-	143,662	209,466	(2,248,547)	(35,712)	1,157,285	36,090,065	37,247,350
55365	City of Poquoson	1,237,916	3,136,778	-	389,262	293,113	(2,715,494)	(15,676)	2,325,899	46,598,456	48,924,355
55366	Town of Ashland	663,156	1,583,734	-	(645,047)	162,819	(1,092,712)	(20,942)	651,008	23,356,394	24,007,402
55367	Town of Broadway	287,814	393,655	-	316,372	(929)	(372,111)	(13,774)	611,027	5,737,059	6,348,086
55368	Town of Berryville	249,710	651,293	-	266,690	42,836	(472,224)	(1,420)	736,885	9,635,903	10,372,788
55369	Town of Tazewell	387,857	641,520	-	167,121	23,104	(505,267)	(52,744)	661,591	9,395,142	10,056,733
55370	Town of Urbanna	11,244	53,636	-	19,176	4,697	(60,667)	-	28,086	813,704	841,790
55371	Town of Bluefield	409,277	777,636	-	9,267	32,286	(498,217)	(28,645)	701,604	11,374,689	12,076,293
55372	Town of Weber City	39,864	73,197	-	10,885	(1,714)	(78,873)	-	43,359	1,083,975	1,127,334
55373	Town of Damascus	-	10,821	-	(4,462)	278	(8,967)	-	(2,330)	164,795	162,465
55374	Town of Hurt	26,770	76,222	-	84,441	3,721	(82,132)	(4,005)	105,017	1,145,507	1,250,524
55375	Town of Waverly	26,537	143,191	-	(113,936)	13,506	(185,938)	(30,277)	(146,917)	2,202,919	2,056,002
55376	Town of Coeburn	72,621	249,402	-	57,069	30,894	(222,426)	(7,786)	179,774	3,737,330	3,917,104
55377	Town of Dayton	176,900	274,481	-	(93,497)	1,284	(226,741)	(3,041)	129,386	4,004,370	4,133,756
55378	Town of Courtland	28,665	51,480	-	14,587	(14,314)	(19,522)	-	60,896	743,761	804,657
55379	Town of Cape Charles	199,746	332,429	-	(376,151)	23,176	(242,571)	(181,024)	(244,395)	4,936,921	4,692,526
55380	Town of Independence	94,320	189,853	-	72,585	9,332	(122,388)	(47,844)	195,858	2,803,426	2,999,284
55381	Town of Warsaw	118,176	199,411	-	45,810	17,734	(200,155)	(9,572)	171,404	2,940,930	3,112,334
55382	Town of Grundy	43,511	232,197	-	54,247	15,495	(252,115)	-	93,335	3,522,503	3,615,838
55383	Town of Warrenton	968,751	2,506,354	-	(117,432)	67,589	(2,131,964)	(47,210)	1,246,088	37,252,008	38,498,096
55384	Town of Louisa	87,142	187,433	-	513,874	6,669	(222,421)	(6,307)	566,390	2,804,006	3,370,396
55385	Town of Kenbridge	85,537	113,496	-	26,998	9,064	(69,885)	(4,336)	160,874	1,632,995	1,793,869
55386	Town of Mt Jackson	168,868	273,883	-	134,901	6,957	(389,137)	(1,301)	194,171	4,083,873	4,278,044
55387	Town of Pulaski	833,113	1,965,493	-	(531,669)	81,753	(1,828,402)	(23,086)	497,202	29,211,047	29,708,249
55388	Town of Jarratt	5,202	19,431	-	22,379	610	(28,549)	-	19,073	296,936	316,009
55389	Town of Pembroke	63,647	93,960	-	24,248	7,716	(117,632)	(14,910)	57,029	1,394,619	1,451,648
55390	Town of Parksley	11,305	69,659	-	(99,015)	3,559	(62,042)	(16,210)	(92,744)	1,059,808	967,064
55391	Town of Onancock	85,869	226,637	-	(12,015)	18,046	(150,197)	-	168,340	3,346,814	3,515,154
55392	Town of Victoria	72,831	169,710	-	(30,107)	8,294	(119,126)	(24,529)	77,073	2,513,218	2,590,291
55393	Town of Shenandoah	148,517	294,074	-	588,649	26,314	(245,632)	-	811,922	4,330,950	5,142,872
55394	Town of Gate City	89,045	174,428	-	44,669	13,802	(126,892)	-	195,052	2,558,523	2,753,575
55395	Town of Round Hill	116,799	214,881	-	(138,082)	43,096	(119,132)	-	117,562	3,126,196	3,243,758
55396	Town of Kilmarnock	213,451	289,255	-	(56,011)	78,661	(210,670)	-	314,686	4,177,136	4,491,822
55397	Town of Orange	395,634	1,003,329	-	122,622	85,009	(522,375)	(15,447)	1,068,772	14,737,409	15,806,181
55398	Town of Saltville	66,817	202,895	-	30,005	16,618	(193,590)	(21,435)	101,310	3,046,541	3,147,851
55399	Town of Blackstone	353,009	839,584	-	413,599	78,897	(667,142)	(10,214)	1,007,733	12,423,945	13,431,678
55401	Southeastern Public Svc Auth	653,217	3,536,245	-	1,406,581	235,890	(3,192,939)	(197,785)	2,441,209	53,430,964	55,872,173
55402	Pittsylvania Co Svc Auth	-	133,224	-	155,031	5,367	(165,122)	-	128,500	2,056,257	2,184,757
55403	Rappahannock Area Youth Services and Group Home Commission	36,307	70,016	-	(105,543)	11,629	(34,054)	(40,495)	(62,140)	1,038,242	976,102
55404	Appomattox Regional Library	63,318	224,988	-	(35,226)	31,580	(194,497)	-	90,163	3,367,089	3,457,252
55405	Staunton Red-Hous Auth	42,670	121,948	-	(9,449)	17,511	(190,280)	(9,065)	(26,665)	1,863,640	1,836,975
55406	Hampton Newport News Community Services Board	2,523,521	6,182,835	-	3,588,110	1,162,400	(3,413,859)	(466,335)	9,576,672	91,014,134	100,590,806
55408	Alleghany Highlands Regional Library Inc.	5,996	47,664	-	(8,032)	1,352	(62,647)	-	(15,667)	731,463	715,796
55409	Southside Reg Juvenile Group Home	9,151	54,459	-	(239,521)	7,415	(33,582)	-	(202,078)	814,443	612,365
55411	Hampton Roads Sanitation Dist	4,959,625	21,244,332	-	9,466,756	4,627,643	(15,924,782)	(275,832)	24,097,742	317,871,521	341,969,263
55412	Peninsula Airport Commission	168,190	663,302	-	(250,406)	122,486	(650,422)	(37,300)	15,850	10,002,374	10,018,224
55413	Richmond Redevelopment and Housing Authority	1,000,254	4,620,317	-	177,729	357,616	(4,720,966)	(204,136)	1,230,814	69,911,445	71,142,259
55415	Chesapeake Red-Hous Auth	254,395	862,886	-	53,740	108,127	(746,971)	(19,216)	512,961	12,912,192	13,425,153
55416	Alexandria Renew Enterprises	801,758	4,022,564	-	(76,197)	358,906	(3,902,472)	(166,769)	1,037,790	60,826,403	61,864,193
55417	Norfolk Airport Authority	2,064,141	4,770,751	-	1,551,668	393,994	(3,519,324)	(36,368)	5,224,862	70,391,500	75,616,362
55418	Charlottesville Red-Hous Auth	64,042	181,389	-	49,094	10,010	(205,131)	(5,145)	94,259	2,728,340	2,822,599



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55419	Hampton Red-Hous Authority	303,211	1,350,870	-	(102,004)	126,739	(1,315,288)	(1,403)	362,125	20,368,019	20,730,144
55420	Loudoun County Sanitation Authority	2,157,833	5,928,714	-	1,666,600	2,010,621	(3,705,141)	(195,597)	7,863,030	87,625,335	95,488,365
55421	Danville Red-Hous Auth	138,345	566,536	-	(44,564)	31,824	(453,528)	(26,987)	211,626	8,495,035	8,706,661
55422	NRV Regional Water Authority	132,216	531,596	-	271,993	77,687	(466,858)	-	546,634	7,976,711	8,523,345
55423	Northern Virginia Juvenile Detention Center	206,223	1,196,519	-	42,166	93,417	(1,290,933)	(43,639)	203,753	18,187,271	18,391,024
55424	Hopewell Red-Hous Auth	31,944	286,818	-	49,151	12,270	(344,268)	(5,450)	30,465	4,392,075	4,422,540
55425	Colonial Behavioral Health	1,019,502	2,627,849	-	1,125,767	425,674	(2,089,551)	(60,295)	3,048,946	38,986,516	42,035,462
55426	Blacksburg-VPI Sanitation Authority	61,073	632,332	-	47,762	9,179	(215,464)	-	534,882	9,414,536	9,949,418
55427	Potomac River Fisheries Comm	38,587	132,492	-	59,178	8,167	(174,134)	-	64,290	2,011,325	2,075,615
55428	Chesapeake Bridge-Tunnel	763,858	4,088,667	-	1,512,332	127,625	(3,320,796)	(30,074)	3,141,612	61,484,422	64,626,034
55429	Alexandria Red-Hous Auth	370,517	1,219,269	-	733,847	210,826	(1,187,051)	(56,559)	1,290,849	18,314,539	19,605,388
55430	Albemarle Co Service Auth	499,895	1,757,703	-	1,018,335	51,567	(1,332,985)	(248)	1,994,267	26,206,772	28,201,039
55431	Franklin Red-Hous Auth	27,406	51,046	-	(3,794)	42	(16,144)	(3,620)	54,936	738,708	793,644
55432	Beyond Housing	115,646	293,182	-	213,908	37,165	(271,688)	(8,912)	379,301	4,368,087	4,747,388
55433	Norfolk Red-Hous Auth	1,046,713	7,148,531	-	3,359,975	576,467	(8,414,831)	(219,246)	3,497,609	109,174,486	112,672,095
55435	Richmond Metropolitan Transportation Authority	269,105	1,362,746	-	126,858	206,378	(1,023,552)	(125,531)	816,004	20,494,262	21,310,266
55436	Riverside Regional Jail	2,500,251	4,796,408	-	1,966,133	(39,983)	(3,166,826)	(130,667)	5,925,316	70,206,393	76,131,709
55437	Peninsula Ports Auth of VA	-	27,014	-	19,421	1,351	(52,134)	-	(4,348)	426,269	421,921
55439	Rappahannock Rapidan Regional Commission	48,618	108,938	-	45,159	9,902	(60,246)	-	152,371	1,595,397	1,747,768
55440	Shenandoah Valley Juvenile Center	216,683	499,932	-	208,274	30,101	(465,305)	(25,567)	464,118	7,435,151	7,899,269
55442	Southside Regional Library Bd	-	88,830	-	(106,248)	3,814	(100,758)	-	(114,362)	1,366,379	1,252,017
55443	Bedford Public Library	67,226	245,458	-	111,220	85,885	(236,229)	-	273,560	3,687,308	3,960,868
55444	Eastern Shore Economic Development Commission	-	-	-	-	-	-	-	-	-	-
55445	Chesterfield County Health Center Commission	572,815	1,388,564	-	(557,597)	254,858	(1,110,193)	(243,493)	304,954	20,675,341	20,980,295
55446	Washington County Service Authority	336,630	1,255,577	-	155,256	131,458	(821,752)	(55,513)	1,001,656	18,703,145	19,704,801
55447	Rappahannock Area Comm Svcs	2,268,844	3,935,430	-	2,901,826	514,223	(2,114,997)	(147,937)	7,357,389	57,165,287	64,522,676
55449	Hampton Roads Planning District Commission	372,926	1,435,552	-	706,863	200,010	(1,294,434)	-	1,420,917	21,541,735	22,962,652
55450	Meherrin Regional Library	23,410	137,304	-	2,929	5,903	(89,108)	-	80,438	2,055,281	2,135,719
55451	New River Valley Regional Commission	204,337	288,815	-	84,809	45,480	(160,744)	-	462,697	4,154,778	4,617,475
55452	Northern Virginia Health Care Center	1,033,028	2,117,286	-	223,026	514,707	(1,467,826)	(207,937)	2,212,284	31,172,049	33,384,333
55453	Rockbridge Area Comm Svc Bd	355,957	1,251,449	-	669,129	149,482	(1,027,664)	(77,318)	1,321,035	18,736,513	20,057,548
55454	Greensville - Emporia So Svcs	94,218	550,471	-	203,492	22,235	(504,769)	(14,939)	350,708	8,320,759	8,671,467
55455	James City Service Authority	500,908	1,782,090	-	725,843	190,475	(1,154,487)	(21,037)	2,023,792	26,488,182	28,511,974
55456	Accomack-Norhampton Plan	64,023	311,933	-	144,273	26,130	(311,933)	(8,165)	226,261	4,717,261	4,943,522
55457	Harrisonburg-Rockingham Regional Sewer Authority	164,982	654,708	-	(506,204)	51,948	(437,910)	-	(72,476)	9,753,354	9,680,878
55458	Wytheville Red- Hous Auth	35,064	214,713	-	206,243	20,359	(175,011)	-	301,368	3,233,374	3,534,742
55459	Waynesboro Red-Hous Auth	55,455	370,801	-	17,863	25,915	(326,467)	(4,947)	138,620	5,603,603	5,742,223
55460	Region Ten Community Services Board	2,032,206	4,830,249	-	2,803,956	423,423	(3,083,587)	(207,762)	6,798,485	71,172,709	77,971,194
55462	Lenowisco Planning Dist Comm	22,827	331,649	-	213,639	6,863	(384,924)	-	190,054	5,082,960	5,273,014
55465	Rivanna Water and Sewer Authority	668,868	2,010,236	-	1,017,183	107,155	(1,725,592)	(17,628)	2,060,222	29,984,023	32,044,245
55466	Appomattox River Water Auth	177,191	404,039	-	64,832	38,691	(310,521)	-	374,232	5,963,835	6,338,067
55467	Campbell Co Utilities & Svcs	151,508	537,121	-	103,945	37,704	(342,842)	-	487,436	7,977,263	8,464,699
55469	Eastern Shore Comm Svcs Bd	461,131	1,618,641	-	36,173	94,272	(1,327,862)	(50,928)	831,427	24,208,135	25,039,562
55470	Anchor Commission	29,819	151,544	-	32,369	16,801	(162,468)	-	68,065	2,296,518	2,364,583
55471	Horizon Behavioral Health	2,014,797	4,875,640	-	989,129	675,697	(2,722,054)	(466,212)	5,366,997	71,811,042	77,178,039
55472	District 19 Community Services Board	874,468	2,886,151	-	1,294,881	106,449	(2,369,279)	(120,906)	2,671,764	43,128,417	45,800,181
55473	Hampton Roads Transit	2,050,204	4,019,861	-	756,057	1,272,759	(2,503,542)	(399,529)	5,195,810	58,954,832	64,150,642
55474	Upper Occoquan Sewage Auth	1,247,046	5,621,133	-	1,936,779	982,728	(4,579,917)	(137,671)	5,070,098	84,387,790	89,457,888
55475	New River Valley Juv Det Comm	54,270	250,926	-	35,155	54,081	(206,384)	(15,127)	172,921	3,773,910	3,946,831
55476	Rockbridge Regional Library	82,625	217,184	-	(2,681)	37,294	(161,193)	(8,167)	165,062	3,219,591	3,384,653
55477	Frederick Co Sanitation Auth	519,055	1,102,664	-	265,865	94,124	(649,983)	-	1,331,725	16,141,694	17,473,419
55478	Western Tidewater Comm Svcs	2,463,617	3,661,591	-	158,910	943,745	(1,917,279)	(268,530)	5,042,054	52,875,080	57,917,134
55479	Cumberland Mountain Comm Svcs	1,043,290	4,000,586	-	107,842	353,111	(2,305,383)	(78,588)	3,120,858	59,416,642	62,537,500
55480	Fredericksburg-Stafford Park	-	7,774	-	3,072	278	(10,324)	-	800	120,333	121,133
55482	Middle Pen-No Neck Comm Svcs_Board	1,086,864	2,907,884	-	1,096,020	679,431	(1,771,367)	(102,002)	3,896,830	42,929,580	46,826,410



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55483	Rockbridge Co Public Svc Auth	35,855	168,638	-	57,902	12,611	(105,962)	-	169,044	2,515,465	2,684,509
55484	Danville-Pittsylvania Community Services	1,102,309	2,712,903	-	2,240,854	272,687	(1,696,314)	(88,103)	4,544,336	39,981,057	44,525,393
55485	Crater Juv Det Home Comm	132,862	453,358	-	(49,240)	22,339	(393,060)	(4,104)	162,155	6,782,132	6,944,287
55486	Hampton Roads Workforce Council	604,261	583,486	-	227,375	82,989	(484,981)	(41,084)	972,046	8,303,010	9,275,056
55487	Capital Region Airport Comm	1,278,882	3,359,437	-	(50,715)	282,455	(2,541,571)	(81,646)	2,246,842	49,802,167	52,049,009
55488	Northwestern Comm Svcs Bd	1,011,165	2,092,571	-	(31,394)	190,579	(1,787,275)	(220,739)	1,254,907	30,993,899	32,248,806
55489	Harrisonburg Rockingham Community Services Board	834,008	1,856,504	-	703,639	162,208	(1,357,278)	(29,504)	2,169,577	27,363,147	29,532,724
55490	Upper Valley Regional Park Authority	-	2,920	-	1,506	(8,071)	(5,113)	-	(8,758)	76,099	67,341
55491	Middle Peninsula Reg Security	801,996	1,278,077	-	537,460	(50,486)	(1,154,119)	(9,617)	1,403,311	18,714,341	20,117,652
55492	Northern Neck Planning District Commission	56,792	128,320	-	29,343	27,201	(89,765)	-	151,891	1,889,134	2,041,025
55493	Planning Dis One Behavioral Health Svcs	46,636	58,431	-	5,864	24,158	(30,443)	-	104,646	834,223	938,869
55494	Rockbridge Area Social Service Dept	107,929	338,262	-	(73,152)	12,675	(385,345)	(12,044)	(11,675)	5,102,059	5,090,384
55495	Dinwiddie Co Water Authority	76,379	236,420	-	(56,972)	14,987	(74,397)	-	196,417	3,463,336	3,659,753
55496	Rappahannock Rapidan Community Services Board	1,287,762	2,717,707	-	1,426,492	258,021	(2,010,657)	(127,618)	3,551,707	40,043,706	43,595,413
55498	Valley Community Services Bd	989,648	2,639,763	-	614,810	257,900	(1,887,112)	(144,721)	2,470,288	39,133,865	41,604,153
55499	Eastern Shore Public Library	26,703	96,682	-	51,242	1,145	(134,263)	-	41,509	1,472,757	1,514,266
55500	Alexandria City School Board	725,686	3,286,813	-	1,196,047	399,309	(2,939,815)	(48,810)	2,619,230	49,462,151	52,081,381
55501	Albemarle County Schools	1,078,266	2,709,590	-	96,112	228,360	(2,187,171)	(95,458)	1,829,699	40,205,117	42,034,816
55502	Alleghany Highlands Public Schools	228,490	1,031,481	-	692,923	108,251	(1,145,051)	(519)	915,575	15,625,502	16,541,077
55503	Charlottesville Public Schools	192,600	728,812	-	(325,392)	80,163	(839,148)	(30,052)	(193,017)	11,039,213	10,846,196
55504	Amherst County School Board	306,714	797,713	-	126,196	92,924	(503,223)	(33,118)	787,206	11,779,431	12,566,637
55505	Appomattox County School Board	58,702	270,364	-	31,583	36,238	(220,734)	-	176,153	4,057,052	4,233,205
55506	Arlington Public Schools	2,953,977	5,641,663	-	2,267,590	1,512,819	(3,089,180)	(54,012)	9,232,857	82,197,817	91,430,674
55507	Augusta County School Board	296,881	1,001,010	-	369,070	80,848	(1,025,706)	(54,241)	667,862	15,072,870	15,740,732
55508	Bath County School Board	35,629	299,917	-	(93,418)	20,719	(389,244)	(6,852)	(133,249)	4,605,636	4,472,387
55509	Bedford County School Board	633,193	1,956,820	-	1,036,056	175,835	(1,887,820)	(4,784)	1,909,300	29,303,039	31,212,339
55510	Bland County School Board	40,909	144,624	-	26,976	14,303	(150,054)	(1,640)	75,118	2,177,510	2,252,628
55511	Botetourt County Schools	385,974	1,066,914	-	278,261	38,866	(835,561)	(32,985)	901,469	15,854,433	16,755,902
55512	Norfolk Public Schools	1,796,837	7,180,893	-	1,796,078	531,873	(6,178,147)	(133,983)	4,993,551	107,742,824	112,736,375
55513	Petersburg City Schools	338,375	940,954	-	14,502	46,447	(856,947)	(11,986)	471,345	14,036,145	14,507,490
55514	Buckingham County School Board	91,575	282,704	-	(127,747)	28,233	(184,138)	(14,995)	75,632	4,196,194	4,271,826
55515	Radford City School Board	28,734	130,632	-	53,905	9,599	(200,296)	(15,264)	7,310	2,014,329	2,021,639
55516	Caroline County School Board	174,150	435,947	-	(59,381)	25,952	(339,260)	(47,226)	190,182	6,477,572	6,667,754
55517	Carroll County School Board	209,975	843,428	-	216,905	76,674	(846,804)	-	500,178	12,708,662	13,208,840
55518	Charles City Co School Bd	35,211	115,139	-	43,223	6,387	(93,286)	-	106,674	1,717,190	1,823,864
55519	Charlotte County School Board	46,237	213,382	-	124,308	28,548	(305,802)	(1,324)	105,349	3,268,546	3,373,895
55520	Chesterfield Co School Bd	2,580,245	8,676,379	-	3,067,150	782,767	(8,853,208)	(271,811)	5,981,522	130,521,218	136,502,740
55521	Clarke County School Board	104,090	272,922	-	(25,255)	24,452	(249,247)	(8,878)	118,084	4,068,263	4,186,347
55522	Winchester Public Schools	351,286	730,116	-	(111,290)	46,272	(552,803)	(47,531)	416,050	10,765,407	11,181,457
55523	Culpeper County School Board	559,489	1,166,026	-	109,165	94,967	(839,408)	(28,833)	1,061,406	17,149,093	18,210,499
55524	Cumberland County School Board	82,940	237,720	-	(6,364)	23,771	(161,822)	-	176,245	3,519,748	3,695,993
55525	Dickenson County School Board	128,720	868,079	-	21,780	69,574	(1,091,708)	(746)	(4,301)	13,277,932	13,273,631
55526	Dinwiddie County School Board	193,216	596,239	-	(59,893)	65,205	(633,313)	(11,792)	149,662	8,962,513	9,112,175
55528	Essex County Public Schools	68,254	334,692	-	87,195	31,818	(376,564)	(1,299)	144,096	5,079,082	5,223,178
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-
55531	Floyd County School Board	157,775	587,354	-	159,444	69,530	(599,685)	(1,236)	373,182	8,844,221	9,217,403
55532	Fluvanna County Public Schools	253,015	605,469	-	42,781	57,049	(463,979)	(20,450)	473,885	8,959,108	9,432,993
55533	Chesapeake Public Schools	2,182,175	8,986,359	-	2,384,750	891,868	(8,045,598)	(146,195)	6,253,359	135,044,960	141,298,319
55534	VA Beach City School Board	5,395,115	19,590,818	-	3,884,068	997,183	(17,889,832)	(545,638)	11,431,714	294,056,955	305,488,669
55535	Giles County Schools	71,772	376,527	-	111,417	18,139	(333,204)	-	244,651	5,673,005	5,917,656
55536	Gloucester County School Board	384,456	1,557,003	-	147,244	64,290	(1,661,438)	(12,819)	478,736	23,519,390	23,998,126
55537	Goochland County School Board	146,767	390,565	-	93,275	20,638	(275,209)	(72,678)	303,358	5,813,330	6,116,688
55538	Grayson County School Board	103,112	476,930	-	73,281	40,093	(473,076)	(4,693)	215,647	7,201,398	7,417,045
55539	Greene County Public Schools	198,436	763,443	-	259,172	54,278	(703,182)	(26,052)	546,095	11,476,444	12,022,539
55540	Greensville County Public Schools	96,960	399,637	-	192,628	21,747	(418,305)	(3,772)	288,895	6,034,627	6,323,522



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55541	Halifax County School Board	201,910	968,518	-	(37,798)	43,764	(1,029,457)	(18,615)	128,322	14,670,540	14,798,862
55542	Hanover County Public Schools	800,639	1,964,154	-	326,964	282,573	(1,831,641)	(134,251)	1,408,438	29,280,880	30,689,318
55543	Henrico Co School Board	57,847	512,953	-	18,468	29,850	(683,918)	(8,219)	7,887,524	7,814,505	7,814,505
55544	Henry County Public Schools	334,711	1,348,352	-	393,532	113,054	(1,526,509)	(15,031)	648,109	20,411,647	21,059,756
55545	Highland County School Board	21,682	102,275	-	23,585	8,338	(91,127)	(3,348)	61,405	1,540,734	1,602,139
55546	Isle of Wight County Schools	230,320	537,697	-	167,084	21,147	(438,905)	(12,218)	505,125	7,961,120	8,466,245
55548	King George Co School Board	332,820	828,527	-	71,851	34,518	(627,045)	(16,368)	624,303	12,263,355	12,887,658
55549	King and Queen County School Board	73,181	216,010	-	(10,258)	25,374	(186,298)	(1,525)	116,484	3,220,872	3,337,356
55550	King William Co School Board	128,536	280,569	-	52,829	79,838	(203,044)	-	338,728	4,129,560	4,468,288
55551	Lancaster County Public Schools	86,058	302,897	-	282,613	26,389	(307,460)	-	390,497	4,555,042	4,945,539
55552	Lee County School Board	200,541	1,059,099	-	108,425	72,763	(1,213,470)	(10,214)	217,144	16,101,663	16,318,807
55553	Loudoun County School Board	8,870,461	18,342,710	-	11,772,145	1,201,787	(10,890,992)	(272,457)	29,023,654	268,455,116	297,478,770
55554	Louisa County Public Schools	437,182	1,300,826	-	508,632	101,918	(1,050,589)	(15,019)	1,282,950	19,367,111	20,650,061
55555	Lunenburg County School Board	64,444	214,377	-	217,382	16,736	(199,972)	(2,346)	310,621	3,212,670	3,523,291
55556	Madison County School Board	93,226	303,112	-	(68,551)	25,789	(227,929)	(11,514)	114,133	4,517,038	4,631,171
55557	Mathews County School Board	78,326	312,863	-	78,979	31,281	(315,990)	(7,395)	178,064	4,718,374	4,896,438
55558	Mecklenburg Co School Board	162,376	455,872	-	16,906	23,637	(485,766)	(9,508)	163,517	6,838,918	7,002,435
55559	Middlesex County School Board	71,453	219,474	-	(159,207)	25,100	(215,296)	-	(58,476)	3,287,655	3,229,179
55560	Montgomery County School Board	409,266	2,090,345	-	581,050	217,140	(1,763,305)	(114,550)	1,419,946	31,497,729	32,917,675
55562	Nelson County Public Schools	126,785	632,171	-	(166,477)	50,569	(575,603)	(12,300)	55,145	9,532,657	9,587,802
55563	New Kent County School Board	151,179	460,206	-	216,041	31,470	(409,268)	(98,184)	351,444	6,920,421	7,271,865
55565	Northampton County Schools	95,669	275,775	-	250,897	37,117	(347,348)	(7,491)	304,619	4,167,307	4,471,926
55566	Northumberland Co School Bd	56,859	312,648	-	(340,891)	31,353	(405,479)	-	(345,510)	4,777,706	4,432,196
55567	Nottoway County School Board	89,570	471,600	-	(10,526)	36,421	(417,078)	-	169,987	7,105,634	7,275,621
55568	Orange County Public Schools	374,660	854,393	-	22,363	(4,410)	(737,658)	(53,601)	455,747	12,678,649	13,134,396
55569	Page County Public Schools	201,754	662,030	-	377,268	96,998	(705,089)	(3,891)	629,070	9,960,587	10,589,657
55570	Patrick County School Board	209,257	604,159	-	354,067	62,055	(645,311)	(18,459)	565,768	9,073,132	9,638,900
55571	Pittsylvania Co School Bd	344,639	1,176,148	-	202,696	110,056	(1,193,552)	(36,941)	603,046	17,695,027	18,298,073
55572	Powhatan County School Board	230,798	733,029	-	6,033	(8,287)	(516,785)	(17,095)	427,693	10,895,826	11,323,519
55573	Prince Edward Co School Bd	77,244	316,043	-	(10,786)	22,998	(188,914)	-	216,585	4,699,332	4,915,917
55574	Prince George Co School Bd	555,729	1,484,978	-	297,431	75,353	(1,398,867)	(72,235)	942,389	22,179,503	23,121,892
55576	Prince William Co School Bd	6,246,450	19,564,099	-	8,320,460	3,141,095	(14,753,423)	(329,726)	22,188,955	291,133,634	313,322,589
55577	Pulaski County School Board	271,790	934,311	-	(28,062)	52,985	(695,538)	(28,334)	507,152	13,931,790	14,438,942
55578	Rappahannock Co School Board	77,016	212,596	-	12,112	17,224	(193,201)	-	125,747	3,169,153	3,294,900
55579	Richmond County School Board	11,749	61,288	-	(22,866)	12,604	(47,476)	-	15,299	919,966	935,265
55580	Roanoke County School Board	441,519	2,235,054	-	164,476	51,403	(2,538,186)	(16,367)	337,899	33,947,663	34,285,562
55581	Rockbridge Co School Bd	112,718	505,293	-	256,412	46,256	(603,860)	(4,884)	311,935	7,677,477	7,989,412
55582	Rockingham Co School Bd	901,051	2,929,032	-	783,420	256,223	(2,741,475)	(16,466)	2,111,785	43,870,986	45,982,771
55583	Russell County School Board	206,912	1,359,531	-	592,169	69,185	(1,554,706)	(4,107)	668,984	20,713,701	21,382,685
55584	Scott County School Board	234,809	820,220	-	406,175	72,836	(727,840)	(22,886)	783,314	12,291,962	13,075,276
55585	Shenandoah County School Board	405,158	1,165,290	-	334,672	93,230	(1,125,703)	(47,611)	825,036	17,445,053	18,270,089
55586	Smyth County School Board	251,956	983,937	-	93,779	18,829	(905,827)	(16,514)	426,160	14,786,053	15,212,213
55587	Southampton Co School Bd	86,146	311,132	-	85,210	31,682	(569,087)	(26,537)	(81,454)	4,821,025	4,739,571
55588	Spotsylvania Co School Bd	1,039,680	2,804,239	-	582,043	407,008	(2,102,008)	(47,670)	2,683,292	41,579,437	44,262,729
55589	Stafford County School Board	1,243,781	3,050,267	-	859,493	50,567	(2,201,366)	(95,312)	2,907,430	45,093,700	48,001,130
55590	Surry County Schools	106,023	476,036	-	(201,408)	41,551	(388,585)	(5,865)	27,752	7,143,584	7,171,336
55591	Sussex County School Board	109,744	292,855	-	85,427	3,135	(267,450)	(3,173)	220,538	4,364,166	4,584,704
55592	Tazewell County Schools	360,512	1,990,694	-	17,017	84,673	(2,017,119)	(31,674)	404,103	30,155,650	30,559,753
55593	Warren County School Board	174,283	693,196	-	122,962	72,882	(698,601)	(35,695)	329,027	10,462,439	10,791,466
55595	Washington County School Board	291,915	1,054,854	-	680,961	100,790	(1,181,892)	(18,284)	928,344	15,935,643	16,863,987
55596	Westmoreland Co School Bd	76,347	340,762	-	38,970	34,373	(299,182)	-	191,270	5,121,569	5,312,839
55597	Wise County School Board	147,865	950,026	-	174,822	59,662	(1,033,554)	(1,568)	297,253	14,444,153	14,741,406
55598	Wythe County School Board	157,128	515,411	-	(11,633)	46,695	(526,401)	(19,415)	161,785	7,751,495	7,913,280
55599	York County School Board	656,099	2,193,814	-	374,923	255,217	(1,827,447)	(37,524)	1,615,082	32,777,340	34,392,422
55600	Accomack County School Board	282,674	999,255	-	75,736	101,012	(874,092)	(16,277)	568,308	14,966,294	15,534,602



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55601	Bristol City School Bd	97,916	219,311	-	170,784	32,884	(246,931)	(310)	273,654	3,274,750	3,548,404
55602	Buena Vista City Schools	43,595	110,150	-	48,290	14,166	(111,618)	(3,035)	101,548	1,645,583	1,747,131
55603	Amelia County School Board	64,764	278,325	-	298,578	32,354	(293,826)	-	380,195	4,205,475	4,585,670
55605	Danville City Schools	409,765	760,116	-	52,214	87,947	(566,411)	(23,696)	719,935	11,146,262	11,866,197
55606	Franklin City Public Schools	51,079	113,881	-	61,439	12,642	(114,109)	(1,338)	123,594	1,693,772	1,817,366
55607	Lexington City School Board	-	16,978	-	(9,454)	817	(20,305)	-	(11,964)	261,674	249,710
55608	Harrisonburg City School Bd	270,937	685,689	-	326,417	56,539	(633,703)	(13,950)	691,929	10,211,242	10,903,171
55609	Hopewell City School Board	313,314	709,811	-	476,833	(41,800)	(701,677)	(21,571)	734,910	10,564,025	11,298,935
55610	Lynchburg Public Schools	420,436	1,329,001	-	223,506	136,633	(1,195,111)	(35,372)	879,093	19,883,708	20,762,801
55611	Fauquier County School Board	889,489	2,270,007	-	398,909	265,928	(2,027,529)	(104,392)	1,692,412	33,806,200	35,498,612
55612	Brunswick County Public Schools	112,625	420,184	-	24,928	30,928	(351,967)	(2,686)	234,012	6,289,651	6,523,663
55614	Portsmouth School Board	770,573	2,901,508	-	(104,400)	276,684	(2,897,784)	(49,004)	897,577	43,688,129	44,585,706
55615	Campbell County School Board	388,313	1,080,123	-	292,648	115,762	(1,137,366)	(30,080)	709,400	16,197,235	16,906,635
55616	Richmond Public Schools	1,093,851	4,562,137	-	(508,233)	389,316	(4,197,264)	(118,171)	1,221,636	68,651,083	69,872,719
55617	Roanoke City School Board	602,282	482,617	-	(60,891)	321,825	(120,677)	(19,656)	1,205,500	6,617,765	7,823,265
55619	Staunton City Schools	158,218	363,043	-	239,179	37,034	(371,299)	(15,742)	410,433	5,413,720	5,824,153
55620	Suffolk City School Board	917,337	2,522,484	-	1,013,424	164,669	(1,947,001)	(34,352)	2,636,561	37,443,480	40,080,041
55622	Craig County School Board	21,853	142,859	-	(53,916)	12,622	(138,431)	(2,916)	(17,929)	2,165,249	2,147,320
55623	Martinsville City Schools	63,434	278,521	-	35,857	24,604	(348,705)	(6,324)	47,387	4,240,323	4,287,710
55624	Appomattox Region Governor's School	11,140	27,819	-	24,571	(2,323)	(16,302)	-	44,905	409,141	454,046
55625	Colonial Heights City Schools	177,165	405,138	-	206,491	69,558	(310,238)	(22,562)	525,552	5,991,280	6,516,832
55632	Manassas City Public Schools	453,162	1,550,582	20,171	757,922	208,557	(1,258,617)	(16,006)	1,715,771	23,155,730	24,871,501
55633	Franklin County Public Schools	516,102	1,877,895	-	766,112	222,749	(1,626,513)	(26,506)	1,729,839	28,131,081	29,860,920
55634	Frederick County School Board	1,035,982	2,322,784	-	1,880,675	186,929	(2,073,826)	(57,922)	3,294,622	34,441,501	37,736,123
55635	City of Salem Schools	162,772	412,117	-	(161,870)	62,279	(410,029)	(16,463)	48,806	6,155,914	6,204,720
55636	Manassas Park City Schools	136,055	281,901	-	227,497	67,070	(194,292)	(2,365)	515,866	4,138,583	4,654,449
55637	Newport News Public Schools	1,518,171	934,056	-	(78,937)	542,356	(157,587)	(148,247)	2,609,812	12,472,616	15,082,428
55638	Town of West Point School Bd	44,040	34,791	-	47,210	6,782	(27,893)	-	104,930	485,335	590,265
55708	Waynesboro Public Schools	131,174	328,105	-	37,596	21,232	(256,559)	(3,620)	257,928	4,859,735	5,117,663
55710	Valley Vo-Tech Center	9,850	18,900	-	(40,380)	(365)	(19,762)	(23,694)	291,885	236,434	236,434
55711	New Horizons Technical Ctr	33,324	100,655	-	(6,648)	19,714	(76,126)	(848)	70,071	1,496,347	1,566,418
55713	Galax City Schools	76,119	159,256	-	258,435	17,348	(155,280)	(12,739)	343,139	2,367,236	2,710,375
55714	Norton City Schools	45,438	126,337	-	35,054	5,565	(107,001)	(827)	104,566	1,880,140	1,984,706
55802	Williamsburg-James City Co Sch	619,975	1,786,661	-	502,106	167,007	(1,363,970)	(88,119)	1,623,660	26,575,127	28,198,787
55803	Poquoson City Public Schools	51,050	177,473	-	23,947	26,806	(162,363)	(34,325)	82,588	2,676,527	2,759,115
55806	Fredericksburg City Schools	193,445	449,653	-	78,088	51,084	(364,734)	(3,861)	403,675	6,652,382	7,056,057
55807	Hampton City Schools	961,904	2,166,141	-	1,060,601	111,927	(2,191,831)	(51,165)	2,057,577	32,250,569	34,308,146
55813	Buchanan County School Board	210,065	1,260,598	-	(214,510)	92,006	(1,506,276)	(2,550)	(160,667)	19,219,881	19,059,214
55814	Jackson River Technical Center	-	-	-	-	-	-	-	-	-	-
55815	Northern Neck Reg Voc Ctr	3,860	17,085	-	1,558	141	-	-	22,644	249,253	271,897
55848	Henrico Sports and Entertainment Authority	71,856	4,850	-	-	757	-	-	77,463	-	77,463
55849	Richmond Behavioral Health Authority	186,208	12,569	-	-	(747)	-	-	198,030	-	198,030
55850	Three Rivers Soil and Water Conservation District	11,162	30,135	-	-	27,725	-	(3,168)	65,854	436,872	502,726
55851	Rapidan Service Authority	125,149	62,057	-	(26,350)	61,183	(2,063)	(5,737)	214,239	798,114	1,012,353
55852	Virginia Dare Soil and Water Conservation District	8,656	5,535	-	4,423	8,347	-	-	26,961	73,346	100,307
55853	Northern Neck Soil and Water Conservation District	12,806	21,631	-	19,313	43,468	-	-	97,218	307,652	404,870
55854	Orange County Broadband Authority	61,545	11,193	-	(2,372)	(229)	-	(950)	69,187	104,751	173,938
55855	Northern Virginia Soil and Water Conservation District	48,731	22,732	-	11,144	24,871	-	-	107,478	288,041	395,519
55856	Blue Ridge Resource Authority	25,469	21,763	-	65,943	13,380	(2,915)	-	123,640	298,399	422,039
55857	Peanut Soil and Water Conservation District	8,102	18,278	-	24,003	14,590	-	-	64,973	262,683	327,656
55858	Peumansend Creek Regional Jail Authority	1,060,068	396,175	-	(560,387)	(114,800)	(80,692)	(27,369)	672,995	4,863,224	5,536,219
55859	Williamsburg Area Transit Authority	251,721	206,809	-	104,787	38,233	(25,515)	(4,147)	571,888	2,826,954	3,398,842
55860	Middle Peninsula Juvenile Detention Commission	212,442	358,181	-	273,900	87,339	(103,156)	(16,842)	811,864	5,153,942	5,965,806
55861	Breaks Interstate Park Commission	35,872	50,609	-	(24)	8,597	(16,427)	-	78,627	722,110	800,737
55862	Crater Criminal Justice Training Academy	27,129	12,870	-	(14,223)	5,583	(1,371)	-	29,988	164,216	194,204



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55863	Central Shenandoah Criminal Justice Training Academy	63,494	33,278	-	(13,287)	3,959	-	-	87,444	429,516	516,960
55864	New River Valley Emergency Communications Regional Authority	179,919	99,902	-	8,584	110,703	(6,300)	(41,498)	351,310	1,324,016	1,675,326
55865	Maury Service Authority	112,541	59,549	-	(7,187)	9,614	(31,148)	(10,512)	132,857	790,490	923,347
55866	Hampton Roads Transportation Accountability Commission	106,434	46,072	-	(21,107)	(4,552)	-	-	126,847	576,108	702,955
55867	Pamunkey Regional Library	133,995	459,201	-	(938)	50,327	(346,632)	(41,571)	254,382	6,863,079	7,117,461
55868	Northern Virginia Transportation Authority	192,468	128,000	-	41,383	30,746	(4,479)	-	388,118	1,706,073	2,094,191
55869	RSW Regional Jail Authority	1,051,616	565,373	-	(225,242)	(63,722)	(76,019)	(118,047)	1,133,959	7,421,315	8,555,274
55870	Bedford Regional Water Authority	389,909	644,019	-	653,223	117,390	(250,697)	(46,265)	1,507,579	9,299,589	10,807,168
55871	Portsmouth Redevelopment and Housing Authority	254,776	337,779	-	(30,381)	99,012	(249,695)	(36,195)	375,296	4,892,301	5,267,597
55872	Southwest Regional Recreation Authority	44,579	15,792	-	16,558	(274)	(2,574)	(1,571)	72,510	191,447	263,957
55873	Roanoke Redevelopment and Housing Authority	285,927	326,610	-	(92,415)	195,280	(96,266)	(16,503)	602,633	4,609,128	5,211,761
55874	Meherrin River Regional Jail Authority	902,425	728,571	-	33,089	5,532	(166,952)	(85,594)	1,417,071	10,017,497	11,434,568
55875	Woodway Water Authority	25,127	18,143	-	5,971	3,014	-	(13,858)	38,397	250,587	288,984
55876	BVU Authority	435,540	846,859	-	133,143	118,009	(304,524)	(5,054)	1,223,973	12,265,311	13,489,284
55877	Washington Metropolitan Area Transit Commission	38,613	52,706	-	43,876	15,505	-	-	150,700	742,217	892,917
55878	Mount Rogers Community Services Board	2,658,257	4,617,351	-	1,331,647	873,544	(2,605,709)	(377,217)	6,497,873	67,238,408	73,736,281
55879	Lonesome Pine Soil and Water Conservation District	7,272	10,347	-	1,128	(1,108)	-	-	17,639	146,015	163,654
55880	Big Sandy Soil and Water Conservation District	7,623	5,361	-	7,810	5,218	-	-	26,012	71,798	97,810
55881	Central Virginia Planning District Commission	155,402	299,474	-	(34,177)	9,073	(176,229)	-	253,543	4,369,368	4,622,911
55882	Middle Peninsula Planning District Commission	50,254	101,678	-	7,660	(4,184)	(33,330)	-	122,078	1,472,751	1,594,829
55883	Western Virginia Regional Jail Authority	1,986,350	1,905,607	-	187,743	280,072	(611,663)	(25,025)	3,723,084	26,563,213	30,286,297
55884	Halifax Service Authority	123,389	253,389	-	60,361	19,759	(157,742)	-	299,156	3,709,390	4,008,546
55886	Russell County PSA	67,740	101,262	-	(179,701)	30,825	(25,035)	-	(4,909)	1,444,953	1,440,044
55887	Piedmont Community Services	1,351,521	1,813,884	-	584,144	417,076	(794,560)	(108,680)	3,263,385	25,972,461	29,235,846
55888	Blue Ridge Behavioral Healthcare	1,314,093	2,116,178	-	304,702	630,778	(1,009,139)	(140,568)	3,216,044	30,611,541	33,827,585
55889	Skyline Soil and Water Conservation District	15,515	73,002	-	(7,350)	4,859	-	-	86,026	1,065,993	1,152,019
55890	Middle River Regional Jail Authority	1,892,862	1,664,168	-	324,160	(154,899)	(691,890)	(57,459)	2,976,942	23,136,159	26,113,101
55891	Tidewater Soil and Water Conservation District	15,846	22,753	-	14,813	(148)	-	-	53,264	321,237	374,501
55892	Big Stone Gap Redevelopment and Housing Authority	30,488	77,513	-	64,861	13,818	(63,897)	(9,912)	112,871	1,154,756	1,267,627
55893	Eastern Shore Soil and Water Conservation District	37,303	49,340	-	19,764	(8,355)	(10,164)	-	87,888	698,745	786,633
55894	Town of Boykins	5,285	5,936	-	(168)	5,916	-	-	16,969	82,650	99,619
55895	Town of Gordonsville	137,740	187,158	-	(88,840)	8,366	(120,562)	(29,137)	94,725	2,709,825	2,804,550
55896	Virginia Resources Authority	127,337	236,106	-	30,843	139,957	(61,654)	(46,606)	425,983	3,424,657	3,850,640
55897	Prince William County Service Authority	2,615,067	4,972,921	-	2,204,488	1,435,169	(2,673,180)	(63,827)	8,490,638	72,426,347	80,916,985
55898	Western Virginia Water Authority	1,179,969	1,973,735	-	(30,531)	650,732	(864,653)	(63,845)	2,845,407	28,524,793	31,370,200
55899	Shenandoah Valley Regional Airport Commission	62,651	272,598	-	(129,016)	15,701	(23,970)	(8,309)	189,655	3,991,979	4,181,634
55900	Alleghany Highlands Comm Svcs	401,595	841,277	-	650,845	61,046	(565,737)	(15,533)	1,373,493	12,352,398	13,725,891
55901	Brunswick Industrial Development Authority	12,355	27,463	-	(33,593)	711	(20,489)	-	(13,553)	404,745	391,192
55902	Northern Neck Essex Co Home	-	49,420	-	17,643	1,939	(62,252)	-	6,750	763,269	770,019
55904	Appalachian Juvenile Commission	239,573	637,471	-	1,115,022	(35,341)	(384,378)	(3,622)	1,568,725	9,398,449	10,967,174
55905	Goochland Powhatan Comm Svcs	358,304	746,694	-	280,930	102,813	(546,382)	(19,666)	922,693	10,986,854	11,909,547
55906	Suffolk Redevelopment and Housing Authority	105,632	331,467	-	(141,121)	30,112	(328,764)	(6,466)	(9,140)	4,972,609	4,963,469
55908	Lee Co Red- Housing Auth	31,239	169,453	-	58,655	13,967	(158,687)	-	114,627	2,558,513	2,673,140
55909	Henry County Public Service Authority	229,598	1,135,759	-	917,344	55,307	(772,410)	-	1,565,598	16,982,670	18,548,268
55910	Southside Planning Dist Comm	54,850	327,825	-	155,936	7,388	(222,469)	-	323,530	4,913,052	5,236,582
55911	Economic Development Authority of Henrico Co VA	143,310	221,354	-	96,888	5,299	(282,857)	-	183,994	3,277,439	3,461,433
55912	Augusta County Public Service Auth	601,205	1,759,631	-	395,367	32,709	(1,227,153)	(18,860)	1,542,899	26,090,407	27,633,306
55914	Rappahannock Juvenile Center	412,526	961,030	-	1,642,897	35,289	(663,339)	(13,047)	2,375,356	14,163,149	16,538,505
55915	Cumberland Plateau Reg Housing	51,016	206,194	-	26,816	23,526	(147,375)	-	160,177	3,077,396	3,237,573
55918	Amherst County Service Auth	117,021	538,446	-	(83,122)	5,057	(381,969)	(2,532)	192,901	8,052,206	8,245,107
55919	Pepper's Ferry Reg Wastewater	207,657	426,785	-	86,134	(16,730)	(239,657)	(2,720)	461,469	6,236,277	6,697,746
55920	Rappahannock Regional Jail	2,464,499	4,615,769	-	1,309,283	132,487	(2,709,223)	(225,289)	5,587,526	67,384,527	72,972,053
55921	Thomas Jefferson Planning District Commission	74,143	154,453	-	23,396	14,446	(105,818)	-	160,620	2,266,953	2,427,573
55922	Piedmont Regional Jail Authority	955,314	1,522,360	-	264,644	42,161	(1,230,305)	(76,235)	1,477,939	22,251,437	23,729,376
55923	Nelson County Service Authority	90,579	331,366	-	199,547	27,980	(125,088)	-	524,384	4,881,094	5,405,478



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Change in Total Pension Liability (TPL)					Beginning TPL	Ending TPL
					Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL		
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	53,729	214,501	-	265,742	13,527	(79,279)	-	468,220	3,163,701	3,631,921
55925	Fauquier County Water and Sanitation Authority	264,281	824,383	-	(306,562)	93,011	(336,779)	(50,840)	487,494	12,142,603	12,630,097
55926	Scott County Soil and Water Conservation District	9,493	49,476	-	(22,557)	5,125	(8,006)	-	33,531	727,495	761,026
55927	New River Resource Authority	121,427	384,297	-	246,310	(26,733)	(97,354)	(12,951)	614,996	5,627,016	6,242,012
55928	Scott County Public Service Authority	155,678	297,165	-	220,123	2,798	(287,035)	-	388,729	4,390,288	4,779,017
55929	Greensville County Water and Sewer Authority	102,082	494,367	-	36,249	18,567	(278,343)	-	372,922	7,361,042	7,733,964
55930	Petersburg Redevelopment and Housing Authority	132,253	481,278	-	(95,016)	66,824	(319,953)	(19,402)	245,984	7,167,470	7,413,454
55931	Central Rappahannock Regional Library	427,556	1,829,756	-	212,867	134,292	(1,388,009)	(40,048)	1,176,414	27,393,971	28,570,385
55932	VA Coalfield Economic Dev Auth	20,575	160,958	-	187,831	925	(102,882)	-	267,407	2,415,430	2,682,837
55933	Central Virginia Regional Jail	1,196,772	1,580,178	-	255,123	(2,474)	(1,164,717)	(59,468)	1,805,414	22,825,369	24,630,783
55934	Thomas Jefferson Soil and Water Conservation District	70,596	89,921	-	45,338	16,554	(77,359)	-	145,050	1,300,251	1,445,301
55936	Commonwealth Regional Council	28,668	144,987	-	240,481	3,350	(133,787)	-	283,699	2,186,184	2,469,883
55937	Wythe-Grayson Regional Library	19,270	104,003	-	69,990	7,638	(71,348)	-	129,553	1,557,184	1,686,737
55938	Colonial Soil and Water Conservation District	64,089	66,563	-	19,035	10,242	(74,317)	-	85,612	959,183	1,044,795
55939	Rivanna Solid Waste Authority	133,548	203,619	-	(92,803)	17,103	(188,632)	(9,143)	63,692	2,981,917	3,045,609
55940	Monacan Soil and Water Conservation District	14,708	99,159	-	801	(154)	(47,174)	-	67,340	1,477,901	1,545,241
55941	Robert E. Lee Soil and Water Conservation District	5,140	33,374	-	(89,232)	1,695	(34,931)	(28,975)	(112,929)	521,248	408,319
55942	Tri-County-City Soil and Water Conservation Dist.	14,469	39,948	-	7,754	1,002	(43,453)	(5,637)	14,083	601,900	615,983
55944	Central Virginia Waste Management Authority	61,518	197,795	-	60,939	39,234	(86,228)	-	273,258	2,911,893	3,185,151
55945	Lonesome Pine Regional Library	64,465	429,602	-	13,760	12,016	(363,357)	-	156,486	6,481,687	6,638,173
55946	Virginia Peninsulas Public Service Authority	163,108	499,875	-	185,432	43,034	(345,520)	(967)	544,962	7,415,691	7,960,653
55947	Tidewater Youth Services Commission	189,059	834,254	-	(279,609)	86,805	(642,335)	(16,325)	171,849	12,499,583	12,671,432
55948	Virginia Highlands Airport Authority	21,129	57,825	-	28,043	1,302	(26,217)	-	82,082	848,650	930,732
55949	Western Tidewater Regional Jail	1,412,491	2,792,421	-	494,452	119,386	(2,832,888)	(92,414)	1,893,448	41,419,367	43,312,815
55950	Scott County Redevelopment and Housing Authority	39,501	139,482	-	(29,298)	10,640	(140,960)	-	19,365	2,097,385	2,116,750
55951	Handley Regional Library	88,119	264,565	-	207,637	15,921	(143,129)	(7,329)	425,784	3,906,591	4,332,375
55952	Northern Neck Regional Jail	618,882	1,137,532	-	383,059	130,080	(1,021,724)	(64,734)	1,183,045	16,776,673	17,959,718
55953	Montgomery Regional Solid Waste Authority	62,813	235,287	-	29,322	47,861	(94,470)	-	280,813	3,470,158	3,750,971
55954	Potomac and Rappahannock Transportation Commission	981,446	2,047,272	-	624,790	473,952	(1,057,262)	(25,583)	3,044,615	29,889,925	32,934,540
55955	Giles County Public Service Authority	91,564	144,602	-	30,995	25,990	(132,195)	(26,209)	134,747	2,129,885	2,264,632
55956	South Central Wastewater Authority	159,369	494,163	-	104,851	17,682	(314,671)	(55,145)	406,249	7,346,474	7,752,723
55957	Wise County Redevelopment and Housing Authority	41,479	393,123	-	96,098	25,758	(707,123)	-	(150,665)	6,136,127	5,985,462
55958	Prince William Soil and Water Conservation District	10,226	25,598	-	3,429	4,189	(10,769)	-	32,673	374,394	407,067
55959	Hampton Roads Regional Jail	64,713	4,199,422	-	(6,806,007)	102,348	(4,261,047)	(173,812)	(6,874,383)	64,366,377	57,491,994
55960	Castlewood Water and Sewage Authority	-	44,749	-	51,456	1,660	(53,808)	-	44,057	689,858	733,915
55961	Pamunkey Regional Jail	1,402,510	2,248,012	-	333,073	103,037	(1,238,665)	(127,744)	2,720,223	32,584,579	35,304,802
55962	Charlottesville-Albemarle Airport Authority	289,616	698,977	-	304,652	7,729	(460,123)	(15,544)	825,307	10,303,428	11,128,735
55963	Virginia Peninsula Regional Jail	1,255,891	1,291,929	-	(377,065)	(88,711)	(907,174)	(108,475)	1,066,395	18,391,627	19,458,022
55964	Virginia Biotechnology Research Partnership Authority	71,703	175,358	-	26,664	11,082	(200,665)	-	84,142	2,626,520	2,710,662
55966	Blue Ridge Regional Jail Authority	3,006,798	4,787,050	-	55,285	19,388	(3,423,227)	(130,289)	4,315,005	69,689,221	74,004,226
55967	Massanutten Regional Library	77,349	208,688	-	74,550	26,264	(191,137)	(911)	194,803	3,110,350	3,305,153
55968	Albemarle-Charlottesville Regional Jail	1,467,575	2,860,667	-	(21,986)	101,114	(1,849,880)	(82,582)	2,474,908	41,878,915	44,353,823
55969	Culpeper Soil and Water Conservation District	61,672	111,860	-	96,477	22,776	(15,854)	-	276,931	1,603,436	1,880,367
55970	New River Valley Regional Jail	1,646,350	2,281,600	-	266,326	28,993	(1,310,731)	(54,010)	2,858,528	32,837,502	35,696,030
55971	Sussex Service Authority	105,522	221,854	-	1,627	27,277	(95,830)	(2,418)	258,032	3,230,324	3,488,356
55972	Big Walker Soil and Water Conservation District	12,491	40,587	-	24,912	(2,717)	-	-	75,273	588,798	664,071
55973	Peter Francisco Soil and Water Conservation District	14,179	37,518	-	87,514	(2,315)	-	-	136,896	541,645	678,541
55974	Peak of Otter Soil and Water Conservation District	3,479	5,412	-	(2,012)	909	-	-	7,788	76,693	84,481
55975	New River Soil and Water Conservation District	11,003	49,755	-	(3,935)	(3,546)	-	-	53,277	726,111	779,388
55977	Southside Regional Jail	588,019	843,765	-	(1,077,069)	(24,031)	(430,843)	(6,320)	(106,479)	12,130,783	12,024,304
55978	Evergreen Soil and Water Conservation District	18,643	28,801	-	17,151	(265)	-	-	64,330	408,045	472,375
55979	Roanoke Higher Education Authority	125,213	223,794	-	79,263	62,122	(79,288)	-	411,104	3,229,893	3,640,997
55981	John Marshall Soil and Water Conservation District	44,737	78,437	-	(3,066)	(3,845)	(29,744)	-	86,519	1,132,159	1,218,678
55982	Daniel Boone Soil and Water Conservation District	9,812	36,841	-	(9,920)	(638)	-	(3,998)	32,097	537,982	570,079
55983	Southside Behavioral Health	722,016	1,628,237	-	(153,958)	163,936	(1,339,568)	(94,537)	926,126	24,117,067	25,043,193



Political Subdivisions

Appendix 16 - Total Pension Liability

		Change in Total Pension Liability (TPL)									
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55984	Northern Shenandoah Valley Regional Commission	103,627	140,456	-	66,176	6,959	(139,203)	-	178,015	2,046,797	2,224,812
55985	Tazewell Soil and Water Conservation District	12,005	18,079	-	4,194	2,251	(11,413)	-	25,116	261,537	286,653
55987	Richmond Regional Planning District Commission	237,443	376,264	-	196,029	103,243	(283,126)	(8,437)	621,416	5,482,613	6,104,029
55988	Henricopolis Soil and Water Conservation District	2,651	19,414	-	2,177	6,180	(19,718)	(35,219)	(24,515)	312,426	287,911
55989	Piedmont Regional Juvenile Detention Center	74,114	143,888	-	(82,084)	22,803	(20,922)	(12,018)	125,781	2,074,023	2,199,804
55990	Roanoke River Service Authority	34,375	81,561	-	(150,218)	(8,799)	(21,942)	(13,193)	(78,216)	1,191,506	1,113,290
55991	Lee County Public Service Authority	74,028	87,775	-	(40,878)	29,199	(16,518)	(1,154)	132,452	1,235,181	1,367,633
55992	Blue Ridge Juvenile Detention Center	183,758	360,630	-	183,496	21,947	(148,412)	(716)	600,703	5,233,480	5,834,183
55993	Ferrum Water and Sewage Authority	8,700	39,308	-	30,621	(487)	(13,703)	-	64,439	580,499	644,938
55994	Wise County Public Service Authority	154,088	213,376	-	64,463	26,031	(52,463)	(4,152)	401,343	3,035,342	3,436,685
55995	Holston River Soil and Water Conservation District	13,890	41,735	-	(113,703)	4,130	(52,881)	-	(106,829)	630,842	524,013
55996	New River Valley Community Services	2,452,486	4,147,884	-	2,337,524	1,846,929	(1,760,643)	(248,248)	8,775,932	60,002,088	68,778,020
55997	Institute For Advanced Learning and Research	606,949	349,553	-	3,311	69,370	(136,808)	(19,256)	873,119	4,649,646	5,522,765
55998	Southwest VA Regional Jail	3,691,155	3,803,578	-	(984,294)	(119,487)	(1,857,832)	(344,822)	4,188,298	53,759,480	57,947,778
55999	Clinch Valley Soil and Water Conservation District	8,878	16,366	-	2,606	3,714	(10,971)	-	20,593	239,074	259,667
Total Political Subdivisions		875,080,302	2,157,298,984	3,053,957	441,938,760	56,316,054	(1,634,250,136)	(44,687,442)	1,854,750,479	31,924,403,659	33,779,154,138



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55100	Accomack County	1,977,091	898,083	8,464,170	(3,925,251)	(153,852)	(48,139)	2,194	7,214,296	80,305,768	87,520,064	(1,543,714)
55101	Albemarle County	11,494,719	3,554,958	26,798,999	(14,242,167)	(197,176)	(149,358)	6,988	27,266,963	251,567,976	278,834,939	34,308,405
55102	Alleghany County	1,376,695	509,031	4,974,325	(2,828,301)	(29,142)	(28,400)	1,290	3,975,498	47,474,943	51,450,441	1,103,209
55103	Amelia County	536,141	302,645	2,504,986	(1,215,253)	(30,587)	(14,247)	649	2,084,334	23,834,578	25,918,912	(1,956,791)
55104	Amherst County	1,829,699	748,745	6,028,969	(3,242,103)	(83,571)	(34,143)	1,495	5,249,091	57,256,431	62,505,522	(537,964)
55105	Appomattox County	912,445	265,575	2,905,177	(1,943,092)	(17,556)	(16,741)	751	2,106,559	27,854,290	29,960,849	2,998,065
55107	Augusta County	3,734,659	1,583,479	13,293,575	(6,709,166)	(238,868)	(75,499)	(21,120)	11,567,060	125,920,878	137,487,938	(20,335)
55108	Bath County	492,621	186,548	1,882,461	(904,616)	(64,648)	(10,731)	488	1,582,123	17,862,374	19,444,497	1,375,108
55109	Bedford County	2,903,616	1,350,623	10,718,333	(5,029,561)	(229,293)	(60,535)	2,785	9,655,968	101,488,364	111,144,332	1,278,425
55110	Bland County	419,579	203,053	1,353,187	(656,376)	(16,427)	(7,591)	352	1,295,777	12,764,326	14,060,103	1,964,626
55111	Botetourt County	2,305,424	968,814	7,881,732	(3,186,474)	(61,196)	(44,076)	2,051	7,866,275	73,957,016	81,823,291	(3,151,672)
55112	Brunswick County	1,290,956	381,594	3,133,115	(1,578,794)	(87,978)	(17,523)	817	3,122,187	29,474,878	32,597,065	6,041,332
55113	Buchanan County	2,640,890	696,157	6,579,166	(4,385,667)	(101,403)	(37,478)	1,708	5,393,373	62,742,915	68,136,288	17,725,101
55114	Buckingham County	700,005	330,911	2,856,169	(1,363,926)	(13,645)	(16,213)	740	2,494,041	27,052,268	29,546,309	(923,870)
55115	Campbell County	2,621,730	948,193	9,643,113	(5,245,891)	(55,847)	(55,079)	2,497	7,858,716	91,777,010	99,635,726	3,281,261
55116	Caroline County	1,902,293	954,637	8,511,229	(3,390,289)	(121,554)	(47,966)	2,212	7,810,562	80,436,596	88,247,158	(6,051,902)
55117	Carroll County	1,468,952	474,885	4,490,704	(2,765,954)	(83,304)	(25,747)	1,161	3,560,697	42,740,617	46,301,314	4,739,326
55118	Charles City County	607,209	297,298	2,101,557	(1,256,267)	(36,755)	(12,043)	544	1,701,543	20,008,603	21,710,146	(311,601)
55119	Charlotte County	812,035	295,978	3,471,562	(1,888,312)	(7,461)	(19,963)	896	2,664,735	33,102,267	35,767,002	1,353,141
55120	Chesterfield County	53,448,981	14,652,649	142,318,936	(76,752,720)	(907,938)	(800,475)	37,047	131,996,480	1,346,332,178	1,478,328,658	170,744,625
55121	Clarke County	834,329	318,444	3,101,145	(1,828,683)	(36,008)	(17,751)	802	2,372,278	29,618,193	31,990,471	1,265,365
55122	Craig County	254,005	119,511	1,096,273	(644,751)	(1,564)	(6,314)	282	817,442	10,473,284	11,290,726	(289,025)
55123	Culpeper County	3,310,259	1,280,717	10,136,878	(4,262,043)	(154,842)	(56,511)	2,648	10,257,106	95,369,968	105,627,074	(774,669)
55124	Cumberland County	533,956	220,938	2,139,480	(1,124,623)	(35,363)	(12,241)	552	1,722,699	20,300,408	22,022,747	1,003,754
55125	Dickenson County	1,424,793	511,810	4,309,073	(2,622,635)	(2,423)	(24,535)	308	3,596,391	40,967,613	44,564,004	6,869,035
55126	Dinwiddie County	1,396,117	728,867	5,908,725	(2,454,002)	(11,508)	(33,227)	1,536	5,529,508	55,783,910	61,313,418	(5,663,984)
55128	Essex County	382,323	259,352	2,447,778	(1,029,223)	(27,752)	(13,964)	634	2,019,148	23,285,034	25,304,182	(4,093,361)
55130	Fauquier County	6,943,093	2,697,242	21,035,417	(8,555,999)	(251,274)	(117,328)	5,483	21,756,634	197,040,111	218,796,745	4,101,745
55131	Floyd County	979,957	320,888	2,389,774	(1,347,096)	-	(13,070)	634	2,331,087	22,965,362	25,296,449	2,654,813
55132	Fluvanna County	1,127,468	562,309	3,844,298	(1,511,868)	(88,163)	(21,419)	1,004	3,913,629	36,137,352	40,050,981	(2,789,525)
55133	Franklin County	2,487,330	1,068,092	9,416,359	(4,858,537)	(109,199)	(53,527)	2,441	7,952,959	89,475,130	97,428,089	(1,438,950)
55134	Frederick County	8,211,419	2,842,761	25,688,824	(9,935,909)	(323,837)	(143,404)	6,690	26,346,544	240,587,593	266,934,137	6,609,677
55135	Giles County	1,078,324	399,866	3,508,697	(1,710,778)	(14,433)	(19,800)	912	3,242,768	33,140,916	36,383,684	3,180,754
55136	Gloucester County	2,740,905	1,029,647	9,936,074	(5,282,628)	(73,699)	(56,662)	2,573	8,296,210	94,379,235	102,675,445	6,351,830
55137	Goochland County	2,629,579	1,056,474	6,146,014	(2,414,412)	(93,936)	(33,563)	1,613	7,291,769	57,053,216	64,344,985	(578,093)
55138	Grayson County	949,002	324,588	2,789,138	(2,095,217)	(8,432)	(16,060)	722	1,943,741	26,832,770	28,776,511	4,070,323
55139	Greene County	877,083	502,738	3,197,132	(1,562,767)	(31,457)	(18,018)	832	2,965,543	30,225,761	33,191,304	(845,645)
55140	Greensville County	689,959	314,978	3,289,330	(1,661,519)	(4,262)	(18,709)	168,542	2,778,319	31,251,057	34,029,376	(1,445,676)
55141	Halifax County	1,065,458	570,250	5,457,472	(2,869,565)	(105,892)	(31,414)	1,412	4,087,721	52,213,877	56,301,598	(1,498,287)
55142	Hanover County	11,478,152	4,415,641	41,447,059	(17,039,320)	(374,009)	(233,030)	10,777	39,705,270	390,278,704	429,983,974	9,811,384
55143	Henrico County	63,463,549	17,529,650	185,285,293	(104,159,888)	(1,909,509)	(1,050,653)	3,647	159,162,089	1,761,296,050	1,920,458,139	205,629,710
55144	Henry County	3,658,936	1,311,771	11,489,435	(6,556,069)	(93,373)	(65,475)	2,978	9,748,203	109,051,156	118,799,359	6,327,876
55145	Highland County	233,981	111,766	936,074	(583,538)	(4,908)	(5,394)	242	688,223	8,951,160	9,639,393	(120,922)
55146	Isle of Wight County	2,410,474	995,696	7,408,456	(3,366,339)	(70,558)	(41,419)	1,089	7,337,399	69,788,024	77,125,423	(511,794)
55147	James City County	7,852,358	2,723,447	26,155,553	(12,986,084)	(231,587)	(147,690)	6,801	23,372,798	247,980,748	271,353,546	15,360,757
55148	King George County	2,015,871	881,100	6,269,704	(2,767,509)	(189,783)	(35,099)	1,631	6,175,915	58,909,268	65,085,183	3,034,357
55149	King and Queen County	530,036	243,020	1,663,100	(880,810)	(5,786)	(9,373)	432	1,540,619	15,700,264	17,240,883	(630,048)
55150	King William County	753,344	322,983	2,475,120	(1,521,631)	(80,671)	(14,192)	640	1,935,593	23,614,624	25,550,217	(210,034)
55151	Lancaster County	981,094	346,742	3,177,857	(1,638,933)	(18,314)	(18,012)	824	2,831,258	30,042,565	32,873,823	428,978
55152	Lee County	726,580	337,083	3,572,108	(2,080,444)	(121,243)	(20,757)	919	2,414,246	34,241,505	36,655,751	1,417,885
55153	Loudoun County	53,490,071	19,313,517	131,567,546	(47,802,239)	(1,776,295)	(718,189)	34,566	154,108,977	1,225,049,389	1,379,158,366	53,684,329
55154	Louisa County	2,132,986	999,421	6,728,760	(2,976,984)	(104,462)	(37,603)	1,755	6,743,873	63,319,508	70,063,381	(1,844,618)
55155	Lunenburg County	412,516	172,245	1,598,620	(1,011,217)	(10,413)	(9,213)	413	1,152,951	15,339,861	16,492,812	1,146,354
55156	Madison County	644,834	316,738	2,799,033	(1,468,464)	(52,194)	(16,106)	720	2,224,201	26,501,886	28,726,087	(2,161,659)
55157	Mathews County	449,773	218,442	1,866,790	(1,087,274)	(35,666)	(10,748)	483	1,401,800	17,839,837	19,241,637	(160,777)
55158	Mecklenburg County	1,722,388	664,375	6,477,931	(3,934,344)	(23,752)	(37,131)	1,677	4,871,144	62,062,357	66,933,501	5,468,033
55159	Middlesex County	281,245	236,862	1,887,413	(674,813)	(24,678)	(10,684)	490	1,695,835	17,836,295	19,532,130	(3,383,322)
55160	Montgomery County	4,051,429	1,397,982	12,184,694	(6,519,349)	(153,354)	(69,100)	3,159	10,895,461	115,155,379	126,050,840	11,673,909
55162	Nelson County	718,702	301,717	2,517,737	(1,626,244)	(8,070)	(14,505)	650	1,889,987	24,036,539	25,926,526	129,637
55163	New Kent County	2,027,864	804,293	5,114,734	(1,827,515)	(62,375)	(28,031)	1,339	6,030,309	47,396,041	53,426,350	1,138,644
55165	Northampton County	1,406,667	603,075	5,263,238	(2,549,960)	(65,730)	(29,903)	1,365	4,628,752	49,829,550	54,458,302	(197,560)
55166	Northumberland County	881,906	326,879	2,682,882	(1,401,828)	(9,158)	(15,137)	698	2,466,242	25,385,455	27,851,697	1,889,193
55167	Nottoway County	348,992	239,526	2,292,985	(1,173,330)	(70,439)	(13,280)	591	1,625,045	21,946,464	23,571,509	(3,770,084)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55168	Orange County	1,738,932	900,406	5,934,515	(2,703,526)	(75,347)	(33,259)	1,546	5,763,267	55,949,178	61,712,445	(927,329)
55169	Page County	1,314,387	566,180	4,596,028	(2,048,608)	(52,342)	(25,821)	1,196	4,351,020	43,404,299	47,755,319	(162,620)
55170	Patrick County	1,350,759	428,613	3,652,102	(1,812,818)	(64,362)	(20,493)	951	3,534,752	34,379,545	37,914,297	696,589
55171	Pittsylvania County	2,914,759	1,055,778	9,497,229	(5,275,039)	(92,306)	(54,010)	2,463	8,048,874	90,226,020	98,274,894	6,324,775
55172	Powhatan County	1,929,262	699,094	4,104,596	(1,502,464)	(14,499)	(22,262)	1,078	5,194,805	37,844,628	43,039,433	2,668,991
55173	Prince Edward County	713,907	323,344	3,255,215	(1,872,771)	(50,712)	(18,816)	(7,945)	2,342,222	31,137,633	33,479,855	437,115
55174	Prince George County	3,572,970	976,326	8,491,618	(4,949,666)	(53,977)	(47,682)	2,212	7,991,801	80,253,845	88,245,646	8,328,976
55176	Prince William County	68,947,086	20,379,493	185,493,045	(90,424,267)	(1,296,236)	(1,037,706)	(247,501)	181,813,914	1,745,129,560	1,926,943,474	105,702,595
55177	Pulaski County	2,287,842	964,538	7,696,444	(4,236,479)	(67,954)	(43,769)	1,998	6,602,620	73,128,941	79,731,561	2,570,619
55178	Rappahannock County	469,723	208,009	2,054,659	(1,119,197)	(40,751)	(11,803)	530	1,561,170	19,610,249	21,171,419	146,459
55179	Richmond County	756,841	227,181	2,029,809	(1,029,963)	(10,655)	(11,402)	527	1,962,338	19,098,013	21,060,351	(545,215)
55180	Roanoke County	12,186,816	3,338,920	33,235,294	(18,183,992)	(360,922)	(187,852)	7,901	30,036,165	314,027,255	344,063,420	45,719,695
55181	Rockbridge County	1,875,963	561,751	4,913,926	(3,013,977)	(35,910)	(27,879)	1,278	4,275,152	46,687,770	50,962,922	6,819
55182	Rockingham County	6,749,857	2,155,753	16,144,041	(7,734,622)	(138,989)	(89,733)	4,210	17,090,517	150,880,712	167,971,229	17,856,003
55183	Russell County	1,368,761	400,293	3,842,090	(2,694,460)	(141,830)	(22,151)	992	2,753,695	36,849,111	39,602,806	5,496,509
55184	Scott County	1,501,294	438,942	3,764,808	(2,085,678)	(7,430)	(21,192)	981	3,591,725	35,545,032	39,136,757	5,999,817
55185	Shenandoah County	2,498,855	1,018,259	7,871,243	(3,402,733)	(96,045)	(44,004)	2,052	7,847,627	74,037,574	81,885,201	375,800
55186	Smyth County	1,442,612	589,380	5,701,518	(3,144,083)	(68,966)	(32,604)	1,477	4,489,334	54,434,493	58,923,827	2,164,827
55187	Southampton County	1,339,510	509,962	5,701,156	(3,014,847)	(76,371)	(32,686)	1,475	4,428,199	54,427,087	58,855,286	81,690
55188	Spotsylvania County	11,819,925	4,247,128	30,881,703	(11,632,898)	(324,841)	(170,015)	8,098	34,829,100	288,264,246	323,093,346	14,948,087
55189	Stafford County	12,685,084	4,399,210	31,655,106	(14,314,930)	(707,282)	(175,479)	7,417	33,549,126	296,327,171	329,876,297	29,203,037
55190	Surry County	591,702	279,425	2,454,220	(1,519,639)	(35,982)	(14,139)	634	1,756,221	23,561,320	25,317,541	37,265
55191	Sussex County	468,500	337,387	3,909,558	(1,607,137)	(64,488)	(22,447)	1,010	3,022,383	37,268,302	40,290,685	(7,361,263)
55192	Tazewell County	1,903,031	782,542	7,401,302	(3,842,273)	(107,950)	(42,229)	1,916	6,096,339	70,340,848	76,437,187	4,046,728
55193	Warren County	2,081,185	851,370	6,621,386	(3,382,182)	(44,646)	(37,461)	1,716	6,091,368	62,372,206	68,463,574	(4,001,161)
55195	Washington County	2,046,620	789,565	6,431,278	(3,610,842)	(45,833)	(36,475)	1,670	5,575,983	61,049,309	66,625,292	2,727,482
55196	Westmoreland County	1,158,636	472,581	3,820,691	(1,816,984)	(108,253)	(21,587)	991	3,506,075	36,035,557	39,541,632	(2,238,384)
55197	Wise County	2,139,230	753,580	7,089,922	(4,296,549)	(112,020)	(40,642)	1,834	5,535,355	67,631,806	73,167,161	7,634,726
55198	Wythe County	1,397,815	545,408	4,791,144	(2,805,768)	(20,081)	(27,391)	1,240	3,882,367	45,606,952	49,489,319	867,770
55199	York County	8,259,713	2,734,219	29,108,947	(15,814,726)	(276,369)	(166,109)	7,541	23,853,216	277,031,983	300,885,199	20,440,449
55200	City of Alexandria	18,678,770	7,966,266	76,471,997	(44,297,502)	(1,409,109)	(439,600)	17,057	56,987,879	732,091,840	789,079,719	58,246,034
55201	City of Bristol	3,124,813	808,508	12,094,542	(8,626,852)	(97,295)	(70,837)	3,105	7,235,984	116,687,149	123,923,133	15,038,087
55202	City of Buena Vista	582,416	225,371	2,365,075	(1,334,899)	-	(13,558)	613	1,825,018	22,605,729	24,430,747	917,100
55203	Town of St. Paul	103,072	46,664	391,048	(246,724)	(6,067)	(2,252)	101	285,842	3,745,921	4,031,763	608,204
55204	Town of Clifton Forge	235,617	64,662	1,140,315	(901,235)	(11,050)	(6,774)	291	521,826	11,120,051	11,641,877	812,293
55205	City of Danville	758,445	337,098	3,643,506	(1,724,902)	(33,508)	(20,816)	944	2,960,767	34,684,632	37,645,399	(2,991,693)
55206	City of Fredericksburg	6,481,147	1,730,660	15,999,185	(10,463,717)	(310,348)	(90,986)	4,151	13,350,092	152,294,964	165,645,056	23,250,097
55207	City of Hampton	24,435,302	5,705,754	67,303,663	(43,021,054)	(1,295,020)	(385,452)	17,430	52,760,623	642,705,946	695,466,569	99,723,792
55208	City of Harrisonburg	6,478,606	2,206,477	19,891,382	(11,099,508)	(315,265)	(113,127)	5,153	17,053,718	188,586,783	205,640,501	28,250,193
55209	City of Hopewell	3,530,055	1,111,880	12,763,388	(8,594,748)	(99,759)	(73,902)	3,294	8,640,208	122,804,442	131,444,650	10,037,220
55210	City of Lynchburg	16,218,543	3,667,179	38,789,561	(27,074,212)	(481,996)	(221,294)	10,064	30,907,845	370,655,022	401,562,867	85,449,845
55211	Town of Crewe	62,059	64,166	518,268	(189,580)	(43,865)	(2,972)	134	408,210	4,936,789	5,344,999	(421,131)
55212	City of Norfolk	10,741,553	6,127,747	21,026,213	(7,314,778)	(372,269)	(110,927)	4,708	30,102,247	192,081,673	222,183,920	(17,055,582)
55213	City of Petersburg	3,928,541	1,512,548	20,098,725	(13,305,671)	(290,439)	(117,575)	5,165	11,831,294	194,274,978	206,106,272	(4,131,135)
55214	City of Portsmouth	14,550,412	5,048,101	49,453,873	(24,612,361)	(1,624,824)	(280,350)	12,842	42,547,693	469,889,469	512,437,162	(1,657,688)
55215	City of Radford	1,978,658	691,375	7,243,984	(4,233,733)	(45,511)	(41,579)	1,870	5,595,064	69,027,987	74,623,051	5,542,056
55216	City of Richmond	21,403,457	6,693,441	19,036,136	(10,024,035)	(252,307)	(93,150)	(4,054)	36,759,488	169,634,579	206,394,067	(19,873,906)
55217	City of Roanoke	3,161,824	578,269	8,297,818	(5,822,191)	(66,649)	(47,704)	(3,012)	6,098,355	79,581,926	85,680,281	12,160,522
55218	Town of Craigsville	18,579	9,505	76,213	(50,788)	-	(439)	20	53,090	733,124	786,214	281,142
55219	City of Staunton	3,315,372	913,606	9,065,592	(5,721,611)	(45,736)	(51,750)	2,351	7,477,824	86,339,792	93,817,616	14,798,231
55220	City of Suffolk	13,856,507	4,521,995	42,045,450	(20,815,712)	(607,896)	(236,808)	10,302	38,773,838	397,944,878	436,718,716	39,113,018
55221	City of Williamsburg	2,953,150	771,146	8,222,648	(5,806,667)	(34,105)	(47,293)	2,127	6,061,006	78,833,556	84,894,562	10,751,645
55222	City of Winchester	3,979,726	1,858,797	15,482,756	(7,496,870)	(229,520)	(87,777)	4,011	13,511,123	146,553,988	160,065,111	5,223,958
55223	City of Martinsville	3,786,775	886,397	10,505,782	(7,997,941)	(94,978)	(60,958)	2,708	7,027,785	100,890,613	107,918,398	18,779,677
55224	City of Falls Church	51,774	81,955	783,476	(349,993)	(5,473)	(4,526)	202	557,415	7,505,276	8,062,691	(1,722,769)
55225	City of Colonial Heights	2,855,469	811,377	9,879,371	(6,430,832)	(66,699)	(56,973)	2,553	6,994,266	94,907,548	101,901,814	6,599,596
55226	Town of Front Royal	1,425,121	459,736	4,704,993	(2,852,586)	(83,597)	(27,057)	1,214	3,627,824	44,838,963	48,466,787	4,159,836
55227	Town of Boyce	-	-	12,867	-	-	(72)	3	12,798	120,730	133,528	(116,445)
55228	Town of Middletown	72,221	39,557	163,221	(35,233)	-	(859)	44	238,951	1,489,806	1,728,757	(504,689)
55229	Town of Chilhowie	230,244	72,227	528,902	(267,161)	(7,590)	(2,932)	139	553,829	4,968,112	5,521,941	(318,040)
55230	City of Covington	557,679	202,605	2,672,125	(1,766,308)	(30,753)	(15,627)	686	1,620,407	25,759,811	27,380,218	1,389,549
55231	Town of Floyd	13,080	12,167	38,812	(40,834)	-	(229)	10	23,006	374,019	397,025	63,667
55232	City of Franklin	1,277,554	487,585	4,818,702	(2,932,331)	(72,210)	(27,733)	1,246	3,552,813	46,172,053	49,724,866	(720,887)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55233	City of Chesapeake	40,165,919	10,764,619	122,332,657	(72,496,821)	(2,061,113)	(698,208)	31,096	98,038,149	1,167,475,813	1,265,513,962	103,744,709
55234	City of Virginia Beach	82,272,887	20,363,473	239,674,168	(152,187,208)	(2,856,253)	(1,372,093)	61,780	185,956,754	2,291,211,870	2,477,168,624	356,530,913
55235	City of Norton	461,866	229,317	2,526,632	(1,279,696)	(6,910)	(14,515)	653	1,917,347	24,153,208	26,070,555	(995,361)
55236	City of Manassas Park	1,816,920	819,389	5,974,008	(2,339,021)	(68,993)	(33,275)	1,557	6,170,585	55,971,943	62,142,528	(639,831)
55237	Town of Exmore	20,818	55,943	312,994	(51,109)	(6,247)	(1,742)	81	330,738	2,927,334	3,258,072	(1,211,975)
55238	Town of Pound	-	-	159,739	(106,422)	-	(962)	41	52,396	1,570,302	1,622,698	(214,351)
55239	Town of Grottoes	86,993	57,905	383,884	(183,305)	(6,893)	(2,175)	100	336,509	3,640,390	3,976,899	(562,933)
55240	Town of Onley	49,182	20,624	103,797	(26,649)	-	(554)	28	146,428	946,987	1,093,415	(183,240)
55241	Town of West Point	280,541	132,350	868,070	(192,771)	(9,832)	(4,725)	228	1,073,861	8,009,250	9,083,111	(608,106)
55242	Town of South Hill	858,992	250,887	1,677,595	(995,164)	(68,583)	(9,308)	439	1,714,858	15,805,329	17,520,187	3,333,943
55243	Town of Rural Retreat	50,568	22,638	127,732	(44,094)	-	(695)	34	156,183	1,183,760	1,339,943	(76,374)
55244	Town of Dillwyn	-	-	3,153	(641)	-	(18)	1	2,495	29,919	32,414	(25,944)
55245	Town of Scottsville	19,142	11,543	76,645	(38,988)	-	(433)	20	67,929	726,592	794,521	(163,625)
55246	Town of Burkeville	1,870	5,550	43,599	(28,164)	(667)	(258)	11	21,941	423,411	445,352	(114,130)
55247	Town of Madison	-	3,066	13,974	-	-	(76)	4	16,968	129,413	146,381	(90,117)
55248	Town of Pennington Gap	51,196	55,279	203,763	(91,724)	(5,768)	(1,132)	54	211,668	1,911,369	2,123,037	(57,658)
55249	Town of La Crosse	2,860	7,225	60,254	(27,417)	-	(349)	16	42,589	576,076	618,665	(103,949)
55250	Town of Rich Creek	10,268	22,101	76,874	(28,650)	(17,542)	(436)	20	62,635	734,028	796,663	(118,532)
55252	Town of Windsor	138,215	43,136	242,043	(54,605)	-	(1,276)	64	367,577	2,186,709	2,554,286	30,042
55253	Town of Haysi	42,221	3,452	25,720	(52,853)	-	(151)	7	18,396	246,531	264,927	497,846
55254	Town of Stephens City	99,875	30,886	205,069	(159,900)	(13,697)	(1,177)	53	161,109	1,954,422	2,115,531	342,527
55255	Town of Brodnax	-	4,800	26,701	(3,735)	-	(148)	(158)	27,460	250,502	277,962	(128,039)
55256	Town of Mineral	-	16,363	35,747	(9,220)	-	(196)	(515)	42,179	332,086	374,265	(139,694)
55257	Town of Lebanon	654,288	96,694	728,851	(609,743)	(3,064)	(3,957)	192	863,261	6,809,666	7,672,927	3,947,812
55258	City of Newport News	8,329,215	6,067,733	14,759,496	(1,099,627)	(611,659)	(73,877)	(12,540)	27,358,741	131,228,658	158,587,399	(26,356,854)
55259	Town of Richlands	1,512,461	182,653	1,050,445	(993,876)	(25,555)	(5,382)	283	1,721,029	9,539,535	11,260,564	6,532,981
55260	Town of Haymarket	143,583	50,798	177,961	(21,309)	-	(873)	49	350,209	1,572,838	1,923,047	(586,529)
55261	Town of Lovettsville	35,853	35,532	113,275	(11,226)	-	(592)	30	172,872	1,029,048	1,201,920	(377,819)
55262	Town of Troutville	6,039	2,820	6,515	(3,299)	-	(32)	2	12,045	58,222	70,267	34,786
55263	Town of Buchanan	13,052	8,716	11,112	(1,625)	-	(48)	3	31,210	92,531	123,741	(47,848)
55264	Town of Eastville	105,831	18,281	58,467	(44,288)	-	(273)	16	138,034	504,436	642,470	86,357
55265	Town of Occoquan	16,119	24,623	52,848	(683)	-	(270)	14	92,651	469,939	562,590	(113,711)
55266	Town of Farmville	516,076	240,560	659,942	(59,477)	(11,435)	(3,249)	177	1,342,594	5,748,604	7,091,198	151,733
55267	Town of Glade Spring	69,231	16,557	18,065	(751)	-	(47)	5	103,060	114,014	217,074	(7,761)
55300	Town of Abingdon	608,216	259,489	2,762,649	(1,538,793)	(37,494)	(15,906)	713	2,038,874	26,415,275	28,454,149	1,205,527
55301	Town of Dumfries	371,839	170,884	733,398	(438,743)	(44,019)	(4,046)	192	789,505	6,870,905	7,660,410	(498,037)
55302	Town of Iron Gate	3,073	1,282	31,027	(23,133)	-	(185)	8	12,072	304,606	316,678	54,349
55303	Town of Montross	13,512	5,081	53,970	(47,588)	-	(320)	14	24,669	527,070	551,739	27,983
55304	Town of South Boston	850,572	220,784	2,728,415	(1,686,432)	(47,662)	(15,661)	706	2,050,722	26,121,098	28,171,820	1,438,522
55305	Town of Gretna	33,650	29,758	319,062	(82,707)	-	(1,795)	83	298,051	3,011,914	3,309,965	(473,623)
55306	Town of Remington	23,680	11,148	100,053	(53,424)	-	(571)	26	80,912	953,345	1,034,257	93,328
55307	City of Lexington	804,134	315,369	3,365,429	(1,936,649)	(80,462)	(19,440)	868	2,449,249	32,185,395	34,634,644	59,353
55308	City of Waynesboro	2,663,437	835,082	9,046,197	(6,222,207)	(72,698)	(52,360)	2,336	6,199,787	87,014,299	93,214,086	10,773,911
55309	Town of Colonial Beach	124,617	119,824	1,024,162	(458,234)	(24,533)	(5,882)	265	780,219	9,784,633	10,564,852	(2,247,490)
55310	Town of Smithfield	307,624	205,762	1,812,596	(526,452)	(4,480)	(10,146)	472	1,785,376	17,055,396	18,840,772	(2,267,346)
55311	Town of Brookneal	44,161	10,364	167,882	(207,587)	-	(1,033)	43	13,830	1,683,694	1,697,524	491,484
55312	Town of Hamilton	32,830	7,642	96,281	(73,250)	(7,353)	(566)	25	55,609	931,434	987,043	125,377
55313	City of Galax	546,080	398,132	3,930,551	(2,167,023)	(63,162)	(22,846)	1,013	2,622,745	37,793,932	40,416,677	(1,429,122)
55314	Town of Jonesville	7,206	5,672	137,890	(102,712)	(9,855)	(836)	35	37,400	1,361,206	1,398,606	54,438
55315	Town of Wytheville	1,145,271	463,750	4,014,294	(2,377,671)	(110,092)	(22,986)	1,040	3,113,606	38,364,877	41,478,483	672,677
55316	City of Fairfax	5,665,171	1,787,218	17,202,300	(12,738,565)	(175,430)	(99,847)	4,436	11,645,283	165,333,436	176,978,719	46,535,037
55317	Town of Vienna	2,114,025	8,120,506	8,120,506	(5,177,195)	(46,434)	(46,993)	(3,917)	5,726,311	77,766,373	83,492,684	6,198,541
55318	Town of Vinton	469,754	200,279	2,295,378	(1,534,974)	(14,976)	(13,410)	591	1,402,642	22,158,333	23,560,975	652,926
55319	City of Emporia	718,319	299,004	3,647,767	(1,915,519)	(162,302)	(21,048)	942	2,567,163	35,012,509	37,579,672	(538,388)
55320	Town of Culpeper	1,739,199	706,921	5,497,153	(2,793,698)	(53,609)	(30,998)	1,430	5,066,398	52,013,853	57,080,251	5,152,533
55321	Town of Woodstock	565,966	173,285	1,618,821	(881,091)	(29,130)	(9,196)	420	1,439,075	15,314,688	16,753,763	1,014,483
55322	Town of Glasgow	-	8,360	146,877	(18,910)	-	(829)	(314)	135,184	1,386,000	1,521,184	(719,651)
55323	Town of Marion	605,904	223,480	2,212,530	(864,195)	(66,310)	(12,396)	577	2,099,590	20,909,290	23,008,880	153,474
55324	Town of Altavista	331,538	149,995	1,495,238	(788,765)	(34,893)	(8,578)	387	1,144,922	14,280,064	15,424,986	(104,683)
55325	Town of Herndon	1,971,437	1,140,147	11,552,310	(5,691,036)	(52,232)	(66,250)	2,986	8,857,362	110,275,909	119,133,271	(459,994)
55326	Town of Pearisburg	217,623	999,784	909,784	(417,503)	(37,497)	(5,682)	260	846,059	9,498,866	10,344,925	612,376
55327	Town of Christiansburg	2,390,944	745,329	6,322,284	(2,868,938)	(181,788)	(35,358)	1,646	6,374,119	59,321,591	65,695,710	7,568,561
55328	Town of Wakefield	15,164	11,009	90,174	(71,264)	-	(533)	23	44,573	877,151	921,724	(6,500)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Change in Plan Fiduciary Net Position (PFNP)													
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability	
55329	Town of Leesburg	4,140,721	1,802,055	15,076,372	(7,216,817)	(88,107)	(85,111)	3,911	13,633,024	142,425,197	156,058,221	12,506,140	
55330	Town of Chatham	9,693	16,916	276,687	(125,587)	(6,140)	(1,615)	71	170,025	2,669,479	2,839,504	(642,410)	
55331	Town of Bowling Green	50,717	22,498	140,973	(201,507)	(6,318)	(862)	36	5,537	1,414,763	1,420,300	(87,362)	
55332	City of Manassas	6,822,205	2,136,751	19,108,733	(9,823,916)	(258,451)	(107,761)	4,903	17,882,464	180,107,734	197,990,198	28,841,270	
55333	Town of Alberta	-	-	42,982	(10,103)	-	(247)	11	32,643	409,968	442,611	(181,058)	
55334	Town of Boynton	4,863	17,189	198,230	(75,059)	-	(1,147)	52	144,128	1,895,064	2,039,192	(420,770)	
55335	City of Salem	6,462,484	1,538,655	21,407,771	(15,811,728)	(115,015)	(124,738)	(420)	13,357,009	206,673,094	220,030,103	38,356,917	
55336	Town of Mckenney	17,212	3,994	35,725	(41,432)	-	(212)	9	15,296	350,228	365,524	83,746	
55337	Town of Narrows	187,569	63,403	551,652	(313,202)	-	(3,122)	144	486,444	5,234,388	5,720,832	522,774	
55338	Town of Quantico	-	5,171	95,678	(41,164)	(3,044)	(562)	25	56,104	922,950	979,054	(394,581)	
55339	Town of Halifax	61,745	26,259	304,331	(80,924)	(2,936)	(1,697)	79	306,857	2,860,551	3,167,408	(358,460)	
55340	Town of Blacksburg	3,527,397	925,035	9,901,744	(5,762,457)	(111,523)	(56,192)	2,236	8,426,240	94,135,495	102,561,735	19,169,787	
55341	Town of Chincoteague	390,476	147,366	1,310,874	(534,837)	(34,480)	(7,361)	341	1,272,379	12,327,786	13,600,165	(147,038)	
55342	Town of Lawrenceville	68,674	47,064	547,027	(267,821)	-	(3,162)	141	391,923	5,232,926	5,624,849	(224,828)	
55343	Town of Amherst	267,383	61,562	597,833	(346,667)	-	(3,354)	156	576,913	5,637,219	6,214,132	466,047	
55344	Town of Stanley	68,215	37,584	422,523	(185,699)	-	(2,414)	109	340,318	4,023,818	4,364,136	428,242	
55345	Town of Hillsville	231,679	99,869	952,678	(441,915)	(3,213)	(5,407)	247	833,938	9,018,847	9,852,785	(134,046)	
55346	Town of Elkton	182,105	75,033	559,379	(297,484)	(12,491)	(3,156)	146	503,532	5,303,026	5,806,558	(617,873)	
55347	Town of Bridgewater	405,421	137,531	1,414,216	(830,255)	(12,824)	(8,123)	366	1,106,332	13,468,435	14,574,767	776,483	
55348	Town of Purcellville	737,369	338,546	2,480,817	(1,189,460)	-	(13,961)	644	2,353,955	23,363,712	25,717,667	334,785	
55349	Town of Timberville	165,606	44,629	411,652	(209,573)	-	(2,295)	107	410,126	3,871,707	4,281,833	308,356	
55350	Town of Wise	365,814	130,427	1,578,370	(855,901)	(6,556)	(9,062)	408	1,203,500	15,077,360	16,280,860	1,060,258	
55351	Town of New Market	224,553	59,280	531,085	(238,967)	-	(2,943)	139	573,147	4,958,805	5,531,952	634,384	
55352	Town of Tappahannock	272,678	101,571	824,232	(394,439)	(971)	(4,619)	215	798,667	7,776,491	8,575,158	367,094	
55353	Town of Rocky Mount	733,784	203,200	1,675,006	(871,200)	(4,543)	(9,325)	438	1,727,360	15,768,828	17,496,188	2,313,667	
55354	Town of Big Stone Gap	447,513	115,197	1,340,303	(1,083,344)	(16,374)	(7,833)	344	795,806	12,940,250	13,736,056	2,543,015	
55355	Town of Luray	489,469	133,400	1,530,067	(1,002,636)	-	(8,842)	393	1,141,851	14,575,338	15,717,189	698,430	
55356	Town of Stuart	170,000	-	64	-	-	-	-	170,064	(169,038)	1,026	(1,026)	
55357	Town of Strasburg	540,588	173,395	1,696,385	(783,030)	(345)	(9,511)	442	1,617,924	16,020,888	17,638,812	895,232	
55358	Town of Appomattox	72,295	43,430	419,797	(240,720)	-	(2,427)	108	292,483	4,029,685	4,322,168	172,708	
55359	Town of Clarksville	205,917	58,729	553,202	(256,193)	-	(3,082)	145	558,718	5,204,786	5,763,504	320,907	
55360	Town of Dublin	160,060	65,908	684,352	(385,360)	-	(3,934)	177	521,203	6,539,785	7,060,988	(327,655)	
55361	Town of Middleburg	197,333	61,859	497,560	(290,706)	(15,907)	(2,808)	130	447,461	4,717,706	5,165,167	(305,577)	
55362	Town of Edinburg	-	19,513	207,272	(17,725)	-	(1,158)	54	207,956	1,945,220	2,153,176	(504,125)	
55363	Town of Chase City	163,112	76,125	719,945	(474,613)	(1,408)	(4,170)	185	479,176	6,933,243	7,412,419	480,989	
55364	Town of Bedford	1,143,458	290,089	2,995,589	(2,248,547)	(35,712)	(17,308)	773	2,128,342	28,714,840	30,843,182	6,404,168	
55365	City of Poquoson	1,334,446	413,379	4,614,954	(2,715,494)	(15,676)	(26,418)	1,195	3,606,386	44,075,949	47,682,335	1,242,020	
55366	Town of Ashland	675,994	231,246	2,362,610	(1,092,712)	(20,942)	(13,350)	615	2,143,461	22,383,566	24,527,027	(519,625)	
55367	Town of Broadway	254,029	78,120	533,574	(372,111)	(13,774)	(3,000)	139	476,977	5,056,936	5,533,913	814,173	
55368	Town of Berryville	240,183	96,913	975,053	(472,224)	(1,420)	(5,539)	253	833,219	9,254,444	10,087,663	285,125	
55369	Town of Tazewell	218,007	133,035	1,079,604	(505,267)	(52,744)	(6,154)	280	866,761	10,303,236	11,169,997	(1,113,264)	
55370	Town of Urbanna	-	6,034	139,160	(60,667)	-	(814)	36	83,749	1,342,234	1,425,983	(584,193)	
55371	Town of Bluefield	315,446	160,234	1,223,649	(498,217)	(28,645)	(6,892)	318	1,165,893	11,512,945	12,678,838	(602,545)	
55372	Town of Weber City	43,321	13,794	106,741	(78,873)	-	(611)	28	84,400	1,018,888	1,103,288	24,046	
55373	Town of Damascus	-	-	29,343	(8,967)	-	(170)	8	20,214	281,249	301,463	(138,998)	
55374	Town of Hurt	43,717	10,212	94,000	(82,132)	(4,005)	(544)	25	61,273	908,033	969,306	281,218	
55375	Town of Waverly	-	14,364	305,825	(185,938)	(30,277)	(1,860)	77	102,191	2,988,961	3,091,152	(1,035,150)	
55376	Town of Coeburn	43,663	48,041	405,885	(222,426)	(7,786)	(2,363)	104	265,118	3,903,366	4,168,484	(251,380)	
55377	Town of Dayton	175,305	51,430	444,001	(226,741)	(3,041)	(2,486)	116	438,584	4,176,697	4,615,281	(481,525)	
55378	Town of Courtland	8,022	7,050	105,262	(19,522)	-	(592)	28	100,248	991,791	1,092,039	(287,382)	
55379	Town of Cape Charles	122,001	91,423	580,688	(242,571)	(181,024)	(3,397)	150	367,270	5,597,448	5,964,718	(1,272,192)	
55380	Town of Independence	115,444	34,164	231,923	(122,388)	(47,844)	(1,311)	60	210,048	2,191,677	2,401,725	597,559	
55381	Town of Warsaw	63,883	48,293	316,495	(200,155)	(9,572)	(1,834)	81	217,191	3,040,726	3,257,917	(145,583)	
55382	Town of Grundy	19,035	31,535	378,308	(252,115)	-	(2,240)	97	174,620	3,694,065	3,868,685	(252,847)	
55383	Town of Warrenton	931,681	435,526	3,797,786	(2,131,964)	(47,210)	(21,786)	981	2,965,014	36,199,329	39,164,343	(666,247)	
55384	Town of Louisa	6,072	25,992	435,499	(222,421)	(6,307)	(2,569)	112	236,378	4,215,266	4,451,644	(1,081,248)	
55385	Town of Kenbridge	44,750	32,173	227,262	(69,885)	(4,336)	(1,266)	59	228,757	2,136,483	2,365,240	(571,371)	
55386	Town of Mt Jackson	197,212	64,002	421,586	(389,137)	(1,301)	(2,445)	109	290,026	4,047,289	4,337,315	(59,271)	
55387	Town of Pulaski	585,920	243,009	3,146,059	(1,828,402)	(23,086)	(18,215)	812	2,106,097	30,293,318	32,399,415	(2,691,166)	
55388	Town of Jarratt	4,459	4,202	30,850	(28,549)	-	(186)	8	10,784	302,789	313,573	2,436	
55389	Town of Pembroke	53,076	10,734	128,732	(117,632)	(14,910)	(775)	33	59,258	1,247,185	1,306,443	145,205	
55390	Town of Parksley	18,678	9,100	93,633	(62,042)	(16,210)	(557)	24	42,626	914,259	956,885	10,179	
55391	Town of Onancock	81,897	26,695	346,492	(150,197)	-	(1,963)	78	303,002	3,287,137	3,590,139	(74,985)	



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55392	Town of Victoria	30,817	33,154	294,594	(119,126)	(24,529)	(1,695)	76	213,291	2,827,948	3,041,239	(450,948)		
55393	Town of Shenandoah	167,157	46,354	399,206	(245,632)	-	(2,257)	104	364,932	3,769,161	4,134,093	1,008,779		
55394	Town of Gate City	37,578	39,026	303,657	(126,892)	-	(1,729)	78	251,718	2,883,046	3,134,764	(381,189)		
55395	Town of Round Hill	53,301	43,978	352,257	(119,132)	-	(1,994)	91	328,501	3,317,129	3,645,630	(401,872)		
55396	Town of Kilmarnock	121,299	67,398	508,465	(210,670)	-	(2,853)	132	483,771	4,790,620	5,274,391	(782,569)		
55397	Town of Orange	517,654	141,517	1,356,656	(522,375)	(15,447)	(7,522)	355	1,470,838	12,674,221	14,145,059	1,661,122		
55398	Town of Saltville	88,808	27,974	281,603	(193,590)	(21,435)	(1,639)	72	181,793	2,716,463	2,898,256	249,595		
55399	Town of Blackstone	227,347	152,088	1,343,487	(667,142)	(10,214)	(7,728)	346	1,038,184	12,773,469	13,811,653	(379,975)		
55401	Southeastern Public Svc Auth	-	350,261	6,512,343	(3,192,939)	(197,785)	(38,448)	1,668	3,435,100	63,132,771	66,567,871	(10,695,698)		
55402	Pittsylvania Co Svc Auth	-	-	229,875	(165,122)	-	(1,395)	58	63,416	2,266,050	2,329,466	(144,709)		
55403	Rappahannock Area Youth Services and Group Home Commission	2,352	29,285	151,661	(34,054)	(40,495)	(869)	40	107,920	1,456,443	1,564,363	(588,261)		
55404	Appomattox Regional Library	7,501	36,568	412,933	(194,497)	-	(2,408)	106	260,203	3,975,898	4,236,101	(778,849)		
55405	Staunton Red-Hous Auth	3,341	20,793	224,583	(190,280)	(9,065)	(1,374)	56	48,054	2,225,080	2,273,134	(436,159)		
55406	Hampton Newport News Community Services Board	45,344	1,369,007	11,633,059	(3,413,859)	(466,335)	(66,799)	(205,343)	8,895,074	111,043,021	119,938,095	(19,347,289)		
55408	Alleghany Highlands Regional Library Inc.	29,375	4,904	49,108	(62,647)	-	(293)	13	20,460	480,963	501,423	214,373		
55409	Southside Reg Juvenile Group Home	-	5,478	114,277	(33,582)	-	(657)	10	85,526	1,092,493	1,178,019	(565,654)		
55411	Hampton Roads Sanitation Dist	5,650,324	3,342,705	29,892,075	(15,924,782)	(275,832)	(172,027)	7,729	22,520,192	285,860,129	308,380,321	33,588,942		
55412	Peninsula Airport Commission	92,777	118,415	1,081,907	(650,422)	(37,300)	(6,376)	276	599,277	10,451,412	11,050,689	(1,032,465)		
55413	Richmond Redevelopment and Housing Authority	960,294	663,776	7,247,640	(4,720,966)	(204,136)	(42,640)	1,860	3,905,828	70,347,642	74,253,470	(3,111,211)		
55415	Chesapeake Red-Hous Auth	74,232	132,349	1,481,657	(746,971)	(19,216)	(8,661)	381	913,771	14,274,892	15,188,663	(1,763,510)		
55416	Alexandria Renew Enterprises	1,079,346	560,079	5,600,253	(3,902,472)	(166,769)	(32,922)	1,436	3,138,951	54,169,110	57,308,061	4,556,132		
55417	Norfolk Airport Authority	2,266,248	945,199	7,112,316	(3,519,324)	(36,368)	(39,947)	1,850	6,729,974	67,082,887	73,812,861	1,803,501		
55418	Charlottesville Red-Hous Auth	-	64,814	490,738	(205,131)	(5,145)	(2,835)	127	342,568	4,707,852	5,050,420	(2,227,821)		
55419	Hampton Red-Hous Authority	352,473	135,911	1,978,196	(1,315,288)	(1,403)	(11,606)	508	1,138,791	19,137,772	20,276,563	453,581		
55420	Loudoun County Sanitation Authority	1,575,419	1,694,868	8,934,287	(3,705,141)	(195,597)	(50,552)	2,318	8,255,602	84,212,976	92,468,578	3,019,787		
55421	Danville Red-Hous Auth	-	92,821	1,051,651	(453,528)	(26,987)	(6,134)	271	658,094	10,133,122	10,791,216	(2,084,555)		
55422	NRV Regional Water Authority	507,736	89,473	496,252	(466,858)	-	(2,696)	130	624,037	4,576,113	5,200,150	3,323,195		
55423	Northern Virginia Juvenile Detention Center	130,662	184,806	1,972,615	(1,290,933)	(43,639)	(11,705)	504	942,310	19,200,536	20,142,846	(1,751,822)		
55424	Hopewell Red-Hous Auth	-	20,172	593,534	(344,268)	(5,450)	(3,536)	92	260,544	5,790,473	6,051,017	(1,628,477)		
55425	Colonial Behavioral Health	530,952	527,164	4,320,692	(2,089,551)	(60,295)	(24,878)	1,116	3,205,200	41,318,807	44,524,007	(2,488,545)		
55426	Blacksburg-VPI Sanitation Authority	-	57,038	1,134,246	(215,464)	-	(6,451)	293	969,662	10,751,914	11,721,576	(1,772,158)		
55427	Potomac River Fisheries Comm	39,881	15,321	175,811	(174,134)	-	(1,062)	45	55,862	1,728,792	1,784,654	290,961		
55428	Chesapeake Bridge-Tunnel	1,532,707	483,296	5,019,419	(3,320,796)	(30,074)	(28,949)	1,297	3,656,900	48,109,567	51,766,467	12,859,567		
55429	Alexandria Red-Hous Auth	170,048	266,774	2,089,948	(1,187,051)	(56,559)	(12,210)	537	1,271,487	20,162,371	21,433,858	(1,828,470)		
55430	Albemarle Co Service Auth	639,797	304,843	2,324,575	(1,332,985)	(248)	(13,325)	601	1,923,258	22,056,617	23,979,875	4,221,164		
55431	Franklin Red-Hous Auth	-	11,402	190,570	(16,144)	(3,620)	(1,071)	50	181,187	1,795,856	1,977,043	(1,183,399)		
55432	Beyond Housing	82,702	65,635	449,701	(271,688)	(8,912)	(2,596)	116	314,958	4,321,967	4,636,925	110,463		
55433	Norfolk Red-Hous Auth	1,967,852	606,879	10,015,814	(8,414,831)	(219,246)	(59,885)	2,559	3,899,142	98,224,992	102,124,134	10,547,961		
55435	Richmond Metropolitan Transportation Authority	-	165,758	2,623,206	(1,023,552)	(125,531)	(15,366)	(44,273)	1,580,242	25,302,484	26,882,726	(5,572,460)		
55436	Riverside Regional Jail	1,583,276	776,090	8,260,711	(3,166,826)	(130,667)	(46,748)	2,145	7,277,981	78,302,717	85,580,698	(9,448,989)		
55437	Peninsula Ports Auth of VA	-	-	230,947	(52,134)	-	(1,327)	59	177,545	2,201,442	2,378,987	(1,957,066)		
55439	Rappahannock Rapidan Regional Commission	-	28,635	222,432	(60,246)	-	(1,266)	(1,185)	188,370	2,109,924	2,298,294	(550,526)		
55440	Shenandoah Valley Juvenile Center	152,328	127,056	749,822	(465,305)	(25,567)	(4,331)	193	534,196	7,187,481	7,721,677	177,592		
55442	Southside Regional Library Bd	-	-	162,480	(100,758)	-	(975)	42	60,789	1,591,160	1,651,949	(399,932)		
55443	Bedford Public Library	41,138	42,701	389,950	(236,229)	-	(2,282)	100	235,378	3,764,647	4,000,025	(39,157)		
55444	Eastern Shore Economic Development Commission	-	-	75,223	-	-	(421)	20	74,822	705,833	780,655	(780,655)		
55445	Chesterfield County Health Center Commission	19,483	351,009	2,667,072	(1,110,193)	(243,493)	(15,544)	687	1,669,021	25,724,248	27,393,269	(6,412,974)		
55446	Washington County Service Authority	150,354	211,683	2,063,644	(821,752)	(55,513)	(11,860)	533	1,537,089	19,731,267	21,268,356	(1,563,555)		
55447	Rappahannock Area Comm Svcs	750,183	1,816,618	6,908,060	(2,114,997)	(147,937)	(38,361)	1,805	7,175,371	64,835,082	72,010,453	(7,487,777)		
55449	Hampton Roads Planning District Commission	450,833	215,814	1,973,143	(1,294,434)	-	(11,435)	508	1,334,429	18,969,961	20,304,390	2,658,262		
55450	Meherrin Regional Library	1,924	13,682	238,150	(89,108)	-	(1,381)	61	163,328	2,283,643	2,446,971	(311,252)		
55451	New River Valley Regional Commission	128,592	106,734	431,391	(160,744)	-	(2,364)	113	503,722	4,017,200	4,520,922	96,553		
55452	Northern Virginia Health Care Center	153,437	605,091	4,040,956	(1,467,826)	(207,937)	(23,319)	(74,461)	3,025,941	38,555,065	41,581,006	(8,196,673)		
55453	Rockbridge Area Comm Svc Bd	83,771	211,793	2,129,382	(1,027,664)	(77,318)	(12,420)	548	1,308,092	20,557,088	21,865,180	(1,807,632)		
55454	Greensville - Emporia So Svcs	159,647	56,855	751,790	(504,769)	(14,939)	(4,401)	193	444,376	7,260,143	7,704,519	966,948		
55455	James City Service Authority	447,479	314,343	2,638,235	(1,154,487)	(21,037)	(15,006)	684	2,210,211	25,090,854	27,301,065	1,210,909		
55456	Accomack-Norhampton Plan	34,943	39,151	500,270	(311,933)	(8,165)	(2,958)	128	251,436	4,859,089	5,110,525	(167,003)		
55457	Harrisonburg-Rockingham Regional Sewer Authority	127,912	97,205	986,200	(437,910)	-	(5,655)	255	768,007	9,407,032	10,175,039	(494,161)		
55458	Wytheville Red- Hous Auth	44,105	21,660	307,597	(175,011)	-	(1,789)	79	196,641	2,963,785	3,160,426	374,316		
55459	Waynesboro Red-Hous Auth	62,510	41,378	558,323	(326,467)	(4,947)	(3,269)	144	327,672	5,399,046	5,726,718	15,505		
55460	Region Ten Community Services Board	578,344	1,152,873	8,360,380	(3,083,587)	(207,762)	(47,782)	2,165	6,754,631	79,618,732	86,373,363	(8,402,169)		
55462	Lenowisco Planning Dist Comm	99,882	16,237	428,569	(384,924)	-	(2,573)	109	157,300	4,207,050	4,364,350	908,664		
55465	Rivanna Water and Sewer Authority	645,987	381,113	2,920,817	(1,725,592)	(17,628)	(16,856)	753	2,188,594	27,868,523	30,057,117	1,987,128		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55466	Appomattox River Water Auth	-	88,218	847,893	(310,521)	-	(4,900)	(20)	620,670	8,097,839	8,718,509	(2,380,442)		
55467	Campbell Co Utilities & Svcs	225,056	83,165	680,066	(342,842)	-	(3,835)	176	641,786	6,404,152	7,045,938	1,418,761		
55469	Eastern Shore Comm Svcs Bd	300,511	275,918	2,560,950	(1,327,862)	(50,928)	(14,841)	660	1,744,408	24,585,981	26,330,389	(1,290,827)		
55470	Anchor Commission	-	12,607	458,678	(162,468)	-	(2,665)	(798)	305,354	4,404,720	4,710,074	(2,345,491)		
55471	Horizon Behavioral Health	24,252	1,201,017	9,393,879	(2,722,054)	(466,212)	(54,030)	(280,792)	7,096,060	89,670,167	96,766,227	(19,588,188)		
55472	District 19 Community Services Board	141,285	468,020	5,145,949	(2,369,279)	(120,906)	(30,073)	1,322	3,236,318	49,525,638	52,761,956	(6,961,775)		
55473	Hampton Roads Transit	827,577	1,247,671	6,886,101	(2,503,542)	(399,529)	(39,162)	1,785	6,020,901	65,191,325	71,212,226	(7,061,584)		
55474	Upper Occoquan Sewage Auth	1,359,835	830,422	8,145,626	(4,579,917)	(137,671)	(47,221)	2,099	5,573,173	78,200,386	83,773,559	5,684,329		
55475	New River Valley Juv Det Comm	-	39,570	453,248	(206,384)	(15,127)	(2,652)	(2,953)	265,702	4,381,792	4,647,494	(700,663)		
55476	Rockbridge Regional Library	93,187	35,699	299,394	(161,193)	(8,167)	(1,706)	77	257,291	2,836,807	3,094,098	290,555		
55477	Frederick Co Sanitation Auth	378,765	291,718	1,655,703	(649,983)	-	(9,265)	431	1,667,369	15,523,372	17,190,741	282,678		
55478	Western Tidewater Comm Svcs	827,124	1,508,427	6,425,579	(1,917,279)	(268,530)	(35,861)	1,675	6,541,135	60,310,406	66,851,541	(8,934,407)		
55479	Cumberland Mountain Comm Svcs	1,278,130	666,927	5,495,991	(2,305,383)	(78,588)	(31,006)	1,427	5,027,498	51,938,074	56,965,572	5,571,928		
55480	Fredericksburg-Stafford Park	-	-	307,997	(10,324)	-	(1,731)	80	296,022	2,896,705	3,192,727	(3,071,594)		
55482	Middle Pen-No Neck Comm Svcs_Board	-	606,597	5,652,893	(1,771,367)	(102,002)	(32,498)	(44,064)	4,309,559	53,940,935	58,250,494	(11,424,084)		
55483	Rockbridge Co Public Svc Auth	34,167	23,709	251,294	(105,962)	-	(1,437)	65	201,836	2,392,762	2,594,598	89,911		
55484	Danville-Pittsylvania Community Services	332,864	670,570	4,709,144	(1,696,314)	(88,103)	(26,814)	1,221	3,902,568	44,807,204	48,709,772	(4,184,379)		
55485	Crater Juv Det Home Comm	61,353	67,257	760,773	(393,060)	(4,104)	(4,430)	196	487,985	7,325,038	7,813,023	(868,736)		
55486	Hampton Roads Workforce Council	76,646	307,111	1,249,218	(484,981)	(41,084)	(7,080)	324	1,100,154	11,842,810	12,942,964	(3,667,908)		
55487	Capital Region Airport Comm	1,328,166	519,150	5,095,851	(2,541,571)	(81,646)	(28,960)	1,322	4,292,312	48,472,090	52,764,402	(715,393)		
55488	Northwestern Comm Svcs Bd	399,013	594,869	3,567,026	(1,787,275)	(220,739)	(20,632)	919	2,533,181	34,124,431	36,657,612	(4,408,806)		
55489	Harrisonburg Rockingham Community Services Board	263,432	503,578	3,220,316	(1,357,278)	(29,504)	(18,423)	833	2,582,954	30,637,361	33,220,315	(3,687,591)		
55490	Upper Valley Regional Park Authority	-	-	-	(5,113)	-	-	-	(5,113)	(26,558)	(31,671)	99,012		
55491	Middle Peninsula Reg Security	763,817	214,210	2,019,766	(1,154,119)	(9,617)	(11,412)	524	1,823,169	19,116,977	20,940,146	(822,494)		
55492	Northern Neck Planning District Commission	2,612	22,300	246,114	(89,765)	-	(1,420)	(3,603)	176,238	2,358,843	2,535,081	(494,056)		
55493	Planning Dis One Behavioral Health Svcs	-	18,349	271,848	(30,443)	-	(1,530)	51	258,275	2,558,970	2,817,245	(1,878,376)		
55494	Rockbridge Area Social Service Dept	21,481	59,422	600,231	(385,345)	(12,044)	(3,572)	(11,665)	268,508	5,851,951	6,120,459	(1,030,075)		
55495	Dinwiddie Co Water Authority	35,699	42,105	390,162	(74,397)	-	(2,179)	102	391,492	3,664,767	4,056,259	(396,506)		
55496	Rappahannock Rapidan Community Services Board	-	840,578	5,542,895	(2,010,657)	(127,618)	(31,899)	(74,091)	4,139,208	52,965,406	57,104,614	(13,509,201)		
55498	Valley Community Services Bd	264,346	588,346	4,629,101	(1,887,112)	(144,721)	(26,681)	1,193	3,424,472	44,212,882	47,637,354	(6,033,201)		
55499	Eastern Shore Public Library	23,366	21,355	138,451	(134,263)	-	(826)	36	48,119	1,419,616	1,419,616	94,650		
55500	Alexandria City School Board	-	426,698	6,352,461	(2,939,815)	(48,810)	(37,198)	(14,647)	3,738,689	61,375,022	65,113,711	(13,032,330)		
55501	Albemarle County Schools	710,607	662,552	4,302,066	(2,187,171)	(95,458)	(24,599)	(418)	3,367,579	41,066,562	44,434,141	(2,399,325)		
55502	Alleghany Highlands Public Schools	153,540	137,074	1,688,524	(1,145,051)	(519)	(9,998)	432	824,002	16,439,163	17,263,165	(722,088)		
55503	Charlottesville Public Schools	-	116,499	1,362,013	(839,148)	(30,052)	(8,114)	(545)	600,653	13,288,526	13,889,179	(3,042,983)		
55504	Amherst County School Board	93,540	159,433	1,433,044	(503,223)	(33,118)	(8,193)	371	1,141,854	13,656,113	14,797,967	(2,231,330)		
55505	Appomattox County School Board	15,950	41,143	474,502	(220,734)	-	(2,763)	122	308,220	4,561,431	4,869,651	(636,446)		
55506	Arlington Public Schools	2,182,303	1,624,676	8,486,864	(3,089,180)	(54,012)	(46,898)	2,221	9,105,974	79,522,557	88,628,531	2,802,143		
55507	Augusta County School Board	187,921	185,508	1,592,442	(1,025,706)	(54,241)	(9,353)	408	876,979	15,424,856	16,301,835	(561,103)		
55508	Bath County School Board	15,246	26,310	504,939	(389,244)	(6,852)	(3,048)	129	147,480	4,976,463	5,123,943	(651,556)		
55509	Bedford County School Board	368,557	323,585	3,230,540	(1,887,820)	(4,784)	(18,838)	832	2,012,072	31,162,379	33,174,451	(1,962,112)		
55510	Bland County School Board	22,226	24,092	235,120	(150,054)	(1,640)	(1,384)	60	128,420	2,277,231	2,405,651	(153,023)		
55511	Botetourt County Schools	370,843	192,971	1,577,043	(835,561)	(32,985)	(9,017)	408	1,263,702	15,015,247	16,278,949	476,953		
55512	Norfolk Public Schools	1,758,821	1,117,037	11,047,549	(6,178,147)	(133,983)	(63,900)	895	7,548,272	106,261,690	113,809,962	(1,073,587)		
55513	Petersburg City Schools	89,126	183,923	1,680,112	(856,947)	(11,986)	(9,782)	432	1,074,878	16,176,239	17,251,117	(2,743,627)		
55514	Buckingham County School Board	299	47,427	535,086	(184,138)	(14,995)	(3,095)	138	380,722	5,119,925	5,500,647	(1,228,821)		
55515	Radford City School Board	24,841	18,342	207,323	(200,296)	(15,264)	(1,270)	53	33,729	2,065,180	2,098,909	(77,270)		
55516	Caroline County School Board	115,880	132,736	744,111	(339,260)	(47,226)	(4,258)	192	602,175	7,076,770	7,678,945	(1,011,191)		
55517	Carroll County School Board	146,048	109,573	1,349,382	(846,804)	-	(7,927)	347	750,619	13,075,762	13,826,381	(617,541)		
55518	Charles City Co School Bd	-	20,854	254,420	(93,286)	-	(1,472)	(1,243)	179,273	2,437,381	2,616,654	(792,790)		
55519	Charlotte County School Board	-	27,175	415,642	(305,802)	(1,324)	(2,502)	(164)	133,025	4,097,366	4,230,391	(856,496)		
55520	Chesterfield Co School Bd	2,597,885	1,428,191	12,777,493	(8,853,208)	(271,811)	(74,744)	3,285	7,607,091	123,453,841	131,060,932	5,441,808		
55521	Clarke County School Board	42,818	52,839	471,020	(249,247)	(8,878)	(2,739)	121	305,934	4,531,424	4,837,358	(651,011)		
55522	Winchester Public Schools	198,363	158,285	1,230,616	(552,803)	(47,531)	(7,037)	318	980,211	11,720,437	12,700,648	(1,519,191)		
55523	Culpeper County School Board	117,533	297,458	2,132,244	(839,408)	(28,833)	(12,253)	550	1,667,291	20,293,382	21,960,673	(3,750,174)		
55524	Cumberland County School Board	-	38,081	473,596	(161,822)	-	(2,735)	(5,467)	341,653	4,531,587	4,873,240	(1,177,247)		
55525	Dickenson County School Board	1,012,729	70,276	646,433	(1,091,708)	(746)	(3,591)	170	633,563	6,126,451	6,760,014	6,513,617		
55526	Dinwiddie County School Board	87,139	106,380	1,026,875	(633,313)	(11,792)	(6,048)	(358)	568,883	9,924,557	10,493,440	(1,381,265)		
55528	Essex County Public Schools	65,546	36,017	519,387	(376,564)	(1,299)	(3,085)	133	240,135	5,059,073	5,299,208	(76,030)		
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-	-		
55531	Floyd County School Board	204,996	84,651	808,477	(599,685)	(1,236)	(4,725)	208	492,686	7,800,775	8,293,461	923,942		
55532	Fluvanna County Public Schools	76,967	135,529	1,055,595	(463,979)	(20,450)	(6,075)	273	777,860	10,112,338	10,890,198	(1,457,205)		
55533	Chesapeake Public Schools	2,916,250	1,206,826	12,479,640	(8,045,598)	(146,195)	(72,349)	1,479	8,340,053	120,088,288	128,428,341	12,869,978		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Change in Plan Fiduciary Net Position (PFNP)							Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
				Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other						
55534	VA Beach City School Board	5,467,733	2,920,270	28,990,937	(17,889,832)	(545,638)	(168,255)	7,470	18,782,685	279,273,695	298,056,380	7,432,289		
55535	Giles County Schools	62,363	38,235	589,135	(333,204)	-	(3,446)	152	353,235	5,687,695	6,040,930	(123,274)		
55536	Gloucester County School Board	311,259	211,950	2,458,050	(1,661,438)	(12,819)	(14,463)	631	1,293,170	23,911,770	25,204,940	(1,206,814)		
55537	Goochland County School Board	97,840	71,805	629,033	(275,209)	(72,678)	(3,656)	162	447,297	6,014,547	6,461,844	(345,156)		
55538	Grayson County School Board	122,346	60,093	707,329	(473,076)	(4,693)	(4,147)	181	408,033	6,840,404	7,248,437	168,608		
55539	Greene County Public Schools	152,466	86,159	1,168,401	(703,182)	(26,052)	(6,851)	300	671,241	11,305,312	11,976,553	45,986		
55540	Greensville County Public Schools	6,304	49,377	726,386	(418,305)	(3,772)	(4,306)	185	355,869	7,059,037	7,414,906	(1,091,384)		
55541	Halifax County School Board	184,832	96,065	1,496,316	(1,029,457)	(18,615)	(8,878)	383	720,646	14,553,653	15,274,299	(475,437)		
55542	Hanover County Public Schools	101,483	478,404	3,713,632	(1,831,641)	(134,251)	(21,704)	955	2,306,878	35,768,423	38,075,301	(7,385,983)		
55543	Henrico Co School Board	318,308	38,346	504,817	(683,918)	(8,219)	(3,012)	130	166,452	4,997,113	5,163,565	2,650,940		
55544	Henry County Public Schools	316,304	186,491	2,099,955	(1,526,509)	(15,031)	(12,299)	190,253	1,239,164	20,281,443	21,520,607	(460,851)		
55545	Highland County School Board	73,156	12,200	116,813	(91,127)	(3,348)	(657)	31	107,068	1,106,623	1,213,691	388,448		
55546	Isle of Wight County Schools	194,561	123,841	857,685	(438,905)	(12,218)	(4,872)	223	720,315	8,168,093	8,888,408	(422,163)		
55548	King George Co School Board	278,544	168,261	1,255,566	(627,045)	(16,368)	(7,159)	325	1,052,124	11,916,574	12,968,698	(81,040)		
55549	King and Queen County School Board	-	29,039	452,831	(186,298)	(1,525)	(2,643)	(9,653)	281,751	4,361,403	4,643,154	(1,305,798)		
55550	King William Co School Board	11,422	74,442	546,816	(203,044)	-	(3,139)	141	426,638	5,208,543	5,635,181	(1,166,893)		
55551	Lancaster County Public Schools	70,283	40,283	469,967	(307,460)	-	(2,753)	121	270,441	4,549,580	4,820,021	125,518		
55552	Lee County School Board	925,362	94,106	1,026,427	(1,213,470)	(10,214)	(5,833)	267	816,645	9,831,325	10,647,970	5,670,837		
55553	Loudoun County School Board	7,495,957	4,226,408	26,103,389	(10,890,992)	(272,457)	(145,426)	6,827	26,523,706	245,864,321	272,388,027	25,090,743		
55554	Louisa County Public Schools	179,177	250,333	2,231,112	(1,050,589)	(15,019)	(12,911)	574	1,582,677	21,330,712	22,913,389	(2,263,328)		
55555	Lunenburg County School Board	8,545	36,930	384,062	(199,972)	(2,346)	(2,256)	(2,724)	222,239	3,708,055	3,930,294	(407,003)		
55556	Madison County School Board	2,594	48,942	569,647	(227,929)	(11,514)	(3,317)	(4,687)	373,736	5,472,615	5,846,351	(1,215,180)		
55557	Mathews County School Board	100,319	41,110	445,855	(315,990)	(7,395)	(2,611)	115	261,403	4,314,276	4,575,679	320,759		
55558	Mecklenburg Co School Board	142,796	85,824	679,826	(485,766)	(9,508)	(3,978)	174	409,368	6,561,516	6,970,884	31,551		
55559	Middlesex County School Board	72,264	33,418	329,673	(215,296)	-	(1,913)	85	218,231	3,171,477	3,389,708	(160,529)		
55560	Montgomery County School Board	596,234	257,835	2,922,264	(1,763,305)	(114,550)	(17,020)	752	1,882,210	28,138,842	30,021,052	2,896,623		
55562	Nelson County Public Schools	125,110	73,249	969,530	(575,603)	(12,300)	(5,676)	249	574,559	9,361,057	9,935,616	(347,814)		
55563	New Kent County School Board	104,042	85,037	736,167	(409,268)	(98,184)	(4,346)	189	413,637	7,122,904	7,536,541	(264,676)		
55565	Northampton County Schools	48,922	51,547	461,535	(347,348)	(7,491)	(2,742)	118	204,541	4,513,469	4,718,010	(246,084)		
55566	Northumberland Co School Bd	84,513	29,769	429,319	(405,479)	-	(2,597)	109	135,634	4,212,742	4,348,376	83,820		
55567	Nottoway County School Board	26,213	55,415	783,873	(417,078)	-	(4,607)	201	444,017	7,578,025	8,022,042	(746,421)		
55568	Orange County Public Schools	176,948	197,517	1,415,263	(737,658)	(53,601)	(8,186)	365	990,648	13,570,960	14,561,608	(1,427,212)		
55569	Page County Public Schools	150,156	100,612	1,031,356	(705,089)	(3,891)	(6,039)	266	567,371	10,016,467	10,583,838	5,819		
55570	Patrick County School Board	171,210	112,300	940,630	(645,311)	(18,459)	(5,503)	242	555,109	9,101,989	9,657,098	(18,198)		
55571	Pittsylvania Co School Bd	289,337	174,470	1,800,572	(1,193,552)	(36,941)	(10,567)	462	1,023,781	17,416,256	18,440,037	(141,964)		
55572	Powhatan County School Board	108,826	117,295	1,223,523	(516,785)	(17,095)	(7,059)	315	909,020	11,685,835	12,594,855	(1,271,336)		
55573	Prince Edward Co School Bd	32,440	42,963	541,273	(188,914)	-	(3,103)	140	424,799	5,157,467	5,582,266	(666,349)		
55574	Prince George Co School Bd	489,293	297,718	2,270,604	(1,398,867)	(72,235)	(13,162)	586	1,573,937	21,799,622	23,373,559	(251,667)		
55576	Prince William Co School Bd	5,236,970	3,647,928	29,738,709	(14,753,423)	(329,726)	(169,938)	7,705	23,378,225	284,054,514	307,432,739	5,889,850		
55577	Pulaski County School Board	185,625	140,089	1,479,775	(695,538)	(28,334)	(8,537)	382	1,073,462	14,169,051	15,242,513	(803,571)		
55578	Rappahannock Co School Board	37,007	41,467	355,634	(193,201)	-	(2,062)	91	238,936	3,418,061	3,656,997	(362,097)		
55579	Richmond County School Board	-	7,675	108,642	(47,476)	-	(634)	(39)	68,168	1,045,813	1,113,981	(178,716)		
55580	Roanoke County School Board	146,044	219,527	3,755,659	(2,538,186)	(16,367)	(22,434)	958	1,545,201	36,712,886	38,258,087	(3,972,525)		
55581	Rockbridge Co School Bd	12,057	62,869	911,068	(603,860)	(4,884)	(5,438)	233	372,045	8,912,439	9,284,484	(1,295,072)		
55582	Rockingham Co School Bd	545,993	464,117	4,759,646	(2,741,475)	(16,466)	(27,721)	(21,067)	2,963,027	45,978,648	48,941,675	(2,958,904)		
55583	Russell County School Board	691,703	126,092	1,377,032	(1,554,706)	(4,107)	(8,167)	353	628,200	13,452,359	14,080,559	7,302,126		
55584	Scott County School Board	145,447	143,860	1,295,322	(727,840)	(22,886)	(7,538)	334	826,699	12,494,994	13,321,693	(246,417)		
55585	Shenandoah County School Board	297,356	220,740	1,851,285	(1,125,703)	(47,611)	(10,783)	477	1,185,761	17,824,884	19,010,645	(740,556)		
55586	Smyth County School Board	217,618	131,770	1,510,290	(905,827)	(16,514)	(8,816)	340	928,861	14,563,693	15,492,554	(280,341)		
55587	Southampton Co School Bd	-	29,622	653,729	(569,087)	(26,537)	(3,985)	(3,698)	80,044	6,558,093	6,638,137	(1,898,566)		
55588	Spotsylvania Co School Bd	574,245	507,664	4,576,472	(2,102,008)	(47,670)	(26,317)	1,181	3,483,567	43,658,576	47,142,143	(2,879,414)		
55589	Stafford County School Board	1,235,472	713,083	4,482,312	(2,201,366)	(95,312)	(25,305)	1,163	4,110,047	42,279,081	46,389,128	1,612,002		
55590	Surry County Schools	119,583	54,929	690,819	(388,585)	(5,865)	(4,002)	178	467,057	6,642,849	7,109,906	61,430		
55591	Sussex County School Board	43,136	56,314	526,391	(267,450)	(3,173)	(3,053)	136	352,301	5,060,928	5,413,229	(828,525)		
55592	Tazewell County Schools	699,763	202,448	2,547,679	(2,017,119)	(31,674)	(14,975)	654	1,386,776	24,714,629	26,101,405	4,458,348		
55593	Warren County School Board	42,272	85,939	1,224,449	(698,601)	(35,695)	(7,250)	313	611,427	11,892,267	12,503,694	(1,712,228)		
55595	Washington County School Board	271,827	168,802	1,619,332	(1,181,892)	(18,284)	(9,558)	415	850,642	15,715,557	16,566,199	297,788		
55596	Westmoreland Co School Bd	73,102	33,955	532,534	(299,182)	-	(3,106)	137	337,440	5,127,253	5,464,693	(151,854)		
55597	Wise County School Board	449,169	94,829	1,045,824	(1,033,554)	(1,568)	(6,167)	269	548,802	10,158,846	10,707,648	4,033,758		
55598	Wythe County School Board	171,527	84,522	747,330	(526,401)	(19,415)	(4,364)	192	453,391	7,223,867	7,677,258	236,022		
55599	York County School Board	446,218	351,334	3,522,739	(1,827,447)	(37,524)	(20,411)	698	2,435,607	33,817,984	36,253,591	(1,861,169)		
55600	Accomack County School Board	70,293	173,084	1,794,112	(874,092)	(16,277)	(10,442)	462	1,137,140	17,304,516	18,441,656	(2,907,054)		
55601	Bristol City School Bd	86,537	64,188	307,635	(246,931)	(310)	(1,779)	79	209,419	2,961,663	3,171,082	377,322		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55602	Buena Vista City Schools	2,063	24,439	218,543	(111,618)	(3,035)	(1,281)	56	129,167	2,109,866	2,239,033	(491,902)		
55603	Amelia County School Board	2,714	33,606	510,755	(293,826)	-	(3,028)	(1,128)	249,093	4,964,392	5,213,485	(627,815)		
55605	Danville City Schools	156,422	285,865	1,337,894	(566,411)	(23,696)	(7,234)	493,278	1,676,118	12,411,369	14,087,487	(2,221,290)		
55606	Franklin City Public Schools	-	34,265	266,773	(114,109)	(1,338)	(1,547)	66	184,110	2,557,850	2,741,960	(924,594)		
55607	Lexington City School Board	-	-	62,760	(20,305)	-	(363)	16	42,108	603,407	645,515	(395,805)		
55608	Harrisonburg City School Bd	129,286	156,625	1,174,368	(633,703)	(13,950)	(6,812)	302	806,116	11,266,363	12,072,479	(1,169,308)		
55609	Hopewell City School Board	343,651	156,749	963,998	(701,677)	(21,571)	(5,530)	250	735,870	9,234,349	9,970,219	1,328,716		
55610	Lynchburg Public Schools	273,974	231,237	2,134,080	(1,195,111)	(35,372)	(12,399)	550	1,396,959	20,544,642	21,941,601	(1,178,800)		
55611	Fauquier County School Board	412,315	458,335	3,884,023	(2,027,529)	(104,392)	(22,585)	999	2,601,166	37,267,700	39,868,866	(4,370,254)		
55612	Brunswick County Public Schools	23,464	40,604	721,108	(351,967)	(2,686)	(4,335)	(130,341)	295,847	7,014,190	7,310,037	(786,374)		
55614	Portsmouth School Board	990,760	415,770	4,019,314	(2,897,784)	(49,004)	(23,452)	834	2,456,438	38,806,558	41,262,996	3,322,710		
55615	Campbell County School Board	278,832	213,450	1,705,585	(1,137,366)	(30,080)	(9,967)	439	1,020,893	16,482,572	17,503,465	(596,830)		
55616	Richmond Public Schools	1,016,919	727,289	7,145,493	(4,197,264)	(118,171)	(41,563)	1,842	4,534,545	68,932,561	73,467,106	(3,594,387)		
55617	Roanoke City School Board	269,792	346,998	856,088	(120,677)	(19,656)	(4,471)	227	1,328,301	7,740,225	9,068,526	(1,245,261)		
55619	Staunton City Schools	126,722	79,351	537,105	(371,299)	(15,742)	(3,117)	139	353,159	5,172,996	5,526,155	297,998		
55620	Suffolk City School Board	570,279	485,670	4,051,361	(1,947,001)	(34,352)	(23,251)	1,048	3,103,754	38,693,379	41,797,133	(1,717,092)		
55622	Craig County School Board	7,965	16,315	247,420	(138,431)	(2,916)	(1,460)	63	128,956	2,400,852	2,529,808	(382,488)		
55623	Martinsville City Schools	266,737	28,593	279,929	(348,705)	(6,324)	(1,606)	72	218,696	2,670,131	2,888,827	1,398,883		
55624	Appomattox Region Governor's School	10,472	4,934	39,767	(16,302)	-	(223)	10	38,658	373,889	412,547	41,499		
55625	Colonial Heights City Schools	78,218	103,490	713,145	(310,238)	(22,562)	(4,087)	184	558,150	6,799,546	7,357,696	(840,864)		
55632	Manassas City Public Schools	352,890	277,496	2,462,605	(1,258,617)	(16,006)	(14,198)	636	1,804,806	23,567,711	25,372,517	(501,016)		
55633	Franklin County Public Schools	412,301	294,864	2,951,932	(1,626,513)	(26,506)	(17,103)	761	1,989,736	28,379,951	30,369,687	(508,767)		
55634	Frederick County School Board	497,702	551,192	3,947,876	(2,073,826)	(57,922)	(22,779)	1,019	2,843,262	37,828,426	40,671,688	(2,935,565)		
55635	City of Salem Schools	49,135	75,441	721,978	(410,029)	(16,463)	(4,232)	185	416,015	6,980,924	7,396,939	(1,192,219)		
55636	Manassas Park City Schools	-	78,819	601,040	(194,292)	(2,365)	(3,440)	(8,491)	471,271	5,732,394	6,203,665	(1,549,216)		
55637	Newport News Public Schools	738,265	829,115	1,614,303	(157,587)	(148,247)	(8,176)	432	2,868,105	14,390,037	17,258,142	(2,175,714)		
55638	Town of West Point School Bd	47,491	28,719	53,792	(27,893)	-	(266)	15	101,858	479,856	581,714	8,551		
55708	Waynesboro Public Schools	63,248	77,121	540,224	(256,559)	(3,620)	(3,103)	140	417,451	5,147,328	5,564,779	(447,116)		
55710	Valley Vo-Tech Center	-	4,659	47,356	(19,762)	(23,694)	(285)	12	8,286	479,287	487,573	(251,139)		
55711	New Horizons Technical Ctr	54,180	17,014	123,810	(76,126)	(848)	(694)	33	117,369	1,171,309	1,288,678	277,740		
55713	Galax City Schools	13,494	41,305	294,683	(155,280)	(12,739)	(1,721)	75	179,817	2,843,151	3,022,968	(312,593)		
55714	Norton City Schools	-	24,099	280,215	(107,001)	(827)	(1,622)	(728)	194,136	2,686,746	2,880,882	(896,176)		
55802	Williamsburg-James City Co Sch	358,796	322,011	2,943,415	(1,363,970)	(88,119)	(16,951)	760	2,155,942	28,194,585	30,350,527	(2,151,740)		
55803	Poquoson City Public Schools	34,978	26,868	276,490	(162,363)	(34,325)	(1,630)	70	140,088	2,686,875	2,826,963	(67,848)		
55806	Fredericksburg City Schools	81,463	101,633	775,529	(364,734)	(3,861)	(4,465)	200	585,765	7,399,911	7,985,676	(929,619)		
55807	Hampton City Schools	1,060,044	534,850	3,258,331	(2,191,831)	(51,165)	(18,571)	846	2,592,504	31,153,174	33,745,678	562,468		
55813	Buchanan County School Board	1,103,350	124,193	1,270,225	(1,506,276)	(2,550)	(7,203)	331	982,070	12,229,234	13,211,304	5,847,910		
55814	Jackson River Technical Center	-	-	-	-	-	-	-	-	-	-	-		
55815	Northern Neck Reg Voc Ctr	1,117	2,550	28,328	-	-	(156)	7	31,846	263,441	295,287	(23,390)		
55848	Henrico Sports and Entertainment Authority	52,095	36,649	5,513	-	-	31	2	94,290	-	94,290	(16,827)		
55849	Richmond Behavioral Health Authority	388,218	498,486	47,115	-	-	429	24	934,272	-	934,272	(736,242)		
55850	Three Rivers Soil and Water Conservation District	15,686	17,333	32,732	-	(3,168)	(164)	9	62,428	288,428	350,856	151,870		
55851	Rapidan Service Authority	61,964	116,206	79,926	(2,063)	(5,737)	(328)	23	249,991	647,670	897,661	114,692		
55852	Virginia Dare Soil and Water Conservation District	4,599	7,102	7,022	-	-	(32)	2	18,693	58,628	77,321	22,986		
55853	Northern Neck Soil and Water Conservation District	6,797	16,680	28,098	-	-	(142)	8	51,441	249,666	301,107	103,763		
55854	Orange County Broadband Authority	18,711	46,679	31,790	-	(950)	(133)	9	96,106	261,249	357,355	(183,417)		
55855	Northern Virginia Soil and Water Conservation District	33,582	36,702	26,641	-	-	(102)	8	96,831	204,723	301,554	93,965		
55856	Blue Ridge Resource Authority	-	15,348	56,205	(2,915)	-	(306)	(5)	68,327	520,339	588,666	(166,627)		
55857	Peanut Soil and Water Conservation District	2,606	9,740	30,403	-	-	(162)	8	42,595	278,025	320,620	7,036		
55858	Peumansend Creek Regional Jail Authority	931,165	236,219	720,155	(80,692)	(27,369)	(3,350)	197	1,776,325	6,091,248	7,867,573	(2,331,354)		
55859	Williamsburg Area Transit Authority	156,924	131,044	338,318	(25,515)	(4,147)	(1,712)	91	595,003	3,028,291	3,623,294	(224,452)		
55860	Middle Peninsula Juvenile Detention Commission	158,637	119,061	549,706	(103,156)	(16,842)	(2,966)	145	704,585	5,075,479	5,780,064	185,742		
55861	Breaks Interstate Park Commission	29,661	15,528	79,549	(16,427)	-	(425)	21	107,907	729,422	837,329	(36,592)		
55862	Crater Criminal Justice Training Academy	15,609	14,854	27,279	(1,371)	-	(132)	7	56,246	239,154	295,400	(101,196)		
55863	Central Shenandoah Criminal Justice Training Academy	24,967	29,308	60,586	-	-	(304)	16	114,573	534,236	648,809	(131,849)		
55864	New River Valley Emergency Communications Regional Authority	58,401	95,601	182,070	(6,300)	(41,498)	(950)	49	287,373	1,640,288	1,927,661	(252,335)		
55865	Maury Service Authority	39,423	58,914	126,521	(31,148)	(10,512)	(674)	34	182,558	1,152,014	1,334,572	(411,225)		
55866	Hampton Roads Transportation Accountability Commission	81,063	34,530	82,475	-	-	(379)	23	197,712	707,647	905,359	(202,404)		
55867	Pamunkey Regional Library	107,228	73,791	704,799	(346,632)	(41,571)	(4,069)	182	493,728	6,766,445	7,260,173	(142,712)		
55868	Northern Virginia Transportation Authority	96,305	105,109	209,188	(4,479)	-	(1,036)	56	405,143	1,839,168	2,244,311	(150,120)		
55869	RSW Regional Jail Authority	571,648	316,599	1,246,553	(76,019)	(118,047)	(6,521)	331	1,934,544	11,270,236	13,204,780	(4,649,506)		
55870	Bedford Regional Water Authority	242,519	219,239	986,071	(250,697)	(46,265)	(5,404)	258	1,145,721	9,155,956	10,301,677	505,491		
55871	Portsmouth Redevelopment and Housing Authority	228,749	123,885	459,012	(249,695)	(36,195)	(2,515)	121	523,362	4,285,009	4,808,371	459,226		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)												
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability		
55872	Southwest Regional Recreation Authority	10,945	40,448	47,534	(2,574)	(1,571)	(235)	(3,239)	91,308	421,244	512,552	(248,595)		
55873	Roanoke Redevelopment and Housing Authority	93,297	165,448	623,131	(96,266)	(16,503)	(3,394)	164	765,877	5,758,455	6,524,332	(1,312,571)		
55874	Meherrin River Regional Jail Authority	401,504	264,762	1,645,250	(166,952)	(85,594)	(8,913)	433	2,050,490	15,216,812	17,267,302	(5,832,734)		
55875	Woodway Water Authority	6,150	11,901	32,434	-	(13,858)	(180)	(1,873)	34,574	304,226	338,800	(49,816)		
55876	BVU Authority	25,982	226,988	1,712,223	(304,524)	(5,054)	(9,628)	445	1,646,432	16,102,726	17,749,158	(4,259,874)		
55877	Washington Metropolitan Area Transit Commission	-	27,187	145,361	-	-	(796)	38	171,790	1,346,215	1,518,005	(625,088)		
55878	Mount Rogers Community Services Board	1,617,490	1,541,010	7,286,349	(2,605,709)	(377,217)	(40,603)	1,902	7,423,222	68,479,351	75,902,573	(2,166,292)		
55879	Lonesome Pine Soil and Water Conservation District	5,345	2,956	13,632	-	-	(71)	4	21,866	122,814	144,680	18,974		
55880	Big Sandy Soil and Water Conservation District	-	4,140	15,809	-	-	(86)	(386)	19,477	145,984	165,461	(67,651)		
55881	Central Virginia Planning District Commission	3,167	72,473	616,762	(176,229)	-	(3,522)	(4,307)	508,344	5,857,313	6,365,657	(1,742,746)		
55882	Middle Peninsula Planning District Commission	55,708	26,492	135,461	(33,330)	-	(726)	36	183,641	1,243,590	1,427,231	167,598		
55883	Western Virginia Regional Jail Authority	1,156,436	510,557	3,706,604	(611,663)	(25,025)	(20,042)	976	4,717,843	34,234,299	38,952,142	(8,665,845)		
55884	Halifax Service Authority	79,406	60,319	418,033	(157,742)	-	(2,346)	109	397,779	3,946,156	4,343,935	(335,389)		
55886	Russell County PSA	41,647	39,538	161,794	(25,035)	-	(865)	43	217,122	1,488,381	1,705,503	(265,459)		
55887	Piedmont Community Services	561,831	802,398	3,125,398	(794,560)	(108,680)	(17,205)	818	3,570,000	29,054,117	32,624,117	(3,388,271)		
55888	Blue Ridge Behavioral Healthcare	98,037	836,435	4,215,039	(1,009,139)	(140,568)	(23,858)	(232,854)	3,743,092	39,864,708	43,607,800	(9,780,215)		
55889	Skyline Soil and Water Conservation District	25,804	12,133	93,676	-	-	(499)	25	131,139	854,495	985,634	166,385		
55890	Middle River Regional Jail Authority	1,034,980	498,590	3,450,169	(691,890)	(57,459)	(18,813)	904	4,216,481	31,865,734	36,082,215	(9,969,114)		
55891	Tidewater Soil and Water Conservation District	10,057	7,852	35,003	-	-	(184)	9	52,737	317,668	370,405	4,096		
55892	Big Stone Gap Redevelopment and Housing Authority	39,389	15,997	98,884	(63,897)	(9,912)	(561)	26	79,926	945,034	1,024,960	242,667		
55893	Eastern Shore Soil and Water Conservation District	20,246	13,157	76,232	(10,164)	-	(412)	20	99,079	702,165	801,244	(14,611)		
55894	Town of Boykins	-	3,080	22,447	-	-	(124)	(317)	25,086	208,977	234,063	(134,444)		
55895	Town of Gordonsville	135,070	37,512	260,769	(120,562)	(29,137)	(1,433)	68	282,287	2,446,581	2,728,868	75,682		
55896	Virginia Resources Authority	43,769	68,323	411,511	(61,654)	(46,606)	(2,291)	107	413,159	3,869,090	4,282,249	(431,609)		
55897	Prince William County Service Authority	1,393,645	1,528,667	8,116,562	(2,673,180)	(63,827)	(45,332)	2,113	8,258,648	76,061,030	84,319,678	(3,402,693)		
55898	Western Virginia Water Authority	724,740	734,332	3,033,840	(864,653)	(63,845)	(16,580)	796	3,548,630	28,209,730	31,758,360	(388,160)		
55899	Shenandoah Valley Regional Airport Commission	84,986	40,220	353,174	(23,970)	(8,309)	(1,910)	93	444,284	3,262,541	3,706,825	474,809		
55900	Alleghany Highlands Comm Svcs	230,849	214,926	1,350,780	(565,737)	(15,533)	(7,633)	351	1,208,003	12,792,367	14,000,370	(274,479)		
55901	Brunswick Industrial Development Authority	3,137	5,772	65,876	(20,489)	-	(377)	17	53,936	625,784	679,720	(288,528)		
55902	Northern Neck Essex Co Home	-	-	101,803	(62,252)	-	(611)	26	38,966	996,371	1,035,337	(265,318)		
55904	Appalachian Juvenile Commission	274,516	142,070	856,318	(384,378)	(3,622)	(4,770)	223	880,357	8,027,627	8,907,984	2,059,190		
55905	Goochland Powhatan Comm Svcs	110,890	247,238	1,338,368	(546,382)	(19,666)	(7,662)	(60,082)	1,062,704	12,741,261	13,803,965	(1,894,418)		
55906	Suffolk Redevelopment and Housing Authority	-	57,830	706,259	(328,764)	(6,466)	(4,139)	(6,704)	418,016	6,816,516	7,234,532	(2,271,063)		
55908	Lee Co Red- Housing Auth	62,348	17,644	210,805	(158,687)	-	(1,231)	55	130,934	2,032,904	2,163,838	509,302		
55909	Henry County Public Service Authority	207,297	155,683	1,707,068	(772,410)	-	(9,830)	441	1,288,249	16,295,640	17,583,889	964,379		
55910	Southside Planning Dist Comm	130,523	30,650	383,107	(222,469)	-	(2,185)	99	319,725	3,637,181	3,956,906	1,279,676		
55911	Economic Development Authority of Henrico Co VA	98,236	57,290	324,975	(282,857)	-	(1,898)	83	195,829	3,144,382	3,340,211	121,222		
55912	Augusta County Public Service Auth	517,204	371,720	2,589,452	(1,227,153)	(18,860)	(14,743)	670	2,218,290	24,532,112	26,750,402	882,904		
55914	Rappahannock Juvenile Center	311,522	246,910	1,405,978	(663,339)	(13,047)	(7,945)	365	1,280,444	13,280,096	14,560,540	1,977,965		
55915	Cumberland Plateau Reg Housing	9,772	49,657	363,786	(147,375)	-	(2,096)	94	273,838	3,470,923	3,744,761	(507,188)		
55918	Amherst County Service Auth	139,635	67,024	766,312	(381,969)	(2,532)	(4,400)	198	584,268	7,321,487	7,905,755	339,352		
55919	Pepper's Ferry Reg Wastewater	256,188	83,985	531,815	(239,657)	(2,720)	(2,906)	140	626,845	4,954,350	5,581,195	1,116,551		
55920	Rappahannock Regional Jail	2,007,777	856,179	7,468,438	(2,709,223)	(225,289)	(41,887)	1,941	7,357,936	70,093,221	77,451,157	(4,479,104)		
55921	Thomas Jefferson Planning District Commission	8,507	43,666	296,325	(105,818)	-	(1,694)	76	241,062	2,817,678	3,058,740	(631,167)		
55922	Piedmont Regional Jail Authority	962,222	266,537	2,262,940	(1,230,305)	(76,235)	(12,698)	589	2,173,050	21,330,870	23,503,920	225,456		
55923	Nelson County Service Authority	13,047	52,951	583,506	(125,088)	-	(3,311)	(8,769)	512,336	5,522,976	6,035,312	(629,834)		
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	13,512	34,552	360,313	(79,279)	-	(2,038)	93	327,153	3,404,320	3,731,473	(99,552)		
55925	Fauquier County Water and Sanitation Authority	153,991	179,422	1,309,186	(336,779)	(50,840)	(7,356)	341	1,247,965	12,342,735	13,590,700	(960,603)		
55926	Scott County Soil and Water Conservation District	10,097	8,897	70,080	(8,006)	-	(385)	18	80,701	650,518	731,219	29,807		
55927	New River Resource Authority	124,972	77,287	522,247	(97,354)	(12,951)	(2,864)	137	611,474	4,841,411	5,452,885	789,127		
55928	Scott County Public Service Authority	158,146	78,910	428,265	(287,035)	-	(2,462)	111	375,935	4,045,309	4,421,244	357,773		
55929	Greensville County Water and Sewer Authority	99,255	63,690	728,323	(278,343)	-	(4,163)	188	608,950	6,903,266	7,512,216	221,748		
55930	Petersburg Redevelopment and Housing Authority	95,361	73,671	756,668	(319,953)	(19,402)	(4,356)	195	582,184	7,213,426	7,795,610	(382,156)		
55931	Central Rappahannock Regional Library	504,438	300,286	2,612,583	(1,388,009)	(40,048)	(14,997)	676	1,974,929	24,993,079	26,968,008	1,602,377		
55932	VA Coalfield Economic Dev Auth	26,753	15,440	227,868	(102,882)	-	(1,314)	58	165,923	2,181,497	2,347,420	335,417		
55933	Central Virginia Regional Jail	907,266	388,925	2,683,480	(1,164,717)	(59,468)	(14,986)	699	2,741,199	25,157,342	27,898,541	(3,267,758)		
55934	Thomas Jefferson Soil and Water Conservation District	39,519	43,719	131,708	(77,359)	-	(732)	35	136,890	1,237,476	1,374,366	70,935		
55936	Commonwealth Regional Council	67,051	14,087	184,437	(133,787)	-	(1,067)	48	130,769	1,769,734	1,900,503	569,380		
55937	Wythe-Grayson Regional Library	3	17,116	196,893	(71,348)	-	(1,140)	(3,609)	137,915	1,886,143	2,024,058	(337,321)		
55938	Colonial Soil and Water Conservation District	21,397	27,161	99,722	(74,317)	-	(577)	26	73,412	953,457	1,026,869	17,926		
55939	Rivanna Solid Waste Authority	59,142	68,717	352,717	(188,632)	(9,143)	(2,022)	91	280,870	3,355,292	3,636,162	(590,553)		
55940	Monacan Soil and Water Conservation District	47,714	10,528	122,444	(47,174)	-	(677)	32	132,867	1,144,214	1,277,081	268,160		
55941	Robert E. Lee Soil and Water Conservation District	1,092	6,065	59,238	(34,931)	(28,975)	(362)	15	2,142	605,145	607,287	(198,968)		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55942	Tri-County-City Soil and Water Conservation Dist.	1,137	11,940	72,773	(43,453)	(5,637)	(432)	(2,892)	33,436	708,772	742,208	(126,225)		
55944	Central Virginia Waste Management Authority	43,380	33,537	298,242	(86,228)	-	(1,677)	77	287,331	2,804,656	3,091,987	93,164		
55945	Lonesome Pine Regional Library	40,260	34,691	704,147	(363,357)	-	(4,135)	180	411,786	6,794,557	7,206,343	(568,170)		
55946	Virginia Peninsulas Public Service Authority	76,801	83,038	830,165	(345,520)	(967)	(4,767)	214	638,964	7,916,786	8,555,750	(595,097)		
55947	Tidewater Youth Services Commission	-	115,677	1,540,883	(642,335)	(16,325)	(8,979)	(148)	988,773	14,820,293	15,809,066	(3,137,634)		
55948	Virginia Highlands Airport Authority	13,576	17,068	95,110	(26,217)	-	(529)	25	99,033	892,042	991,075	(60,343)		
55949	Western Tidewater Regional Jail	1,433,019	399,773	4,385,618	(2,832,888)	(92,414)	(25,189)	1,135	3,269,054	42,026,509	45,295,563	(1,982,748)		
55950	Scott County Redevelopment and Housing Authority	109,453	18,519	162,751	(140,960)	-	(920)	43	148,886	1,536,824	1,685,710	431,040		
55951	Handley Regional Library	33,094	56,740	456,389	(143,129)	(7,329)	(2,596)	118	393,287	4,325,473	4,718,760	(386,385)		
55952	Northern Neck Regional Jail	335,238	244,369	2,079,326	(1,021,724)	(64,734)	(11,953)	537	1,561,059	19,873,149	21,434,208	(3,474,490)		
55953	Montgomery Regional Solid Waste Authority	36,476	35,942	375,511	(94,470)	-	(2,117)	97	351,439	3,538,906	3,890,345	(139,374)		
55954	Potomac and Rappahannock Transportation Commission	593,689	561,567	3,234,903	(1,057,262)	(25,583)	(18,021)	844	3,290,137	30,370,114	33,660,251	(725,711)		
55955	Giles County Public Service Authority	42,689	38,636	237,440	(132,195)	(26,209)	(1,378)	61	159,044	2,285,398	2,444,442	(179,810)		
55956	South Central Wastewater Authority	139,615	90,211	719,927	(314,671)	(55,145)	(4,122)	186	576,001	6,845,145	7,421,146	331,577		
55957	Wise County Redevelopment and Housing Authority	80,511	29,012	546,414	(707,123)	-	(3,486)	137	(54,535)	5,509,488	5,454,953	530,509		
55958	Prince William Soil and Water Conservation District	-	9,676	80,851	(10,769)	-	(451)	21	79,328	761,633	840,961	(433,894)		
55959	Hampton Roads Regional Jail	59,143	18,172	6,257,991	(4,261,047)	(173,812)	(37,884)	1,589	1,864,152	61,573,506	63,437,658	(5,945,664)		
55960	Castlewood Water and Sewage Authority	-	-	84,778	(53,808)	-	(510)	22	30,482	831,029	861,511	(127,596)		
55961	Pamunkey Regional Jail	1,215,386	366,452	3,516,105	(1,238,665)	(127,744)	(19,550)	917	3,712,901	32,884,699	36,597,600	(1,292,798)		
55962	Charlottesville-Albemarle Airport Authority	361,933	149,239	847,262	(460,123)	(15,544)	(4,716)	221	878,272	7,930,396	8,808,668	2,320,067		
55963	Virginia Peninsula Regional Jail	399,143	253,418	2,670,085	(907,174)	(108,475)	(15,155)	693	2,292,535	25,345,765	27,638,300	(8,180,278)		
55964	Virginia Biotechnology Research Partnership Authority	30,769	40,353	277,929	(200,665)	-	(1,636)	(272)	146,478	2,700,633	2,847,111	(136,449)		
55966	Blue Ridge Regional Jail Authority	2,461,040	834,245	7,830,373	(3,423,227)	(130,289)	(43,877)	2,041	7,530,306	73,893,544	81,423,850	(7,419,624)		
55967	Massanutten Regional Library	29,218	45,541	366,702	(191,137)	(911)	(2,126)	94	247,381	3,524,261	3,771,642	(466,489)		
55968	Albemarle-Charlottesville Regional Jail	1,472,641	434,824	4,237,288	(1,849,880)	(82,582)	(23,747)	1,102	4,189,646	39,791,592	43,981,238	372,585		
55969	Culpeper Soil and Water Conservation District	23,028	37,122	190,027	(15,854)	-	(1,035)	50	233,338	1,756,161	1,989,499	(109,132)		
55970	New River Valley Regional Jail	842,917	473,852	4,513,194	(1,310,731)	(54,010)	(25,298)	1,174	4,441,098	42,401,694	46,842,792	(11,146,762)		
55971	Sussex Service Authority	4,001	49,235	451,461	(95,830)	(2,418)	(2,559)	117	404,007	4,266,266	4,670,273	(1,181,917)		
55972	Big Walker Soil and Water Conservation District	16,927	8,478	47,787	-	-	(250)	13	72,955	433,406	506,361	157,710		
55973	Peter Francisco Soil and Water Conservation District	15,738	11,295	51,546	-	-	(271)	14	78,322	466,183	544,505	134,036		
55974	Peak of Otter Soil and Water Conservation District	-	3,679	22,171	-	-	(122)	6	25,734	205,873	231,607	(147,126)		
55975	New River Soil and Water Conservation District	23,342	9,445	59,161	-	-	(310)	16	91,654	534,362	626,016	153,372		
55977	Southside Regional Jail	641,352	143,559	1,308,725	(430,843)	(6,320)	(7,110)	343	1,649,706	12,053,281	13,702,987	(1,678,683)		
55978	Evergreen Soil and Water Conservation District	19,042	7,567	37,326	-	-	(192)	10	63,753	332,767	396,520	75,855		
55979	Roanoke Higher Education Authority	50,296	70,074	389,529	(79,288)	-	(2,154)	102	428,559	3,629,601	4,058,160	(417,163)		
55981	John Marshall Soil and Water Conservation District	20,463	18,121	133,810	(29,744)	-	(744)	35	141,941	1,250,777	1,392,718	(174,040)		
55982	Daniel Boone Soil and Water Conservation District	12,012	8,721	47,044	-	(3,998)	(252)	13	63,540	430,755	494,295	75,784		
55983	Southside Behavioral Health	244,855	433,908	2,843,065	(1,339,568)	(94,537)	(16,412)	732	2,072,043	27,172,116	29,244,159	(4,200,966)		
55984	Northern Shenandoah Valley Regional Commission	58,778	44,408	216,364	(139,203)	-	(1,231)	56	179,172	2,055,625	2,234,797	(9,985)		
55985	Tazewell Soil and Water Conservation District	1,801	4,666	28,877	(11,413)	-	(165)	8	23,774	274,371	298,145	(11,492)		
55987	Richmond Regional Planning District Commission	198,794	117,629	557,579	(283,126)	(8,437)	(3,085)	146	579,500	5,246,849	5,826,349	277,680		
55988	Henricopolis Soil and Water Conservation District	2,988	5,433	36,748	(19,718)	(35,219)	(238)	(1,508)	(11,514)	372,241	360,727	(72,816)		
55989	Piedmont Regional Juvenile Detention Center	15,696	26,927	267,417	(20,922)	(12,018)	(1,492)	69	275,677	2,502,683	2,778,360	(578,556)		
55990	Roanoke River Service Authority	27,134	24,825	118,583	(21,942)	(13,193)	(652)	31	134,786	1,103,321	1,238,107	(124,817)		
55991	Lee County Public Service Authority	16,401	39,074	175,661	(16,518)	(1,154)	(958)	46	212,552	1,625,251	1,837,803	(470,170)		
55992	Blue Ridge Juvenile Detention Center	98,478	110,318	558,251	(148,412)	(716)	(3,080)	146	614,985	5,208,868	5,823,853	10,330		
55993	Ferrum Water and Sewage Authority	813	968	61,555	(13,703)	-	(353)	16	49,296	584,984	634,280	10,658		
55994	Wise County Public Service Authority	50,012	82,487	369,745	(52,463)	(4,152)	(2,015)	97	443,711	3,427,041	3,870,752	(434,067)		
55995	Holston River Soil and Water Conservation District	4,720	8,983	67,078	(52,881)	-	(407)	(2,236)	25,257	654,699	679,956	(155,943)		
55996	New River Valley Community Services	370,672	1,663,518	7,689,637	(1,760,643)	(248,248)	(43,131)	(285,605)	7,386,200	72,471,220	79,857,420	(11,079,400)		
55997	Institute For Advanced Learning and Research	309,957	363,290	666,334	(136,808)	(19,256)	(3,401)	178	1,180,294	5,926,674	7,106,968	(1,584,203)		
55998	Southwest VA Regional Jail	2,549,134	1,053,634	6,782,020	(1,857,832)	(344,822)	(37,093)	1,777	8,146,818	62,781,871	70,928,689	(12,980,911)		
55999	Clinch Valley Soil and Water Conservation District	-	7,120	36,283	(10,971)	-	(206)	10	32,236	343,345	375,581	(115,914)		
Total Political Subdivisions		942,589,045	357,476,439	3,109,208,071	(1,634,250,136)	(44,687,442)	(17,617,793)	(357,710)	2,712,360,474	29,500,291,453	32,212,651,927	1,566,502,211		

