

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55100	Accomack County	139,287	4,100,373	2,143,017	1,809,326	158,102	499,424	389,945	-	1,306,203	(242,145)	915,071	168,723	168,723	-	
55101	Albemarle County	27,589,311	9,695,315	5,390,490	4,694,664	402,886	944,395	1,233,765	-	3,373,999	2,760,851	4,962,320	28,258,486	28,258,486	-	
55102	Alleghany County	4,838,407	2,825,634	1,152,275	991,565	1,569	576,368	135,019	-	724,247	(36,265)	860,137	4,815,128	4,815,128	-	
55103	Amelia County	(449,637)	1,565,320	539,012	475,751	45,316	538,979	-	-	339,196	(437,866)	307,662	(889,707)	(889,707)	-	
55104	Amherst County	2,945,960	2,211,521	1,477,872	1,230,096	24,651	156,304	18,982	-	904,340	145,449	831,426	2,505,903	2,505,903	-	
55105	Appomattox County	4,250,407	1,483,400	810,903	647,638	39,004	399,165	5,666	-	484,958	161,030	516,585	3,972,166	3,972,166	-	
55107	Augusta County	8,357,818	6,251,743	3,027,805	2,575,124	121,868	1,030,190	-	-	1,902,977	46,374	2,107,494	7,696,431	7,696,431	-	
55108	Bath County	2,408,072	715,410	536,018	375,488	43,107	337,071	31,461	-	282,270	104,294	322,502	1,927,321	1,927,321	-	
55109	Bedford County	1,295,582	4,986,140	2,358,546	2,049,287	190,588	533,672	1,931,963	-	1,482,979	138,541	1,339,030	3,364,082	3,364,082	-	
55110	Bland County	1,686,338	757,828	354,593	238,075	-	256,487	23,490	4,732	172,896	74,398	385,727	1,484,800	1,484,800	-	
55111	Botetourt County	2,509,114	3,532,078	-	1,642,744	125,696	1,461,960	-	-	1,033,750	(302,409)	1,090,914	533,986	533,986	-	
55112	Brunswick County	3,755,236	1,214,066	754,745	562,971	13,650	539,532	62,518	-	408,857	30,316	556,887	3,043,208	3,043,208	-	
55113	Buchanan County	13,446,729	2,900,289	2,206,678	1,334,326	121,717	645,303	358,884	-	973,522	773,691	1,321,694	12,823,397	12,823,397	-	
55114	Buckingham County	861,740	1,583,758	621,188	547,212	215,513	281,412	542	-	383,674	(180,492)	372,656	611,241	611,241	-	
55115	Campbell County	6,282,070	4,429,562	2,413,340	1,943,220	132,411	845,602	-	-	1,410,553	114,745	1,434,362	5,467,995	5,467,995	-	
55116	Caroline County	361,669	3,546,868	1,730,920	1,578,532	163,429	1,829,323	-	-	1,089,978	(1,087,557)	1,070,190	(2,461,436)	(2,461,436)	-	
55117	Carroll County	5,894,002	1,936,819	1,431,872	935,645	84,292	483,564	142,864	-	677,080	417,917	861,318	5,271,991	5,271,991	-	
55118	Charles City County	2,003,371	924,638	524,113	444,042	5,498	413,281	-	-	329,372	(204,752)	322,603	1,343,632	1,343,632	-	
55119	Charlotte County	1,407,310	1,577,669	787,965	704,882	70,924	368,000	-	-	495,757	(194,899)	429,689	924,380	924,380	-	
55120	Chesterfield County	160,431,589	59,351,885	33,479,065	27,566,338	-	10,449,703	-	1,057,152	20,075,915	8,964,268	24,044,622	154,341,081	154,341,081	-	
55121	Clarke County	1,635,899	1,177,754	693,979	610,996	20,146	316,224	-	-	436,397	(78,074)	396,508	1,134,123	1,134,123	-	
55122	Craig County	197,894	474,008	278,632	229,278	-	33,895	-	958	172,476	-	166,660	136,834	136,834	-	
55123	Culpeper County	5,438,210	3,388,710	2,096,883	1,718,341	131,845	226,821	656,080	-	1,218,979	871,589	1,742,241	5,757,436	5,757,436	-	
55124	Cumberland County	1,024,579	945,493	545,108	393,138	-	229,991	13,878	7,313	283,811	70,844	317,501	861,080	861,080	-	
55125	Dickenson County	4,656,815	1,605,380	1,316,408	885,350	93,058	25,746	226,154	-	454,394	679,538	4,584,069	4,584,069	4,584,069	-	
55126	Dinwiddie County	1,578,843	2,637,565	1,241,776	1,073,256	-	370,055	157,124	11,736	767,391	62,503	864,249	1,665,826	1,665,826	-	
55128	Essex County	(102,932)	1,088,014	588,752	495,352	27,499	371,955	354,132	-	354,132	(83,570)	350,265	(578,179)	(578,179)	-	
55130	Fauquier County	6,381,782	6,824,745	4,256,512	3,507,000	288,343	278,448	636,667	-	2,453,241	1,243,746	2,911,388	6,298,490	6,298,490	-	
55131	Floyd County	2,315,672	1,098,940	1,413,923	462,466	11,343	140,564	751,290	-	336,912	489,759	2,631,395	2,631,395	2,631,395	-	
55132	Fluvanna County	361,661	1,558,474	783,116	678,589	13,598	140,189	121,596	-	486,155	12,477	546,067	378,804	378,804	-	
55133	Franklin County	2,652,578	4,589,444	2,174,054	1,864,465	113,692	780,527	-	-	1,366,426	(220,243)	1,222,510	2,232,957	2,232,957	-	
55134	Fredrick County	14,745,596	8,846,699	6,139,485	4,273,676	732,474	744,475	3,092,698	-	2,975,260	3,089,624	4,339,572	16,520,195	16,520,195	-	
55135	Giles County	3,177,062	1,177,296	982,307	687,892	39,146	130,083	13,983	-	497,534	439,766	657,638	2,808,575	2,808,575	-	
55136	Gloucester County	4,307,372	3,929,344	2,224,023	1,869,786	-	685,990	-	6,292	1,332,921	240,327	1,383,382	3,653,075	3,653,075	-	
55137	Goochland County	772,961	2,069,608	1,150,197	976,076	111,641	228,126	259,411	-	681,992	412,299	978,181	752,050	752,050	-	
55138	Grayson County	5,274,522	1,081,525	718,641	563,875	2,327	504,034	12,243	-	413,563	223,860	702,206	4,514,630	4,514,630	-	
55139	Greene County	417,596	1,796,186	928,603	611,547	148,642	350,914	180,414	-	434,015	(1,224)	494,436	292,845	292,845	-	
55140	Greensville County	872,644	1,226,365	890,686	673,000	69,351	131,380	35,583	-	486,827	39,262	361,497	534,767	534,767	-	
55141	Halifax County	804,774	2,369,233	1,411,212	1,176,908	70,498	160,655	45,510	-	867,050	(73,005)	559,065	635,224	635,224	-	
55142	Hanover County	12,802,367	17,076,566	7,975,224	7,242,864	579,571	2,763,063	136,466	-	5,018,764	532,137	5,918,509	11,087,069	11,087,069	-	
55143	Henrico County	199,551,696	79,345,044	46,168,597	36,816,805	-	12,702,157	-	2,195,979	26,969,020	11,621,730	31,771,660	192,224,250	192,224,250	-	
55144	Henry County	7,218,493	3,916,309	3,118,918	2,286,738	52,287	44,972	1,128,583	-	1,682,959	1,115,399	1,664,088	7,894,740	7,894,740	-	
55145	Highland County	1,005,903	328,521	331,785	187,487	-	59,342	59,721	1,234	139,528	97,993	148,896	905,390	905,390	-	
55146	Isle of Wight County	3,044,027	2,525,656	2,152,041	1,305,781	46,257	114,882	554,555	-	931,500	821,522	1,153,033	3,105,266	3,105,266	-	
55147	James City County	13,912,380	10,992,834	5,958,520	5,088,066	593,942	1,279,483	24,995	-	3,694,965	447,522	3,660,271	12,492,414	12,492,414	-	
55148	King George County	1,183,776	2,228,492	1,638,532	1,067,122	200,008	96,686	799,640	-	739,910	428,661	780,005	1,598,126	1,598,126	-	
55149	King & Queen County	(10,561)	798,435	379,319	325,191	13,460	100,713	-	-	238,438	-	171,333	183,197	(146,901)	(146,901)	
55150	King William County	388,467	1,080,289	548,294	483,856	4,682	71,671	185,770	-	344,871	10,219	304,470	596,643	596,643	-	
55151	Lancaster County	1,968,890	1,653,333	735,937	613,312	8,716	315,022	427,886	-	443,749	137,376	499,673	2,458,574	2,458,574	-	
55152	Lee County	3,094,222	1,575,242	1,165,815	795,536	-	710,345	89,410	48,573	586,256	(182,154)	463,180	2,076,673	2,076,673	-	
55153	Loudoun County	64,761,761	36,679,188	23,446,032	20,202,566	432,284	4,045,370	742,403	-	14,086,380	11,587,921	19,862,827	59,868,574	59,868,574	-	
55154	Louisia County	(1,253,278)	2,678,748	1,333,698	1,149,055	114,374	315,330	674,495	-	808,298	233,207	758,627	(529,614)	(529,614)	-	
55155	Lunenburg County	1,869,476	653,914	412,822	346,094	-	245,279	-	-	259,375	(55,752)	268,987	1,443,315	1,443,315	-	
55156	Madison County	626,811	1,052,762	704,428	522,750	20,226	438,572	64,559	-	378,651	(2,871)	394,766	39,170	39,170	-	
55157	Mathews County	1,081,482	842,781	431,739	360,540	-	139,222	-	6,121	260,472	300,305	851,829	851,829	851,829	-	
55158	Mecklenburg County	2,677,491	3,414,999	1,517,478	1,300,211	142,535	458,910	138,154	-	954,212	(372,319)	781,980	2,611,423	2,611,423	-	
55159	Middlesex County	(1,165,581)	707,928	412,781	360,730	2,671	188,616	-	-	259,637	(266,834)	125,630	(1,555,278)	(1,555,278)	-	
55160	Montgomery County	11,461,651	5,112,658	2,715,034	2,391,613	189,890	1,416,849									

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 Finance Division
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 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-
55179	Richmond County	947,675	748,160	502,048	405,820	35,974	479,498	2,760	-	302,069	(89,953)	305,935	181,436	181,436	-
55180	Roanoke County	37,102,515	11,783,030	7,929,717	6,569,931	236,847	2,105,335	172,121	-	4,799,533	1,926,642	5,204,153	33,737,858	33,737,858	-
55181	Rockbridge County	3,856,433	2,141,378	1,125,824	970,731	80,493	273,738	-	-	696,830	258,256	862,731	3,639,380	3,639,380	-
55182	Rockingham County	11,848,912	5,901,552	3,723,662	2,906,768	529,948	2,232,216	493,557	-	2,061,742	1,234,047	2,771,832	11,384,384	11,384,384	-
55183	Russell County	5,011,239	2,152,316	1,139,384	837,287	-	592,594	-	65,239	633,313	(82,879)	766,205	4,443,758	4,443,758	-
55184	Scott County	4,911,064	1,934,026	888,113	756,578	10,608	414,030	127,251	-	557,876	164,018	712,572	4,912,334	4,912,334	-
55185	Shenandoah County	3,717,462	3,297,335	1,601,868	1,409,006	98,948	791,728	-	-	1,007,841	60,967	1,220,983	2,961,072	2,961,072	-
55186	Smyth County	3,603,734	3,947,970	1,448,409	1,233,516	108,473	1,090,922	-	-	910,160	(885,314)	742,397	2,952,833	2,952,833	-
55187	Southampton County	4,882,631	2,215,604	1,324,630	1,139,736	22,339	140,185	214,247	-	827,687	366,386	931,038	4,948,627	4,948,627	-
55188	Spotsylvania County	14,321,679	9,154,928	7,139,466	4,903,673	776,155	175,712	1,840,608	-	3,431,204	4,680,226	2,952,833	13,770,634	13,770,634	-
55189	Stafford County	20,418,784	11,784,135	5,973,656	5,370,036	535,278	1,696,410	249,666	-	3,759,278	1,686,851	4,869,518	19,453,816	19,453,816	-
55190	Surry County	97,615	1,057,081	763,335	541,983	-	41,931	361,846	14,162	408,426	137,340	273,087	1,331,134	1,331,134	-
55191	Sussex County	(449,543)	2,144,939	920,820	800,380	168,053	1,385,259	-	-	563,967	(957,261)	428,550	(2,400,960)	(2,400,960)	-
55192	Tazewell County	8,026,583	2,592,121	2,192,797	1,532,855	71,351	244,769	143,200	-	1,119,915	751,658	1,168,178	7,423,527	7,423,527	-
55193	Warren County	2,486,665	2,410,801	1,606,938	1,234,737	68,230	259,666	-	-	891,683	148,484	957,477	1,924,696	1,924,696	-
55195	Washington County	5,525,805	3,263,718	1,544,775	1,181,455	-	1,307,190	-	-	965,865	(209,980)	1,110,743	4,355,003	4,355,003	-
55196	Westmoreland County	1,315,393	2,018,109	837,696	730,397	-	269,272	390,471	2,211	524,274	(144,428)	603,624	1,665,037	1,665,037	-
55198	Wise County	8,743,932	4,016,640	2,023,027	1,495,911	56,865	737,563	579,164	-	1,125,453	168,247	1,065,939	9,252,131	9,252,131	-
55198	Wythe County	1,914,869	1,982,907	1,196,401	1,023,066	27,443	91,632	176,325	-	752,346	85,076	562,338	2,010,643	2,010,643	-
55199	York County	14,713,618	11,897,205	6,690,417	5,827,210	470,437	749,594	988,703	-	4,207,421	4,202,180	4,166,554	18,104,915	18,104,915	-
55200	City of Alexandria	68,240,410	32,909,570	18,758,438	16,083,483	266,844	3,543,383	885,737	-	11,791,051	1,727,558	9,995,019	66,906,959	66,906,959	-
55201	City of Bristol	22,308,466	5,144,810	3,778,303	2,895,750	-	1,492,388	-	98,110	2,231,146	681,672	2,048,283	20,249,480	20,249,480	-
55202	City of Buena Vista	3,101,769	981,482	1,075,628	499,197	35,587	35,243	266,084	-	375,249	484,864	420,150	3,143,643	3,143,643	-
55203	Town of St Paul	516,873	151,686	91,681	70,375	18,888	148,029	93,815	-	50,590	70,074	706,935	706,935	706,935	-
55204	Town of Clifton Forge	862,715	487,607	376,846	276,783	-	276,783	-	-	201,433	3,166	143,407	690,787	690,787	-
55205	City of Danville	2,060,845	1,689,730	926,470	749,470	98,601	230,032	-	-	554,479	57,872	1,767,578	1,767,578	1,767,578	-
55206	City of Fredericksburg	19,969,885	7,864,878	4,557,325	3,380,926	62,902	940,300	1,322,502	-	2,491,006	1,183,040	2,984,168	20,905,690	20,905,690	-
55207	City of Hampton	122,954,994	30,190,398	19,072,779	14,339,397	-	4,661,185	-	1,279,985	10,669,767	7,340,650	14,247,065	120,115,368	120,115,368	-
55208	City of Harrisonburg	22,883,639	9,332,780	5,521,493	3,912,034	561,135	1,557,512	944,460	-	2,818,124	1,460,187	3,492,229	22,394,787	22,394,787	-
55209	City of Hopewell	17,812,395	6,745,751	3,683,650	2,887,874	436	1,785,299	44,513	-	1,127,660	2,684,835	1,687,852	16,878,552	16,878,552	-
55210	City of Lynchburg	97,761,809	19,806,682	11,528,821	8,273,447	-	3,681,439	88,700	1,035,594	6,245,714	5,885,774	10,083,118	97,257,448	97,257,448	-
55211	Town of Crewe	(149,493)	237,591	169,476	96,726	-	276,844	27,362	-	68,831	(143,937)	21,627	(556,145)	(556,145)	-
55212	City of Norfolk	4,568,877	6,865,126	3,468,112	3,070,099	423,105	1,302,650	-	-	2,181,807	186,331	2,394,595	3,143,580	3,143,580	-
55213	City of Petersburg	17,336,897	11,829,829	6,593,404	4,893,213	-	3,166,113	-	163,689	3,717,960	(4,496,339)	11,292,997	11,292,997	11,292,997	-
55214	City of Portsmouth	25,711,004	21,286,471	11,458,434	9,537,968	-	7,000,702	-	184,955	6,904,561	(542,699)	6,948,793	18,598,395	18,598,395	-
55215	City of Radford	6,269,357	3,457,876	1,682,188	1,458,319	114,278	473,397	219,755	-	1,057,781	131,909	1,085,616	6,322,340	6,322,340	-
55216	City of Richmond	9,711,715	8,719,080	4,226,930	3,601,670	404,045	1,378,458	-	-	2,646,585	56,308	3,176,521	8,346,064	8,346,064	-
55217	City of Roanoke	7,660,740	3,433,016	2,095,696	1,765,290	79,151	287,692	328,400	-	1,296,110	773,964	1,444,142	7,820,259	7,820,259	-
55218	Town of Craigsville	182,290	60,547	17,769	10,936	1,304	26,405	6,840	-	6,950	3,437	19,792	183,858	183,858	-
55219	City of Staunton	16,967,754	4,682,205	2,193,255	1,906,266	52,189	907,501	5,285	-	1,378,219	289,234	2,047,913	16,210,288	16,210,288	-
55220	City of Suffolk	33,638,960	16,940,060	9,492,921	7,706,082	350,576	2,081,492	5,584,687	-	5,523,520	3,912,604	7,172,294	38,796,196	38,796,196	-
55221	City of Williamsburg	10,563,084	3,664,803	2,179,902	1,856,840	69,062	356,193	-	-	1,370,385	178,107	1,464,447	9,849,935	9,849,935	-
55222	City of Winchester	9,141,853	6,691,899	3,305,631	2,926,864	364,632	978,824	-	-	2,078,413	(66,690)	2,339,446	7,930,078	7,930,078	-
55223	City of Martinsville	20,615,306	4,647,836	3,101,902	2,486,534	-	275,997	-	54,200	1,866,416	1,004,953	2,141,756	20,182,522	20,182,522	-
55224	City of Falls Church	(813,965)	357,056	268,344	172,298	20,864	219,051	-	-	124,902	(181,953)	18,642	(1,213,159)	(1,213,159)	-
55225	City of Colonial Heights	11,649,991	4,970,092	2,376,073	1,983,145	43,394	1,665,018	-	-	1,425,828	187,159	1,873,791	10,291,649	10,291,649	-
55226	Town of Front Royal	6,601,683	2,045,697	1,258,435	998,708	112,974	113,025	11,839	-	743,129	415,497	1,003,374	6,331,329	6,331,329	-
55227	Town of Boyce	(51,948)	3,516	2,469	2,210	-	2,210	-	-	1,553	(4,237)	1,553	(55,795)	(55,795)	-
55228	Town of Middletown	(110,111)	92,614	49,467	22,108	7,608	42,233	11,566	-	15,578	(25,852)	21,093	(158,714)	(158,714)	-
55229	Town of Chilhowie	595,626	325,737	107,564	94,973	8,510	169,439	-	-	67,668	(22,967)	116,118	469,460	469,460	-
55230	City of Covington	4,619,069	1,499,081	754,638	642,491	61,966	165,527	43,372	-	473,955	98,183	506,756	4,602,282	4,602,282	-
55231	Town of Floyd	89,679	23,531	36,364	1,957	1,957	590	-	-	7,496	7,500	11,526	82,265	82,265	-
55232	City of Franklin	5,464,311	1,914,312	1,258,024	1,041,486	37,003	371,227	-	-	776,764	282,307	816,635	4,913,319	4,913,319	-
55233	City of Chesapeake	130,903,130	50,859,352	36,915,397	24,828,570	-	5,943,831	3,990,794	1,272,370	18,171,926	12,550,548	12,550,548	128,523,356	128,523,356	-
55234	City of Virginia Beach	350,237,692	90,543,983	68,309,386	50,574,134	-	3,364,092	3,882,673	3,981,293	37,311,265	28,352,927	44,514,635	347,547,586	347,547,586	-
55235	City of Norton	558,811	1,304,123	716,232	521,054	16,360	438,065	49,454	-	382,101	(110,544)	292,742	199,442	199,442	-
55236	City of Manassas Park	2,263,356	2,305,941	1,275,133	1,073,199	102,082	222,296	19,961	-	762,027	29,661	850,234	1,858,002	1,858,002	-
55237	Town of Exmore	(455,954)	123,003	65,523	48,256	1,335	24,305	-	-	32,936	2,640	36,193	(461,983)	(461,983)	-
55238	Town of Pound	161,579	74,448	66,022	40,208	-	71,963	4,415	-	30,542	76,344	47,274	265,787	265,787	-
55239	Town of Grottoes	273,895	135,441	73,807	62,767	9,664	10,262	95,621	-	41,484	95,840	92,784	392,997	392,997	-
55240	Town of Onley	(97,360)	21,712	16,384	8,530	2,490	1,397	-	-	5,592	124,880	29,155	3,605	3,605	-
55241	Town of West Point	(211,512)	384,246	223,793	136,993	18,348	36,285	52,556	-	92,556	(45,049)	70,332	(212,954)	(212,954)	-
55242	Town of South Hill	1,566,594	1,181,052	314,376	287,759	153,328	292,912	368,242	-	197,929	1,634,363	418,464	3		

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55253	Town of Haysi	277,489	13,621	19,446	5,807	-	2,557	7,412	3,795	4,093	24,670	23,156	280,114	280,114	-	
55254	Town of Stephens City	740,589	94,871	45,092	38,782	-	82,327	-	777	27,461	(12,450)	72,666	612,381	612,381	-	
55255	Town of Brodnax	7,290	17,812	31,364	5,023	1,342	50,244	4,782	-	3,049	8,507	8,830	(55,363)	(55,363)	-	
55256	Town of Mineral	(56,401)	20,167	7,621	1,456	6,217	4,290	1,841	-	4,247	(9,213)	4,142	(63,085)	(63,085)	-	
55257	Town of Lebanon	2,940,310	324,271	235,679	137,897	87,283	36,600	624,063	-	94,009	216,091	287,739	2,856,752	2,856,752	-	
55258	City of Newport News	(7,878,667)	2,994,574	761,458	920,493	845,471	499,503	624,063	-	482,831	1,607,305	3,074,885	(8,271,704)	(8,271,704)	-	
55259	Town of Richlands	6,872,489	759,351	438,008	181,165	99,549	251,797	180,034	-	122,724	447,406	573,053	6,838,432	6,838,432	-	
55260	Town of Haymarket	5,180	74,486	38,164	14,013	12,308	71,237	22,560	-	7,810	59,155	22,560	(38,900)	(38,900)	-	
55261	Town of Lovettsville	(24,858)	28,678	51,042	9,538	5,209	9,444	36,591	-	4,834	28,229	27,213	(28,972)	(28,972)	-	
55262	Town of Troutville	-	-	-	-	-	-	-	-	59	(1,284)	1,556	(2,781)	(2,781)	-	
55300	Town of Abingdon	1,303,044	1,850,308	652,354	570,559	154,244	404,258	347,751	-	410,294	1,680,018	415,580	3,394,420	3,394,420	-	
55301	Town of Dumfries	1,066,334	263,062	211,655	141,303	-	128,256	-	-	107,493	(105,399)	178,082	672,194	672,194	-	
55302	Town of Iron Gate	11,968	43,603	20,034	8,567	-	9,995	3,994	443	6,593	(20,755)	3,681	3,569	3,569	-	
55303	Town of Montross	(31,882)	20,885	20,136	13,330	-	13,330	7,781	652	9,336	5,146	6,593	(31,413)	(31,413)	-	
55304	Town of South Boston	3,243,505	1,320,934	695,594	594,292	9,673	93,894	196,199	-	436,972	122,404	476,099	3,450,462	3,450,462	-	
55305	Town of Gretna	(56,803)	176,889	62,454	49,902	12,719	53,387	160,084	-	34,703	26,498	36,380	126,431	126,431	-	
55306	Town of Remington	36,922	30,732	34,705	18,286	-	709	10,770	1,251	13,012	(24,698)	45,790	47,895	47,895	-	
55307	City of Lexington	3,537,825	1,821,100	838,472	719,212	68,035	828,807	-	-	527,202	(246,585)	590,132	2,594,884	2,594,884	-	
55308	City of Waynesboro	9,691,742	3,451,525	2,476,442	2,057,163	22,606	293,886	443	-	1,528,226	479,995	1,337,978	8,963,856	8,963,856	-	
55309	Town of Colonial Beach	(926,154)	445,045	245,662	216,414	2,529	252,440	-	-	154,571	(249,075)	80,360	(1,373,018)	(1,373,018)	-	
55310	Town of Smithfield	(1,078,758)	536,564	420,901	308,073	19,677	140,229	54,502	-	212,582	1,335	152,960	(1,315,615)	(1,315,615)	-	
55311	Town of Brookneal	395,120	74,821	51,059	41,864	-	20,936	1,333	-	32,066	20,936	42,067	389,286	389,286	-	
55312	Town of Hamilton	67,446	35,186	36,803	20,853	-	476	8,003	934	15,716	39,230	26,357	79,326	79,326	-	
55313	City of Galax	1,795,324	2,280,182	943,666	827,372	144,068	722,818	11,718	-	593,307	(273,960)	517,801	1,239,128	1,239,128	-	
55314	Town of Jonesville	(34,404)	100,703	42,659	30,612	1,509	23,114	3,116	-	22,423	(15,491)	18,865	(31,446)	(31,446)	-	
55315	Town of Wytheville	24,734	2,700,605	889,571	791,671	309,164	604,116	388,298	-	559,571	1,876,132	611,945	2,342,873	2,342,873	-	
55316	City of Fairfax	34,998,914	9,545,392	5,155,398	3,783,384	1,055,447	821,916	3,459,417	-	2,810,760	2,040,658	3,606,104	38,432,892	38,432,892	-	
55317	Town of Vienna	9,747,674	3,208,468	2,275,415	1,745,801	121,752	449,648	76,687	-	1,287,906	578,011	1,318,131	8,987,999	8,987,999	-	
55318	Town of Vinton	1,411,290	1,166,698	626,766	523,834	35,819	134,885	242,229	2,868	389,102	163,406	401,879	1,688,229	1,688,229	-	
55319	City of Emporia	1,484,354	1,769,218	1,009,900	767,515	1,009,900	767,515	100,872	-	555,240	(11,936)	528,732	1,327,445	1,327,445	-	
55320	Town of Culpeper	5,995,014	2,028,125	1,254,387	1,036,004	199,684	73,593	38,230	-	748,635	480,313	980,900	5,745,749	5,745,749	-	
55321	Town of Woodstock	2,413,614	1,491,147	375,807	305,544	42,598	614,773	18,599	-	219,107	(71,991)	448,671	2,283,083	2,283,083	-	
55322	Town of Glasgow	(376,439)	44,389	51,207	26,280	235	4,724	-	-	18,714	(12,044)	398,378	(398,378)	(398,378)	-	
55323	Town of Marion	3,525,842	1,161,165	492,109	425,247	70,571	235,046	-	-	309,322	33,827	434,259	3,372,924	3,372,924	-	
55324	Town of Altavista	626,252	701,428	428,752	324,626	3,053	131,808	1,336	-	242,389	4,014	252,960	434,220	434,220	-	
55325	Town of Herndon	2,359,447	5,847,907	2,677,336	2,367,435	262,179	1,220,395	1,683,909	-	1,683,909	(561,595)	1,562,512	1,562,512	1,562,512	-	
55326	Town of Pearisburg	1,349,014	410,129	302,845	192,185	14,399	57,200	158,077	-	140,405	163,374	161,544	1,492,826	1,492,826	-	
55327	Town of Christiansburg	7,984,566	3,393,354	1,274,675	1,120,966	129,302	843,754	-	-	801,744	128,183	1,194,090	7,745,060	7,745,060	-	
55328	Town of Wakefield	(714)	24,466	16,588	14,098	71	226	839	-	10,244	8,749	14,522	(1,921)	(1,921)	-	
55329	Town of Leesburg	13,556,227	5,744,763	3,789,857	2,709,458	419,067	2,059,240	402,036	-	1,935,937	464,682	2,147,461	10,978,562	10,978,562	-	
55330	Town of Chatham	(268,788)	160,271	71,642	64,795	24,046	59,015	-	-	45,099	(33,110)	20,040	(336,066)	(336,066)	-	
55331	Town of Bowling Green	351,158	44,165	32,812	26,603	-	-	-	-	76,025	43,742	400,847	400,847	400,847	-	
55332	City of Manassas	20,061,826	10,639,657	4,300,840	3,683,963	465,291	2,232,957	2,476,626	-	2,704,356	805,936	3,374,925	22,630,425	22,630,425	-	
55333	Town of Alberta	(128,404)	15,132	11,021	9,148	-	-	-	-	6,928	(5,172)	7,814	(131,685)	(131,685)	-	
55334	Town of Boydton	(348,152)	77,793	45,901	39,983	-	-	47,392	-	28,857	2,360	3,618,681	(285,448)	(285,448)	-	
55335	City of Salem	36,198,797	9,344,923	6,608,743	5,069,844	374,252	219,978	66,863	66,863	3,876,946	2,019,744	3,618,681	36,055,731	36,055,731	-	
55336	Town of Mckenney	66,445	19,025	29,133	10,817	-	2,809	-	-	8,323	13,524	1,523	63,035	63,035	-	
55337	Town of Narrows	254,164	182,662	160,764	104,253	7,486	-	44,330	-	74,208	78,234	88,037	273,058	273,058	-	
55338	Town of Quantico	(154,131)	37,218	59,398	21,526	-	-	837	-	16,809	613	(159,984)	(159,984)	(159,984)	-	
55339	Town of Halifax	(288,171)	117,756	67,175	57,613	-	18,792	-	-	42,037	(121,932)	2,703	(396,593)	(396,593)	-	
55340	Town of Blacksburg	16,183,019	4,080,198	3,049,145	1,931,760	645,152	1,717,770	395,375	-	1,398,750	1,303,561	2,048,416	15,514,660	15,514,660	-	
55341	Town of Chincoteague	651,091	545,987	282,665	217,094	48,413	254,644	27,824	-	150,875	8,859	209,466	372,354	372,354	-	
55342	Town of Lawrenceville	328,377	302,028	136,347	107,111	39,013	34,956	67,459	-	80,546	29,977	88,841	402,119	402,119	-	
55343	Town of Amherst	709,993	261,712	235,163	117,403	13,575	96,196	57,679	-	87,124	94,750	137,564	611,357	611,357	-	
55344	Town of Stanley	24,307	241,744	86,831	77,316	24,235	56,061	7,402	-	53,462	(30,762)	41,810	9,900	9,900	-	
55345	Town of Hillsville	774,411	403,889	242,395	186,450	22,624	21,823	86,044	-	134,655	80,492	149,557	856,642	856,642	-	
55346	Town of Elkton	157,550	194,348	150,018	109,870	-	-	85,248	-	82,880	104,683	71,283	293,538	293,538	-	
55347	Town of Bridgewater	277,955	710,043	446,235	285,114	68,068	54,406	71,361	-	202,202	(10,268)	180,281	217,189	217,189	-	
55348	Town of Purcellville	24,938	987,781	617,827	426,178	99,402	106,068	118,982	-	295,080	220,237	354,829	42,714	42,714	-	
55349	Town of Timberville	10,549	258,477	299,426	71,302	16,224	89,382	220,624	-	49,300	91,236	65,248	88,604	88,604	-	
55350	Town of Wise	157,156	883,624	379,988	317,314	20,281	217,525	376,302	-	239,150	3,227	160,282	564,069	564,069		

Virginia Retirement System
Finance Division
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For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55363	Town of Chase City	90,752	817,000	212,460	179,503	8,755	289,812	186,585	-	133,532	(169,255)	85,940	282,144	282,144	-	
55364	Town of Bedford	6,487,901	1,117,836	849,244	681,392	97,948	97,948	-	1,527	508,508	363,492	799,165	6,051,515	6,051,515	-	
55365	City of Poquoson	1,505,205	2,536,975	1,062,161	947,487	161,533	344,895	220,197	-	668,093	(131,186)	534,293	1,748,915	1,748,915	-	
55366	Town of Ashland	848,794	820,916	557,984	458,036	16,081	78,317	22,728	-	321,431	63,121	338,777	627,795	627,795	-	
55367	Town of Broadway	465,829	235,257	193,824	89,500	22,772	150,624	55,009	-	65,061	69,888	118,028	316,296	316,296	-	
55368	Town of Berryville	734,113	335,030	414,563	176,715	5,029	1,134	105,751	-	124,260	189,142	161,440	729,415	729,415	-	
55369	Town of Tazewell	(327,655)	623,873	333,655	205,679	39,974	172,161	7,641	-	151,427	(91,493)	114,662	(502,338)	(502,338)	-	
55370	Town of Urbana	(301,401)	53,477	39,058	33,051	-	-	-	-	24,642	(29,848)	255	(325,548)	(325,548)	-	
55371	Town of Bluefield	272,582	456,965	297,426	222,878	42,960	56,023	33,073	-	153,850	5,584	158,676	144,091	144,091	-	
55372	Town of Weber City	45,487	68,581	26,718	22,901	131	764	65,015	-	16,798	36,348	17,278	164,437	164,437	-	
55373	Town of Damascus	(88,484)	11,080	7,748	6,461	-	-	-	-	4,866	(4,658)	(4,701)	(86,704)	(86,704)	-	
55374	Town of Hurt	312,139	37,093	27,071	20,023	-	-	435	-	14,873	25,436	30,191	312,691	312,691	-	
55375	Town of Waverly	(490,351)	120,010	100,030	72,845	-	-	7,082	-	55,091	(27,212)	1,583	(509,838)	(509,838)	-	
55376	Town of Coeburn	(307,613)	324,066	157,900	100,483	-	82,975	13,512	5,738	73,925	(73,328)	21,897	(326,955)	(326,955)	-	
55377	Town of Dayton	323,436	301,671	159,531	88,391	11,244	110,292	31,604	-	64,505	11,178	86,381	285,555	285,555	-	
55378	Town of Courtland	(162,556)	46,633	24,281	19,896	2,241	22,571	247	-	13,470	(27,728)	4,183	(203,106)	(203,106)	-	
55379	Town of Cape Charles	(334,242)	271,084	105,924	95,753	15,555	62,276	-	-	65,943	42,940	87,168	(320,951)	(320,951)	-	
55380	Town of Independence	541,878	78,470	81,226	11,460	37,702	11,460	59,137	-	75,226	58,709	587,672	587,672	587,672	-	
55381	Town of Warsaw	169,726	200,955	95,392	68,296	1,211	6,750	53,611	-	51,492	294	67,143	237,286	237,286	-	
55382	Town of Grundy	27,605	209,551	99,399	87,848	9,455	24,329	-	-	62,543	(61,508)	27,971	(10,811)	(10,811)	-	
55383	Town of Warrenton	3,148,745	1,534,858	1,100,697	792,207	77,643	206,699	-	-	579,109	226,753	624,250	2,687,969	2,687,969	-	
55384	Town of Louisa	(445,556)	221,337	91,320	83,010	1,355	51,786	-	-	57,466	(96,629)	43,155	(534,008)	(534,008)	-	
55385	Town of Kenbridge	(160,402)	76,555	70,123	42,275	2,480	-	-	-	31,698	39,592	19,569	(74,588)	(74,588)	-	
55386	Town of Mt Jackson	366,150	199,022	87,944	73,798	9,371	106,295	-	-	51,207	(53,762)	115,177	170,032	170,032	-	
55387	Town of Pulaski	1,277,809	1,211,203	771,425	667,313	15,906	204,991	-	-	485,098	30,291	438,826	905,940	905,940	-	
55388	Town of Jarratt	(14,466)	18,066	7,933	6,720	940	-	-	-	4,987	(3,328)	2,873	(17,999)	(17,999)	-	
55389	Town of Pembroke	155,543	68,362	33,462	28,132	33,969	-	-	731	20,208	9,443	25,887	132,837	132,837	-	
55390	Town of Parkley	28,743	72,994	31,863	22,554	3,706	19,015	5,272	-	16,237	(8,127)	8,853	29,128	29,128	-	
55391	Town of Onancock	84,576	118,959	318,164	60,388	9,656	131,326	41,829	-	126,200	62,978	49,126	(285,378)	(285,378)	-	
55392	Town of Victoria	(29,023)	134,945	150,681	59,483	5,896	48,601	44,225	-	44,225	514	29,539	(94,726)	(94,726)	-	
55393	Town of Shenandoah	427,447	183,856	80,442	71,767	8,310	20,526	-	-	50,647	10,516	64,644	452,746	452,746	-	
55394	Town of Gate City	79,047	109,369	62,722	54,796	-	-	562	-	39,429	(18,492)	26,492	65,905	65,905	-	
55395	Town of Round Hill	(162,924)	115,019	96,403	57,069	14,157	-	45,756	-	38,894	36,186	35,848	(130,546)	(130,546)	-	
55396	Town of Kilmarnock	(430,142)	275,433	97,866	91,162	13,340	47,445	-	-	61,627	(118,338)	42,007	(503,240)	(503,240)	-	
55397	Town of Orange	1,785,752	404,688	382,265	217,400	40,072	-	73,490	-	154,609	264,713	301,386	1,778,129	1,778,129	-	
55398	Town of Saltville	431,511	137,745	77,165	62,175	5,920	15,830	-	-	47,826	58,915	408,917	408,917	408,917	-	
55399	Town of Blackstone	(805,873)	742,907	283,946	255,671	87,531	138,417	-	-	178,668	(263,706)	93,508	(1,007,077)	(1,007,077)	-	
55400	Bedford Recreation Commission	(53,659)	6,987	4,981	3,865	-	-	-	-	3,132	142,298	2,160	89,912	89,912	-	
55401	Southeastern Virginia Public Service Authority	(5,803,444)	3,046,395	1,881,259	1,580,959	-	23,528	-	-	1,181,963	(1,066,016)	78,929	(6,158,721)	(6,158,721)	-	
55402	Pittsylvania Co Service Authority	305,625	159,560	112,125	54,603	2,648	162,536	33,472	-	40,853	(35,490)	28,739	143,369	143,369	-	
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(279,879)	74,116	30,686	27,851	1,536	7,720	385	-	19,270	(28,616)	2,861	(285,378)	(285,378)	-	
55404	Appomattox Regional Library	805	143,940	136,650	86,652	-	98,564	12,510	2,646	63,473	(88,716)	32,767	(219,975)	(219,975)	-	
55405	Staunton Redevelopment & Housing Authority	(321,531)	84,146	55,658	47,997	-	1,498	72,584	206	33,654	24,044	2,722	(214,772)	(214,772)	-	
55406	Hampton Newport News Community Services Board	(11,844,945)	5,576,998	2,408,280	2,196,072	367,477	1,059,777	-	-	1,515,632	(1,661,574)	588,176	(13,033,671)	(13,033,671)	-	
55408	Alleghany Highlands Regional Library, Inc.	65,135	41,507	13,945	11,729	170	7,161	5,502	-	8,770	(8,408)	19,289	60,212	60,212	-	
55409	Southside Regional Juvenile Group Home	(306,130)	45,938	33,597	27,821	-	-	-	-	21,091	82,348	2,160	(220,331)	(220,331)	-	
55411	Hampton Roads Sanitation District	22,074,573	17,599,465	8,967,879	6,192,553	2,250,393	2,950,677	1,250,888	-	4,490,314	(1,039,690)	3,710,272	20,303,776	20,303,776	-	
55412	Peninsula Airport Commission	317,803	410,204	361,844	230,758	20,677	332,612	36,394	-	168,550	(116,550)	132,061	(261,500)	(261,500)	-	
55413	Richmond Redevelopment & Housing Authority	5,005,740	4,015,614	2,372,022	1,909,360	-	346,067	371,060	-	1,488,975	(319,523)	825,631	5,454,853	5,454,853	-	
55415	Chesapeake Redevelopment & Housing Authority	(1,101,689)	579,116	413,332	346,067	1,625	126,644	1,869	-	250,257	(230,715)	35,841	(1,424,671)	(1,424,671)	-	
55416	Alexandria Renew Enterprises	5,753,235	3,059,497	1,645,929	1,390,375	136,171	347,291	-	-	1,033,713	(658,892)	711,111	4,956,676	4,956,676	-	
55417	Norfolk Airport Authority	3,587,497	2,599,069	1,655,615	1,357,229	76,221	1,449,998	1,233,636	-	964,573	1,126,435	1,208,422	5,066,725	5,066,725	-	
55418	Charlottesville Redevelopment/Housing Authority	(1,129,645)	216,173	144,614	114,388	-	-	-	-	87,121	(217,334)	490	(1,303,177)	(1,303,177)	-	
55419	Hampton Redevelopment & Housing Authority	1,243,259	753,146	827,985	459,902	302,426	22,643	22,643	13,147	346,345	111,655	230,970	668,912	668,912	-	
55420	Loudoun County Sanitation Authority	4,282,954	3,662,690	2,588,547	1,560,717	736,671	125,470	672,953	-	1,066,029	427,420	1,123,180	3,877,461	3,877,461	-	
55421	Danville Redevelopment & Housing Authority	(858,715)	595,491	235,485	204,925	20,757	408,265	-	-	145,786	(322,627)	37,843	(1,347,340)	(1,347,340)	-	
55422	NRV Regional Water Authority	2,868,490	251,664	323,889	95,416	70,813	117,407	142,609	-	74,000	193,722	285,938	2,637,022	2,637,022	-	
55423	Northern Virginia Juvenile Detention Home	15,717	1,159,447	632,040	486,751	7,672	199,654	4,271	-	360,534	(257,603)	199,270	(243,021)	(243,021)	-	
55424	Hopewell Redevelopment & Housing Authority	(382,618)	352,280	193,478	159,810	3,293	13,672	43,571	-	121,536	(63,793)	19,567	(318,844)	(318,844)	-	
55425	Colonial Behavioral Health	(1,428,487)	1,916,661	957,418	851,140	53,734	277,563	-	-	602,321	(331,488)	444,990	(1,825,838)	(1,825,838)	-	
55426	Blacksburg-VPI Sanitation Authority	266,598	626,897	233,746	210,653	65,039	292,742	-	-	147,065	(290,074)	64,893	(116,587)	(116,587)	-	
55427	Potomac River Fisheries Commission	56,920	107,179	74,475	48,134	6,829	7,515	407	-	36,634	13,003	23,698	53,492	53,492	-	
55428	Chesapeake Bay Bridge Tunnel	10,414,363	2,463,602	1,317,496	1,073,959	278,895	131,945	347,486	-	802,917	450,011	970,550	10,705,534	10,705,534	-	
55429	Alexandria Redevelopment & Housing Authority	(475,124)	1,089,476	548,173	474,076	105,098	69,375	-	-	344,709	(171,243)	628,577	(627,481)	(627,481)	-	
55430	Albemarle County Service Authority	1,636,200	1,119,536	535,417	440,083	140,419	111,556	-	-	308,911	(86,305)	244,563	1,551,829	1,551,829	-	
55431	Franklin Redevelopment & Housing Authority	(346,072)	67,251	46,251	36,141	499	-	-	-	26,108	(10,930)	6,100	(342,569)	(342,569)	-	
55432	Bristol Redevelopment & Housing Authority	547,260	166,418	152,875	95,649	3,352	157,997	-	-	70,717	(25,486)	91,215	271,271	271,271	-	
55433	Norfolk Redevelopment & Housing Authority	11,764,883	6,778,907	3,319,998	2,686,753	824,736	139,431	-	12,321	2,064,587	(945,448)	1,666,860	11			

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55442	Southside Regional Library Board	(40,782)	132,007	54,612	44,520	-	-	-	-	34,326	7,473	-	33,892	33,892	-	
55443	Bedford Public Library	(309,095)	176,485	108,587	86,295	18,685	7,563	3,055	-	61,567	(31,468)	21,933	(342,519)	(342,519)	-	
55444	Eastern Shore Economic Development Commission	(406,934)	20,546	14,432	12,912	-	-	-	-	9,079	(32,245)	-	(436,898)	(436,898)	-	
55445	Chesterfield County Health Center Commission	(3,176,255)	963,967	650,997	568,350	-	115,086	-	-	409,394	(410,833)	116,446	(3,664,606)	(3,664,606)	-	
55446	Washington County Service Authority	(93,938)	1,426,209	444,876	398,558	131,708	543,930	-	-	279,874	(225,748)	227,139	(359,614)	(359,614)	-	
55447	Rappahannock Area Community Services Board	(6,810,237)	3,072,963	1,359,357	1,224,808	168,732	319,759	188,177	855,725	(873,697)	358,568	(6,998,293)	(6,998,293)	-		
55449	Hampton Roads Planning District Commission	1,626,001	1,188,692	646,526	459,024	21,084	410,307	-	11,049	349,947	(194,014)	285,539	1,159,195	1,159,195	-	
55450	Meherrin Regional Library	(98,730)	113,999	57,444	51,248	-	-	-	-	11,644	(18,434)	10,669	(74,730)	(74,730)	-	
55451	New River Valley Regional Commission	(117,989)	132,275	115,707	76,399	-	26,207	-	4,139	54,436	(2,244)	25,518	(176,785)	(176,785)	-	
55452	Northern Virginia Health Care Center	(3,246,010)	2,109,906	844,100	765,338	148,659	439,575	-	-	530,911	(656,704)	400,092	(3,859,661)	(3,859,661)	-	
55453	Rockbridge Area Community Services Board	(2,132,347)	1,248,245	509,142	441,980	17,998	141,225	203,623	60,370	320,154	(415,200)	111,975	(1,997,845)	(1,997,845)	-	
55454	Greensville-Emporia Social Services	1,258,638	336,652	262,571	181,515	-	-	-	9,830	140,248	111,266	133,018	1,326,889	1,326,889	-	
55455	James City Service Authority	613,641	1,248,544	636,774	499,773	156,533	118,174	88,238	-	355,509	(73,893)	297,525	523,170	523,170	-	
55456	Accomack/Norhampton Planning District	(297,729)	379,537	136,841	121,104	28,472	55,671	-	-	86,053	(190,479)	26,080	(390,786)	(390,786)	-	
55457	Harrisonburg/Rockingham Regional Sewage Authority	445,031	395,642	321,352	203,961	31,059	20,971	44,249	-	149,528	15,674	93,738	379,043	379,043	-	
55458	Wytheville Redevelopment & Housing Authority	233,551	108,318	62,003	55,195	-	526	-	-	38,946	13,170	25,818	258,118	258,118	-	
55459	Waynesboro Redevelopment & Housing Authority	(67,403)	419,693	139,406	125,114	9,117	36,301	3,094	-	87,806	(165,406)	47,848	(80,002)	(80,002)	-	
55460	Region Ten Community Services Board	(6,028,781)	3,920,232	1,832,413	1,645,915	264,731	388,923	-	-	1,152,851	(921,401)	608,263	(6,689,344)	(6,689,344)	-	
55462	Lenowisco Planning District Commission	669,365	202,123	141,178	120,602	-	-	-	-	88,735	60,744	52,163	707,024	707,024	-	
55465	Rivanna Water & Sewer Authority	2,923,583	1,215,822	833,543	608,679	78,766	179,904	35,878	-	435,137	100,098	438,811	2,570,815	2,570,815	-	
55466	Appomattox River Water Authority	(118,326)	442,437	263,917	182,514	83,159	90,011	-	-	131,462	(40,265)	74,997	(279,290)	(279,290)	-	
55467	Campbell County Utility Service Authority	663,509	399,164	265,520	126,284	109,324	38,754	90,257	-	86,914	36,040	115,315	620,687	620,687	-	
55469	Eastern Shore Community Services Board	1,100,130	1,181,565	621,354	538,334	36,787	116,261	67,845	-	390,664	(21,782)	328,849	1,076,837	1,076,837	-	
55470	Anchor Commission	(1,428,046)	166,499	103,347	103,347	-	-	-	-	75,273	(97,112)	980	(1,506,854)	(1,506,854)	-	
55471	Horizon Behavioral Health	(8,718,363)	5,519,778	1,907,170	1,734,258	459,672	2,164,697	-	-	1,200,472	(1,746,451)	728,595	(10,738,956)	(10,738,956)	-	
55472	District 19 Community Services Board	(3,813,870)	2,330,310	1,270,378	1,108,030	40,911	264,522	-	-	799,764	(799,764)	250,447	(4,418,940)	(4,418,940)	-	
55473	Hampton Road Transit	(2,296,555)	2,993,211	1,364,253	1,255,203	286,381	310,821	9,374	-	858,584	(265,554)	943,256	(2,860,584)	(2,860,584)	-	
55474	Upper Occoquan Sewage Authority	6,250,481	3,978,790	2,297,245	1,668,606	629,345	269,173	737,481	-	1,165,219	470,232	1,104,020	6,633,814	6,633,814	-	
55475	New River Valley Juvenile Detention Home	(280,990)	481,595	142,699	104,423	19,125	308,154	5,054	-	78,795	(248,719)	43,636	(582,302)	(582,302)	-	
55476	Rockbridge Regional Library	83,293	178,209	72,008	60,291	844	50,348	-	-	45,394	(27,172)	49,863	46,170	46,170	-	
55477	Frederick County Sanitation Authority	339,203	1,170,158	342,707	304,302	123,558	480,472	-	-	215,571	(138,798)	221,893	113,202	113,202	-	
55478	Western Tidewater Community Services Board	(1,399,155)	2,632,308	1,226,786	1,099,460	168,078	509,623	-	-	771,916	(641,439)	721,226	(2,361,543)	(2,361,543)	-	
55479	Cumberland Mountain Community Services Board	5,031,475	2,464,203	1,192,151	1,009,884	283,458	315,366	154,648	-	711,387	165,305	855,583	4,870,576	4,870,576	-	
55480	Fredericksburg-Stafford Park Authority	(1,578,284)	87,105	61,496	54,519	-	-	-	-	38,675	(130,443)	-	(1,698,962)	(1,698,962)	-	
55482	Middle Peninsula/Northern Neck Commission Services Board	(4,220,560)	2,779,978	1,224,398	1,111,606	234,722	460,084	-	-	770,919	(740,873)	342,784	(4,784,220)	(4,784,220)	-	
55484	Rockbridge County Public Service Authority	(57,593)	107,450	76,925	50,975	7,813	36,944	12,067	-	10,867	(16,363)	17,960	(73,363)	(73,363)	-	
55485	Danville-Pittsylvania Community Services Board	(2,458,114)	1,949,762	1,016,916	892,427	161,348	278,328	-	-	626,825	(367,233)	320,052	(2,905,067)	(2,905,067)	-	
55486	Crater Juvenile Detention Home Commission	68,949	278,549	200,835	168,938	64,994	18,994	26,352	-	126,039	36,749	91,258	53,319	53,319	-	
55487	Opportunity Inc. of Hampton Roads	(2,348,570)	422,871	283,022	240,980	6,053	14,932	1,314	-	173,300	(195,874)	1,537	(2,493,483)	(2,493,483)	-	
55488	Capital Regional Airport Commission	1,923,291	2,174,882	1,227,795	1,029,909	99,464	898,873	8,713	-	739,497	131,705	820,043	902,004	902,004	-	
55489	Northwestern Community Services Board	(433,632)	1,216,175	878,663	706,068	28,777	138,334	-	-	510,209	(127,559)	312,266	(898,715)	(898,715)	-	
55490	Harrisonburg/Rockingham Community Services Board	(1,181,361)	1,059,790	700,935	622,333	3,588	190,923	-	-	161,448	(161,448)	313,921	(1,673,306)	(1,673,306)	-	
55491	Upper Valley Regional Park Authority	73,872	369	377	377	-	-	-	-	504	-	74,368	74,368	74,368	-	
55492	Middle Peninsula Regional Security Center	(640,627)	1,043,466	369,616	339,772	19,955	301,283	-	-	232,596	(231,973)	351,882	(979,046)	(979,046)	-	
55493	Northern Neck Planning District Commission	(123,543)	105,303	55,571	49,013	-	20,009	-	-	34,944	(62,503)	16,186	(186,578)	(186,578)	-	
55494	Planning District 1 Behavioral Health Services Board	(786,788)	88,405	64,249	53,977	-	-	-	-	40,143	(31,435)	(14)	(807,887)	(807,887)	-	
55495	Rockbridge Area Social Services Board	(248,916)	423,979	210,625	153,762	-	118,351	-	11,646	115,855	(144,780)	50,414	(375,368)	(375,368)	-	
55496	Dirnwidde County Water Authority	(200,902)	193,987	73,497	67,645	5,508	14,841	2,656	-	46,209	(66,049)	34,268	(219,858)	(219,858)	-	
55497	Rappahannock/Rapidan Community Services Board	(8,253,398)	2,708,805	1,335,798	1,175,728	113,303	484,141	-	-	840,221	(1,179,531)	52,986	(9,045,859)	(9,045,859)	-	
55498	Virginia Education Loan Authority	(14,333,483)	890,303	627,628	496,484	-	-	-	-	394,736	17,610,141	-	3,437,585	3,437,585	-	
55499	Valley Community Services Board	(3,598,751)	2,445,888	1,058,977	943,905	87,874	550,909	-	-	666,224	(890,716)	354,005	(4,373,025)	(4,373,025)	-	
55500	Eastern Shore Public Library	789	59,300	48,033	36,288	44	-	5,117	-	27,716	-	5,667	6,417	6,417	-	
55501	Alexandria City School Board	(4,600,977)	2,871,008	1,896,710	1,494,825	78,009	206,203	22,928	-	1,127,095	(636,366)	158,036	(5,050,065)	(5,050,065)	-	
55502	Albemarle County Schools	(482,302)	2,020,843	1,218,293	914,844	24,433	232,434	3,288	-	677,349	(313,013)	298,819	(1,079,558)	(1,079,558)	-	
55503	Alleghany County School Board	(344,819)	854,751	403,312	333,306	24,546	87,643	14,653	-	253,415	(212,880)	105,604	(389,391)	(389,391)	-	
55504	Charlottesville Public Schools	(338,280)	726,143	431,924	354,608	17,250	47,602	-	-	271,124	(180,072)	84,487	(456,956)	(456,956)	-	
55505	Amherst County School Board	(1,146,667)	678,608	342,985	285,270	44,461	295,545	-	-	205,618	(249,718)	85,287	(1,565,707)	(1,565,707)	-	
55506	Appomattox County School Board	(207,288)	234,591	119,239	101,443	14,358	101,443	2,757	-	61,354	(61,613)	29,202	(221,441)	(221,441)	-	
55507	Arlington County Schools	902,725	3,638,092	1,530,674	1,327,580	494,300	528,803	822,705	-	904,201	259,253	1,151,875	1,493,744	1,493,744	-	
55508	Augusta County School Board	(1,030,618)	436,252	373,145	326,521	109,278	181,727	-	-	274,160	(281,524)	141,368	(82,521)	(82,521)	-	
55509	Bath County School Board	(31,193)	430,282	156,784	129,255	11,728	61,198	-	-	98						

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55521	Clarke County School Board	(269,885)	240,965	133,398	111,803	3,731	25,677	-	-	83,811	(79,728)	33,471	(332,917)	(332,917)	-	
55522	Winchester Public Schools	(197,459)	678,395	278,056	241,060	53,817	151,473	-	-	174,806	(126,449)	140,978	(336,091)	(336,091)	-	
55523	Culpeper County School Board	(1,700,767)	1,171,642	500,189	431,933	48,006	488,343	-	-	314,354	(499,266)	158,079	(2,340,587)	(2,340,587)	-	
55524	Cumberland County School Board	(505,422)	209,729	114,407	99,514	2,816	4,559	326	-	71,775	(72,594)	17,078	(534,160)	(534,160)	-	
55525	Dickenson County School Board	6,921,944	315,912	362,496	177,282	-	59,183	-	-	146,252	528,131	427,517	6,899,189	6,899,189	-	
55526	Dirnwidde County Public Schools	397,418	531,455	289,695	237,332	13,945	33,962	-	-	181,981	(77,175)	129,874	328,871	328,871	-	
55528	Essex County School Board	67,828	355,481	168,198	135,530	1,482	18,286	28,991	-	105,462	(93,665)	49,459	91,142	91,142	-	
55530	Covington School Board	558,360	213,264	92,441	73,752	-	31,216	-	-	57,610	(102,530)	57,411	471,884	471,884	-	
55531	Floyd County School Board	1,795,403	385,759	410,544	194,974	9,354	41,799	28,741	-	153,635	163,135	169,734	1,700,268	1,700,268	-	
55532	Fluvanna County Public Schools	(321,930)	612,115	365,440	210,670	28,160	318,818	49,119	-	148,340	(124,866)	110,969	(671,279)	(671,279)	-	
55533	Chesapeake Public Schools	13,065,211	6,454,541	3,294,065	2,729,486	404,407	782,483	-	-	2,033,955	15,498	1,858,617	12,500,147	12,500,147	-	
55534	Virginia Beach City School Board	13,615,000	11,505,318	8,760,020	6,542,340	363,314	71,586	360,750	-	4,926,253	588,301	2,967,419	12,290,943	12,290,943	-	
55535	Giles County Schools	456,719	365,688	181,067	143,664	-	16,363	-	-	113,128	(271,550)	35,474	287,417	287,417	-	
55536	Gloucester County School Board	(436,793)	1,671,079	677,851	578,158	8,534	291,170	288,680	-	426,067	(322,418)	174,431	(103,529)	(103,529)	-	
55537	Goochland County School Board	63,584	237,699	149,167	130,151	160	33,700	-	-	93,813	(69,165)	51,794	(39,041)	(39,041)	-	
55538	Grayson County School Board	83,569	446,281	205,000	176,557	63,944	176,557	-	-	129,079	(93,774)	15,893	96,209	96,209	-	
55539	Greene County Schools	15,282	558,363	314,988	270,551	24,255	11,314	20,089	-	198,043	(63,418)	107,531	(280)	(280)	-	
55540	Greensville County School Board	(8,948)	297,910	225,202	180,198	-	31,259	-	-	139,849	(61,300)	54,501	(123,649)	(123,649)	-	
55541	Halifax County School Board	87,732	1,086,559	502,637	406,865	-	38,519	-	-	315,404	(497,645)	141,618	(97,589)	(97,589)	-	
55542	Hanover County School Board	(2,566,544)	2,388,930	971,658	839,407	30,706	571,965	-	-	610,846	(1,071,616)	195,964	(3,248,084)	(3,248,084)	-	
55543	Henrico County Schools	2,808,553	295,548	232,798	172,069	-	172,069	-	-	145,824	25,425	209,478	2,661,005	2,661,005	-	
55544	Henry County Public Schools	1,174,798	1,049,667	689,016	548,608	1,530	177,736	-	-	429,799	(196,769)	295,722	744,883	744,883	-	
55545	Highland County Public Schools	374,166	47,052	42,740	27,032	-	27,032	34,826	-	20,414	77,768	30,448	454,006	454,006	-	
55546	Isle of Wight County Schools	(4,613)	336,154	217,866	183,829	1,461	885	9,607	-	136,826	15,412	94,286	(4,941)	(4,941)	-	
55548	King George County School Board	(14,120)	438,439	322,292	230,852	3,183	9,850	395,539	-	163,600	180,430	130,217	467,494	467,494	-	
55549	King & Queen County School Board	(780,329)	350,905	119,721	97,199	16,856	45,947	89,108	-	75,305	(117,670)	635	(663,039)	(663,039)	-	
55550	King William County Schools	(257,827)	243,547	163,895	104,005	36,293	101,945	26,143	-	71,957	(7,354)	58,831	(388,503)	(388,503)	-	
55551	Lancaster County School Board	313,961	284,304	128,415	94,043	14,732	103,934	4,076	-	66,512	(21,004)	62,593	224,132	224,132	-	
55552	Lee County School Board	6,786,381	438,300	409,870	251,554	26,055	108,150	-	-	201,839	502,342	559,501	6,685,054	6,685,054	-	
55553	Loudoun County School Board	4,958,303	8,817,715	5,420,785	4,352,375	1,052,773	106,150	330,938	-	3,090,074	647,281	3,287,557	3,622,671	3,622,671	-	
55554	Louisa County Public Schools	(589,578)	988,333	526,893	449,115	75,883	143,650	-	-	326,749	(154,185)	178,758	(802,980)	(802,980)	-	
55555	Lunenburg County School Board	(342,045)	207,045	112,915	86,455	-	19,697	5,605	-	62,999	(76,645)	9,888	(391,058)	(391,058)	-	
55556	Madison County School Board	(753,576)	336,814	153,178	127,989	6,112	23,571	5,313	-	96,212	(163,636)	1,208	(790,930)	(790,930)	-	
55557	Mathews County School Board	640,948	194,581	118,696	101,673	2,745	1,479	-	-	74,554	21,036	62,438	624,388	624,388	-	
55558	Mecklenburg County Schools	525,465	290,594	236,499	172,106	-	-	22,119	-	136,696	61,677	98,571	529,375	529,375	-	
55559	Middlesex County School Board	470,604	165,255	96,483	80,763	-	-	9,154	-	60,626	(21,719)	59,997	428,369	428,369	-	
55560	Montgomery County School Board	4,019,436	1,655,555	958,542	658,365	99,109	201,071	409,455	-	484,472	398,749	455,431	4,595,149	4,595,149	-	
55562	Nelson County Public Schools	443,791	412,861	275,311	220,703	8,025	220,703	5,096	-	162,020	10,180	112,556	396,776	396,776	-	
55563	New Kent County Schools	3,735	339,824	200,512	157,733	-	-	5,593	51,506	115,378	(9,514)	78,027	59,305	59,305	-	
55565	Northampton County Schools	53,855	318,457	137,285	113,218	-	114,758	-	-	84,165	(121,650)	61,530	(90,764)	(90,764)	-	
55566	Northumberland Co School Board	712,103	213,903	141,231	115,675	-	32,182	-	-	88,590	(10,004)	94,352	621,152	621,152	-	
55567	Nottoway County School Board	(237,130)	640,316	226,831	187,746	11,473	187,746	-	-	142,528	(264,868)	50,613	(288,478)	(288,478)	-	
55568	Orange County Public Schools	(719,661)	768,670	368,197	318,135	52,035	96,340	-	-	231,449	(181,888)	127,881	(864,018)	(864,018)	-	
55569	Page County Public Schools	826,590	505,212	338,814	240,624	20,420	41,879	19,925	-	181,873	(4,720)	181,873	731,398	731,398	-	
55570	Patrick County Public Schools	278,956	594,968	262,110	220,093	25,293	75,030	-	-	164,659	(166,987)	114,202	174,868	174,868	-	
55571	Pittsylvania County School Board	668,821	1,008,295	520,358	428,699	19,410	32,119	58,493	-	326,750	(147,169)	214,640	699,964	699,964	-	
55572	Powhatan County School Board	(276,908)	561,224	343,299	269,780	-	64,654	-	11,814	200,596	(86,321)	73,999	(341,327)	(341,327)	-	
55573	Prince Edward County Schools	122,535	329,611	149,139	122,802	-	75,284	-	-	92,081	(254,791)	54,735	(112,524)	(112,524)	-	
55574	Prince George County School Board	1,625,419	1,323,309	621,415	523,888	54,062	225,902	-	-	390,280	(345,202)	331,061	1,237,478	1,237,478	-	
55576	Prince William County Schools	5,610,768	13,644,327	7,038,549	5,915,350	1,054,028	1,543,198	708,754	-	4,323,080	(201,606)	3,550,621	4,983,577	4,983,577	-	
55577	Pulaski County School Board	219,878	845,913	388,116	330,769	12,960	129,194	-	-	243,876	(239,828)	156,401	52,399	52,399	-	
55578	Rappahannock County Schools	123,602	190,415	93,841	78,248	1,694	5,040	49,581	-	58,838	(9,855)	50,225	183,533	183,533	-	
55579	Richmond County Public Schools	(172,617)	48,871	35,316	26,019	-	-	-	-	21,177	55,619	20	(108,305)	(108,305)	-	
55580	Roanoke County School Board	(1,332,767)	1,779,731	1,329,375	1,072,604	-	-	-	-	834,063	(576,791)	147,119	(1,844,862)	(1,844,862)	-	
55581	Rockbridge County Schools	47,297	517,946	291,459	237,741	-	-	4,751	-	182,942	(123,150)	82,778	17,808	17,808	-	
55582	Rockingham County School Board	(4,889)	2,252,414	1,224,413	1,054,183	155,716	263,986	-	-	769,640	(318,758)	457,883	(457,774)	(457,774)	-	
55583	Russell County School Board	5,655,983	713,658	725,337	374,256	-	6,258	126,056	-	298,346	413,430	443,319	5,668,828	5,668,828	-	
55584	Scott County Schools	348,377	785,202	333,786	282,628	13,242	196,647	13,242	-	209,743	(111,760)	151,084	254,175	254,175	-	
55585	Shenandoah County School Board	298,873	1,158,324	504,086	427,680	52,137	285,401	1,900	-	309,128	(251,597)	205,999	41,325	41,325	-	
55586	Smyth County School Board	1,475,115	820,269	448,167	369,178	823	121,798	-	-	281,475	(87,941)	208,894	1,340,058	1,340,058	-	
55587	Southampton County School Board	(892,016)	316,244	225,948	159,162	4,049	-	46,045	-	120,159	(46,526)	(159)	(845,094)	(845,094)	-	
55588	Spotsylvania County School Board	357,418	1,910,663	1,055,981	892,248	78,640										

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-
55601	Bristol Virginia School System	346,653	141,084	109,454	75,173	-	-	54,897	-	61,330	41,122	86,028	374,431	374,431	-
55602	Buena Vista City Public Schools	(318,334)	95,825	94,101	56,742	-	-	9,467	-	45,289	9,827	(4)	(308,765)	(308,765)	-
55603	Amelia County Public Schools	(71,047)	296,903	183,850	119,424	-	42,857	-	17	90,209	(77,662)	59,342	(167,053)	(167,053)	-
55605	Danville School Board	(177,996)	621,586	381,803	259,721	21,619	89,629	35,335	-	192,347	(201,571)	79,096	(362,167)	(362,167)	-
55606	Franklin City Public Schools	(59,699)	151,385	69,726	60,077	2,293	36,422	-	-	43,813	(61,256)	27,277	(121,552)	(121,552)	-
55607	Lexington City Public Schools	(181,508)	26,911	20,206	16,170	-	-	-	-	12,703	(13,285)	-	(191,555)	(191,555)	-
55608	Harrisonburg City School Board	(671,677)	613,438	293,898	247,761	11,289	160,759	-	-	184,371	(182,457)	91,985	(862,017)	(862,017)	-
55609	Hopewell Public Schools	1,217,207	528,380	272,031	215,017	-	47,150	535	1,044	169,105	(18,813)	195,270	1,167,990	1,167,990	-
55610	Lynchburg School Board	(41,200)	1,335,834	558,433	476,895	35,486	151,376	-	-	350,851	(396,217)	229,132	(202,054)	(202,054)	-
55611	Fauquier County School Board	(1,824,435)	1,530,059	948,871	807,868	71,669	30,064	113,154	-	589,169	(60,859)	340,240	(1,854,624)	(1,854,624)	-
55612	Brunswick County Public Schools	(241,709)	450,705	207,001	171,981	12,337	204,786	-	-	130,061	(273,901)	42,055	(573,004)	(573,004)	-
55613	P D Pruden Vocational-Technical Center	(133,132)	21,693	7,141	6,551	410	6,687	-	-	4,495	(16,752)	-	(144,485)	(144,485)	-
55614	Portsmouth School Board	8,304,573	1,750,573	1,266,138	990,598	11,852	669,593	29,455	-	750,975	82,275	879,860	7,099,810	7,099,810	-
55615	Campbell County School Board	875,801	967,157	512,005	418,200	18,505	267,507	-	-	321,412	(304,073)	254,944	389,172	389,172	-
55616	Richmond City Schools	1,381,329	3,592,957	1,953,687	1,642,857	17,896	1,017,795	-	-	1,227,982	(960,837)	652,943	(43,747)	(43,747)	-
55617	Roanoke City Schools	(1,138,650)	217,661	109,369	96,307	36,984	70,690	9,081	-	58,409	(45,223)	98,135	(1,310,207)	(1,310,207)	-
55619	Staunton City School Board	418,827	225,058	172,296	129,939	-	54,507	-	598	101,344	(10,981)	86,071	293,033	293,033	-
55620	Suffolk City School Board	(335,887)	2,033,185	989,418	812,499	76,097	255,722	186,021	-	587,871	(216,767)	395,475	(274,788)	(274,788)	-
55622	Craig County School Board	6,208	209,783	65,401	55,857	10,185	32,947	-	-	7,406	(57,612)	29,539	12,072	12,072	-
55623	Martinsville City School Board	1,370,767	157,843	112,670	86,431	-	-	-	-	13,801	148,441	128,396	1,433,256	1,433,256	-
55624	Appomattox Regional Governor's School	(23,693)	15,458	8,988	6,161	785	3,994	9,601	-	3,960	5,645	5,744	(14,701)	(14,701)	-
55625	Colonial Heights City Schools	(126,726)	288,237	190,071	153,377	4,861	42,209	1,803	-	115,194	(44,827)	73,835	(230,672)	(230,672)	-
55632	City of Manassas School Board	304,324	1,607,432	696,864	526,960	9,413	526,223	-	-	383,782	(388,799)	222,228	(74,949)	(74,949)	-
55633	Franklin County Schools	1,626,959	1,525,602	725,551	624,000	65,092	305,514	-	-	455,944	(252,735)	390,066	1,245,547	1,245,547	-
55634	Frederick County School Board	(894,320)	1,550,510	878,036	770,379	98,911	183,350	-	-	552,147	(109,146)	488,250	(1,319,735)	(1,319,735)	-
55635	City of Salem Schools	(300,017)	363,358	209,793	175,611	2,517	97,922	-	-	131,826	(162,982)	51,406	(505,064)	(505,064)	-
55636	Manassas Park City Schools	(813,221)	395,825	159,067	127,965	2,484	73,574	-	-	94,779	(176,786)	14,610	(877,103)	(877,103)	-
55637	Newport News Public Schools	(1,488,925)	418,203	114,987	115,511	86,544	69,650	45,982	-	64,567	(24,752)	276,857	(1,648,474)	(1,648,474)	-
55708	Waynesboro City Schools	(439,461)	404,293	142,852	120,529	-	-	32,269	-	89,661	(187,532)	39,487	(403,638)	(403,638)	-
55710	Valley Vocational-Technical Center	(14,066)	18,021	15,488	10,871	-	-	-	-	8,416	1,704	2,724	(14,009)	(14,009)	-
55711	New Horizons Technical Center	324,446	65,220	36,685	22,593	-	-	-	-	17,134	16,504	52,460	315,706	315,706	-
55713	Galax City Schools	(162,002)	210,970	74,563	65,583	5,754	31,760	34,485	-	46,906	(42,428)	43,597	190,678	190,678	-
55714	Norton City Schools	(164,146)	113,832	81,226	65,097	-	49,483	-	-	50,987	(149,357)	4,214	(348,704)	(348,704)	-
55802	Williamsburg-James City County Schools	(1,382,027)	1,435,642	706,672	621,324	91,137	342,708	-	-	444,364	(330,979)	224,276	(1,819,117)	(1,819,117)	-
55803	Poquoson City School Board	258,302	179,431	92,619	64,682	-	46,908	-	1,447	49,231	(41,231)	51,238	191,733	191,733	-
55806	Fredericksburg City Public Schools	(469,261)	419,270	176,537	156,546	47,689	78,833	-	-	111,040	(110,642)	48,893	(558,091)	(558,091)	-
55807	Hampton City Schools	1,935,928	1,609,769	1,045,047	830,122	-	113,173	-	-	654,958	(336,004)	449,019	1,427,290	1,427,290	-
55813	Buchanan County School Board	7,394,945	742,469	630,587	344,287	-	66,807	-	17,365	289,376	501,252	489,198	7,414,528	7,414,528	-
55814	Jackson River Vocational Technical Center	(14,246)	17,148	18,779	10,618	-	-	2,854	-	7,956	8,435	2,992	(10,242)	(10,242)	-
55815	Northern Neck Regional Vocational Center	18,153	26,435	4,357	3,996	1,853	14,230	-	-	2,585	(4,624)	4,252	13,861	13,861	-
55862	Grater Criminal Justice Training Academy	(9,448)	-	227	-	-	-	-	-	374	3,811	18,268	(23,758)	(23,758)	-
55863	Central Shenandoah Criminal Justice Training Academy	(24,728)	-	133	-	-	-	-	-	438	20,274	35,576	(39,725)	(39,725)	-
55864	New River Valley Emergency Communications Regional Authority	(174,224)	4,578	-	3,544	-	-	130,012	-	-	-	-	(45,103)	(45,103)	-
55865	Maury Service Authority	(105,333)	2,493	-	1,870	-	-	79,959	-	597	69,867	76,397	(30,684)	(30,684)	-
55866	Hampton Roads Transportation Accountability Commission	3,331	6,452	34,044	1,466	3,821	4,281	-	-	279	40,173	12,297	(12,297)	(12,297)	-
55867	Pamunkey Regional Library	439,495	216,894	385,754	71,311	-	286,387	-	8,093	98,008	33,663	121,371	61,592	61,592	-
55868	Northern Virginia Transit Authority	38,389	23,601	155,023	7,860	11,247	7,860	147,460	-	2,180	86,928	32,752	32,752	32,752	-
55869	RSW Regional Jail Authority	(499,350)	351,976	582,355	74,013	23,207	285,731	-	-	19,498	337,268	644,243	(939,539)	(939,539)	-
55870	Bedford Regional Water Authority	286,449	271,194	346,684	129,306	55,838	169,329	-	-	84,909	149,975	206,624	223,404	223,404	-
55871	Portsmouth Redevelopment and Housing Authority	444,633	1,088,449	42,384	34,413	77,133	683,592	376,804	-	27,024	104,423	283,417	920,394	920,394	-
55872	Southwest Region Recreation Authority	(97,686)	52,330	4,843	3,586	3,197	35,919	29,824	-	1,914	(3,904)	23,280	(88,347)	(88,347)	-
55873	Roanoke Redevelopment & Housing Authority	(504,806)	251,326	138,037	79,078	54,851	35,872	53,692	-	50,838	82,331	151,251	(525,708)	(525,708)	-
55874	Meherin River Regional Jail Authority	(1,116,066)	810,593	119,485	153,211	70,171	624,548	-	-	76,018	283,165	579,289	(1,492,994)	(1,492,994)	-
55875	Woodway Water Authority	(41,152)	30,437	2,968	4,728	3,287	17,476	-	-	1,879	(9,026)	50,931	(50,931)	(50,931)	-
55876	Bristol Virginia Utilities Authority	(2,166,797)	760,800	435,570	276,048	201,301	86,766	198,576	-	172,139	131,276	333,762	(2,237,453)	(2,237,453)	-
55877	Washington Metro Area Transit Commission	594,486	92,696	19,051	19,915	35,075	60,181	-	-	12,031	3,645	37,083	231,553	231,553	-
55878	MT Rogers Community Services Board	5,496,291	3,212,838	1,296,630	1,122,614	492,288	1,574,672	100,214	-	739,392	492,515	1,564,202	3,990,844	3,990,844	-
55879	Lonesome Pine Soil & Water Conservation District	500	2,047	3,333	1,178	321	3,121	-	-	654	2,315	2,650	1,155	1,155	-
55880	Big Sandy Soil & Water & Conservation District	(9,722)	6,602	7,232	2,143	1,899	2,607	4,516	-	1,281	2,168	2,895	(11,931)	(11,931)	-
55881	Virginia's Region 2000 Local Government Council	(961,440)	365,427	93,343	95,057	34,667	145,489	-	-	58,944	(50,404)	108,767	(1,065,296)	(1,065,296)	-
55882	Middle Peninsula Planning District Commission	22,476	180,794	25,419	22,881	3,956	101,742	1,362	-	14,795	(64,049)	11,043	8,337	8,337	-
55883	Western Virginia Regional Jail Authority	(4,193,688)	1,674,061	425,856	439,937	79,345	1,226,360	-	-	268,945	131,000	778,934	(5,070,114)	(5,070,114)	-
55884	Halifax Service Authority	(477,110)	188,134	118,003	71,314	48,576	14,275	89,392	-	45,104	55,239	92,109	(443,518)	(443,518)	-
55885	Fort Monroe Area Development Authority	467	195	136	109	-	-	-	-	84	-	4,659	-	-	-
55886	Russell County Public Service Authority	(49,783)	84,170	66,791	17,727	14,171	34,897	46,757	-	11,148	19,532	28,344	(50,106)	(50,106)	-
55887	Piedmont Community Services Board	(1,508,427)	1,211,129	437,146	429,326	263,429	151,842	49,042	-	275,690	108,444	526,714	(1,672,579)	(1,672,579)	-
55888	Blue Ridge Behavioral Healthcare	(5,610,937)	1,902,077	726,374	695,503	142,552	730,938	-	-	458,055	(601,944)	510,858	(6,658,974)	(6,658,974)	-
55889	Skyline Soil & Water Conservation District	112,713	25,548	17,290	10,984	799	1,075	9,474	-	6,964	9,648	12,152	122,047	122,047	-
55890	Middle River Regional Jail Authority	(2,500,357)	1,289,569	434,578	421,550	117,136	809,597	5,855	-	269,464	356,742	840,802	(3,202,390)	(3,202,390)	-
55891	Tidewater Soil & Water Conservation District	(7,226)	7,317	5,949	3,787	1,620	1,704	-	-	2,265	(69)	5,415	(13,138)	(13,138)	-
55892	Big Stone Gap Redevelopment														

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55895	Town of Gordonsville	58,118	92,705	59,200	39,695	6,212	13,112	27,875	-	27,479	50,865	57,578	81,245	81,245	-	
55896	Virginia Resources Authority	(404,168)	196,646	95,498	62,052	57,628	45,373	21,846	-	36,456	18,711	58,238	(449,298)	(449,298)	-	
55897	Prince William County Service Authority	1,526,922	2,587,792	2,215,547	1,138,535	651,849	13,980	1,233,127	-	704,286	999,909	2,400,611	631,514	631,514	-	
55898	Western Virginia Water Authority	(968,476)	1,333,419	608,231	426,864	269,590	228,214	127,428	-	274,332	146,604	566,220	(1,185,812)	(1,185,812)	-	
55899	Shenandoah Valley Regional Airport Commission	203,111	125,407	67,939	47,786	42,454	14,860	14,922	-	31,934	19,911	42,032	180,214	180,214	-	
55900	Alleghany Highlands Community Services Board	(620,931)	644,928	316,810	275,820	1,083	67,818	91,696	-	199,214	(95,200)	116,009	(557,833)	(557,833)	-	
55901	Brunswick Industrial Development Authority	(74,392)	22,416	13,770	12,867	-	122	-	-	8,499	(312)	-	(70,548)	(70,548)	-	
55902	Northern Neck/Essex County Group Home Comm	(55,431)	48,628	36,534	29,041	-	-	-	-	22,925	977	-	(48,476)	(48,476)	-	
55903	State Education Assistance Authority	(8,749,927)	579,114	410,950	321,705	-	-	-	-	258,421	11,486,815	-	2,841,768	2,841,768	-	
55904	Appalachian Juvenile Commission	1,018,015	573,472	175,743	157,185	58,843	153,266	77,751	-	110,605	10,260	162,933	1,082,133	1,082,133	-	
55905	Goochland/Powhatan Community Services Board	(1,363,626)	668,005	337,193	283,523	-	145,077	332	2,738	206,828	(420,034)	4,296	(1,675,846)	(1,675,846)	-	
55906	Suffolk Redevelopment & Housing Authority	(1,272,066)	268,682	164,729	147,166	5,496	529	72,030	-	103,679	(54,381)	1,191	(1,201,167)	(1,201,167)	-	
55907	Virginia Small Business Financing Authority	(295,821)	39,304	28,400	21,886	-	-	-	-	17,641	802,919	-	514,117	514,117	-	
55908	Lee County Redevelopment & Housing Authority	495,566	100,399	92,397	46,309	1,237	24,452	-	-	34,543	-	52,176	452,599	452,599	-	
55909	Henry County Public Service Authority	692,814	740,718	637,041	357,294	63,088	32,176	68,141	-	262,575	111,306	156,364	629,591	629,591	-	
55910	Southside Planning District Commission	838,925	185,607	93,216	80,807	-	-	-	146	58,356	(1,026)	74,691	816,681	816,681	-	
55911	Economic Development Authority - Henrico Co	167,721	145,921	81,166	70,467	13,369	51,604	-	-	51,023	1,711	66,287	83,483	83,483	-	
55912	Augusta County Service Authority	831,392	1,064,333	684,811	507,102	181,593	72,816	73,163	-	359,475	17,089	322,937	576,193	576,193	-	
55914	Rappahannock Juvenile Center	(192,146)	689,208	337,711	286,026	62,568	67,516	38,067	-	212,282	(83,196)	160,666	(250,272)	(250,272)	-	
55915	Cumberland Plateau Regional Housing Authority	(207,960)	559,479	92,654	78,873	18,236	28,210	39,018	-	58,208	(133,507)	62,972	(208,707)	(208,707)	-	
55918	Amherst County Service Authority	391,526	340,543	190,481	160,876	33,150	32,779	4,201	-	114,961	(38,198)	62,343	333,404	333,404	-	
55919	Pepper's Ferry Regional Wastewater Authority	67,017	203,189	130,035	94,772	26,910	100,615	2,338	-	65,748	100,924	517,323	517,323	517,323	-	
55920	Rappahannock Regional Jail	(1,306,219)	3,186,506	1,304,938	1,213,723	94,384	526,823	173,576	-	821,756	168,245	1,134,495	(1,230,499)	(1,230,499)	-	
55921	Thomas Jefferson Planning District Commission	(363,644)	124,151	67,616	59,171	-	-	1,640	-	42,498	(53,481)	9,937	(385,380)	(385,380)	-	
55922	Piedmont Regional Jail	1,386,617	1,065,773	444,172	411,925	62,375	233,598	-	-	276,096	30,736	643,737	963,415	963,415	-	
55923	Nelson County Service Authority	(289,341)	279,099	144,861	105,054	48,674	26,067	43,134	-	72,385	(45,792)	25,549	(290,720)	(290,720)	-	
55924	Coeburn-Norton-Wise Water Treatment Authority	(17,736)	540,878	78,255	59,460	69,819	297,231	77,281	-	39,700	(64,793)	44,918	25,647	25,647	-	
55925	Fauquier County Water & Sanitation Authority	(93,448)	551,063	428,435	220,166	117,723	37,583	139,321	-	152,857	39,838	119,538	(133,634)	(133,634)	-	
55926	Scott County Soil & Water Conservation District	8,700	33,317	18,206	10,227	13,270	19,597	-	-	6,495	4,212	-	22,276	22,276	-	
55927	New River Resource Authority	291,541	282,639	151,533	76,604	57,809	114,267	50,093	-	37,047	82,888	332,274	332,274	332,274	-	
55928	Scott County Public Service Authority	126,296	169,101	127,501	68,630	28,587	13,139	151,002	-	47,807	60,318	68,456	248,211	248,211	-	
55929	Greensville County Water & Sewer Authority	209,954	305,920	229,975	130,044	47,934	71,304	76,510	-	89,346	78,019	220,322	220,322	220,322	-	
55930	Petersburg Redevelopment & Housing Authority	253,661	390,029	183,564	156,601	9,671	25,756	15,290	-	115,349	(81,938)	79,396	237,403	237,403	-	
55931	Central Rappahannock Regional Library	1,570,174	1,558,052	687,315	527,328	36,022	739,492	44,080	-	374,220	(149,622)	355,496	1,005,251	1,005,251	-	
55932	Virginia Coalfield Economic Development Authority	235,828	100,945	55,128	39,602	20,288	17,919	6,064	-	28,213	5,188	29,801	213,500	213,500	-	
55933	Central Virginia Regional Jail	1,235,700	703,032	783,237	414,955	27,530	15,932	181,697	-	288,313	626,667	677,651	1,116,104	1,116,104	-	
55934	Thomas Jefferson Soil & Water Conservation District	(598)	92,805	30,902	27,146	358	17,376	59,486	-	18,007	1,650	16,002	79,566	79,566	-	
55936	Commonwealth Regional Council	398,642	68,356	44,556	36,374	811	9,417	1,415	-	26,589	16,526	23,075	397,295	397,295	-	
55937	Wythe-Grayson Regional Library	(238,405)	140,218	47,989	37,082	-	20,484	5,694	458	26,017	(66,243)	6,484	(244,300)	(244,300)	-	
55938	Colonial Soil & Water Conservation District	2,419	34,465	21,119	20,077	-	-	46,683	-	13,286	44,963	23,319	77,301	77,301	-	
55939	Rivanna Solid Waste Authority	96,821	136,226	95,767	78,834	-	-	18,486	-	59,199	51,657	32,983	154,805	154,805	-	
55940	Monacan Soil & Water Conservation District	42,958	32,843	17,317	16,562	4,599	87,176	11,019	-	48,900	11,929	119,259	119,259	119,259	-	
55941	Robert E Lee Soil & Water Conservation District	(1,908)	30,184	24,922	12,607	6,639	-	29,500	-	8,708	14,033	11,823	24,526	24,526	-	
55942	Tri-County/City Soil & Water Conservation District	(41,680)	29,535	18,984	16,191	-	2,460	-	-	11,548	(8,890)	2,511	(49,633)	(49,633)	-	
55944	Central Virginia Waste Management Authority	(7,564)	97,824	61,747	52,372	600	1,554	11,676	-	37,027	4,597	23,938	3,349	3,349	-	
55945	Lonesome Pine Regional Library	558,707	277,719	182,951	146,210	-	264,344	364	6,112	103,793	(200,225)	72,360	80,605	80,605	-	
55946	Virginia Peninsulas Public Service Authority	(527,237)	323,637	169,896	155,592	26,012	72,818	-	-	106,970	(87,485)	63,571	(672,004)	(672,004)	-	
55947	Tidewater Youth Services Commission	(1,043,460)	583,245	422,096	349,729	-	-	22,725	-	254,389	(71,718)	66,837	(1,093,481)	(1,093,481)	-	
55948	Virginia Highlands Airport Authority	46,368	37,284	28,730	17,195	6,885	13,075	-	-	3,138	11,829	47,681	47,681	47,681	-	
55949	Western Tidewater Regional Jail	519,087	1,729,595	945,506	844,532	106,652	86,832	614,256	-	594,915	698,629	964,617	1,208,343	1,208,343	-	
55950	Scott County Redevelopment & Housing Authority	378,085	61,663	80,303	38,223	-	789	16,687	2,720	26,935	46,059	28,730	384,104	384,104	-	
55951	Handley Regional Library	(214,428)	258,572	97,376	81,873	2,292	53,777	10,329	-	57,526	(61,870)	42,759	(227,948)	(227,948)	-	
55952	Northern Neck Regional Jail	(87,489)	1,362,538	447,319	403,973	80,860	363,187	-	-	281,414	(212,860)	347,192	(298,928)	(298,928)	-	
55953	Montgomery Regional Solid Waste Authority	64,388	154,476	65,858	5,440	72,798	-	7,634	-	45,010	(10,248)	60,562	60,576	60,576	-	
55954	Potomac & Rappahannock Transportation Commission	(510,017)	1,005,700	803,288	527,493	131,417	10,291	232,771	-	358,390	237,069	413,760	(552,045)	(552,045)	-	
55955	Giles County Public Service Authority	87,032	109,653	74,351	48,385	349	11,304	4,742	-	34,124	11,304	24,362	89,117	89,117	-	
55956	South Central Wastewater Authority	105,031	440,826	136,892	125,875	43,774	71,871	15,105	-	86,185	(67,779)	119,474	81,482	81,482	-	
55957	Wise County Redevelopment & Housing Authority	1,115,281	269,851	202,767	147,475	6,939	55,560	-	10,052	112,903	15,007	89,857	1,031,352	1,031,352	-	
55958	Prince William Soil & Water Conservation District	(180,488)	35,163	27,644	13,925	-	7,389	-	-	9,602	(7,497)	5,731	(190,070)	(190,070)	-	
55959	Hampton Roads Regional Jail Authority	1,737,713	2,885,821	1,266,091	1,193,512	390,608	177,894	297,164	-	797,853	629,154	1,456,158	1,863,442	1,863,442	-	
55960	Castlewold Water & Sewage Authority	43,694	47,405	40,144	20,831	6,180	118,791	8,160	-	15,049	(30,170)	14,949	(116,757)	(116,757)	-	
55961	Pamunkey Regional Jail	(135,084)	1,046,488	818,006	537,481	60,850	142,861	361,754</								

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2018 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	
55974	Peaks of Otter Soil & Water Conservation District	(34,003)	14,266	18,792	3,401	7,309	-	13,298	-	2,223	3,067	-	(30,651)	(30,651)	-	
55975	New River Soil & Water Conservation District	28,098	30,293	18,455	7,156	10,128	6,126	15,844	-	4,753	1,524	5,890	32,757	32,757	-	
55977	Southside Regional Jail	(219,914)	681,289	243,529	215,108	37,252	196,325	10,630	-	139,985	10,484	287,620	(357,360)	(357,360)	-	
55978	Evergreen Soil & Water Conservation District	44,399	14,149	5,545	4,036	3,978	-	4,932	-	2,687	1,036	3,277	50,367	50,367	-	
55979	Roanoke Higher Education Authority	(398,762)	273,257	76,110	66,877	51,799	-	63,799	-	45,811	(39,867)	25,115	(345,947)	(345,947)	-	
55981	John Marshall Soil & Water Conservation District	(52,879)	37,543	25,087	21,317	-	-	7,825	-	15,863	22,365	17,952	(33,639)	(33,639)	-	
55982	Daniel Boone Soil & Water Conservation District	10,546	28,282	5,718	5,784	2,242	-	17,964	-	3,607	(835)	4,756	5,136	5,136	-	
55983	Southside Community Services Board	(235,155)	1,576,760	613,049	561,085	53,873	-	530,382	-	385,401	(125,057)	405,364	(561,068)	(561,068)	-	
55984	Northern Shenandoah Valley Regional Commission	(259,949)	131,061	49,170	39,004	8,557	-	31,454	-	9,772	27,885	(28,113)	13,396	(260,925)	(260,925)	
55985	Tazewell Soil & Water Conservation District	21,591	8,241	9,001	4,220	277	-	4,032	-	2,972	2,541	6,337	19,542	19,542	-	
55987	Richmond Regional Planning District Committee	377,872	345,325	222,280	103,222	57,797	-	48,817	-	172,128	78,714	57,521	77,475	521,969	521,969	
55988	Henricopolis Soil & Water Conservation District	(41,386)	18,896	8,075	6,821	11	-	418	-	4,788	(7,773)	2,155	(42,779)	(42,779)	-	
55989	Piedmont Regional Juvenile Detention Center	(234,273)	102,837	46,751	39,099	8,018	-	36,690	-	4,526	-	25,910	(257,320)	(257,320)	-	
55990	Roanoke River Service Authority	(50,997)	67,406	17,728	17,553	20,277	-	42,012	-	11,179	(9,754)	22,759	(99,003)	(99,003)	-	
55991	Lee County Public Service Authority	(197,681)	83,318	30,961	25,176	11,461	-	38,672	-	16,689	(23,107)	11,340	(235,302)	(235,302)	-	
55992	Blue Ridge Juvenile Detention Center	(39,141)	217,251	207,527	84,387	32,348	-	22,158	-	65,155	61,663	88,764	(23,970)	(23,970)	-	
55993	Ferrum Water & Sewage Authority	(25,888)	34,044	9,106	8,838	4,127	-	20,222	-	5,739	(532)	6,573	(35,503)	(35,503)	-	
55994	Wise County Public Service Authority	(236,327)	189,112	75,089	50,833	33,020	-	123,134	-	34,078	(8,046)	47,097	(332,977)	(332,977)	-	
55995	Holston River Soil & Water Conservation District	(29,887)	36,200	12,643	11,075	6,793	-	6,026	-	7,242	(11,380)	5,364	(39,112)	(39,112)	-	
55996	New River Valley Community Services Board	(4,009,766)	3,346,150	1,725,788	1,148,754	450,333	-	1,161,410	-	746,635	(641,516)	1,555,849	(6,244,150)	(6,244,150)	-	
55997	Institute For Advanced Learning And Research	(769,966)	189,891	86,341	83,567	6,323	-	15,792	-	54,454	(30,931)	31,219	(760,452)	(760,452)	-	
55998	Southwest Virginia Regional Jail Authority	(2,403,168)	2,802,318	892,651	901,263	202,468	-	1,169,274	-	559,070	584,899	1,675,312	(3,293,684)	(3,293,684)	-	
55999	Clinch Valley Soil & Water Conservation District	(53,059)	40,912	6,208	5,598	548	-	6,111	-	300	(3,920)	(689)	(55,764)	(55,764)	-	
Total Political Subdivisions		2,313,757,564	1,317,627,483	772,703,666	608,087,748	41,284,404	209,827,722	75,964,510	13,138,657	441,022,621	155,590,387	490,285,730	2,194,911,952	2,194,911,952	-	

Opening balance of the Net Pension Liability and the reversal of prior year balances for Total Deferred Inflows and Total Deferred Outflows reflects the combination of 55965 - Peumansend Creek Regional Jail with 55116 - Caroline County.