

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
VRS Political Subdivision Plans Total		\$ 2,947,729,307	\$ 555,799,608	\$ 851,911,987	\$ 213,610,831	\$ 4,026,052	\$ 77,123,742	\$ 262,130,224	\$ 294,195,679	\$ 849,446,949	\$ 974,209,100	\$ 521,612,593	\$ 4,215,225,662	\$ 4,215,225,662	\$ —
55100	Accomack County	1,912,737	1,341,538	2,186,087	636,608	—	444,379	101,920	645,145	2,430,482	1,945,757	931,306	4,179,199	4,179,199	—
55101	Albemarle County	35,409,889	3,667,372	7,800,771	1,647,406	—	—	6,310,140	2,716,363	6,802,694	11,464,451	5,599,405	51,323,327	51,323,327	—
55102	Alleghany County	5,579,845	1,179,205	1,301,507	347,943	—	206,593	436,351	531,393	1,394,602	1,421,972	887,059	7,800,266	7,800,266	—
55103	Amelia County	(213,737)	499,091	635,008	167,167	—	19,152	80,911	179,452	677,749	434,382	263,203	573,318	573,318	—
55104	Amherst County	3,787,239	914,435	1,318,099	432,854	—	12,124	155,992	433,391	1,698,753	1,748,556	882,857	6,092,432	6,092,432	—
55105	Appomattox County	5,145,132	647,188	1,039,089	228,058	—	439,867	164,937	291,004	853,316	831,674	557,249	5,668,988	5,668,988	—
55107	Augusta County	11,033,402	2,025,987	3,275,000	903,978	—	281	810,788	1,164,348	3,594,871	4,039,740	2,106,254	16,383,623	16,383,623	—
55108	Bath County	2,436,547	483,953	511,856	131,912	—	82,451	323,948	189,632	516,203	599,057	331,615	3,491,506	3,491,506	—
55109	Bedford County	6,058,873	1,496,290	3,759,433	719,539	—	319,426	465,058	918,962	2,901,286	3,560,812	1,487,607	9,115,276	9,115,276	—
55110	Bland County	2,034,290	265,641	503,892	83,517	—	294,979	111,532	146,853	346,096	281,164	300,800	2,002,388	2,002,388	—
55111	Botetourt County	1,330,935	2,686,620	1,674,399	513,364	4,834	774,516	177,231	723,345	2,046,123	1,129,780	1,113,996	4,012,925	4,012,925	—
55112	Brunswick County	4,147,418	632,092	1,062,236	197,945	—	154,807	176,381	317,934	816,581	971,232	598,666	5,047,984	5,047,984	—
55113	Buchanan County	15,622,118	1,295,112	2,480,668	468,180	—	96,444	685,302	770,569	1,850,237	2,627,710	1,408,715	18,397,041	18,397,041	—
55114	Buckingham County	1,243,010	536,771	632,780	192,272	—	12,718	238,380	213,411	780,720	628,405	354,700	2,448,227	2,448,227	—
55115	Campbell County	7,435,551	1,739,308	2,220,632	683,756	—	105,939	443,767	800,286	2,681,402	2,775,985	1,482,938	11,383,034	11,383,034	—
55116	Caroline County	(1,723,558)	1,719,143	1,563,292	554,320	—	34,565	504,487	319,383	2,260,862	1,730,871	1,155,638	1,503,373	1,503,373	—
55117	Carroll County	6,899,037	950,577	1,521,127	328,845	—	77,648	483,961	505,469	1,270,534	1,524,438	740,852	8,965,544	8,965,544	—
55118	Charles City County	1,790,367	427,566	454,610	156,406	—	—	221,533	107,366	589,436	589,912	327,152	2,788,012	2,788,012	—
55119	Charlotte County	1,303,488	912,391	787,408	248,146	—	186,920	320,039	297,536	990,087	787,956	415,801	2,973,222	2,973,222	—
55120	Chesterfield County	186,411,016	25,119,090	35,672,539	9,682,218	—	2,650,243	15,176,535	16,431,229	38,331,891	47,651,445	26,735,004	254,381,202	254,381,202	—

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			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55121	Clarke County	1,398,730	777,492	628,368	214,654	—	106,432	256,029	177,264	868,929	671,892	417,934	2,782,948	2,782,948	—
55122	Craig County	266,401	206,991	211,674	80,614	—	13,891	16,466	37,563	315,844	326,026	231,876	631,236	631,236	—
55123	Culpeper County	7,966,100	1,277,645	2,609,164	602,405	—	—	685,798	920,174	2,545,304	3,399,484	1,899,921	11,683,015	11,683,015	—
55124	Cumberland County	1,556,522	353,802	603,680	137,778	—	288,098	73,250	169,171	566,473	460,577	267,758	1,882,481	1,882,481	—
55125	Dickenson County	6,458,215	648,951	1,807,238	311,560	—	—	1,222,756	483,469	1,204,046	1,906,599	722,614	9,082,624	9,082,624	—
55126	Dinwiddie County	2,304,433	1,156,686	1,319,198	377,506	—	813,887	29,898	493,021	1,515,511	1,279,665	970,837	3,297,786	3,297,786	—
55128	Essex County	(91,400)	489,497	509,139	174,074	—	503,776	6,539	159,283	686,523	189,534	315,987	(63,000)	(63,000)	—
55130	Fauquier County	10,468,170	2,470,237	4,760,808	1,231,258	—	—	762,275	1,929,995	5,171,902	6,242,054	3,518,753	17,533,814	17,533,814	—
55131	Floyd County	3,463,128	315,800	1,096,654	162,536	—	—	561,785	242,442	646,136	1,320,488	493,336	4,797,253	4,797,253	—
55132	Fluvanna County	1,379,298	458,217	951,551	237,845	—	120,321	75,611	190,159	980,222	1,177,250	583,329	2,367,711	2,367,711	—
55133	Franklin County	4,078,108	1,471,534	2,092,301	654,731	—	23,041	797,305	822,546	2,576,387	2,656,967	1,276,788	8,355,986	8,355,986	—
55134	Frederick County	22,745,102	3,742,015	8,640,546	1,501,774	160,228	146,439	5,676,597	3,175,407	6,299,779	9,638,548	5,104,851	35,723,610	35,723,610	—
55135	Giles County	3,592,529	585,152	811,227	242,012	—	28,959	298,164	285,718	956,560	1,164,847	678,173	5,122,599	5,122,599	—
55136	Gloucester County	5,998,508	1,449,996	2,352,388	656,624	—	12,282	2,319,927	708,334	2,646,330	3,845,954	1,461,760	12,485,995	12,485,995	—
55137	Goochland County	1,273,377	1,143,384	1,320,918	342,796	—	212,640	1,160,657	531,710	1,440,782	1,832,480	1,146,002	4,360,034	4,360,034	—
55138	Grayson County	5,765,972	628,358	1,065,521	198,035	—	310,950	210,504	239,405	776,606	823,964	702,413	6,167,890	6,167,890	—
55139	Greene County	845,640	647,979	719,191	214,863	—	22,435	270,919	257,588	859,030	783,616	444,782	2,263,501	2,263,501	—
55140	Greensville County	804,566	789,107	704,379	236,332	—	126,108	677,232	209,951	922,217	922,848	370,327	2,888,775	2,888,775	—
55141	Halifax County	2,044,936	818,442	1,368,034	413,814	—	—	79,608	369,119	1,592,519	1,446,716	565,418	4,004,074	4,004,074	—
55142	Hanover County	20,343,464	6,325,906	9,453,475	2,540,014	8,565	31,417	5,036,000	4,332,090	10,551,027	11,344,736	5,906,015	39,993,737	39,993,737	—
55143	Henrico County	229,949,101	35,450,005	46,238,842	12,932,451	—	4,057,906	15,711,278	20,329,610	51,190,934	59,847,762	34,728,875	314,520,616	314,520,616	—
55144	Henry County	10,965,442	1,564,348	3,630,852	803,570	—	—	1,492,843	1,010,777	3,169,947	4,490,452	1,889,554	16,369,833	16,369,833	—
55145	Highland County	887,764	299,819	211,227	65,807	—	349,454	—	64,578	265,577	75,785	180,832	786,203	786,203	—

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			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55146	Isle of Wight County	4,532,926	885,504	1,670,498	458,375	—	—	841,814	523,710	1,882,898	2,707,423	1,345,369	7,900,033	7,900,033	—
55147	James City County	19,119,021	4,105,255	6,982,027	1,786,284	—	41,241	3,359,995	2,519,166	7,001,177	11,379,286	3,904,631	34,769,717	34,769,717	—
55148	King George County	2,574,544	984,855	1,741,068	374,724	—	104,121	524,697	541,399	1,563,065	1,914,305	905,948	4,977,004	4,977,004	—
55149	King & Queen County	244,431	228,449	341,278	114,261	—	113,236	8,340	57,109	450,362	424,203	213,219	630,900	630,900	—
55150	King William County	1,292,789	326,845	718,807	169,834	—	245,175	49,441	125,662	692,150	735,027	389,628	1,698,470	1,698,470	—
55151	Lancaster County	3,328,099	447,545	1,022,214	215,670	—	187,441	103,238	195,087	841,970	1,188,065	595,846	4,082,833	4,082,833	—
55152	Lee County	2,980,022	892,353	928,879	279,744	—	293,037	10,898	311,778	1,053,064	665,963	443,131	3,969,287	3,969,287	—
55153	Loudoun County	91,388,159	16,474,015	34,155,226	7,083,370	147,886	1,352,244	16,205,635	15,658,282	30,422,436	38,728,566	24,981,478	141,156,889	141,156,889	—
55154	Louisa County	(41,534)	1,359,051	1,667,647	403,323	—	241,664	1,390,807	458,362	1,657,603	2,186,688	988,311	3,710,032	3,710,032	—
55155	Lunenburg County	1,963,696	320,721	423,095	121,534	—	—	137,767	55,904	464,786	587,602	259,410	2,726,437	2,726,437	—
55156	Madison County	790,386	594,966	773,768	183,048	—	96,246	521,885	267,480	729,539	873,981	427,549	2,297,626	2,297,626	—
55157	Mathews County	551,331	640,421	342,251	126,810	—	239,992	—	65,871	504,250	156,025	463,143	745,702	745,702	—
55158	Mecklenburg County	4,772,690	968,771	2,101,172	456,795	—	—	1,261,720	563,820	1,805,890	2,388,803	860,331	8,343,396	8,343,396	—
55159	Middlesex County	(1,061,488)	310,038	438,776	127,000	—	—	134,754	74,946	501,662	461,787	121,178	(265,255)	(265,255)	—
55160	Montgomery County	13,651,506	2,195,945	3,757,785	841,565	—	10,464	2,303,754	979,851	3,310,467	4,673,532	1,980,117	20,525,124	20,525,124	—
55162	Nelson County	2,439,428	495,804	921,601	189,305	—	19,164	263,771	160,569	722,836	976,787	423,896	3,505,229	3,505,229	—
55163	New Kent County	2,564,857	778,761	1,231,487	281,810	—	131,561	509,824	454,053	1,190,846	1,705,167	1,004,471	4,554,179	4,554,179	—
55165	Northampton County	963,720	1,019,999	1,209,074	351,704	—	77,271	498,519	442,841	1,421,295	1,245,821	752,177	3,201,969	3,201,969	—
55166	Northumberland County	2,153,650	407,781	882,026	181,731	—	15,030	573,246	254,821	709,424	967,655	425,399	3,562,391	3,562,391	—
55167	Nottoway County	(1,966,255)	565,750	478,773	186,238	—	115,973	—	121,276	708,953	145,099	25,227	(1,231,388)	(1,231,388)	—
55168	Orange County	2,659,856	1,354,837	1,209,776	362,089	—	402,080	—	435,733	1,506,094	1,307,625	1,011,610	4,278,590	4,278,590	—
55169	Page County	3,107,343	861,768	1,103,657	295,809	—	87,670	261,171	403,489	1,196,485	1,278,334	803,178	4,818,276	4,818,276	—
55170	Patrick County	4,730,533	520,730	1,804,091	236,636	1,959	2,365	577,570	430,191	944,893	1,632,256	749,869	6,041,253	6,041,253	—

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			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55171	Pittsylvania County	8,219,431	1,372,710	2,842,363	686,839	—	—	1,809,588	771,758	2,655,325	3,845,406	1,383,314	13,761,702	13,761,702	—
55172	Powhatan County	2,986,158	1,032,357	1,365,108	209,628	49,880	349,276	1,181,932	500,228	920,661	1,433,850	963,905	5,117,389	5,117,389	—
55173	Prince Edward County	1,807,022	670,392	735,693	238,794	—	306,158	13,273	199,193	925,508	554,830	427,990	2,461,583	2,461,583	—
55174	Prince George County	11,334,671	2,027,559	1,942,988	562,469	—	334,983	442,061	772,107	2,277,323	2,642,724	2,034,732	14,621,273	14,621,273	—
55176	Prince William County	207,548,108	27,198,261	51,182,784	11,829,442	—	1,991,097	30,289,361	23,140,921	47,884,532	64,932,030	38,017,643	297,972,247	297,972,247	—
55177	Pulaski County	5,471,147	1,345,619	1,912,485	546,477	—	801,048	92,148	620,014	2,133,335	1,677,186	1,142,889	6,936,550	6,936,550	—
55178	Rappahannock County	2,255,986	372,150	502,971	146,585	—	35,412	388,291	113,436	573,772	910,689	488,977	3,440,379	3,440,379	—
55179	Richmond County	733,983	510,290	504,260	142,820	—	2,336	283,972	122,225	557,880	557,024	307,494	1,808,464	1,808,464	—
55180	Roanoke County	43,195,729	5,800,976	8,975,464	2,312,775	—	434,435	2,925,822	3,270,153	8,991,357	11,360,498	5,954,991	57,866,870	57,866,870	—
55181	Rockbridge County	5,445,977	759,636	1,592,179	341,647	—	171,348	268,619	445,249	1,338,661	1,739,482	967,326	6,925,124	6,925,124	—
55182	Rockingham County	16,558,834	2,285,758	5,033,525	1,022,644	—	—	2,600,949	1,644,448	4,095,890	5,989,541	2,890,331	24,228,920	24,228,920	—
55183	Russell County	5,981,835	698,000	1,295,008	294,121	—	2,594	374,255	309,255	1,137,065	1,523,228	724,907	7,707,008	7,707,008	—
55184	Scott County	6,447,005	669,020	1,475,816	265,810	—	—	454,788	425,185	1,037,518	1,411,425	717,233	7,986,082	7,986,082	—
55185	Shenandoah County	4,230,052	1,499,252	1,715,007	494,272	—	206,675	1,214,804	668,290	2,016,316	2,433,909	1,295,253	8,351,416	8,351,416	—
55186	Smyth County	4,510,620	1,075,431	1,413,011	433,888	—	513,157	34,341	431,252	1,671,143	1,143,317	618,950	5,887,098	5,887,098	—
55187	Southampton County	5,934,579	960,703	1,340,562	400,102	—	251,003	—	361,436	1,593,863	1,669,779	940,986	7,587,707	7,587,707	—
55188	Spotsylvania County	22,781,942	3,817,389	10,320,108	1,719,731	179,111	—	2,338,806	3,631,151	7,253,442	9,250,556	5,336,898	31,517,438	31,517,438	—
55189	Stafford County	29,526,618	4,795,006	7,596,507	1,888,930	67,786	139,972	724,341	3,507,453	7,751,639	8,117,701	5,874,874	38,854,689	38,854,689	—
55190	Surry County	1,933,714	367,482	916,462	190,293	—	—	638,001	240,832	725,641	1,129,027	354,709	3,573,233	3,573,233	—
55191	Sussex County	(2,181,582)	1,416,866	729,855	281,692	—	114,112	489,735	184,689	1,102,640	337,260	334,963	(111,014)	(111,014)	—
55192	Tazewell County	9,365,638	1,183,790	1,847,952	539,869	—	35,177	57,417	594,950	2,070,773	2,241,910	1,217,205	11,874,275	11,874,275	—
55193	Warren County	4,305,738	966,286	2,211,239	433,465	—	359,668	405,443	612,742	1,746,129	1,955,993	1,008,393	5,979,566	5,979,566	—
55195	Washington County	7,245,302	1,362,643	2,440,486	458,004	—	463,210	501,479	538,030	1,802,528	1,945,761	1,059,101	8,974,942	8,974,942	—

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55196	Westmoreland County	2,473,394	516,603	1,070,298	257,039	—	—	496,187	282,415	1,009,007	1,485,318	620,679	4,314,908	4,314,908	—
55197	Wise County	11,121,734	1,303,006	2,095,230	526,101	—	15,521	913,549	699,931	2,016,050	2,704,125	1,247,095	14,874,448	14,874,448	—
55198	Wythe County	3,339,328	691,561	1,245,854	360,056	—	—	722,862	230,478	1,371,973	1,987,525	591,396	6,146,421	6,146,421	—
55199	York County	27,804,335	4,186,548	9,541,588	2,045,498	—	—	2,790,763	2,601,058	8,148,115	10,237,138	4,364,971	39,815,900	39,815,900	—
55200	City of Alexandria	94,109,413	12,132,511	25,838,645	5,653,339	—	973,286	3,786,359	8,734,368	21,973,633	22,235,015	10,636,082	119,869,947	119,869,947	—
55201	City of Bristol	23,187,165	2,816,153	2,984,172	1,019,846	—	362,085	—	601,422	3,745,264	3,820,969	2,396,771	27,408,099	27,408,099	—
55202	City of Buena Vista	4,072,537	347,142	927,157	174,753	—	61,541	139,560	218,066	684,471	1,018,791	509,480	4,807,636	4,807,636	—
55203	Town of St Paul	818,410	51,910	185,210	24,671	—	21,529	24,341	38,625	103,730	179,195	94,457	890,344	890,344	—
55204	City of Clifton Forge	1,274,014	186,965	343,253	97,147	—	33,043	—	—	369,395	465,089	143,746	1,678,274	1,678,274	—
55205	City of Danville	2,236,533	749,032	775,726	263,256	—	86,715	129,213	244,852	1,036,150	926,440	605,862	3,590,661	3,590,661	—
55206	City of Fredericksburg	26,755,650	2,491,735	5,727,316	1,188,522	—	797,424	732,676	1,339,828	4,576,622	6,157,185	3,121,291	31,219,143	31,219,143	—
55207	City of Hampton	137,279,805	13,019,078	18,014,268	5,036,205	—	2,350,610	—	6,804,123	19,529,899	32,351,410	15,374,780	168,208,452	168,208,452	—
55208	City of Harrisonburg	27,572,388	3,816,845	5,763,370	1,376,008	60,123	166,878	2,930,969	2,396,233	5,432,337	6,732,760	3,600,813	37,914,340	37,914,340	—
55209	City of Hopewell	19,442,082	2,945,509	3,239,850	1,014,078	—	311,437	367,626	1,052,005	3,895,485	4,198,930	2,588,972	24,747,300	24,747,300	—
55210	City of Lynchburg	106,357,956	8,874,216	11,431,877	2,905,765	—	2,542,682	24,656	4,775,967	11,261,120	14,600,597	10,510,166	118,504,022	118,504,022	—
55211	Town of Crewe	(421,580)	216,262	124,305	34,004	—	29,205	112,443	26,881	139,702	33,374	3,571	(84,003)	(84,003)	—
55212	City of Norfolk	6,041,827	3,312,056	3,659,264	1,077,521	—	435,353	439,159	1,508,543	4,425,542	4,134,553	2,582,271	12,107,271	12,107,271	—
55213	City of Petersburg	17,452,690	3,306,028	5,035,404	1,718,843	—	—	1,077,951	—	6,385,725	8,661,019	3,078,425	27,050,741	27,050,741	—
55214	City of Portsmouth	29,238,719	9,281,063	10,619,081	3,349,410	—	2,042,613	—	3,442,984	13,464,278	17,879,059	8,208,380	49,086,619	49,086,619	—
55215	City of Radford	7,963,716	1,291,132	1,856,818	513,441	—	71,607	891,291	663,809	2,007,943	2,425,685	1,151,134	11,650,576	11,650,576	—
55216	City of Richmond	12,980,010	2,791,617	4,289,848	1,264,634	—	469,508	175,181	1,244,637	4,982,405	5,121,247	2,939,040	18,332,067	18,332,067	—
55217	City of Roanoke	9,234,385	1,872,549	2,355,140	619,762	—	559,229	89,742	925,594	2,446,499	2,337,911	1,582,180	11,790,369	11,790,369	—
55218	Town of Craigsville	197,412	27,322	22,534	3,832	176	11,415	1,436	9,789	18,076	16,173	21,720	210,531	210,531	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55219	City of Staunton	19,608,017	1,509,638	2,920,171	671,330	—	7,296	1,237,408	820,327	2,566,866	4,139,585	2,023,946	24,259,098	24,259,098	—
55220	City of Suffolk	50,044,096	6,134,404	14,346,217	2,703,876	10,210	42,398	2,989,758	4,798,545	11,086,061	14,614,471	7,256,065	65,308,569	65,308,569	—
55221	City of Williamsburg	11,321,851	1,716,489	1,920,143	653,416	—	131,755	526,967	418,618	2,490,544	2,905,330	1,487,194	15,187,291	15,187,291	—
55222	City of Winchester	12,236,212	2,561,215	4,223,844	1,028,902	—	113,928	2,088,435	1,509,217	4,124,712	4,906,875	2,361,878	19,698,114	19,698,114	—
55223	City of Martinsville	25,291,246	1,723,671	4,108,235	874,674	—	—	1,554,690	784,054	3,244,877	5,570,464	2,293,916	30,892,177	30,892,177	—
55224	City of Falls Church	(1,135,966)	185,292	121,227	60,598	—	360	173,093	2,136	231,599	206,292	10,641	(530,380)	(530,380)	—
55225	City of Colonial Heights	11,603,753	2,820,589	2,341,922	696,795	—	646,593	—	896,842	2,796,620	2,305,181	1,780,870	14,956,805	14,956,805	—
55226	Town of Front Royal	7,915,636	697,576	1,425,049	351,138	—	600,615	128,382	408,430	1,357,909	1,573,282	936,681	8,767,732	8,767,732	—
55227	Town of Boyce	(60,858)	1,494	789	778	—	—	—	—	3,191	(5,111)	—	(62,851)	(62,851)	—
55228	Town of Middletown	(84,655)	30,099	41,987	7,626	—	69,332	6,306	6,851	33,727	(9,783)	10,175	(146,575)	(146,575)	—
55229	Town of Chillhowie	567,333	152,126	118,310	33,273	—	47,017	—	42,494	140,676	80,415	113,356	671,088	671,088	—
55230	City of Covington	5,181,119	635,668	750,368	226,365	—	264,810	6,924	277,620	828,119	760,675	492,493	5,956,089	5,956,089	—
55231	Town of Floyd	114,692	8,441	35,710	3,626	145	212	22,535	6,042	13,050	27,138	10,712	141,493	141,493	—
55232	City of Franklin	4,661,627	1,742,962	1,091,227	365,406	—	433,033	—	316,629	1,432,970	907,106	873,180	6,298,448	6,298,448	—
55233	City of Chesapeake	163,243,544	19,486,868	35,990,029	8,722,380	—	—	10,547,936	13,735,628	34,422,501	43,555,757	23,814,509	216,465,316	216,465,316	—
55234	City of Virginia Beach	417,692,180	34,169,697	73,494,817	17,765,260	—	—	19,357,379	30,892,045	69,115,084	93,746,290	48,245,963	525,466,635	525,466,635	—
55235	City of Norton	306,523	894,516	578,830	182,968	—	236,170	30,281	223,576	723,623	262,888	240,700	1,202,739	1,202,739	—
55236	City of Manassas Park	3,338,071	810,077	1,327,401	376,595	—	8,532	300,670	438,615	1,538,437	1,717,799	812,881	5,618,260	5,618,260	—
55237	Town of Exmore	(487,030)	80,051	51,128	16,944	—	92,812	1,283	16,465	74,232	(870)	42,449	(519,202)	(519,202)	—
55238	Town of Pound	269,083	45,278	49,339	14,106	—	45,539	—	—	55,532	17,066	41,483	236,492	236,492	—
55239	Town of Grottoes	461,610	65,431	133,618	21,981	—	200,731	8,001	32,788	97,655	15,691	97,914	226,932	226,932	—
55240	Town of Onley	(115,852)	81,038	13,578	2,956	—	41,530	28,628	5,065	18,674	14,055	45,427	(71,883)	(71,883)	—
55241	Town of West Point	196,142	93,624	322,449	48,175	—	16,999	68,576	56,264	202,304	326,043	79,104	476,226	476,226	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55242	Town of South Hill	4,654,061	382,756	1,175,823	102,055	—	—	759,675	202,314	404,356	1,039,367	467,249	5,697,402	5,697,402	—
55243	Town of Rural Retreat	66,325	74,657	36,450	6,852	—	50,389	3,599	11,179	29,673	(2,759)	24,384	64,599	64,599	—
55244	Town of Dillwyn	(7,829)	371	195	194	—	—	—	—	792	182	—	(6,873)	(6,873)	—
55245	Town of Scottsville	113,762	12,807	37,201	4,556	1,195	43,974	3,921	2,987	19,465	13,046	24,397	54,665	54,665	—
55246	Town of Burkeville	(74,056)	10,476	4,907	2,930	—	6,536	—	—	13,012	(3,770)	5,307	(74,018)	(74,018)	—
55247	Town of Madison	(46,009)	15,494	884	492	—	9,877	4,337	252	2,537	(1,188)	2,419	(38,249)	(38,249)	—
55248	Town of Pennington Gap	(109,960)	39,225	88,175	11,994	1,160	38,415	31,897	19,458	52,060	29,963	15,395	(92,496)	(92,496)	—
55249	Town of La Crosse	(94,246)	8,274	35,760	4,254	—	12,227	14,376	4,150	16,973	13,534	950	(90,130)	(90,130)	—
55250	Town of Rich Creek	(66,666)	56,812	35,470	4,111	708	62,386	7,312	6,930	19,214	(173)	16,039	(95,285)	(95,285)	—
55251	Town of White Stone	—	4	1	1	—	—	—	—	—	(2)	—	—	—	—
55252	Town of Windsor	6,491	32,261	78,089	10,114	6,326	548	34,433	22,867	46,149	63,926	23,661	87,389	87,389	—
55253	Town of Haysi	300,165	4,706	27,206	2,021	—	—	17,029	10,319	9,363	40,881	20,016	333,220	333,220	—
55254	Town of Stephens City	651,600	39,208	54,216	13,560	—	—	37,563	14,100	56,349	118,298	73,442	775,900	775,900	—
55255	Town of Brodnax	(46,626)	40,686	9,094	1,781	—	33,075	3,622	2,240	6,488	(12,294)	21	(49,855)	(49,855)	—
55256	Town of Mineral	(65,522)	6,332	6,674	2,179	—	502	17,272	1,771	8,980	12,984	543	(28,081)	(28,081)	—
55257	Town of Lebanon	3,888,464	186,994	922,917	48,417	42,865	61,155	503,378	165,869	205,745	540,299	258,882	4,156,513	4,156,513	—
55258	City of Newport News	(7,570,636)	1,744,711	2,259,142	321,638	451,313	430,820	379,811	1,237,349	2,069,419	3,760,924	3,833,305	(5,674,640)	(5,674,640)	—
55259	Town of Richlands	7,461,615	338,940	688,623	63,409	42,825	55,407	504,556	243,872	266,620	826,495	653,595	8,138,239	8,138,239	—
55260	Town of Haymarket	(183,796)	203,843	41,622	4,795	8,786	137,816	121,857	13,726	30,472	44,972	59,050	(20,995)	(20,995)	—
55261	Town of Lovettsville	(15,090)	17,608	47,880	3,300	2,873	4,852	32,585	12,656	20,631	58,797	29,757	38,525	38,525	—
55262	Town of Troutville	32,042	77	30,350	58	—	—	23,265	822	667	11,493	4,187	33,771	33,771	—
55263	Town of Buchanan	(1,355)	—	36	—	—	—	—	—	311	3,360	5,411	(3,131)	(3,131)	—
55264	Town of Eastville	—	—	—	—	—	—	—	—	1,972	229,629	104,955	126,646	126,646	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Changes in Assumptions	PLUS: FY 2020 Deferred Outflows Investment Experience					
55265	Town of Occoquan	—	—	—	—	—	—	—	—	75	(1,410)	2,204	(3,539)	(3,539)	—
55300	Town of Abingdon	3,052,950	1,421,592	962,589	200,299	24,082	563,839	277,760	339,270	796,468	568,717	509,937	4,196,011	4,196,011	—
55301	Town of Dumfries	236,921	350,179	115,991	49,525	—	—	66,403	—	191,157	123,101	188,649	613,596	613,596	—
55302	Town of Iron Gate	35,042	5,793	16,197	3,019	—	—	7,801	—	10,610	33,080	2,590	70,520	70,520	—
55303	Town of Montross	(11,611)	9,551	15,249	4,694	—	—	9,979	466	17,441	31,746	8,293	29,336	29,336	—
55304	Town of South Boston	3,614,145	730,892	717,859	208,992	—	137,825	166,401	170,372	820,949	937,865	529,117	4,846,831	4,846,831	—
55305	Town of Gretna	171,653	73,955	175,694	17,528	1,511	21,030	67,644	29,482	75,161	91,920	47,287	246,765	246,765	—
55306	Town of Remington	78,320	12,389	28,397	6,412	—	—	10,926	5,506	27,232	45,949	15,417	130,096	130,096	—
55307	City of Lexington	3,489,976	894,484	843,597	252,742	—	30,016	141,602	274,517	985,180	750,135	522,813	4,886,726	4,886,726	—
55308	City of Waynesboro	11,375,251	1,505,667	2,147,223	724,175	—	2,499	670,188	465,377	2,745,221	3,332,130	1,343,918	15,876,019	15,876,019	—
55309	Town of Colonial Beach	(1,210,285)	208,710	161,915	76,110	—	—	53,361	—	300,163	192,176	31,914	(725,814)	(725,814)	—
55310	Town of Smithfield	(732,039)	304,167	569,202	108,301	—	35,984	647,626	138,471	450,352	599,660	149,680	545,070	545,070	—
55311	Town of Brookneal	461,150	28,285	44,843	14,706	—	—	14,126	—	56,647	102,602	44,815	558,446	558,446	—
55312	Town of Hamilton	116,027	14,081	31,502	7,309	—	—	2,145	7,100	29,865	(51,440)	13,702	65,265	65,265	—
55313	City of Galax	2,168,313	950,887	923,602	291,230	—	71,777	358,435	332,886	1,129,621	849,994	448,464	4,055,063	4,055,063	—
55314	Town of Jonesville	(4,657)	31,383	42,910	10,744	—	11,715	2,327	15,782	42,644	32,015	11,021	43,104	43,104	—
55315	Town of Wytheville	3,566,319	964,146	1,498,364	278,531	26,824	29,701	904,563	426,760	1,103,849	1,203,090	645,430	5,689,877	5,689,877	—
55316	City of Fairfax	45,157,150	3,348,248	7,999,776	1,328,752	—	—	1,542,650	2,174,613	5,123,020	7,600,143	3,608,836	52,008,460	52,008,460	—
55317	Town of Vienna	12,826,274	1,474,116	3,476,148	613,999	—	104,944	1,426,812	914,108	2,367,581	3,188,533	1,366,178	16,636,155	16,636,155	—
55318	Town of Vinton	2,248,075	387,993	696,016	184,020	—	289,367	3,579	175,562	706,424	667,211	350,377	2,669,064	2,669,064	—
55319	City of Emporia	2,000,522	656,488	849,572	270,263	—	49,348	161,675	298,789	1,042,373	1,036,099	503,840	3,522,923	3,522,923	—
55320	Town of Culpeper	6,143,928	1,448,034	1,334,126	363,444	—	392,004	963,744	569,347	1,471,095	1,753,271	1,021,113	9,238,732	9,238,732	—
55321	Town of Woodstock	2,757,312	520,809	469,269	107,310	—	—	339,826	215,936	433,712	395,562	394,984	3,691,594	3,691,594	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55322	Town of Glasgow	(380,875)	17,764	27,239	9,248	—	—	5,178	612	37,542	11,243	281	(345,304)	(345,304)	—
55323	Town of Marion	3,434,296	802,723	549,030	149,235	—	250,370	424,383	244,392	598,740	631,543	407,335	4,780,107	4,780,107	—
55324	Town of Altavista	713,341	246,175	307,772	114,194	—	1,564	8,894	62,235	435,072	423,196	234,092	1,231,291	1,231,291	—
55325	Town of Herndon	3,836,373	2,684,959	2,729,941	831,365	2,597	296,009	1,041,580	1,170,922	3,290,574	2,358,589	1,126,210	9,396,875	9,396,875	—
55326	Town of Pearisburg	1,485,800	374,695	361,442	67,451	2,927	247,943	46,922	134,883	271,162	238,738	207,791	1,664,646	1,664,646	—
55327	Town of Christiansburg	9,268,624	1,195,201	1,566,861	393,186	18,786	134,676	291,318	740,329	1,605,039	2,035,754	1,263,285	11,759,471	11,759,471	—
55328	Town of Wakefield	(23,440)	27,644	10,781	4,934	—	698	1,368	214	21,127	(9,248)	30,680	(29,428)	(29,428)	—
55329	Town of Leesburg	16,396,917	3,162,875	4,955,140	951,054	—	382,741	1,071,068	1,500,314	3,893,293	4,356,656	2,409,743	21,682,445	21,682,445	—
55330	Town of Chatham	(295,979)	110,283	57,601	22,845	6,494	21,722	—	14,498	88,269	10,640	12,540	(193,491)	(193,491)	—
55331	Town of Bowling Green	469,116	17,976	30,156	9,349	—	—	21,294	—	37,298	113,568	78,083	541,664	541,664	—
55332	City of Manassas	26,468,071	4,459,291	6,598,157	1,293,157	24,255	670,176	2,342,159	2,334,066	5,169,666	6,295,292	3,496,335	34,986,465	34,986,465	—
55333	Town of Alberta	(146,331)	6,168	3,561	3,188	—	—	—	—	12,244	(3,175)	—	(137,843)	(137,843)	—
55334	Town of Boydton	(292,097)	35,903	32,919	14,051	—	1,969	—	—	56,088	10,941	122	(238,226)	(238,226)	—
55335	City of Salem	43,243,080	3,425,268	6,040,139	1,780,692	—	—	852,045	1,073,581	6,640,609	9,189,264	3,886,247	52,716,769	52,716,769	—
55336	Town of Mckenney	63,404	8,025	11,839	3,809	—	—	20,951	2,110	12,806	25,692	5,078	112,262	112,262	—
55337	Town of Narrows	830,986	70,745	409,760	36,659	—	—	235,198	36,898	145,286	445,444	93,075	1,225,063	1,225,063	—
55338	Town of Quantico	(306,524)	92,022	13,877	7,556	—	21,171	—	—	28,947	(138,357)	328	(366,844)	(366,844)	—
55339	Town of Halifax	(251,592)	38,924	63,165	20,235	—	—	26,212	—	80,326	101,723	15,613	(103,420)	(103,420)	—
55340	Town of Blacksburg	18,684,995	1,717,964	3,025,970	677,672	—	50,012	403,305	1,222,156	2,745,681	3,359,695	2,039,284	22,340,858	22,340,858	—
55341	Town of Chincoteague	746,621	331,203	367,732	76,028	6,855	70,417	48,376	131,327	328,314	300,149	200,818	1,164,140	1,164,140	—
55342	Town of Lawrenceville	582,595	91,928	196,462	37,583	—	—	101,321	41,933	149,647	244,164	90,364	887,179	887,179	—
55343	Town of Amherst	582,592	261,189	156,539	41,279	—	92,915	—	58,141	163,631	140,086	152,008	762,898	762,898	—
55344	Town of Stanley	364,871	92,712	287,189	27,210	—	3,184	119,079	35,820	109,717	155,729	35,047	525,298	525,298	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55345	Town of Hillsville	1,104,022	134,177	277,461	65,296	—	—	153,205	90,486	256,153	404,774	178,083	1,621,977	1,621,977	—
55346	Town of Elkton	162,169	187,496	101,016	38,614	—	—	94,903	—	151,974	156,938	103,910	509,940	509,940	—
55347	Town of Bridgewater	536,501	211,388	320,186	100,204	—	—	179,793	84,040	401,602	523,765	173,090	1,343,609	1,343,609	—
55348	Town of Purcellville	684,977	379,825	709,903	149,572	—	101,759	103,362	221,417	634,248	658,147	392,073	1,328,669	1,328,669	—
55349	Town of Timberville	171,758	113,517	240,085	25,024	5,550	19,552	177,483	49,598	104,554	195,936	101,973	420,662	420,662	—
55350	Town of Wise	1,251,435	332,399	874,249	111,700	2,491	27,860	273,226	193,516	453,414	512,879	158,728	1,841,841	1,841,841	—
55351	Town of New Market	881,534	105,648	392,918	35,665	1,112	7,091	244,315	54,941	132,985	323,922	88,196	1,218,363	1,218,363	—
55352	Town of Tappahannock	(99,314)	483,739	181,819	57,955	—	193,086	352,355	72,207	225,895	153,413	66,094	689,341	689,341	—
55353	Town of Rocky Mount	3,205,472	400,555	638,366	107,139	—	99,776	103,534	175,480	437,624	721,920	512,612	3,686,692	3,686,692	—
55354	Town of Big Stone Gap	3,105,257	234,330	342,235	114,506	—	1,260	323,896	65,523	417,324	764,091	320,503	4,131,917	4,131,917	—
55355	Town of Luray	1,282,603	425,983	414,134	113,730	—	30,994	584,558	128,383	437,088	595,034	228,404	2,666,387	2,666,387	—
55356	Town of Stuart	182,200	21,159	—	21,971	—	—	—	—	—	9,368	—	190,756	190,756	—
55357	Town of Strasburg	424,659	256,403	426,784	112,700	—	7,142	230,686	150,704	452,637	509,433	203,890	1,274,006	1,274,006	—
55358	Town of Appomattox	(13,058)	62,700	174,106	25,816	3,300	—	58,767	40,826	108,263	122,598	46,614	130,260	130,260	—
55359	Town of Clarksville	630,890	70,025	194,223	34,837	—	—	32,821	38,811	142,593	413,056	114,939	984,197	984,197	—
55360	Town of Dublin	686,945	122,799	153,974	44,347	—	—	39,066	35,798	180,269	223,521	136,563	953,514	953,514	—
55361	Town of Middleburg	220,786	53,792	102,083	27,689	—	—	71,095	14,805	126,214	265,955	182,482	440,393	440,393	—
55362	Town of Edinburg	(258,619)	24,232	31,409	12,598	—	22,964	—	—	51,882	3,161	767	(247,082)	(247,082)	—
55363	Town of Chase City	798,868	220,662	532,937	63,099	—	—	299,556	79,491	234,455	319,790	52,498	1,304,288	1,304,288	—
55364	City of Bedford	7,583,722	472,687	1,105,571	239,972	—	—	344,899	80,841	905,899	1,900,654	754,248	9,188,911	9,188,911	—
55365	City of Poquoson	2,980,082	808,219	1,347,136	333,649	—	—	1,089,643	433,062	1,294,027	1,703,496	679,011	5,948,733	5,948,733	—
55366	Town of Ashland	1,019,540	413,034	494,886	161,094	—	29,266	162,579	139,422	643,441	648,693	336,998	2,004,465	2,004,465	—
55367	Town of Broadway	469,799	184,994	175,535	31,340	7,120	68,632	90,117	68,643	133,922	168,322	116,902	716,268	716,268	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55368	Town of Berryville	925,342	120,165	200,254	61,993	—	81,572	—	53,200	257,893	242,831	191,477	1,064,135	1,064,135	—
55369	Town of Tazewell	(177,313)	194,567	308,937	72,105	—	12,730	152,200	73,278	287,974	255,855	71,228	321,561	321,561	—
55370	Town of Urbanna	(308,022)	22,342	15,502	11,633	—	—	—	—	43,482	5,762	717	(264,288)	(264,288)	—
55371	Town of Bluefield	50,509	440,117	278,121	78,464	—	163,480	279,691	116,542	316,540	277,757	166,424	794,667	794,667	—
55372	Town of Weber City	203,088	15,469	27,912	8,037	—	13,370	—	—	31,207	40,197	14,992	225,650	225,650	—
55373	Town of Damascus	(112,071)	4,369	2,849	2,277	—	—	—	—	9,785	40,866	—	(62,177)	(62,177)	—
55374	Town of Hurt	248,200	15,094	8,047	7,015	—	—	15,279	—	27,957	74,604	29,241	336,831	336,831	—
55375	Town of Waverly	(428,382)	49,218	68,990	25,591	—	—	62,161	—	97,706	140,503	1,779	(175,154)	(175,154)	—
55376	Town of Coeburn	(77,961)	76,152	187,493	35,375	—	202,374	32,523	17,197	130,697	14,158	3,298	(235,774)	(235,774)	—
55377	Town of Dayton	21,108	331,768	94,920	30,853	—	106,886	—	22,736	122,315	(39,918)	97,342	128,008	128,008	—
55378	Town of Courtland	(180,202)	21,262	17,808	6,992	—	3,414	786	1,816	27,972	9,087	129	(147,622)	(147,622)	—
55379	Town of Cape Charles	(385,774)	177,420	98,512	33,701	—	49,822	53,531	33,976	141,979	95,516	77,019	(142,406)	(142,406)	—
55380	Town of Independence	440,047	177,128	87,113	13,184	—	132,166	9,608	28,650	59,219	24,612	68,461	438,340	438,340	—
55381	Town of Warsaw	279,857	51,625	84,534	23,976	—	2,335	54,200	19,412	95,751	142,734	87,175	445,559	445,559	—
55382	Town of Grundy	181,740	65,296	148,942	30,672	—	28,580	24,790	20,632	120,901	113,656	16,265	302,556	302,556	—
55383	Town of Warrenton	3,354,786	747,792	850,161	278,313	—	282,803	—	263,924	1,099,329	783,966	595,698	4,242,822	4,242,822	—
55384	Town of Louisa	(569,609)	115,961	66,553	29,194	—	4,244	11,882	3,018	122,115	51,471	40,875	(406,028)	(406,028)	—
55385	Town of Kenbridge	12,070	28,482	89,466	14,689	—	—	25,166	7,986	59,067	107,235	20,417	115,434	115,434	—
55386	Town of Mt Jackson	274,714	88,435	86,666	25,910	—	—	45,544	25,422	110,635	162,121	92,593	501,702	501,702	—
55387	Town of Pulaski	2,378,966	533,187	1,108,092	234,427	—	549,957	139,683	148,895	924,313	801,700	427,748	2,606,520	2,606,520	—
55388	Town of Jarratt	(10,318)	6,920	6,464	2,362	—	949	—	2,538	9,274	12,813	1,524	9,928	9,928	—
55389	Town of Pembroke	150,620	33,988	27,199	9,878	—	800	21,280	5,285	39,141	62,485	47,403	227,519	227,519	—
55390	Town of Parksley	(103,254)	98,131	20,796	7,922	—	—	13,978	—	30,205	(60,302)	7,076	(57,036)	(57,036)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Changes in Assumptions	PLUS: FY 2020 Deferred Outflows Investment Experience					
55391	Town of Onancock	309,950	41,445	91,905	21,208	—	154	5,676	14,400	87,716	140,941	98,393	388,468	388,468	—
55392	Town of Victoria	(36,064)	63,964	78,803	20,879	—	4,042	—	19,685	81,658	58,195	28,970	54,744	54,744	—
55393	Town of Shenandoah	565,556	48,431	141,430	25,095	—	—	164,417	27,927	95,283	225,094	71,182	889,001	889,001	—
55394	Town of Gate City	182,443	37,039	64,901	19,282	—	—	36,558	—	76,802	138,593	21,820	365,432	365,432	—
55395	Town of Round Hill	(272,433)	175,199	78,813	20,023	—	61,614	53,679	17,937	85,779	29,165	38,017	(109,141)	(109,141)	—
55396	Town of Kilmarnock	(548,520)	171,444	89,386	32,176	—	67,154	—	36,785	131,256	38,937	40,879	(399,693)	(399,693)	—
55397	Town of Orange	2,270,755	146,815	369,065	76,230	—	—	132,915	58,360	324,479	697,480	307,660	2,877,849	2,877,849	—
55398	Town of Saltville	421,770	51,694	53,560	21,863	—	—	18,214	—	82,697	124,287	77,138	546,101	546,101	—
55399	Town of Blackstone	(87,088)	233,933	367,989	89,993	—	—	48,990	69,502	357,641	295,025	80,360	379,661	379,661	—
55400	Bedford Recreation Commission	—	2,577	1,282	1,289	—	—	—	—	—	(6)	—	—	—	—
55401	Southeastern Virginia Public Service Authority	(5,414,247)	1,217,040	991,914	556,685	—	—	225,255	—	2,056,307	1,239,918	20,935	(2,245,261)	(2,245,261)	—
55402	Pittsylvania Co Service Authority	(301,964)	441,997	75,946	19,638	512	307,120	337,851	31,600	75,252	5,089	38,327	148,282	148,282	—
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(255,300)	20,568	27,919	9,821	—	14,973	553	9,269	39,549	6,200	2,747	(234,621)	(234,621)	—
55404	Appomattox Regional Library	(122,798)	58,591	90,844	30,530	—	—	53,190	14,451	117,504	127,005	33,104	93,465	93,465	—
55405	Staunton Redevelopment & Housing Authority	(148,969)	32,432	71,729	16,867	—	—	3,977	4,174	69,146	65,428	2,539	(64,947)	(64,947)	—
55406	Hampton Newport News Community Services Board	(11,142,540)	2,139,978	2,256,603	770,910	—	142,119	748,674	740,508	3,155,562	1,637,532	323,845	(6,213,763)	(6,213,763)	—
55408	C P Jones Memorial Library	81,871	7,940	13,214	4,151	—	—	11,898	—	15,984	36,695	8,569	128,454	128,454	—
55409	Southside Regional Juvenile Group Home	(212,477)	18,798	10,873	9,775	—	—	—	—	36,845	4,047	12,878	(186,313)	(186,313)	—
55411	Hampton Roads Sanitation District	29,058,404	6,853,064	9,367,414	2,175,367	525,953	1,226,297	525,200	4,149,196	8,631,668	6,090,766	2,897,153	39,116,114	39,116,114	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Changes in Assumptions	PLUS: FY 2020 Deferred Outflows Investment Experience					
55412	Peninsula Airport Commission	(12,435)	300,361	245,949	81,046	—	—	56,682	66,165	317,437	156,853	95,291	462,777	462,777	—
55413	Richmond Redevelopment & Housing Authority	6,547,011	1,609,213	1,465,054	672,034	—	231,067	—	—	2,411,442	1,413,981	758,364	8,855,128	8,855,128	—
55415	Chesapeake Redevelopment & Housing Authority	(1,405,976)	388,165	275,468	122,283	—	14,663	82,744	14,311	447,491	153,373	5,843	(738,149)	(738,149)	—
55416	Alexandria Sanitation Authority	6,079,522	1,343,230	1,391,022	489,745	—	728,444	—	327,749	1,821,873	882,561	554,765	7,290,959	7,290,959	—
55417	Norfolk Airport Authority	7,847,977	925,848	3,016,935	477,297	—	—	717,748	480,940	1,898,076	3,507,202	1,366,885	10,516,674	10,516,674	—
55418	Charlottesville Redevelopment/Housing Authority	(1,269,988)	77,346	62,735	40,304	—	10,493	—	—	149,176	(193,743)	1,580	(1,352,321)	(1,352,321)	—
55419	Hampton Redevelopment & Housing Authority	1,318,020	416,807	552,749	161,620	—	—	59,635	87,250	616,771	564,908	200,886	2,148,136	2,148,136	—
55420	Loudoun County Sanitation Authority	7,218,728	1,620,684	3,849,404	548,551	273,357	683,053	1,164,660	1,258,735	2,274,204	2,176,244	1,051,036	9,307,854	9,307,854	—
55421	Danville Redevelopment & Housing Authority	(1,310,532)	392,955	190,189	72,053	—	55,660	125,807	60,033	295,800	(31,897)	1,844	(787,580)	(787,580)	—
55422	Blacksburg-Christiansburg-VPI Water Authority	2,918,997	209,682	370,695	33,314	31,689	70,725	150,220	123,507	137,732	334,582	240,441	3,127,856	3,127,856	—
55423	Northern Virginia Juvenile Detention Home	(401,837)	716,543	436,777	171,297	—	179,060	—	75,769	648,549	35,521	112,788	174,623	174,623	—
55424	Hopewell Redevelopment & Housing Authority	(497,139)	260,672	116,969	56,248	—	—	51,900	—	200,478	44,312	6,621	(119,615)	(119,615)	—
55425	Colonial Behavioral Health	(1,047,016)	663,926	844,721	298,666	—	83,048	—	241,810	1,221,700	824,693	364,637	314,041	314,041	—
55426	Blacksburg-VPI Sanitation Authority	(80,605)	378,964	208,393	74,067	—	205,853	—	72,314	304,903	(80,064)	49,779	57,420	57,420	—
55427	Potomac River Fisheries Commission	129,177	32,923	63,447	17,030	—	—	26,258	7,867	59,593	85,429	25,592	235,178	235,178	—
55428	Chesapeake Bay Bridge Tunnel	12,265,486	851,438	1,633,905	377,463	—	—	912,445	545,781	1,463,600	2,257,213	953,392	15,331,203	15,331,203	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55429	Alexandria Redevelopment & Housing Authority	(32,089)	384,290	597,931	166,960	—	8,278	215,765	180,697	631,379	517,986	167,953	956,906	956,906	—
55430	Albemarle County Service Authority	2,185,637	389,259	659,189	154,925	18,843	—	599,204	239,934	622,315	701,467	245,116	3,659,743	3,659,743	—
55431	Franklin Redevelopment & Housing Authority	(299,617)	24,416	43,780	12,691	—	44,299	2,816	6,739	50,876	16,666	2,744	(301,618)	(301,618)	—
55432	Bristol Redevelopment & Housing Authority	311,938	157,758	94,377	33,739	—	12,866	54,694	25,771	129,636	80,861	74,452	545,224	545,224	—
55433	Norfolk Redevelopment & Housing Authority	14,276,568	1,816,199	2,694,169	945,645	—	59,155	31,342	483,797	3,443,924	3,469,423	1,284,740	18,537,544	18,537,544	—
55435	Richmond Metropolitan Authority	(1,426,179)	735,772	564,633	204,981	—	187,557	—	180,210	786,982	163,014	26,766	(544,138)	(544,138)	—
55436	Riverside Regional Jail	(4,704,050)	1,817,887	2,863,805	517,500	—	520,085	669,595	749,394	2,203,255	1,724,407	930,649	(2,371,551)	(2,371,551)	—
55437	Peninsula Ports Authority	(1,169,652)	32,855	18,464	17,108	—	—	—	—	65,535	(46,724)	—	(1,153,558)	(1,153,558)	—
55439	Rappahannock Rapidan Planning District Comm.	(240,718)	28,342	105,221	14,731	—	10,743	9,750	6,260	60,613	79,102	859	(188,205)	(188,205)	—
55440	Shenandoah Valley Juvenile Detention Home Comm	483,191	215,354	200,677	58,399	—	49,960	86,826	56,054	229,943	245,023	105,896	901,459	901,459	—
55442	Southside Regional Library Board	30,644	30,101	18,100	15,682	—	—	—	—	55,925	43,966	—	126,854	126,854	—
55443	Bedford Public Library	(174,410)	61,960	149,188	30,337	—	—	67,881	24,640	117,910	120,675	17,812	21,319	21,319	—
55444	Eastern Shore Economic Development Commission	(466,070)	8,727	4,605	4,542	—	—	—	—	18,657	(26,880)	—	(474,713)	(474,713)	—
55445	Chesterfield County Health Center Commission	(3,350,167)	411,356	342,791	199,630	—	52,325	—	—	779,520	64,653	41,222	(2,730,606)	(2,730,606)	—
55446	Washington County Service Authority	67,141	730,677	488,352	139,812	42,416	369,011	—	248,463	573,508	117,636	137,738	560,096	560,096	—
55447	Rappahannock Area Community Services Board	(5,224,872)	837,233	1,780,726	429,470	—	—	707,520	431,402	1,782,069	1,605,447	209,391	(2,280,788)	(2,280,788)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55449	Hampton Roads Planning District Commission	1,886,072	416,306	627,843	161,374	—	—	268,478	139,911	608,818	647,745	216,313	2,961,800	2,961,800	—
55450	Meherrin Regional Library	(16,805)	34,607	42,463	17,966	—	—	3,516	—	74,289	56,641	2,460	89,359	89,359	—
55451	New River Valley Planning District Commission	(7,207)	63,358	135,061	26,861	—	—	99,364	24,565	107,905	161,717	25,972	261,808	261,808	—
55452	Northern Virginia Health Care Center	(3,122,451)	610,033	742,583	268,778	—	428,542	10,421	160,422	1,102,645	474,021	268,730	(2,473,542)	(2,473,542)	—
55453	Rockbridge Area Community Services Board	(1,124,528)	298,602	729,118	155,224	—	61,739	70,443	100,357	613,184	547,744	28,367	(468,646)	(468,646)	—
55454	Greensville-Emporia Social Services	1,558,971	122,688	223,330	63,861	—	135,013	4,193	28,540	237,175	227,016	132,795	1,623,584	1,623,584	—
55455	James City County Service Authority	1,265,328	447,465	735,644	175,577	—	118,843	81,135	215,435	712,681	543,783	243,251	1,992,512	1,992,512	—
55456	Accomack/Northampton Planning District	(146,389)	96,638	199,575	42,622	—	—	131,309	32,304	163,226	166,927	1,794	200,024	200,024	—
55457	Harrisonburg/Rockingham Regional Sewage Auth	431,503	278,757	232,623	71,633	—	79,978	60,585	94,794	282,444	168,664	80,932	851,581	851,581	—
55458	Wytheville Redevelopment & Housing Authority	292,411	57,945	67,508	19,359	—	34,713	—	12,311	80,332	62,959	35,810	348,568	348,568	—
55459	Waynesboro Redevelopment & Housing Authority	209,723	84,177	201,983	43,240	—	5,970	14,244	10,542	173,978	204,012	27,046	418,437	418,437	—
55460	Region Ten Community Services Board	(5,629,170)	1,513,755	1,721,465	578,645	—	147,060	180,097	560,046	2,341,652	1,407,618	411,228	(2,484,400)	(2,484,400)	—
55462	Lenowisco Planning District Commission	996,208	81,531	47,419	42,460	—	—	—	—	155,105	(454,904)	47,935	640,126	640,126	—
55465	Rivanna Water & Sewer Authority	3,325,528	478,632	709,525	214,159	—	38,041	23,892	207,993	829,617	760,251	405,038	4,259,150	4,259,150	—
55466	Appomattox River Water Authority	(477,262)	447,261	171,321	64,240	—	261,124	—	61,850	249,043	(57,674)	61,655	(335,122)	(335,122)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55467	Campbell County Utility Service Authority	831,536	181,254	257,819	44,346	32,336	11,464	180,187	100,007	187,945	214,834	94,536	1,255,262	1,255,262	—
55469	Eastern Shore Community Services Board	1,564,503	492,817	627,565	189,218	—	93,813	9,357	202,683	746,056	591,811	296,704	2,399,927	2,399,927	—
55470	Anchor Commission	(1,503,417)	69,869	39,411	36,391	—	—	13,690	—	138,075	115,096	621	(1,243,110)	(1,243,110)	—
55471	Central Virginia Community Services Board	(9,509,850)	2,722,546	1,886,443	608,460	—	1,085,026	—	671,859	2,540,471	(94,129)	403,686	(7,652,718)	(7,652,718)	—
55472	District 19 Community Services Board	(2,880,007)	797,019	1,314,714	390,060	—	—	514,869	187,720	1,507,787	1,475,090	131,876	(234,172)	(234,172)	—
55473	Hampton Roads Transit	(2,320,763)	1,578,649	1,351,560	440,975	—	598,624	2,218	535,812	1,818,911	705,754	590,920	(661,498)	(661,498)	—
55474	Upper Occoquan Sewage Authority	8,235,922	1,924,399	2,446,533	586,770	51,965	232,511	406,197	939,739	2,344,166	1,859,932	999,574	11,393,002	11,393,002	—
55475	New River Valley Juvenile Detention Home	(481,322)	167,412	110,929	36,701	—	—	15,405	26,402	141,394	(17,453)	2,441	(298,233)	(298,233)	—
55476	Rockbridge Regional Library	183,767	51,229	107,590	20,797	—	—	32,368	14,694	83,659	117,170	34,393	320,107	320,107	—
55477	Frederick County Sanitation Authority	538,343	604,214	442,147	106,896	50,876	148,161	174,167	185,731	431,857	202,045	170,565	1,217,712	1,217,712	—
55478	Western Tidewater Community Services Board	(1,151,148)	1,084,564	1,329,962	385,174	—	298,423	—	612,997	1,635,275	819,943	468,369	519,703	519,703	—
55479	Cumberland Mountain Community Services Board	6,309,578	1,094,431	1,558,831	354,140	60,262	76,719	1,001,809	779,568	1,472,591	1,496,277	723,390	9,380,912	9,380,912	—
55480	Fredericksburg-Stafford Park Authority	(1,782,900)	36,847	19,661	19,175	—	—	—	—	77,872	(119,733)	—	(1,826,750)	(1,826,750)	—
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(4,402,322)	1,482,312	1,132,696	391,010	—	575,463	—	375,184	1,586,087	313,354	247,670	(2,992,224)	(2,992,224)	—
55483	Rockbridge County Public Service Authority	(6,278)	40,329	70,458	17,927	—	990	37,600	25,384	71,236	65,289	12,266	131,919	131,919	—
55484	Danville-Pittsylvania Community Services Board	(2,326,797)	1,110,466	1,048,642	313,451	804	456,174	—	457,233	1,279,570	447,716	222,322	(1,073,205)	(1,073,205)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55485	Crater Juvenile Detention Home Commission	132,977	164,612	163,110	59,326	—	21,836	—	25,640	230,825	167,842	69,434	408,190	408,190	—
55486	Hampton Roads Workforce Council	(2,579,491)	235,015	157,883	84,706	—	13,913	—	—	333,927	(39,370)	5,951	(2,312,372)	(2,312,372)	—
55487	Capital Regional Airport Commission	2,389,713	1,078,156	1,339,305	362,225	—	14,696	256,434	362,022	1,458,542	1,356,183	684,049	4,500,775	4,500,775	—
55488	Northwestern Community Services Board	198,849	515,432	987,083	247,922	—	137,725	99,754	162,482	990,854	820,800	299,916	1,115,525	1,115,525	—
55489	Harrisonburg/Rockingham Community Services Bd	(907,990)	520,898	843,670	218,479	—	33,845	98,177	257,168	889,006	588,432	323,520	26,177	26,177	—
55490	Upper Valley Regional Park Authority	86,433	466	—	696	—	—	—	—	—	12,472	—	98,675	98,675	—
55491	Middle Peninsula Regional Security Center	(745,960)	345,472	321,278	119,582	—	17,641	201,383	78,553	499,968	1,019,148	432,762	507,301	507,301	—
55492	Northern Neck Planning District Commission	(149,812)	34,440	32,595	17,221	—	7,452	—	—	67,083	29,102	5,502	(81,957)	(81,957)	—
55493	Planning District 1 Behavioral Health Services Board	(791,360)	36,489	20,765	19,001	—	—	—	—	72,607	15,627	745	(707,148)	(707,148)	—
55494	Rockbridge Area Social Services Board	(506,749)	257,126	115,373	54,154	—	15,493	68,260	6,665	197,584	33,398	21,089	(149,825)	(149,825)	—
55495	Dinwiddie County Water Authority	(129,551)	45,705	68,225	23,765	—	—	30,634	12,891	99,775	101,079	11,926	56,617	56,617	—
55496	Rappahannock/Rapidan Community Services Board	(8,199,937)	892,470	1,049,068	413,308	—	204,096	26,092	183,012	1,598,954	339,807	41,817	(6,867,891)	(6,867,891)	—
55497	Virginia Education Loan Authority	—	330,989	161,846	165,494	—	—	—	—	—	(3,649)	—	—	—	—
55498	Valley Community Services Board	(3,336,354)	745,751	972,672	331,921	—	—	264,329	199,543	1,320,228	1,025,762	157,730	(1,243,064)	(1,243,064)	—
55499	Eastern Shore Public Library	13,538	37,524	31,938	12,780	—	2,997	19,354	3,580	45,446	39,903	13,143	98,487	98,487	—
55500	Alexandria City School Board	(4,863,175)	1,737,961	1,316,615	525,895	—	798,584	—	325,507	1,958,905	162,458	68,525	(3,387,963)	(3,387,963)	—
55501	Albemarle County Schools	(275,602)	688,891	798,979	321,550	—	4,181	250,803	64,465	1,239,440	989,551	303,793	1,529,045	1,529,045	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55502	Alleghany County School Board	(214,907)	292,809	293,743	116,436	—	24,107	29,841	54,847	434,381	276,189	73,758	365,116	365,116	—
55503	Charlottesville Public Schools	(481,302)	428,160	290,954	124,834	—	168,649	—	41,666	445,977	58,294	67,014	(158,656)	(158,656)	—
55504	Amherst County School Board	(1,199,096)	328,396	354,112	100,164	—	11,024	61,881	75,000	400,948	149,736	58,456	(706,891)	(706,891)	—
55505	Appomattox County School Board	(91,386)	68,562	110,074	35,681	—	56,374	5,490	21,978	137,466	61,378	25,059	(23,700)	(23,700)	—
55506	Arlington County Schools	3,566,453	1,385,491	2,687,796	465,002	40,812	218,559	557,070	883,425	2,042,764	1,897,714	1,233,076	5,687,672	5,687,672	—
55507	Augusta County School Board	428,003	294,622	463,307	131,307	—	3,475	210,116	113,343	491,845	459,792	96,681	1,302,951	1,302,951	—
55508	Bath County School Board	131,424	93,223	170,794	45,525	—	—	17,697	14,306	167,495	161,329	14,365	354,790	354,790	—
55509	Bedford County School Board	(74,805)	495,651	888,095	257,940	—	84,236	60,720	102,686	987,089	875,401	239,271	977,200	977,200	—
55510	Bland County School Board	(3,477)	50,878	49,115	19,805	—	—	284	—	75,955	52,884	16,705	90,899	90,899	—
55511	Botetourt County School Board	1,337,653	260,567	288,818	127,525	—	—	206,030	—	469,571	758,601	220,603	2,395,476	2,395,476	—
55512	Norfolk Public Schools	7,768,773	2,916,172	2,454,584	896,843	—	321,364	—	530,756	3,425,027	1,978,000	1,124,590	11,821,347	11,821,347	—
55513	Petersburg Public Schools	174,244	374,679	346,541	142,624	—	131,281	—	43,174	526,718	206,011	110,964	593,416	593,416	—
55514	Buckingham County School Board	(228,319)	141,434	96,051	39,072	—	12,108	50,027	11,977	153,274	101,016	34,682	47,496	47,496	—
55515	Radford City School Board	(93,790)	42,446	79,278	21,412	—	—	20,397	5,155	75,884	79,460	5,505	23,357	23,357	—
55516	Caroline County School Board	(140,266)	125,346	167,911	57,674	—	13,601	7,870	33,350	218,799	158,135	41,997	122,051	122,051	—
55517	Carroll County School Board	127,774	486,163	284,552	113,280	—	131,652	—	49,173	424,152	35,868	114,129	479,517	479,517	—
55518	Charles City County School Board	(555,770)	146,733	36,218	21,004	—	—	4,046	—	77,213	(90,273)	791	(476,064)	(476,064)	—
55519	Charlotte County School Board	(277,122)	102,101	83,411	40,444	—	827	—	—	147,142	56,219	12,534	(108,876)	(108,876)	—
55520	Chesterfield County School Board	16,290,927	2,383,410	2,847,555	1,090,479	—	143,914	—	191,769	4,048,477	3,957,258	2,478,507	20,311,386	20,311,386	—
55521	Clarke County School Board	(206,816)	78,293	104,240	39,323	—	—	4,631	1,959	148,200	123,143	25,358	(19,511)	(19,511)	—
55522	Winchester Public Schools	47,223	214,985	341,330	84,586	—	73,699	52,828	67,032	338,330	266,497	133,747	353,533	353,533	—
55523	Culpeper County School Board	(1,920,650)	441,514	438,274	151,795	—	191,735	22,799	86,789	604,373	115,083	81,482	(1,513,378)	(1,513,378)	—
55524	Cumberland County School Board	(561,290)	133,490	85,032	34,952	—	58,022	—	16,723	138,664	1,751	7,657	(456,325)	(456,325)	—

Virginia Retirement System

Finance Division

Analysis of Political Subdivision Employer Change in Net Pension Liability

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55525	Dickenson County School Board	7,002,716	171,111	217,979	62,272	—	—	93,008	—	224,176	738,864	576,724	7,372,900	7,372,900	—
55526	Dinwiddie County Public Schools	400,086	236,670	206,761	83,410	—	19,831	—	23,265	317,404	230,868	129,691	768,600	768,600	—
55528	Essex County School Board	267,464	91,595	134,944	47,660	—	17,153	—	—	173,458	152,945	38,985	446,720	446,720	—
55530	Covington School Board	617,601	49,854	81,188	25,956	—	—	23,567	—	97,205	176,102	66,489	790,696	790,696	—
55531	Floyd County School Board	1,778,767	189,709	177,633	68,464	—	4,895	18,577	8,942	253,129	291,368	207,282	2,082,218	2,082,218	—
55532	Fluvanna County Public Schools	(404,456)	287,531	241,234	74,016	—	8,889	81,994	54,045	295,510	129,211	56,914	62,782	62,782	—
55533	Chesapeake Public Schools	15,609,443	2,112,896	2,945,226	957,120	—	14,342	1,420,676	914,653	3,723,066	4,363,288	1,814,702	22,412,632	22,412,632	—
55534	Virginia Beach City School Board	21,008,282	4,448,278	7,681,743	2,297,816	—	—	1,849,519	1,340,731	8,763,775	9,574,155	2,906,100	34,099,081	34,099,081	—
55535	Giles County Schools	262,995	108,074	69,417	50,552	—	—	37,268	—	184,484	419,066	172,977	718,941	718,941	—
55536	Gloucester County School Board	6,728	646,353	628,597	203,338	—	85,201	435,453	99,255	772,155	746,173	165,295	1,623,686	1,623,686	—
55537	Goochland County School Board	80,064	88,394	104,346	45,793	—	—	1,360	—	175,804	144,918	42,568	297,833	297,833	—
55538	Grayson County School Board	292,435	125,844	158,710	62,179	—	—	51,678	4,995	227,963	254,443	50,066	686,403	686,403	—
55539	Greene County Schools	115,583	254,634	234,885	94,889	—	7,706	110,174	13,407	366,271	320,683	100,879	742,393	742,393	—
55540	Greensville County School Board	21,437	121,799	124,963	63,400	—	—	95,839	—	231,744	324,077	51,673	554,860	554,860	—
55541	Halifax County School Board	178,828	305,815	272,026	143,041	—	21,613	—	—	516,707	233,877	80,645	717,902	717,902	—
55542	Hanover County School Board	(2,691,619)	738,527	693,043	294,985	—	328,538	—	93,129	1,133,141	230,267	78,603	(1,891,724)	(1,891,724)	—
55543	Henrico County Schools	3,073,656	116,111	78,894	60,153	—	—	—	—	205,965	492,779	182,491	3,566,973	3,566,973	—
55544	Henry County Public Schools	1,288,872	386,555	489,487	192,644	—	—	120,346	14,328	709,114	786,128	269,568	2,353,644	2,353,644	—
55545	Highland County Public Schools	490,404	19,243	25,758	9,492	—	12,024	—	—	37,445	49,982	40,665	509,135	509,135	—
55546	Isle of Wight County Schools	(92,572)	200,761	140,580	64,513	—	—	97,116	—	251,782	270,702	122,034	400,662	400,662	—
55548	King George County School Board	820,529	156,569	512,644	81,056	—	—	69,263	66,691	331,964	571,119	184,869	1,237,566	1,237,566	—
55549	King & Queen County School Board	(707,462)	130,405	105,055	34,279	—	22,400	17,944	14,245	133,795	33,609	2,381	(541,579)	(541,579)	—

Virginia Retirement System

Finance Division

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55550	King William County Schools	(125,674)	156,523	240,437	36,443	4,595	106,188	78,655	51,369	152,206	73,894	36,578	(37,268)	(37,268)	—
55551	Lancaster County School Board	328,787	95,611	99,311	32,961	—	—	8,922	17,688	137,104	119,913	76,747	499,006	499,006	—
55552	Lee County School Board	7,064,752	172,106	290,585	88,038	—	130	114,789	10,386	333,213	922,924	563,187	7,676,230	7,676,230	—
55553	Loudoun County School Board	14,274,518	3,486,869	9,977,338	1,523,699	25,677	459	5,759,449	2,555,524	6,466,337	8,407,489	3,497,885	25,925,128	25,925,128	—
55554	Louisa County Public Schools	(829,696)	661,380	433,375	157,505	—	183,615	—	130,941	632,721	153,824	140,651	(165,976)	(165,976)	—
55555	Lunenburg County School Board	(283,282)	66,263	102,573	30,373	—	20,461	10,906	20,845	116,437	52,425	5,886	(175,699)	(175,699)	—
55556	Madison County School Board	(728,497)	98,809	109,460	45,045	—	4,610	28,427	21,819	169,444	78,730	3,252	(493,635)	(493,635)	—
55557	Mathews County School Board	790,975	68,677	126,742	35,681	—	24,247	3,269	4,688	138,471	167,589	92,649	894,350	894,350	—
55558	Mecklenburg County Schools	729,072	116,296	153,142	60,486	—	—	50,600	—	217,325	303,244	115,507	1,087,402	1,087,402	—
55559	Middlesex County School Board	537,117	54,589	65,553	28,415	—	16,636	—	—	105,675	84,447	57,819	613,405	613,405	—
55560	Montgomery County School Board	4,053,608	1,257,082	851,385	231,019	—	170,496	9,001	81,765	878,822	498,977	415,739	5,110,616	5,110,616	—
55562	Nelson County Public Schools	446,062	244,098	216,991	77,589	—	67,667	—	61,076	297,509	169,622	107,677	748,443	748,443	—
55563	New Kent County Schools	256,302	106,554	157,898	55,375	—	—	29,634	6,846	215,752	243,752	85,568	559,999	559,999	—
55565	Northampton County Schools	(46,461)	131,939	97,059	39,782	—	53,550	—	17,341	151,254	32,071	45,909	49,844	49,844	—
55566	Northumberland Co School Board	793,416	78,094	119,583	40,513	—	—	23,655	—	152,774	224,101	76,009	1,035,935	1,035,935	—
55567	Nottoway County School Board	(203,291)	179,493	162,786	65,498	—	11,764	44,377	19,973	250,944	147,686	13,955	185,179	185,179	—
55568	Orange County Public Schools	(711,482)	300,529	281,293	111,827	—	25,068	15,943	65,671	433,796	230,897	117,847	(200,681)	(200,681)	—
55569	Page County Public Schools	1,005,352	174,218	257,993	84,392	—	59,067	11,113	43,099	316,180	278,134	152,846	1,273,798	1,273,798	—
55570	Patrick County Public Schools	416,546	162,494	222,790	77,225	—	78,187	7,655	37,917	294,882	198,145	107,628	631,809	631,809	—
55571	Pittsylvania County School Board	970,974	360,149	371,363	150,521	—	91,660	—	20,582	561,116	390,736	199,985	1,490,028	1,490,028	—
55572	Powhatan County School Board	(170,441)	252,355	262,839	94,746	—	34,246	—	71,687	358,322	200,233	64,753	255,572	255,572	—
55573	Prince Edward County Schools	38,875	82,990	116,710	43,178	—	18,487	—	—	162,626	109,061	27,106	188,071	188,071	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55574	Prince George County School Board	1,613,729	439,118	458,842	184,182	—	50,495	—	50,686	704,064	551,844	348,886	2,317,036	2,317,036	—
55576	Prince William County Schools	10,551,041	5,621,541	7,173,510	2,073,612	—	785,068	189,618	2,783,595	8,422,041	5,582,614	3,200,039	19,918,221	19,918,221	—
55577	Pulaski County School Board	504,527	238,236	379,962	116,411	—	226,835	19,477	51,253	447,104	230,041	117,292	650,138	650,138	—
55578	Rappahannock County Schools	276,989	52,863	101,469	27,478	—	79,553	5,307	9,369	105,885	62,173	51,833	252,253	252,253	—
55579	Richmond County Public Schools	(79,059)	17,592	10,894	9,165	—	—	—	—	33,629	25,277	576	(23,196)	(23,196)	—
55580	Roanoke County School Board	(793,372)	724,976	436,952	377,348	—	—	—	—	1,343,810	(22,367)	47,759	390,988	390,988	—
55581	Rockbridge County Schools	(18,417)	252,691	165,198	83,607	—	10,996	—	—	305,406	90,857	78,393	292,343	292,343	—
55582	Rockingham County School Board	480,756	860,972	1,005,581	369,927	—	159,262	—	300,530	1,440,377	892,100	379,560	2,060,405	2,060,405	—
55583	Russell County School Board	6,573,850	252,669	684,359	131,082	—	—	285,954	113,524	484,863	1,077,627	456,975	7,516,071	7,516,071	—
55584	Scott County Schools	156,801	547,302	298,066	99,186	—	288,378	—	115,553	386,231	47,998	113,954	454,301	454,301	—
55585	Shenandoah County School Board	373,831	335,983	345,175	150,758	—	—	224,494	14,800	560,324	633,217	207,606	1,439,110	1,439,110	—
55586	Smyth County School Board	1,261,145	546,217	340,855	129,880	—	92,901	80,750	66,285	483,284	293,787	188,850	1,978,982	1,978,982	—
55587	Southampton County School Board	(803,893)	138,073	113,668	56,024	—	33,957	—	—	208,073	17,989	2,656	(646,063)	(646,063)	—
55588	Spotsylvania County School Board	849,562	719,425	920,213	312,708	—	41,752	333,618	295,004	1,259,074	1,217,981	596,517	2,803,474	2,803,474	—
55589	Stafford County Schools	617,513	1,102,777	915,757	302,383	—	154,500	833,828	314,433	1,205,789	1,038,076	451,488	3,288,288	3,288,288	—
55590	Surry County Public Schools	877,841	180,582	144,390	58,987	—	—	62,596	—	216,592	238,159	100,999	1,271,394	1,271,394	—
55591	Sussex County School Board	(264,858)	78,624	110,581	40,767	—	62,490	2,925	15,523	159,064	65,298	25,663	(182,925)	(182,925)	—
55592	Tazewell County Schools	6,354,336	489,487	687,626	230,773	—	175,398	11,580	109,275	843,456	877,669	446,165	7,145,841	7,145,841	—
55593	Warren County School Board	(799,752)	408,017	237,882	109,555	—	—	5,246	—	400,652	175,925	54,118	(211,467)	(211,467)	—
55595	Washington County School Board	1,335,882	491,516	347,687	142,553	—	137,261	—	33,317	528,336	184,508	208,112	1,737,946	1,737,946	—
55596	Westmoreland County School Board	658,653	83,961	144,561	43,685	—	—	11,886	—	161,619	254,922	66,596	916,199	916,199	—
55597	Wise County Schools	4,005,588	243,653	203,722	99,492	—	—	5,967	—	361,770	462,490	303,541	4,472,713	4,472,713	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55598	Wythe County School Board	652,820	123,561	199,898	64,203	—	73,553	830	1,633	240,513	219,746	113,181	788,268	788,268	—
55599	York County School Board	587,599	533,445	710,497	255,696	—	—	107,409	107,738	1,014,763	938,297	322,379	2,000,679	2,000,679	—
55600	Accomack County School Board	(716,919)	296,540	373,121	141,271	—	—	10,530	85,617	544,754	333,072	90,408	(51,206)	(51,206)	—
55601	Bristol Virginia School System	531,102	50,778	161,260	26,383	—	—	34,274	18,389	95,916	169,752	65,071	647,497	647,497	—
55602	Buena Vista City Public Schools	(294,612)	48,095	39,454	19,976	—	—	23,199	—	70,876	58,078	4,531	(158,325)	(158,325)	—
55603	Amelia County Public Schools	(125,270)	105,174	87,352	41,846	—	8,294	—	—	160,755	77,132	32,973	47,326	47,326	—
55605	Danville School Board	(71,290)	214,186	278,477	91,245	—	120,611	14,244	65,976	347,452	168,059	72,809	175,485	175,485	—
55606	Franklin City Public Schools	(25,077)	50,166	82,797	21,125	—	186,973	7,381	7,369	80,688	(43,300)	21,147	(234,815)	(234,815)	—
55607	Lexington City Public Schools	(184,647)	10,934	6,725	5,698	—	—	—	—	19,958	(25,707)	—	(191,885)	(191,885)	—
55608	Harrisonburg City School Board	(631,286)	213,808	257,256	87,103	—	—	37,144	71,199	341,917	191,934	74,576	(194,219)	(194,219)	—
55609	Hopewell Public Schools	1,816,410	145,254	512,695	75,491	—	90,891	119,403	54,241	286,650	476,154	240,346	1,978,689	1,978,689	—
55610	Lynchburg School Board	(88,082)	527,731	419,300	167,753	—	62,183	277,929	75,614	638,714	568,372	192,366	1,158,676	1,158,676	—
55611	Fauquier County School Board	(1,065,692)	545,674	881,022	283,480	—	—	239,747	175,922	1,128,745	1,036,560	325,318	571,136	571,136	—
55612	Brunswick County Public Schools	(367,682)	192,252	171,806	60,339	—	62,894	7,509	18,824	225,982	36,675	19,661	(201,140)	(201,140)	—
55613	P D Pruden Vocational-Technical Center	58,820	6,268	8,176	2,303	—	—	—	—	4,744	(59,353)	—	—	—	—
55614	Portsmouth School Board	8,401,988	930,823	1,104,827	348,438	—	188,521	34,420	211,793	1,293,422	1,233,189	772,742	9,691,107	9,691,107	—
55615	Campbell County School Board	834,317	339,555	415,404	146,946	—	135,339	10,892	28,488	545,929	379,973	231,908	1,209,557	1,209,557	—
55616	Richmond City Schools	1,349,101	1,464,597	1,520,714	576,409	—	34,600	500,491	304,016	2,202,185	1,710,480	483,847	4,915,300	4,915,300	—
55617	Roanoke City Schools	(1,207,418)	105,782	146,129	33,755	—	—	51,068	33,256	165,039	120,736	103,807	(1,015,228)	(1,015,228)	—
55619	Staunton City School Board	248,054	180,734	110,899	45,627	—	19,044	40,634	12,877	167,858	117,132	77,979	513,740	513,740	—
55620	Suffolk City School Board	270,635	594,501	914,853	285,453	—	5,207	139,543	242,574	1,141,678	1,034,522	351,095	1,866,845	1,866,845	—
55622	Craig County School Board	97,399	37,791	80,764	19,725	—	—	70,115	7,051	75,535	130,165	30,475	287,092	287,092	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55623	Martinsville City School Board	1,549,002	58,409	47,687	30,387	—	—	—	—	103,302	190,920	94,136	1,729,423	1,729,423	—
55624	Appomattox Regional Governor's School	(12,763)	10,908	12,652	2,157	409	3,834	4,721	2,805	10,044	11,097	6,427	1,333	1,333	—
55625	Colonial Heights City Schools	(43,923)	116,275	158,454	53,787	—	60,283	6,141	17,134	206,712	136,305	63,290	102,830	102,830	—
55632	City of Manassas School Board	169,829	622,519	515,612	185,104	—	61,292	23,315	102,599	720,365	349,907	150,637	1,075,889	1,075,889	—
55633	Franklin County Schools	2,241,786	504,026	877,052	219,264	—	247,506	105,633	189,302	867,015	723,094	352,871	2,934,163	2,934,163	—
55634	Frederick County School Board	(309,529)	582,561	950,105	270,195	—	24,643	92,361	176,884	1,097,117	955,441	489,723	860,169	860,169	—
55635	City of Salem Schools	(435,809)	170,477	137,287	61,817	—	98,143	—	3,275	229,144	3,898	39,178	(365,440)	(365,440)	—
55636	Manassas Park City Schools	(767,412)	92,085	130,421	44,909	—	21,095	8,036	35,325	173,135	56,557	5,118	(603,817)	(603,817)	—
55637	Newport News Public Schools	(1,409,044)	143,428	333,199	39,571	—	—	108,836	73,573	254,841	307,918	287,656	(1,180,874)	(1,180,874)	—
55638	Town of West Point Public Schools	—	—	—	—	—	—	—	—	1,586	5,035	1,148	5,473	5,473	—
55708	Waynesboro City Schools	(301,468)	85,678	92,900	42,381	—	—	51,076	—	161,372	157,550	14,683	4,244	4,244	—
55710	Valley Vocational-Technical Center	(99,289)	54,160	7,475	3,815	—	1,801	3,378	123	14,388	(38,730)	2,314	(81,375)	(81,375)	—
55711	New Horizons Technical Center	362,102	15,249	32,886	7,905	—	—	1,353	—	33,453	74,321	48,900	396,787	396,787	—
55713	Galax City Schools	252,830	44,322	76,551	23,061	—	136,364	419	13,313	88,557	(7,673)	39,805	115,987	115,987	—
55714	Norton City Schools	(328,821)	44,144	26,871	22,923	—	21,807	—	—	84,534	(95,695)	498	(367,937)	(367,937)	—
55802	Williamsburg-James City County Schools	(1,738,743)	840,955	571,436	218,300	—	134,615	50,093	150,869	867,272	286,604	172,426	(639,727)	(639,727)	—
55803	Poquoson City School Board	247,063	54,950	57,813	22,636	—	658	28,187	6,375	86,391	99,774	40,959	400,674	400,674	—
55806	Fredericksburg City Public Schools	(344,987)	169,349	207,480	54,654	—	64,650	34,931	57,897	218,220	69,757	31,753	(153,370)	(153,370)	—
55807	Hampton City Schools	1,901,590	660,997	640,992	291,356	—	—	22,256	—	1,071,132	809,790	366,592	3,166,825	3,166,825	—
55813	Buchanan County School Board	8,073,299	234,398	447,470	120,367	—	—	97,429	8,142	432,258	1,106,130	580,509	8,803,310	8,803,310	—
55814	Jackson River Vocational Technical Center	4,427	7,178	9,079	3,738	—	—	531	—	13,162	18,258	1,056	29,683	29,683	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Changes in Assumptions	PLUS: FY 2020 Deferred Outflows Investment Experience					
55815	Northern Neck Regional Vocational Center	16,616	13,970	4,257	1,402	427	4,193	396	1,750	6,346	(1,344)	2,032	25,423	25,423	—
55857	Peanut Soil and Water Conservation District	—	—	—	—	—	—	—	—	925	224,473	143,480	81,918	81,918	—
55858	Peumansend Creek Jail Authority	(162,089)	—	1,984	—	—	—	1,365	—	28,892	888,636	709,101	45,719	45,719	—
55859	Williamsburg Area Transit Authority	109,011	—	33,107	—	—	—	—	—	75,439	89,079	110,648	129,774	129,774	—
55860	Middle Peninsula Juvenile Detention Commission	276,788	—	69,058	—	—	—	—	—	150,375	159,764	123,018	394,851	394,851	—
55861	Breaks Interstate Park	(203,934)	—	1,417	—	—	—	174,189	—	20,247	(189,064)	15,013	(214,992)	(214,992)	—
55862	Crater Criminal Justice Training Academy	(17,344)	198	9,400	149	—	7,053	6,031	1,583	3,560	8,254	13,621	(27,941)	(27,941)	—
55863	Central Shenandoah Criminal Justice Training Academy	(49,797)	531	4,786	398	—	182	604	3,211	6,933	29,436	35,763	(50,211)	(50,211)	—
55864	New River Valley Emergency Communications Regional Authority	(139,229)	50,977	122,344	2,384	—	58,425	86,238	11,024	24,144	42,070	105,236	(213,165)	(213,165)	—
55865	Maury Service Authority	(67,626)	6,791	72,904	1,210	—	3,798	61,268	6,569	18,574	63,849	122,108	(110,595)	(110,595)	—
55866	Hampton Roads Transportation Accountability Commission	(22,645)	16,026	28,353	674	2,467	14,731	18,581	3,864	8,943	38,702	45,199	(27,953)	(27,953)	—
55867	Pamunkey Regional Library	222,232	210,504	206,697	26,409	—	47,674	63,881	41,441	200,119	161,905	76,908	542,394	542,394	—
55868	Northern Va Transit Authority	42,494	19,136	134,208	2,792	6,591	3,693	90,907	13,777	25,446	85,971	75,332	55,115	55,115	—
55869	Rsw Regional Jail Authority	(1,080,544)	441,225	496,918	27,676	11,487	295,708	277,470	91,612	194,149	468,717	571,748	(1,010,908)	(1,010,908)	—
55870	Bedford Regional Water Authority	501,911	126,161	422,690	45,388	21,790	—	214,201	123,220	207,558	317,159	215,365	784,977	784,977	—
55871	Portsmouth Redevelopment And Housing Authority	1,260,655	507,624	522,781	11,725	26,053	206,205	272,117	56,937	84,921	170,121	249,742	1,335,869	1,335,869	—
55872	Southwest Regn Recreation Auth	(86,200)	33,347	31,540	1,238	1,841	36,515	20,457	2,877	8,277	(5,891)	5,709	(103,976)	(103,976)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55873	Roanoke Redevlop & Housing Aut	(510,172)	148,094	124,116	27,692	10,437	28,062	77,255	38,856	134,506	168,104	109,893	(243,557)	(243,557)	—
55874	Meherrin River Regnl Jail Auth	(1,663,120)	695,814	203,861	53,261	24,309	314,305	—	112,004	314,394	407,289	638,171	(1,367,526)	(1,367,526)	—
55875	Woodway Water Authority	(44,107)	18,690	8,197	1,137	2,164	41,640	1,586	4,465	6,436	(6,107)	3,407	(75,582)	(75,582)	—
55876	Bristol Virginia Utilities Authority	(1,629,463)	414,097	556,240	96,610	115,823	1,315,641	126,526	241,653	427,749	(258,172)	131,663	(2,893,587)	(2,893,587)	—
55877	Washington Metro Area Transit Commission	232,224	122,168	32,809	6,945	20,243	58,991	48,589	20,332	32,529	11,057	24,679	323,232	323,232	—
55878	Mt Rogers Community Services Board	5,626,062	2,350,599	1,874,776	392,690	267,500	1,002,702	118,911	1,067,212	1,758,332	1,638,212	1,405,886	7,615,774	7,615,774	—
55879	Lonesome Pine Soil & Water Conservation District	5,248	1,084	6,763	416	253	—	13,328	1,945	2,269	5,676	2,581	19,537	19,537	—
55880	Big Sandy Soil & Water & Conservation District	(9,355)	6,476	7,255	751	1,321	4,938	3,142	2,405	3,777	4,233	2,165	(5,752)	(5,752)	—
55881	Virginia's Region 2000 Local Government Council	(1,104,372)	245,338	93,377	33,389	2,861	72,793	25,349	42,616	151,730	21,979	76,708	(896,488)	(896,488)	—
55882	Middle Peninsula Planning District Commission	29,544	74,975	24,667	8,047	408	3,631	12,027	5,683	33,381	(14,878)	10,542	93,437	93,437	—
55883	Western Virginia Regional Jail Authority	(4,874,473)	1,348,763	580,990	153,529	30,517	791,049	—	327,735	770,590	459,389	804,847	(4,328,928)	(4,328,928)	—
55884	Halifax Service Authority	(58,682)	91,081	393,551	25,258	18,774	3,965	294,693	41,142	106,302	227,042	74,635	185,395	185,395	—
55885	Fort Monroe Area Development Authority	—	72	34	35	—	—	—	—	—	(3)	—	—	—	—
55886	Russell County Public Service Authority	(24,337)	52,152	67,481	6,193	9,101	42,813	25,823	19,932	31,522	34,820	43,697	(29,373)	(29,373)	—
55887	Piedmont Community Services Board	(1,215,255)	559,955	645,014	150,374	96,171	66,251	61,762	303,857	698,927	603,155	526,125	(471,534)	(471,534)	—
55888	Blue Ridge Behavioral Healthcare	(6,626,680)	1,156,919	678,488	243,913	—	345,959	—	226,308	1,055,416	73,247	254,646	(5,637,796)	(5,637,796)	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55889	Skyline Soil & Water Conservation District	162,478	7,418	30,654	3,852	—	—	16,109	4,924	18,239	45,203	13,961	205,904	205,904	—
55890	Middle River Regional Jail Authority	(3,175,728)	1,221,487	537,407	147,266	51,698	913,861	2,583	291,083	718,733	637,466	913,063	(2,867,671)	(2,867,671)	—
55891	Tidewater Soil & Water Conservation District	(12,633)	5,744	6,641	1,323	96	1,408	7,955	2,497	6,767	11,279	5,060	7,081	7,081	—
55892	Big Stone Gap Redevelopment And Housing Authority	115,448	26,819	137,966	5,720	9,649	1,746	88,171	14,954	24,694	65,437	25,850	154,592	154,592	—
55893	Eastern Shore Soil & Water Conservation District	(9,202)	10,350	41,018	3,976	1,592	41,024	15,754	8,968	17,353	9,135	13,599	(48,851)	(48,851)	—
55894	Town of Boykins	(46,833)	5,550	3,482	1,267	—	4,244	—	1,131	5,827	441	522	(43,399)	(43,399)	—
55895	Town of Gordonsville	112,216	44,479	67,084	13,941	—	4,921	42,686	19,628	63,105	144,562	67,187	273,543	273,543	—
55896	Virginia Resources Authority	(136,287)	111,451	284,286	22,296	18,558	16,995	196,435	40,606	87,164	173,117	68,145	62,206	62,206	—
55897	Prince William County Service Authority	2,043,180	1,225,886	3,353,740	399,027	243,165	5,216	1,288,528	944,203	1,924,520	2,581,755	2,497,516	3,509,408	3,509,408	—
55898	Western Virginia Water Authority	(451,677)	604,589	821,274	149,128	81,724	65,218	143,733	315,825	694,668	557,122	414,146	332,770	332,770	—
55899	Shenandoah Valley Regional Airport Commission	311,127	80,199	136,341	16,724	28,088	10,486	76,288	63,692	76,034	82,817	36,518	462,000	462,000	—
55900	Alleghany Highlands Community Services Board	(60,124)	186,506	457,691	97,192	—	6,239	59,119	75,033	371,448	400,240	85,104	385,996	385,996	—
55901	Brunswick Industrial Development Authority	(49,269)	8,715	4,612	4,563	—	—	16,461	—	17,416	27,229	8,953	2,424	2,424	—
55902	Northern Neck/Essex County Group Home Comm	(23,159)	19,637	11,926	10,233	—	—	—	—	36,092	(90,856)	—	(80,445)	(80,445)	—
55903	State Education Assistance Authority	—	214,470	105,890	107,235	—	—	—	—	—	(1,345)	—	—	—	—
55904	Appalachian Juvenile Commission	1,222,207	278,159	273,791	55,277	7,451	59,713	124,250	112,936	224,835	217,423	159,365	1,624,213	1,624,213	—

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55905	Goochland/Powhatan Community Services Board	(1,231,411)	226,816	361,329	99,769	—	—	116,021	32,341	381,786	347,679	9,098	(596,964)	(596,964)	—
55906	Suffolk Redevelopment & Housing Authority	(1,264,840)	183,242	129,124	51,780	—	8,302	13,568	5,939	203,715	13,757	3,990	(1,037,815)	(1,037,815)	—
55907	Virginia Small Business Financing Authority	—	14,590	7,241	7,294	—	—	—	—	—	(55)	—	—	—	—
55908	Lee County Redevelopment & Housing Authority	498,054	45,365	53,212	16,245	—	20,846	—	13,791	66,259	53,988	46,713	540,441	540,441	—
55909	Henry County Public Service Authority	1,293,878	268,161	633,830	125,788	—	—	231,940	169,558	487,405	524,358	149,778	2,065,904	2,065,904	—
55910	Southside Planning District Commission	978,626	54,667	121,681	28,277	—	5,650	6,462	15,892	112,897	181,303	70,141	1,124,098	1,124,098	—
55911	Economic Development Authority - Henrico Co	96,273	106,908	59,058	24,747	—	17,965	82,728	14,294	99,410	102,772	61,129	339,486	339,486	—
55912	Augusta County Service Authority	953,459	650,176	641,256	178,258	33,957	136,652	486,003	300,318	715,506	624,013	260,197	2,479,155	2,479,155	—
55914	Rappahannock Juvenile Center	234,387	241,458	481,379	100,554	—	—	180,054	111,884	398,236	421,607	138,668	867,025	867,025	—
55915	Cumberland Plateau Regional Housing Authority	(362,526)	414,501	114,515	27,737	3,530	182,633	123,472	38,587	106,720	(89,907)	6,686	(104,254)	(104,254)	—
55918	Amherst County Service Authority	488,863	138,941	175,663	56,580	—	9,701	73,743	63,772	218,961	181,170	50,507	872,999	872,999	—
55919	Pepper's Ferry Regional Wastewater Authority	793,246	113,987	214,935	33,236	—	17,793	45,002	32,376	138,122	188,801	98,684	946,886	946,886	—
55920	Rappahannock Regional Jail	162,154	982,369	1,500,127	425,451	—	45,875	2,564	462,106	1,832,511	2,062,453	1,341,391	2,191,313	2,191,313	—
55921	Thomas Jefferson Planning District Commission	(332,471)	39,990	51,342	20,809	—	19,408	—	—	82,572	13,112	2,390	(290,746)	(290,746)	—
55922	Piedmont Regional Jail	2,494,042	363,005	1,139,792	145,239	—	3,248	324,436	168,248	598,221	1,233,660	514,683	3,378,650	3,378,650	—
55923	Nelson County Service Authority	(363,761)	252,532	153,699	36,992	3,184	98,559	24,419	59,966	152,078	10,923	13,124	(169,401)	(169,401)	—

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Changes in Assumptions	PLUS: FY 2020 Deferred Outflows Investment Experience					
55924	Coeburn-Norton-Wise Water Treatment Authority	118,643	326,319	153,716	20,860	43,815	169,767	49,813	56,548	89,869	(2,068)	19,283	231,683	231,683	—
55925	Fauquier County Water & Sanitation Authority	313,884	254,680	509,539	77,504	42,739	13,645	400,263	168,285	319,707	372,176	108,419	1,077,149	1,077,149	—
55926	Scott County Soil & Water Conservation District	58,648	15,657	49,508	3,605	4,212	—	54,333	10,411	15,867	26,340	9,171	114,760	114,760	—
55927	New River Resource Authority	393,335	198,774	203,281	26,904	30,015	73,657	131,114	71,324	118,468	126,220	67,171	638,207	638,207	—
55928	Scott County Water & Sewerage Authority	363,201	68,979	226,309	24,026	7,011	171,415	85,208	47,386	103,734	87,443	77,946	249,244	249,244	—
55929	Greensville County Water & Sewer Authority	440,514	128,998	251,213	45,772	10,876	—	148,777	86,360	187,181	189,973	65,997	807,945	807,945	—
55930	Petersburg Redevelopment & Housing Authority	317,092	148,963	145,694	55,045	—	8,628	14,536	16,427	212,384	168,070	68,823	599,282	599,282	—
55931	Central Rappahannock Regional Library	1,943,853	817,746	908,741	185,282	5,622	153,862	634,768	308,161	744,482	534,190	299,157	3,430,536	3,430,536	—
55932	Virginia Coalfield Economic Development Auth	288,362	52,134	69,959	13,896	5,694	6,869	12,405	30,479	57,902	51,160	24,044	371,980	371,980	—
55933	Central Virginia Regional Jail	865,674	715,021	535,352	145,761	—	233,566	—	190,058	623,866	781,612	777,794	1,483,758	1,483,758	—
55934	Thomas Jefferson Soil & Water Conservation Dist	96,378	28,198	51,875	9,524	—	3,014	12,983	5,156	36,481	54,287	12,505	156,565	156,565	—
55936	Commonwealth Regional Council	306,112	115,857	42,753	12,778	—	30,634	—	8,816	50,586	(10,837)	25,691	358,678	358,678	—
55937	Wythe-Grayson Regional Library	(187,361)	25,058	48,402	13,034	—	—	17,057	6,035	53,254	52,050	1,146	(96,489)	(96,489)	—
55938	Colonial Soil & Water Conservation District	112,655	13,560	24,970	7,043	—	—	15,576	1,899	27,157	43,270	11,216	170,888	170,888	—
55939	Rivanna Solid Waste Authority	222,897	53,290	58,218	27,746	—	—	80,253	—	101,754	188,184	64,044	496,370	496,370	—
55940	Monacan Soil & Water Conservation District	174,291	13,342	91,065	5,816	—	—	38,075	11,961	26,332	79,741	16,856	230,005	230,005	—

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55941	Robert E Lee Soil & Water Conservation District	39,886	17,287	35,577	4,427	—	48,168	6,601	9,151	19,131	(7,667)	9,104	(12,887)	(12,887)	—
55942	Tri-County/City Soil & Water Conservation Dist	(26,030)	11,102	18,191	5,693	—	7,335	454	752	22,633	8,473	1,507	(15,342)	(15,342)	—
55944	Central Virginia Waste Management Authority	68,361	37,332	67,194	18,410	—	920	87,905	20,438	76,206	139,630	28,465	314,883	314,883	—
55945	Lonesome Pine Regional Library	287,331	167,267	148,880	51,258	—	—	129,590	3,579	203,724	265,690	36,164	820,879	820,879	—
55946	Virginia Peninsulas Public Service Authority	(503,186)	134,713	157,085	54,650	—	—	123,558	24,343	225,637	229,630	46,599	(23,639)	(23,639)	—
55947	Tidewater Youth Services Commission	(736,205)	236,472	276,234	123,215	—	—	38,744	—	467,391	367,186	45,760	(71,621)	(71,621)	—
55948	Virginia Highlands Airport Commission	81,110	15,757	48,568	6,035	1,399	81,385	16,999	12,305	25,193	(491)	14,982	(1,496)	(1,496)	—
55949	Western Tidewater Regional Jail	1,958,151	712,620	1,264,653	296,222	—	53,733	743,782	291,824	1,226,631	2,120,304	981,271	4,457,433	4,457,433	—
55950	Scott County Redevelopment & Housing Authority	697,265	25,875	173,227	13,527	—	—	10,604	—	47,120	245,209	48,708	790,611	790,611	—
55951	Handley Regional Library	(163,559)	65,380	81,343	28,755	—	2,772	65,276	12,907	118,989	126,329	34,052	78,400	78,400	—
55952	Northern Neck Regional Jail	(192,721)	592,088	453,535	142,009	—	164,820	—	167,022	579,410	306,590	376,912	315,113	315,113	—
55953	Montgomery Regional Solid Waste Authority	169,591	44,500	91,103	23,142	—	—	13,406	19,523	96,829	119,082	36,230	312,456	312,456	—
55954	Potomac & Rappahannock Transportation Commission	366,784	431,787	1,037,759	185,093	19,571	—	770,195	339,673	798,291	967,322	323,989	2,107,640	2,107,640	—
55955	Giles County Public Service Authority	147,632	32,710	46,516	17,035	—	—	2,419	—	66,606	65,571	25,503	225,884	225,884	—
55956	South Central Wastewater Authority	201,913	135,743	153,949	44,167	—	16,749	46,511	56,895	188,533	191,563	89,048	517,245	517,245	—
55957	Wise County Redevelopment & Housing Authority	1,069,767	208,130	162,646	51,899	—	214,173	—	61,979	196,856	75,189	93,536	1,089,667	1,089,667	—

Virginia Retirement System

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			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55958	Prince William Soil & Water Conservation District	(167,915)	9,980	29,911	4,887	—	—	16,289	7,050	21,202	9,541	650	(139,301)	(139,301)	—
55959	Hampton Roads Regional Jail Authority	3,992,349	1,057,615	2,169,490	419,652	—	—	760,987	578,362	1,802,106	2,662,677	1,561,091	6,703,863	6,703,863	—
55960	Castlewood Water & Sewage Authority	(24,180)	92,653	78,791	7,301	—	35,889	44,216	11,064	28,742	6,933	1,482	35,965	35,965	—
55961	Pamunkey Regional Jail	175,577	441,438	605,483	188,283	—	9,311	154,592	153,314	827,031	1,986,286	700,336	2,234,825	2,234,825	—
55962	Charlottesville-Albemarle Airport Authority	1,094,760	154,183	349,760	54,783	11,556	—	265,866	99,527	211,719	389,624	196,788	1,602,792	1,602,792	—
55963	Virginia Peninsula Regional Jail	(3,208,910)	1,021,197	426,959	171,290	—	249,759	—	80,300	713,131	140,669	464,044	(2,565,665)	(2,565,665)	—
55964	Virginia Biotechnology Research Park Authority	(257,202)	45,948	82,397	23,924	—	—	25,957	11,750	90,395	76,871	3,150	(115,752)	(115,752)	—
55966	Blue Ridge Regional Jail Authority	(935,618)	2,065,077	1,504,461	456,991	13,287	874,293	—	644,117	1,970,767	1,559,344	1,759,986	694,669	694,669	—
55967	Massanutten Regional Library	(144,200)	64,245	86,201	26,869	—	25,779	6,421	22,511	107,458	58,089	23,677	(48,002)	(48,002)	—
55968	Albemarle-Charlottesville Regional Jail	998,902	1,084,370	950,215	248,380	—	196,414	615,115	426,481	1,081,369	1,160,487	868,355	3,103,360	3,103,360	—
55969	Culpeper Soil & Water Conservation District	(4,518)	28,028	51,157	8,424	116	—	7,975	16,864	40,354	41,257	21,669	48,594	48,594	—
55970	New River Valley Regional Jail	(3,585,640)	1,080,760	1,118,642	257,113	4,504	1,065,795	144,502	424,980	1,118,336	407,105	700,202	(3,556,213)	(3,556,213)	—
55971	Sussex Service Authority	(407,593)	65,522	84,668	27,477	—	75,752	—	25,703	114,675	18,446	21,208	(392,352)	(392,352)	—
55972	Big Walker Soil & Water Conservation District	19,724	12,248	20,359	1,911	5,886	1,542	22,296	9,951	9,119	8,349	3,311	48,678	48,678	—
55973	Peter Francisco Soil & Water Conservation District	27,334	19,363	26,222	2,320	2,531	8,256	26,400	8,365	10,507	12,254	1,923	62,971	62,971	—
55974	Peaks of Otter Soil & Water Conservation District	(84,542)	44,358	13,037	1,195	3,917	17,563	6,676	1,039	5,120	(20,105)	—	(83,166)	(83,166)	—

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Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							
55975	New River Soil & Water Conservation District	70,712	18,141	49,023	2,506	6,618	3,748	39,159	11,712	11,674	17,468	5,410	101,561	101,561	—
55977	Southside Regional Jail	116,766	240,951	400,021	76,114	—	10,492	121,634	86,938	313,212	430,340	303,783	519,431	519,431	—
55978	Evergreen Soil & Water Conservation District	34,159	24,238	11,726	1,410	—	13,855	7,281	5,189	6,545	3,560	3,038	50,943	50,943	—
55979	Roanoke Higher Education Authority	(221,050)	107,488	147,464	23,495	6,161	5,537	61,819	29,421	94,912	60,527	18,531	(68,071)	(68,071)	—
55981	John Marshall Soil & Water Conservation District	105,209	14,212	71,242	7,107	—	360	—	—	31,237	91,762	17,925	145,786	145,786	—
55982	Daniel Boone Soil & Water Conservation District	14,798	23,347	11,269	2,028	1,648	14,910	5,695	8,313	9,527	5,275	2,573	34,527	34,527	—
55983	Southside Community Services Board	(169,508)	830,823	626,319	197,407	8,603	291,858	76	265,284	793,445	316,530	304,774	607,689	607,689	—
55984	Northern Shenandoah Valley Regional Commission	(199,268)	42,109	57,348	13,692	—	—	49,570	9,995	55,492	60,512	10,214	(62,844)	(62,844)	—
55985	Tazewell Soil & Water Conservation District	43,547	2,994	23,190	1,480	11	—	12,670	3,184	6,627	19,077	7,525	55,893	55,893	—
55987	Richmond Regional Planning District Committee	584,259	172,218	216,116	36,248	5,727	20,635	129,638	25,258	143,917	240,997	84,666	932,895	932,895	—
55988	Henricopolis Soil & Water Conservation District	(29,291)	4,690	11,643	2,395	—	10	3,018	2,990	9,911	8,985	1,813	(15,558)	(15,558)	—
55989	Piedmont Regional Juvenile Detention Center	(230,465)	72,968	52,469	13,695	4,096	80,681	2,314	27,404	62,452	15,490	19,851	(220,629)	(220,629)	—
55990	Roanoke River Service Authority	(78,043)	61,594	23,265	6,139	10,361	56,280	—	13,026	28,770	(16,834)	9,369	(96,901)	(96,901)	—
55991	Lee County Public Service Authority	(199,092)	46,729	39,698	8,808	3,157	14,336	5,050	15,995	39,857	18,124	7,692	(147,028)	(147,028)	—
55992	Blue Ridge Juvenile Detention Center	169,897	83,710	236,691	29,571	3,974	—	228,565	65,146	134,001	257,913	83,172	585,824	585,824	—

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, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019		LESS: FY 2019		LESS: FY 2020		PLUS: FY 2020		PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contributions	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55993	Ferrum Water & Sewage Authority	(26,093)	31,429	14,113	3,092	2,973	26,742	—	9,654	14,310	5,285	3,909	(16,244)	(16,244)	—
55994	Wise County Public Service Authority	(322,870)	205,519	84,891	17,799	19,088	110,832	23,459	44,155	81,179	35,635	31,813	(197,346)	(197,346)	—
55995	Holston River Soil & Water Conservation District	(8,960)	13,721	23,545	3,881	—	5,480	5,007	5,078	16,147	10,006	5,723	2,370	2,370	—
55996	New River Valley Community Services Board	(6,002,766)	1,544,348	1,730,616	401,890	—	360,688	79,866	649,977	1,889,536	663,168	1,644,213	(5,313,278)	(5,313,278)	—
55997	Institute For Advanced Learning And Research	(667,943)	56,471	120,281	29,375	—	—	64,212	26,905	129,985	166,686	58,291	(431,631)	(431,631)	—
55998	Southwest Virginia Regional Jail Authority	(2,088,531)	1,421,623	1,364,268	316,455	44,290	1,847,179	119,289	653,533	1,461,800	1,183,106	1,700,444	(2,521,816)	(2,521,816)	—
55999	Clinch Valley Soil & Water Conservation District	(51,970)	4,724	8,605	1,964	—	9,436	1,319	3,699	8,693	(8,586)	—	(62,126)	(62,126)	—
Total Political Subdivision		\$ 2,947,729,307	\$ 555,799,608	\$ 851,911,987	\$ 213,610,831	\$ 4,026,052	\$ 77,123,742	\$ 262,130,224	\$ 294,195,679	\$ 849,446,949	\$ 974,209,100	\$ 521,612,593	\$ 4,215,225,662	\$ 4,215,225,662	\$ —