

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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		\$ 4,215,225,662	\$ 294,760,625	\$1,405,772,852	\$3,505,465,868	\$ 1,161,714	\$ 216,884,449	\$ 225,082,258	\$ 822,202,753	\$ 633,993,323	\$ 269,136,701	\$ 580,006,923	\$ 751,109,516	\$ 751,109,516	\$ —
55100	Accomack County	4,179,199	1,080,987	3,177,547	9,912,476	—	500,303	10,096	2,009,579	1,813,467	(262,949)	989,919	(5,749,866)	(5,749,866)	—
55101	Albemarle County	51,323,327	1,647,406	15,829,197	28,442,905	—	2,182,467	3,526,110	8,293,195	5,078,787	6,378,321	6,578,091	23,214,486	23,214,486	—
55102	Alleghany County	7,800,266	554,536	2,362,346	5,728,900	—	226,372	238,005	1,227,878	1,040,703	370,058	977,401	1,936,427	1,936,427	—
55103	Amelia County	573,318	186,319	938,112	2,833,703	—	—	181,181	327,875	505,809	35,943	300,635	(2,262,005)	(2,262,005)	—
55104	Amherst County	6,092,432	444,978	2,288,136	6,967,709	—	268,709	73,017	1,209,109	1,267,940	374,371	1,054,036	(1,116,743)	(1,116,743)	—
55105	Appomattox County	5,668,988	667,925	1,309,257	3,452,631	—	226,332	340,925	811,454	636,417	377,958	608,406	2,907,041	2,907,041	—
55107	Augusta County	16,383,623	904,259	5,570,007	14,946,188	—	1,778,608	394,277	3,106,564	2,683,072	772,070	2,420,992	(471,930)	(471,930)	—
55108	Bath County	3,491,506	214,363	1,029,783	2,132,640	—	182,609	195,171	459,799	385,248	160,073	407,891	1,153,237	1,153,237	—
55109	Bedford County	9,115,276	1,038,965	4,285,306	11,930,638	—	170,162	31,200	2,107,448	2,165,397	885,555	1,779,084	(2,821,349)	(2,821,349)	—
55110	Bland County	2,002,388	378,496	604,481	1,456,288	—	175,661	45,924	306,200	258,361	50,410	268,315	537,034	537,034	—
55111	Botetourt County	4,012,925	1,292,714	2,946,699	8,612,438	—	137,105	236,511	2,204,657	1,527,983	(178,630)	1,255,477	(3,855,559)	(3,855,559)	—
55112	Brunswick County	5,047,984	352,752	1,310,896	3,424,221	—	44,118	543,254	867,409	609,997	600,421	650,025	2,592,557	2,592,557	—
55113	Buchanan County	18,397,041	564,624	3,306,108	7,539,245	—	44,208	308,310	1,527,998	1,380,678	1,261,740	1,544,710	11,006,120	11,006,120	—
55114	Buckingham County	2,448,227	204,990	1,232,511	3,273,513	—	242,282	115,609	440,850	582,986	(12,293)	368,794	(1,336,731)	(1,336,731)	—
55115	Campbell County	11,383,034	789,695	3,925,455	11,147,849	—	1,060,615	231,438	2,283,296	2,001,892	425,482	1,665,636	(684,718)	(684,718)	—
55116	Caroline County	1,503,373	588,885	3,084,732	9,479,778	—	1,333,759	107,254	1,361,164	1,688,438	(594,896)	881,488	(10,125,539)	(10,125,539)	—
55117	Carroll County	8,965,544	406,493	2,259,964	5,205,334	—	553,715	249,648	1,131,819	948,161	393,181	820,093	3,255,740	3,255,740	—
55118	Charles City County	2,788,012	156,406	918,335	2,404,576	—	7,883	76,665	377,789	439,825	255,267	372,813	390,357	390,357	—
55119	Charlotte County	2,973,222	435,066	1,607,662	4,073,334	—	413,274	174,567	590,239	738,445	(169,702)	466,018	(1,818,451)	(1,818,451)	—
55120	Chesterfield County	254,381,202	12,332,461	69,939,655	157,597,811	—	14,820,219	9,906,905	44,680,302	28,610,825	13,525,943	29,952,331	91,127,622	91,127,622	—

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55121	Clarke County	2,782,948	321,086	1,302,222	3,608,292	—	—	357,452	615,507	648,883	277,875	489,429	(396,192)	(396,192)	—
55122	Craig County	631,236	94,505	369,873	1,297,764	—	—	118,666	150,897	235,757	103,058	206,669	(540,187)	(540,187)	—
55123	Culpeper County	11,683,015	602,405	4,151,276	10,762,243	—	171,127	310,525	2,419,654	1,900,972	1,457,789	2,147,979	1,141,735	1,141,735	—
55124	Cumberland County	1,882,481	425,876	808,894	2,372,586	—	154,390	485,513	380,564	422,987	286,273	320,646	227,178	227,178	—
55125	Dickenson County	9,082,624	311,560	2,910,271	4,961,468	—	865,105	669,538	969,200	898,360	588,064	902,612	2,879,890	2,879,890	—
55126	Dinwiddie County	3,297,786	1,191,393	2,038,430	6,352,802	—	1,035,735	—	1,069,595	1,131,584	(403,067)	1,033,891	(4,173,567)	(4,173,567)	—
55128	Essex County	(63,000)	677,850	852,345	2,808,497	—	292,240	370	351,860	512,273	(390,552)	294,839	(3,159,120)	(3,159,120)	—
55130	Fauquier County	17,533,814	1,231,258	7,864,172	22,153,754	—	868,481	392,090	5,283,014	3,864,375	1,682,666	4,137,390	(5,036,580)	(5,036,580)	—
55131	Floyd County	4,797,253	162,536	1,450,363	2,692,458	—	310,428	267,596	683,809	482,435	555,461	612,146	1,883,695	1,883,695	—
55132	Fluvanna County	2,367,711	358,166	1,245,992	4,113,482	—	46,955	87,813	581,495	731,812	258,553	633,079	(1,653,958)	(1,653,958)	—
55133	Franklin County	8,355,986	677,772	4,196,238	10,639,158	—	860,749	465,094	2,022,178	1,923,067	324,611	1,538,973	(3,466,410)	(3,466,410)	—
55134	Frederick County	35,723,610	1,808,441	15,151,783	26,842,903	—	3,848,616	3,640,197	7,937,107	4,706,160	3,112,940	5,837,145	5,248,008	5,248,008	—
55135	Giles County	5,122,599	270,971	1,540,442	3,935,798	—	2,257	193,595	710,769	713,361	554,211	731,268	1,355,741	1,355,741	—
55136	Gloucester County	12,485,995	668,906	5,674,591	11,057,207	—	630,965	1,079,590	2,189,657	1,976,062	1,923,989	1,764,009	1,197,427	1,197,427	—
55137	Goochland County	4,360,034	555,436	3,133,149	6,159,697	—	96,444	899,601	1,456,564	1,076,359	938,457	1,323,651	(1,426,490)	(1,426,490)	—
55138	Grayson County	6,167,890	508,985	1,226,515	3,220,318	—	130,344	52,213	599,085	579,613	459,213	706,564	3,083,258	3,083,258	—
55139	Greene County	2,263,501	237,298	1,387,537	3,557,041	—	395,365	141,519	653,755	641,468	108,757	514,772	(1,808,417)	(1,808,417)	—
55140	Greensville County	2,888,775	362,440	1,809,400	3,800,874	—	351,683	343,620	683,514	688,166	152,083	452,740	(1,296,099)	(1,296,099)	—
55141	Halifax County	4,004,074	413,814	2,041,246	6,479,211	—	—	136,225	997,798	1,188,057	217,462	649,539	(2,212,566)	(2,212,566)	—
55142	Hanover County	39,993,737	2,579,996	19,919,117	44,667,093	—	3,129,747	3,213,200	11,842,690	7,882,576	3,164,459	6,987,052	(6,026,351)	(6,026,351)	—
55143	Henrico County	314,520,616	16,990,357	87,231,822	209,676,838	—	16,291,238	10,159,590	58,092,174	38,201,725	16,509,710	37,246,686	104,027,588	104,027,588	—
55144	Henry County	16,369,833	803,570	5,673,567	13,039,268	—	99,200	691,100	2,848,070	2,365,773	1,648,263	2,192,899	3,721,675	3,721,675	—
55145	Highland County	786,203	415,261	330,155	1,110,064	—	217,565	—	135,968	198,259	(224,292)	155,812	(502,197)	(502,197)	—

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55146	Isle of Wight County	7,900,033	458,375	3,248,422	7,927,564	—	663,891	418,004	1,504,467	1,405,605	875,048	1,428,117	(706,462)	(706,462)	—
55147	James City County	34,769,717	1,827,525	12,880,338	29,325,081	—	—	1,787,816	7,114,850	5,232,227	3,725,472	4,535,863	7,716,325	7,716,325	—
55148	King George County	4,977,004	478,845	2,629,161	6,593,835	—	33,768	460,972	1,392,687	1,167,472	661,756	1,062,363	(1,180,391)	(1,180,391)	—
55149	King & Queen County	630,900	227,497	515,811	1,869,603	—	36,205	59,657	262,037	336,143	3,305	259,699	(1,161,779)	(1,161,779)	—
55150	King William County	1,698,470	415,009	867,253	2,882,424	—	300,545	—	490,868	516,889	(59,117)	383,927	(1,372,030)	(1,372,030)	—
55151	Lancaster County	4,082,833	403,111	1,140,295	3,513,679	—	150,107	—	470,761	628,748	238,168	697,698	321,842	321,842	—
55152	Lee County	3,969,287	572,781	1,375,740	4,283,977	—	117,797	250,426	786,736	785,841	32,048	447,192	172,413	172,413	—
55153	Loudoun County	141,156,889	8,583,500	62,286,353	130,464,209	5,687	298,822	59,654,679	48,978,147	22,723,972	27,904,872	31,656,956	84,290,032	84,290,032	—
55154	Louisa County	3,710,032	644,987	3,506,772	7,030,628	—	478,305	648,794	1,295,213	1,237,647	645,962	1,151,400	(3,984,470)	(3,984,470)	—
55155	Lunenburg County	2,726,437	121,534	658,457	1,887,031	—	169,851	34,019	232,517	346,708	69,710	294,701	520,885	520,885	—
55156	Madison County	2,297,626	279,294	1,518,904	3,040,006	—	127,729	317,250	651,815	544,566	260,415	561,114	(896,787)	(896,787)	—
55157	Mathews County	745,702	366,802	570,121	2,123,352	—	67,788	—	293,167	376,530	(173,987)	271,229	(1,424,276)	(1,424,276)	—
55158	Mecklenburg County	8,343,396	456,795	3,631,430	7,457,481	—	178,611	579,153	1,154,205	1,347,570	795,942	1,034,736	374,803	374,803	—
55159	Middlesex County	(265,255)	127,000	711,362	2,099,212	—	299,256	29,225	293,667	374,577	(128,905)	190,183	(2,869,704)	(2,869,704)	—
55160	Montgomery County	20,525,124	852,029	6,594,072	13,728,019	—	838,540	921,707	2,514,633	2,471,342	2,398,866	2,401,177	6,121,893	6,121,893	—
55162	Nelson County	3,505,229	208,469	1,147,176	2,968,671	—	79,494	51,960	493,841	539,415	367,365	541,424	429,514	429,514	—
55163	New Kent County	4,554,179	413,371	2,154,723	5,117,464	—	193,012	273,372	1,461,603	889,576	728,839	1,166,956	(311,215)	(311,215)	—
55165	Northampton County	3,201,969	428,975	2,362,655	5,908,614	—	101,999	283,270	936,633	1,061,166	77,126	829,668	(3,213,797)	(3,213,797)	—
55166	Northumberland County	3,562,391	196,761	1,537,491	2,971,254	—	464,117	327,582	534,429	529,557	178,394	490,165	(133,913)	(133,913)	—
55167	Nottoway County	(1,231,388)	302,211	830,229	2,892,882	—	20,177	24,724	253,380	529,072	(406,161)	13,829	(4,285,279)	(4,285,279)	—
55168	Orange County	4,278,590	764,169	1,941,827	6,355,228	—	553,345	—	1,211,705	1,124,618	(91,554)	1,057,737	(2,620,609)	(2,620,609)	—
55169	Page County	4,818,276	383,479	1,861,145	4,983,361	—	883,497	144,855	1,001,880	893,113	(24,674)	906,539	(1,417,613)	(1,417,613)	—
55170	Patrick County	6,041,253	240,960	1,952,654	3,955,391	—	467,170	217,247	1,081,651	705,524	629,887	864,503	1,676,804	1,676,804	—

Virginia Retirement System

Finance Division

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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	13,761,702	686,839	5,236,671	10,899,297	—	—	1,336,561	2,206,534	1,981,456	2,015,995	1,878,591	3,974,528	3,974,528	—
55172	Powhatan County	5,117,389	608,784	2,602,821	3,995,024	11,212	355,802	736,378	1,345,449	688,395	679,735	1,007,475	1,203,796	1,203,796	—
55173	Prince Edward County	2,461,583	544,952	1,137,974	3,829,627	—	131,211	69,517	597,276	690,693	58,627	445,232	(1,121,396)	(1,121,396)	—
55174	Prince George County	14,621,273	897,452	3,491,491	9,470,753	—	955,616	251,517	2,332,503	1,700,421	982,547	2,048,655	4,819,198	4,819,198	—
55176	Prince William County	297,972,247	13,820,539	101,314,814	200,708,072	—	8,362,459	20,962,722	64,325,790	35,745,303	24,424,687	44,968,333	101,897,610	101,897,610	—
55177	Pulaski County	6,936,550	1,347,525	2,845,497	8,815,267	—	573,740	14,712	1,499,321	1,591,737	(112,552)	1,132,374	(2,089,585)	(2,089,585)	—
55178	Rappahannock County	3,440,379	181,997	1,075,499	2,391,697	—	684,046	159,884	377,091	428,482	(13,119)	434,773	(11,301)	(11,301)	—
55179	Richmond County	1,808,464	145,156	964,077	2,286,641	—	148,441	110,734	335,028	416,399	207,954	390,697	(766,121)	(766,121)	—
55180	Roanoke County	57,866,870	2,747,210	15,187,332	37,183,034	—	1,163,276	1,565,046	9,112,613	6,710,278	4,507,791	6,868,830	22,107,336	22,107,336	—
55181	Rockbridge County	6,925,124	512,995	2,052,529	5,472,541	—	255,571	76,748	1,271,978	998,812	624,324	1,162,552	1,466,788	1,466,788	—
55182	Rockingham County	24,228,920	1,022,644	8,341,287	17,156,027	—	1,607,506	1,363,684	4,608,591	3,058,276	2,499,930	3,428,079	6,249,146	6,249,146	—
55183	Russell County	7,707,008	296,715	1,820,575	4,626,778	—	—	266,453	914,815	848,324	1,000,754	804,608	3,782,108	3,782,108	—
55184	Scott County	7,986,082	265,810	1,917,491	4,226,042	—	381,415	204,691	1,032,774	774,116	656,981	798,069	3,597,437	3,597,437	—
55185	Shenandoah County	8,351,416	700,947	3,899,410	8,425,497	—	859,685	691,182	1,834,854	1,505,312	786,078	1,464,689	(779,492)	(779,492)	—
55186	Smyth County	5,887,098	947,045	2,136,736	6,789,282	—	247,939	299,719	1,066,021	1,247,082	74,735	698,592	(350,849)	(350,849)	—
55187	Southampton County	7,587,707	651,105	1,955,299	6,585,758	—	493,704	—	1,021,280	1,189,601	(45,289)	1,044,122	325,521	325,521	—
55188	Spotsylvania County	31,517,438	1,898,842	13,223,399	31,098,885	—	—	9,586,208	10,458,343	5,419,465	5,684,730	6,466,288	13,776,454	13,776,454	—
55189	Stafford County	38,854,689	2,096,688	11,983,433	32,977,682	—	—	4,877,351	10,344,627	5,788,901	4,259,899	6,855,095	14,405,945	14,405,945	—
55190	Surry County	3,573,233	190,293	1,604,474	2,910,995	—	119,667	321,225	588,549	541,262	454,445	500,868	533,003	533,003	—
55191	Sussex County	(111,014)	395,804	1,777,064	4,552,661	—	790,702	211,476	365,721	822,982	(592,483)	385,736	(6,413,677)	(6,413,677)	—
55192	Tazewell County	11,874,275	575,046	2,723,140	8,540,396	—	167,677	3,249	1,487,339	1,545,466	605,194	1,404,770	3,254,586	3,254,586	—
55193	Warren County	5,979,566	793,133	2,764,314	7,208,053	—	1,029,122	131,495	1,622,550	1,303,320	235,353	1,255,178	(2,191,250)	(2,191,250)	—
55195	Washington County	8,974,942	921,214	2,842,037	7,365,283	—	720,091	69,170	1,436,291	1,345,034	658,693	1,291,429	1,186,504	1,186,504	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55196	Westmoreland County	4,314,908	257,039	1,787,609	4,217,509	—	826,729	217,822	745,638	753,586	154,887	724,095	(1,112,062)	(1,112,062)	—
55197	Wise County	14,874,448	541,622	3,629,530	8,153,908	—	533,173	459,358	1,838,973	1,503,319	1,155,631	1,479,080	6,577,660	6,577,660	—
55198	Wythe County	6,146,421	360,056	2,325,313	5,578,108	—	333,708	236,630	913,531	1,023,632	574,780	739,109	278,812	278,812	—
55199	York County	39,815,900	2,045,498	13,539,936	33,500,457	—	721,604	1,075,932	6,905,957	6,082,469	3,558,932	4,923,161	6,799,530	6,799,530	—
55200	City of Alexandria	119,869,947	6,626,625	34,494,360	89,549,311	—	615,460	2,751,211	25,050,451	16,393,766	13,636,451	13,003,347	46,665,973	46,665,973	—
55201	City of Bristol	27,408,099	1,381,931	4,346,686	15,019,957	—	1,479,303	—	2,955,707	2,793,480	455,893	2,583,739	11,565,425	11,565,425	—
55202	City of Buena Vista	4,807,636	236,294	1,042,097	2,781,572	—	512,806	22,186	627,152	510,705	215,735	534,551	1,548,682	1,548,682	—
55203	Town of St Paul	890,344	46,200	166,696	443,390	—	11,469	17,648	106,418	77,479	240,426	110,853	646,107	646,107	—
55204	City of Clifton Forge	1,678,274	130,190	369,395	1,468,030	—	—	5,327	176,491	275,591	174,718	137,616	465,550	465,550	—
55205	City of Danville	3,590,661	349,971	1,410,215	4,241,956	—	508,770	57,027	638,768	773,265	(106,746)	613,067	(1,471,062)	(1,471,062)	—
55206	City of Fredericksburg	31,219,143	1,985,946	6,649,126	18,564,690	—	807,181	40,774	3,972,806	3,413,529	4,077,071	3,607,144	15,081,128	15,081,128	—
55207	City of Hampton	168,208,452	7,386,815	26,334,022	78,978,296	—	5,408,263	—	20,665,385	14,565,816	9,162,090	17,029,942	92,238,035	92,238,035	—
55208	City of Harrisonburg	37,914,340	1,603,009	10,759,539	22,475,115	—	781,549	1,804,394	6,227,453	4,055,820	2,742,684	4,085,785	16,245,712	16,245,712	—
55209	City of Hopewell	24,747,300	1,325,515	5,315,116	15,686,162	—	807,646	169,977	3,193,641	2,905,739	1,377,571	2,679,076	9,231,743	9,231,743	—
55210	City of Lynchburg	118,504,022	5,448,447	16,061,743	45,454,164	—	5,693,187	—	13,665,079	8,399,626	5,295,582	10,801,810	73,301,852	73,301,852	—
55211	Town of Crewe	(84,003)	63,209	279,026	589,457	—	—	69,901	3,001	104,334	(4,811)	25,404	(742,256)	(742,256)	—
55212	City of Norfolk	12,107,271	1,512,874	6,373,244	18,560,217	—	1,045,699	249,867	3,972,449	3,303,983	3,510,581	3,215,071	(4,537,206)	(4,537,206)	—
55213	City of Petersburg	27,050,741	1,718,843	7,463,676	25,400,602	—	1,981,556	—	4,146,781	4,761,009	686,810	2,778,162	740,188	740,188	—
55214	City of Portsmouth	49,086,619	5,392,023	16,907,262	55,720,664	—	5,112,094	—	10,600,052	10,048,397	1,306,152	9,355,328	(10,662,105)	(10,662,105)	—
55215	City of Radford	11,650,576	585,048	3,563,043	8,261,757	—	1,115,749	477,314	2,004,994	1,498,209	692,094	1,376,084	2,591,602	2,591,602	—
55216	City of Richmond	18,332,067	1,734,142	6,402,223	20,229,389	—	1,474,179	—	2,788,301	3,717,402	529,490	3,248,868	(4,253,257)	(4,253,257)	—
55217	City of Roanoke	11,790,369	1,178,991	3,461,835	10,000,745	—	634,119	—	2,427,143	1,825,418	207,092	1,639,152	1,693,162	1,693,162	—
55218	Town of Craigsville	210,531	15,423	29,301	80,056	—	6,236	12,354	19,310	13,515	15,171	19,317	151,394	151,394	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55219	City of Staunton	24,259,098	678,626	4,624,601	10,482,419	—	1,606,970	496,126	2,453,367	1,914,891	1,875,160	2,203,260	12,760,018	12,760,018	—
55220	City of Suffolk	65,308,569	2,756,484	18,874,364	46,085,984	—	1,782,437	763,572	12,514,218	8,274,996	6,026,267	8,393,781	20,507,540	20,507,540	—
55221	City of Williamsburg	15,187,291	785,171	3,436,129	9,981,178	—	—	525,594	1,975,382	1,857,568	1,240,848	1,801,653	6,352,894	6,352,894	—
55222	City of Winchester	19,698,114	1,142,830	7,722,364	17,254,089	—	2,203,003	1,115,690	3,740,726	3,080,017	1,086,665	2,650,916	33,670	33,670	—
55223	City of Martinsville	30,892,177	874,674	5,583,621	12,978,040	—	886,961	413,466	2,678,509	2,419,801	2,614,932	2,627,486	17,817,451	17,817,451	—
55224	City of Falls Church	(530,380)	60,958	406,828	937,984	—	50,333	8,243	84,328	172,791	4,920	34,950	(1,629,235)	(1,629,235)	—
55225	City of Colonial Heights	14,956,805	1,343,388	3,693,462	11,486,664	—	506,547	—	2,702,060	2,087,441	444,785	1,957,747	3,890,059	3,890,059	—
55226	Town of Front Royal	8,767,732	951,753	1,894,721	5,560,532	—	427,093	8,400	1,071,228	1,013,253	475,974	980,847	3,425,147	3,425,147	—
55227	Town of Boyce	(62,851)	778	3,191	13,610	—	—	—	—	2,384	(8,524)	—	(85,014)	(85,014)	—
55228	Town of Middletown	(146,575)	76,958	46,884	147,284	—	9,043	5,561	22,619	25,198	(13,334)	39,523	(272,307)	(272,307)	—
55229	Town of Chilhowie	671,088	80,290	183,170	591,564	—	13,137	15,683	104,621	105,010	30,439	111,909	107,351	107,351	—
55230	City of Covington	5,956,089	491,175	1,112,663	3,322,676	—	597,648	—	746,961	617,500	(57,263)	538,960	2,182,515	2,182,515	—
55231	Town of Floyd	141,493	3,983	41,627	51,306	—	23	22,780	4,758	9,730	12,093	12,154	89,727	89,727	—
55232	City of Franklin	6,298,448	798,439	1,749,599	5,758,524	—	426,396	—	1,170,826	1,069,714	(22,406)	804,421	576,081	576,081	—
55233	City of Chesapeake	216,465,316	8,722,380	58,706,065	140,583,523	—	11,378,090	6,156,971	36,809,695	25,682,432	12,352,266	25,873,056	69,648,326	69,648,326	—
55234	City of Virginia Beach	525,466,635	17,765,260	119,364,508	281,184,541	—	16,683,130	12,098,916	90,932,206	51,557,901	32,208,052	52,734,089	260,062,702	260,062,702	—
55235	City of Norton	1,202,739	419,138	977,480	2,968,629	—	58,791	36,728	472,483	539,987	(232,183)	250,084	(1,816,092)	(1,816,092)	—
55236	City of Manassas Park	5,618,260	385,127	2,277,722	6,383,976	—	824,619	136,184	1,173,825	1,148,202	240,449	970,559	(1,754,829)	(1,754,829)	—
55237	Town of Exmore	(519,202)	109,756	91,980	318,694	—	199,418	—	22,166	55,464	(147,939)	30,165	(1,120,012)	(1,120,012)	—
55238	Town of Pound	236,492	59,645	55,532	223,656	—	14,554	—	42,688	41,436	(33,825)	27,631	25,063	25,063	—
55239	Town of Grottoes	226,932	222,712	138,444	403,110	—	59,454	60,991	76,773	72,892	(30,645)	57,569	(28,922)	(28,922)	—
55240	Town of Onley	(71,883)	44,486	52,367	87,204	—	12,722	12,013	19,321	14,004	1,719	23,042	(155,675)	(155,675)	—
55241	Town of West Point	476,226	65,174	327,144	864,146	—	8,237	25,505	140,569	151,174	150,296	137,459	(328,042)	(328,042)	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55242	Town of South Hill	5,697,402	102,055	1,366,345	1,731,088	—	152,058	357,863	505,372	302,021	844,418	591,291	3,968,349	3,968,349	—
55243	Town of Rural Retreat	64,599	57,241	44,451	125,264	—	16,421	6,300	40,304	22,157	(10,611)	23,041	(29,187)	(29,187)	—
55244	Town of Dillwyn	(6,873)	194	792	3,372	—	—	—	—	592	(590)	—	(10,841)	(10,841)	—
55245	Town of Scottsville	54,665	49,725	26,373	81,688	—	15,323	118	4,045	14,531	(48,898)	18,074	(67,272)	(67,272)	—
55246	Town of Burkeville	(74,018)	9,466	13,012	54,849	91	—	9,738	—	9,726	(10,047)	4,563	(127,650)	(127,650)	—
55247	Town of Madison	(38,249)	10,369	7,126	11,884	—	6,533	3,404	1,551	1,897	(1,540)	2,952	(51,063)	(51,063)	—
55248	Town of Pennington Gap	(92,496)	51,569	103,415	214,398	—	23,067	150,743	22,424	38,912	39,051	17,757	(148,434)	(148,434)	—
55249	Town of La Crosse	(90,130)	16,481	35,499	70,378	—	7,451	6,176	4,165	12,669	(6,492)	647	(171,106)	(171,106)	—
55250	Town of Rich Creek	(95,285)	67,205	33,456	83,898	—	36,776	3,892	18,151	14,364	(23,084)	6,813	(175,700)	(175,700)	—
55251	Town of White Stone	—	1	—	—	—	—	—	—	—	(1)	—	—	—	—
55252	Town of Windsor	87,389	16,988	103,449	202,934	678	84,115	17,959	57,369	34,497	(18,171)	32,077	(227,222)	(227,222)	—
55253	Town of Haysi	333,220	2,021	36,711	35,881	—	—	43,957	10,592	6,990	46,533	15,071	355,650	355,650	—
55254	Town of Stephens City	775,900	13,560	108,012	231,267	—	185,295	17,613	45,232	42,039	(22,614)	86,971	260,185	260,185	—
55255	Town of Brodnax	(49,855)	34,856	12,350	27,759	—	22,396	2,601	3,265	4,846	(18,925)	967	(86,684)	(86,684)	—
55256	Town of Mineral	(28,081)	2,681	28,023	37,510	535	—	6,141	—	6,708	8,520	1,023	(71,122)	(71,122)	—
55257	Town of Lebanon	4,156,513	152,437	874,992	853,558	20,656	43,763	515,338	389,849	153,656	438,215	337,389	3,675,650	3,675,650	—
55258	City of Newport News	(5,674,640)	1,203,771	3,686,579	10,378,349	254,234	1,356,398	257,685	2,698,561	1,552,064	1,877,198	4,688,418	(18,449,339)	(18,449,339)	—
55259	Town of Richlands	8,138,239	161,641	1,015,048	1,113,021	14,463	106,301	332,107	567,826	198,932	686,737	676,426	7,160,223	7,160,223	—
55260	Town of Haymarket	(20,995)	151,397	166,055	142,440	7,025	126,402	88,672	59,116	22,825	29,869	61,649	(172,687)	(172,687)	—
55261	Town of Lovettsville	38,525	11,025	65,872	98,797	1,705	93,924	23,892	21,236	15,457	13,511	34,474	(171,126)	(171,126)	—
55262	Town of Troutville	33,771	58	24,754	4,086	1,261	1,362	15,823	557	492	10,463	6,615	23,086	23,086	—
55263	Town of Buchanan	(3,131)	—	311	4,090	—	1,149	—	123	231	3,622	4,699	(9,404)	(9,404)	—
55264	Town of Eastville	126,646	—	1,972	23,834	—	—	—	16,181	1,479	48,002	39,359	127,143	127,143	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 Net Pension Liability	Difference
			Total Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55265	Town of Occoquan	(3,539)	—	75	23,989	—	—	—	1,051	56	(122,212)	24,078	(172,786)	(172,786)	—
55300	Town of Abingdon	4,196,011	788,220	1,413,498	3,277,139	—	255,827	134,935	847,429	594,584	69,451	445,205	1,238,961	1,238,961	—
55301	Town of Dumfries	613,596	49,525	257,560	795,704	—	100,019	—	80,000	142,686	4,225	180,446	(443,697)	(443,697)	—
55302	Town of Iron Gate	70,520	3,019	18,411	41,321	—	11,655	—	5,767	7,908	(3,299)	5,416	7,112	7,112	—
55303	Town of Montross	29,336	4,694	27,886	71,431	—	—	971	11,257	13,015	15,769	9,314	(33,589)	(33,589)	—
55304	Town of South Boston	4,846,831	346,817	1,157,722	3,342,794	—	28,202	69,657	736,670	612,880	286,689	562,485	1,808,341	1,808,341	—
55305	Town of Gretna	246,765	40,069	172,287	328,395	—	104,017	22,885	91,284	56,153	15,018	49,099	(181,624)	(181,624)	—
55306	Town of Remington	130,096	6,412	43,664	115,779	—	11,491	3,173	22,587	20,339	13,213	16,763	8,123	8,123	—
55307	City of Lexington	4,886,726	282,758	1,401,299	3,963,960	—	524,241	60,077	799,340	734,650	113,555	597,541	390,065	390,065	—
55308	City of Waynesboro	15,876,019	726,674	3,880,786	11,062,547	—	—	672,752	1,757,932	2,047,732	1,404,672	1,540,699	6,001,749	6,001,749	—
55309	Town of Colonial Beach	(725,814)	76,110	353,524	1,228,590	—	136,641	—	129,456	223,934	(187,848)	27,888	(2,230,805)	(2,230,805)	—
55310	Town of Smithfield	545,070	144,285	1,236,449	1,897,730	—	371,362	348,577	429,124	336,324	357,190	284,911	(1,629,882)	(1,629,882)	—
55311	Town of Brookneal	558,446	14,706	70,773	228,392	—	—	999	17,956	42,248	51,281	41,227	345,244	345,244	—
55312	Town of Hamilton	65,265	7,309	39,110	121,296	—	—	—	—	22,296	67,207	16,747	(15,076)	(15,076)	—
55313	City of Galax	4,055,063	363,007	1,820,942	4,651,744	—	346,169	194,556	842,105	843,041	31,234	541,082	(1,030,931)	(1,030,931)	—
55314	Town of Jonesville	43,104	22,459	60,753	176,199	—	5,382	2,315	30,451	31,831	1,550	11,173	(121,797)	(121,797)	—
55315	Town of Wytheville	5,689,877	335,056	2,435,172	4,511,892	—	—	494,039	987,337	824,162	633,165	817,564	1,199,008	1,199,008	—
55316	City of Fairfax	52,008,460	1,328,752	8,840,283	20,829,868	—	132,696	298,210	4,385,923	3,821,544	3,955,082	3,924,981	32,070,143	32,070,143	—
55317	Town of Vienna	16,636,155	718,943	4,708,501	9,612,178	—	1,615,426	719,052	2,283,971	1,767,171	691,262	1,530,449	5,350,000	5,350,000	—
55318	Town of Vinton	2,669,064	473,387	885,565	2,843,263	—	497,777	—	407,692	527,100	(314,114)	348,537	(812,013)	(812,013)	—
55319	City of Emporia	3,522,923	319,611	1,502,837	4,280,387	—	222,837	84,193	730,169	778,100	87,474	595,482	(1,079,073)	(1,079,073)	—
55320	Town of Culpeper	9,238,732	755,448	3,004,186	6,113,636	—	1,139,909	588,746	1,529,862	1,098,052	400,616	1,108,409	2,245,316	2,245,316	—
55321	Town of Woodstock	3,691,594	107,310	989,474	1,818,610	—	78,090	222,932	537,570	323,706	403,217	447,705	1,952,450	1,952,450	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55322	Town of Glasgow	(345,304)	9,248	43,332	158,926	—	2,404	—	3,478	28,039	(48,900)	—	(558,101)	(558,101)	—
55323	Town of Marion	4,780,107	399,605	1,267,515	2,418,568	—	320,329	269,499	619,434	446,702	310,456	440,501	2,378,890	2,378,890	—
55324	Town of Altavista	1,231,291	115,758	506,201	1,764,781	—	—	26,557	278,752	324,629	199,079	239,530	(334,446)	(334,446)	—
55325	Town of Herndon	9,396,875	1,129,971	5,503,076	13,518,850	—	869,810	634,713	2,934,623	2,455,949	(120,359)	1,376,014	(4,835,978)	(4,835,978)	—
55326	Town of Pearisburg	1,664,646	318,321	452,967	1,129,775	—	236,675	14,784	304,986	202,412	(28,570)	184,811	472,351	472,351	—
55327	Town of Christiansburg	11,759,471	546,648	2,636,686	6,750,882	—	597,933	178,404	1,771,670	1,198,378	770,402	1,519,956	4,719,516	4,719,516	—
55328	Town of Wakefield	(29,428)	5,632	22,709	103,204	—	—	43,946	16,648	15,782	(28)	200,032	(273,393)	(273,393)	—
55329	Town of Leesburg	21,682,445	1,333,795	6,464,675	16,353,789	—	1,346,796	433,077	4,106,969	2,906,684	1,305,418	2,937,379	4,665,749	4,665,749	—
55330	Town of Chatham	(193,491)	51,061	102,767	345,109	—	10,669	—	11,962	65,876	(91,361)	11,759	(626,257)	(626,257)	—
55331	Town of Bowling Green	541,664	9,349	58,592	157,695	—	—	5,944	18,587	27,848	70,694	76,470	381,329	381,329	—
55332	City of Manassas	34,986,465	1,987,588	9,845,891	21,255,651	—	288,192	1,285,542	6,348,073	3,857,261	3,324,649	4,038,225	16,361,619	16,361,619	—
55333	Town of Alberta	(137,843)	3,188	12,244	50,186	—	—	—	—	9,137	(11,376)	—	(199,324)	(199,324)	—
55334	Town of Boydton	(238,226)	16,020	56,088	233,190	—	—	19,046	20,356	41,877	(21,805)	—	(452,010)	(452,010)	—
55335	City of Salem	52,716,769	1,780,692	8,566,235	26,410,394	—	1,120,001	218,388	4,505,206	4,951,102	2,672,953	4,250,735	26,497,745	26,497,745	—
55336	Town of Mckenney	112,262	3,809	35,867	48,801	—	—	6,209	5,999	9,549	28,295	7,227	74,228	74,228	—
55337	Town of Narrows	1,225,063	36,659	417,382	603,088	—	113,749	43,142	88,866	108,424	216,430	150,868	433,497	433,497	—
55338	Town of Quantico	(366,844)	28,727	28,947	117,511	—	—	11,180	5,063	21,603	(27,648)	—	(474,377)	(474,377)	—
55339	Town of Halifax	(103,420)	20,235	106,538	334,218	—	—	7,439	48,648	59,954	41,602	22,384	(388,682)	(388,682)	—
55340	Town of Blacksburg	22,340,858	727,684	4,371,142	11,357,282	—	—	637,016	3,074,132	2,049,598	1,708,564	2,250,122	12,559,306	12,559,306	—
55341	Town of Chincoteague	1,164,140	153,300	508,017	1,407,521	—	45,666	21,500	363,702	245,394	39,331	249,769	(223,606)	(223,606)	—
55342	Town of Lawrenceville	887,179	37,583	292,901	618,551	—	119,977	32,932	155,952	111,737	89,130	101,898	181,186	181,186	—
55343	Town of Amherst	762,898	134,194	221,772	681,089	—	61,091	—	180,349	122,152	773	156,820	79,594	79,594	—
55344	Town of Stanley	525,298	30,394	264,616	458,072	—	25,120	33,293	65,347	81,909	77,714	65,072	1,075	1,075	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55345	Town of Hillsville	1,621,977	65,296	499,844	1,059,694	—	8,433	77,183	252,567	191,172	208,511	218,901	629,834	629,834	—
55346	Town of Elkton	509,940	38,614	246,877	625,594	—	78,846	939	78,135	113,392	55,079	96,152	(251,370)	(251,370)	—
55347	Town of Bridgewater	1,343,609	100,204	665,435	1,666,048	—	94,816	48,285	271,747	299,898	214,014	205,022	(353,564)	(353,564)	—
55348	Town of Purcellville	1,328,669	251,331	959,027	2,659,315	—	235,767	27,712	467,558	473,663	105,614	430,887	(1,630,449)	(1,630,449)	—
55349	Town of Timberville	420,662	50,126	331,635	442,245	213	79,649	87,085	141,820	78,079	118,960	113,861	(70,871)	(70,871)	—
55350	Town of Wise	1,841,841	142,051	920,156	1,880,908	—	221,369	85,420	433,151	338,491	97,117	196,204	(280,566)	(280,566)	—
55351	Town of New Market	1,218,363	43,868	432,241	554,501	—	53,544	103,280	185,107	99,241	238,153	156,265	691,461	691,461	—
55352	Town of Tappahannock	689,341	251,041	650,457	935,713	—	42,132	237,908	163,048	168,656	43,448	117,288	(192,148)	(192,148)	—
55353	Town of Rocky Mount	3,686,692	206,915	716,638	1,843,782	—	196,438	8,174	466,292	326,684	319,359	477,285	1,779,973	1,779,973	—
55354	Town of Big Stone Gap	4,131,917	115,766	806,743	1,661,442	—	74,585	112,199	307,792	311,088	420,744	356,148	2,500,588	2,500,588	—
55355	Town of Luray	2,666,387	144,724	1,150,029	1,793,684	—	235,419	305,165	305,284	326,151	325,974	306,405	588,148	588,148	—
55356	Town of Stuart	190,756	21,971	—	22,497	—	—	—	—	—	(21,192)	—	169,038	169,038	—
55357	Town of Strasburg	1,274,006	119,842	834,027	1,900,898	—	1,061	327,384	358,340	337,953	287,790	239,304	(269,975)	(269,975)	—
55358	Town of Appomattox	130,260	29,116	207,856	460,716	—	30,406	25,388	59,404	80,879	(2,441)	41,739	(418,111)	(418,111)	—
55359	Town of Clarksville	984,197	34,837	214,225	607,478	—	40,703	5,904	94,157	106,477	76,985	130,538	309,613	309,613	—
55360	Town of Dublin	953,514	44,347	255,133	746,008	—	323,684	15,972	129,166	134,460	(72,624)	165,605	(285,595)	(285,595)	—
55361	Town of Middleburg	440,393	27,689	212,114	526,869	—	59,526	20,561	80,848	94,214	117,816	163,533	(180,521)	(180,521)	—
55362	Town of Edinburg	(247,082)	35,562	51,882	220,221	—	—	1,167	14,118	38,753	(62,520)	13	(492,118)	(492,118)	—
55363	Town of Chase City	1,304,288	63,099	613,502	929,926	—	—	254,670	148,244	174,814	298,181	92,229	607,639	607,639	—
55364	City of Bedford	9,188,911	239,972	1,331,639	3,645,730	—	369,766	44,953	775,180	675,443	698,519	822,314	5,453,529	5,453,529	—
55365	City of Poquoson	5,948,733	333,649	2,816,732	5,325,110	—	1,326,412	611,512	1,229,103	965,337	353,409	872,454	(898,965)	(898,965)	—
55366	Town of Ashland	2,004,465	190,360	945,442	2,653,484	—	—	75,510	507,481	480,554	205,990	331,930	(466,496)	(466,496)	—
55367	Town of Broadway	716,268	107,092	292,682	563,285	—	47,257	63,344	159,635	100,012	37,323	134,466	145,984	145,984	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	1,064,135	143,565	311,093	1,081,274	—	23,624	107,636	206,030	192,724	146,492	203,705	240,886	240,886	—
55369	Town of Tazewell	321,561	84,835	513,452	1,200,371	—	—	86,309	209,989	214,924	402,367	174,818	(568,656)	(568,656)	—
55370	Town of Urbanna	(264,288)	11,633	43,482	175,413	—	—	—	—	32,437	(1,704)	—	(440,817)	(440,817)	—
55371	Town of Bluefield	794,667	241,944	712,773	1,333,950	—	174,338	167,814	281,634	236,444	(7,798)	191,953	(698,309)	(698,309)	—
55372	Town of Weber City	225,650	21,407	31,207	124,789	—	1,744	—	—	23,279	(157,433)	15,598	(60,435)	(60,435)	—
55373	Town of Damascus	(62,177)	2,277	9,785	37,447	—	—	—	—	7,284	(1,203)	—	(101,051)	(101,051)	—
55374	Town of Hurt	336,831	7,015	43,236	112,326	—	13,700	—	8,296	20,877	(6,965)	22,920	173,872	173,872	—
55375	Town of Waverly	(175,154)	25,591	159,867	390,365	—	5,756	—	15,533	72,872	(3,728)	4,953	(625,827)	(625,827)	—
55376	Town of Coeburn	(235,774)	237,749	180,417	521,581	—	70,962	121,692	65,535	97,468	(52,283)	2	(538,575)	(538,575)	—
55377	Town of Dayton	128,008	137,739	145,051	503,154	—	182,641	—	88,486	91,327	(183,166)	73,710	(642,162)	(642,162)	—
55378	Town of Courtland	(147,622)	10,406	30,574	116,661	—	2,043	—	8,536	20,884	(14,260)	—	(271,334)	(271,334)	—
55379	Town of Cape Charles	(142,406)	83,523	229,486	620,030	—	3,260	56,989	95,191	106,129	(23,677)	72,656	(749,683)	(749,683)	—
55380	Town of Independence	438,340	145,350	97,477	254,058	—	66,857	15,366	62,148	44,270	(27,653)	48,062	211,367	211,367	—
55381	Town of Warsaw	445,559	26,311	169,363	388,761	—	4,741	24,583	50,392	71,455	53,823	62,562	46,696	46,696	—
55382	Town of Grundy	302,556	59,252	166,323	494,538	—	46,358	—	69,436	90,246	(15,701)	21,916	(223,346)	(223,346)	—
55383	Town of Warrenton	4,242,822	561,116	1,363,253	4,489,158	—	263,156	—	805,798	820,416	(95,407)	543,391	(324,213)	(324,213)	—
55384	Town of Louisa	(406,028)	33,438	137,015	509,098	—	39,065	118	31,067	91,186	(129,715)	25,670	(1,090,782)	(1,090,782)	—
55385	Town of Kenbridge	115,434	14,689	92,219	237,848	—	13,748	6,489	34,740	44,092	18,504	33,244	(143,111)	(143,111)	—
55386	Town of Mt Jackson	501,702	25,910	181,601	468,760	—	10,517	17,696	73,963	82,656	101,260	137,563	4,746	4,746	—
55387	Town of Pulaski	2,606,520	784,384	1,212,891	3,799,440	—	652,380	—	686,003	689,804	(377,390)	461,201	(1,736,591)	(1,736,591)	—
55388	Town of Jarratt	9,928	3,311	11,812	37,719	—	157	—	1,216	6,921	8,830	1,576	(21,058)	(21,058)	—
55389	Town of Pembroke	227,519	10,678	65,706	166,030	—	11,988	8,537	23,239	29,231	31,635	55,985	31,130	31,130	—
55390	Town of Parksley	(57,036)	7,922	44,183	122,762	—	—	40,685	11,408	22,535	24,230	—	(117,201)	(117,201)	—

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Finance Division

Analysis of Political Subdivision Employer Change in Net Pension Liability

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	PLUS: FY 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55391	Town of Onancock	388,468	21,362	107,792	380,859	—	24,347	—	60,352	65,541	26,217	84,808	(35,866)	(35,866)	—
55392	Town of Victoria	54,744	24,921	101,343	336,734	—	37,907	—	49,082	60,932	(20,474)	30,566	(337,345)	(337,345)	—
55393	Town of Shenandoah	889,001	25,095	287,627	402,680	—	4,068	67,649	82,666	71,187	164,707	100,532	505,398	505,398	—
55394	Town of Gate City	365,432	19,282	113,360	322,147	—	88,766	—	26,936	57,332	(148,472)	38,092	(241,855)	(241,855)	—
55395	Town of Round Hill	(109,141)	81,637	157,395	365,222	—	—	42,531	66,270	64,065	1,134	31,852	(407,973)	(407,973)	—
55396	Town of Kilmarnock	(399,693)	99,330	168,041	558,333	—	27,701	68,417	43,022	98,093	(32,641)	34,646	(912,193)	(912,193)	—
55397	Town of Orange	2,877,849	76,230	515,754	1,399,786	—	138,439	17,690	258,404	242,457	329,955	399,012	1,349,594	1,349,594	—
55398	Town of Saltville	546,101	21,863	100,911	332,114	—	—	38	68,325	61,712	71,207	66,442	269,779	269,779	—
55399	Town of Blackstone	379,661	89,993	476,133	1,476,136	—	—	28,882	189,389	266,945	54,544	132,304	(1,075,159)	(1,075,159)	—
55400	Bedford Recreation Commission	—	1,289	—	—	—	—	—	—	—	(1,289)	—	—	—	—
55401	Southeastern Virginia Public Service Authority	(2,245,261)	556,685	2,281,562	8,223,998	—	21,890	—	494,135	1,533,549	(131,091)	—	(10,319,433)	(10,319,433)	—
55402	Pittsylvania Co Service Authority	148,282	327,270	444,703	319,831	—	220,081	254,749	23,778	56,439	(196,908)	—	(371,005)	(371,005)	—
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(234,621)	24,794	49,371	167,185	—	9,847	87	22,909	29,537	(20,385)	—	(404,082)	(404,082)	—
55404	Appomattox Regional Library	93,465	30,530	185,145	483,885	—	71,083	9,137	63,025	87,690	(30,924)	30,433	(517,623)	(517,623)	—
55405	Staunton Redevelopment & Housing Authority	(64,947)	16,867	77,297	292,839	—	19,008	638	31,851	51,629	(45,952)	4,457	(403,515)	(403,515)	—
55406	Hampton Newport News Community Services Board	(6,213,763)	913,029	4,644,744	13,228,202	—	1,209,839	346,161	1,565,847	2,356,675	(1,265,892)	368,339	(21,749,067)	(21,749,067)	—
55408	C P Jones Memorial Library	128,454	4,151	27,882	64,977	—	—	3,972	16,464	11,925	31,251	11,328	92,030	92,030	—
55409	Southside Regional Juvenile Group Home	(186,313)	9,775	36,845	149,591	—	—	—	—	27,491	(16,144)	—	(351,627)	(351,627)	—
55411	Hampton Roads Sanitation District	39,116,114	3,927,617	13,306,064	35,455,866	—	760,944	260,975	7,406,127	6,442,765	(2,014,517)	3,452,979	2,163,228	2,163,228	—

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Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	PLUS: FY 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55412	Peninsula Airport Commission	462,777	81,046	440,284	1,289,536	—	193,635	19,212	160,351	236,950	(135,944)	106,315	(1,205,378)	(1,205,378)	—
55413	Richmond Redevelopment & Housing Authority	8,855,128	903,101	2,411,442	9,484,218	—	331,520	—	1,243,965	1,797,480	(428,041)	702,126	(557,673)	(557,673)	—
55415	Chesapeake Redevelopment & Housing Authority	(738,149)	136,946	544,546	1,803,774	—	10,367	12,022	218,143	333,827	(145,101)	—	(2,540,999)	(2,540,999)	—
55416	Alexandria Sanitation Authority	7,290,959	1,218,189	2,149,622	7,266,117	—	240,167	163,720	1,231,075	1,358,809	(159,636)	440,276	1,006,934	1,006,934	—
55417	Norfolk Airport Authority	10,516,674	477,297	3,096,764	7,844,361	—	906,394	110,694	1,267,879	1,416,598	950,665	1,568,710	1,323,578	1,323,578	—
55418	Charlottesville Redevelopment/Housing Authority	(1,352,321)	50,797	149,176	604,220	—	—	27,492	12,408	111,282	70,999	—	(1,832,739)	(1,832,739)	—
55419	Hampton Redevelopment & Housing Authority	2,148,136	161,620	763,656	2,469,997	—	—	161,102	389,754	460,118	251,664	221,854	116,887	116,887	—
55420	Loudoun County Sanitation Authority	9,307,854	1,504,961	4,697,599	9,675,256	41,700	518,392	1,406,097	2,224,462	1,698,918	125,304	1,343,555	(8,906)	(8,906)	—
55421	Danville Redevelopment & Housing Authority	(787,580)	127,713	481,640	1,248,669	—	180,307	63,526	95,893	220,889	(271,994)	—	(2,462,169)	(2,462,169)	—
55422	Blacksburg-Christiansburg-VPI Water Authority	3,127,856	135,728	411,459	565,463	12,127	52,117	103,537	196,145	102,705	154,327	253,657	2,525,475	2,525,475	—
55423	Northern Virginia Juvenile Detention Home	174,623	350,357	724,318	2,601,311	—	—	26,781	189,676	483,780	(89,845)	51,727	(2,241,984)	(2,241,984)	—
55424	Hopewell Redevelopment & Housing Authority	(119,615)	56,248	252,378	789,537	—	—	9,760	82,826	149,466	7,599	2,818	(858,449)	(858,449)	—
55425	Colonial Behavioral Health	314,041	381,714	1,463,510	5,088,732	—	88,788	—	613,999	912,254	(169,618)	367,795	(4,956,435)	(4,956,435)	—
55426	Blacksburg-VPI Sanitation Authority	57,420	279,920	377,217	1,284,388	—	146,209	—	136,346	227,744	(334,304)	—	(1,440,688)	(1,440,688)	—
55427	Potomac River Fisheries Commission	235,178	17,030	93,718	235,636	—	—	15,081	41,600	44,428	37,028	33,875	27,116	27,116	—
55428	Chesapeake Bay Bridge Tunnel	15,331,203	377,463	2,921,826	5,924,689	—	—	760,509	1,293,255	1,091,727	1,463,192	1,090,148	10,380,686	10,380,686	—

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Finance Division

Analysis of Political Subdivision Employer Change in Net Pension Liability

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	956,906	175,238	1,027,841	2,573,320	—	134,601	103,964	489,105	471,051	(26,589)	182,397	(1,748,484)	(1,748,484)	—
55430	Albemarle County Service Authority	3,659,743	173,768	1,461,453	2,626,842	—	8,080	369,330	286,134	464,722	141,815	303,643	695,494	695,494	—
55431	Franklin Redevelopment & Housing Authority	(301,618)	56,990	60,431	208,612	—	31,567	—	4,855	37,953	(134,365)	586	(637,381)	(637,381)	—
55432	Bristol Redevelopment & Housing Authority	545,224	46,605	210,101	527,899	—	—	31,148	87,168	96,711	47,559	72,228	44,187	44,187	—
55433	Norfolk Redevelopment & Housing Authority	18,537,544	1,004,800	3,959,063	13,562,877	—	321,683	—	2,129,624	2,567,061	457,431	1,320,284	5,532,553	5,532,553	—
55435	Richmond Metropolitan Authority	(544,138)	392,538	967,192	3,199,500	—	252,233	—	404,803	587,324	(519,817)	26,833	(4,125,048)	(4,125,048)	—
55436	Riverside Regional Jail	(2,371,551)	1,037,585	3,622,244	9,263,885	—	1,101,475	231,951	1,711,121	1,645,778	(266,216)	918,935	(12,917,871)	(12,917,871)	—
55437	Peninsula Ports Authority	(1,153,558)	17,108	65,535	269,072	—	—	—	—	48,908	(108,677)	—	(1,530,826)	(1,530,826)	—
55439	Rappahannock Rapidan Planning District Comm.	(188,205)	25,474	76,623	253,343	—	54,842	—	14,631	45,269	(89,459)	—	(577,098)	(577,098)	—
55440	Shenandoah Valley Juvenile Detention Home Comm	901,459	108,359	372,823	916,748	—	2,759	39,119	81,081	171,567	52,258	97,792	(36,279)	(36,279)	—
55442	Southside Regional Library Board	126,854	15,682	55,925	219,618	—	—	—	—	41,690	(33,967)	—	(125,284)	(125,284)	—
55443	Bedford Public Library	21,319	30,337	210,431	481,420	—	17,506	17,661	33,503	87,985	(8,835)	25,993	(553,380)	(553,380)	—
55444	Eastern Shore Economic Development Commission	(474,713)	4,542	18,657	79,574	—	—	—	—	13,939	(50,999)	—	(605,462)	(605,462)	—
55445	Chesterfield County Health Center Commission	(2,730,606)	251,955	779,520	3,188,983	—	—	7,672	80,086	581,715	(322,570)	—	(6,100,251)	(6,100,251)	—
55446	Washington County Service Authority	560,096	551,239	821,971	2,395,937	—	155,878	95,703	541,200	428,290	(359,393)	127,670	(1,684,321)	(1,684,321)	—
55447	Rappahannock Area Community Services Board	(2,280,788)	429,470	2,920,991	7,493,639	—	18,195	247,476	742,340	1,330,941	(16,414)	388,492	(10,368,292)	(10,368,292)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Investment Experience					
55449	Hampton Roads Planning District Commission	2,961,800	161,374	1,017,207	2,424,157	—	—	152,104	424,021	454,026	365,795	274,749	803,007	803,007	—
55450	Meherrin Regional Library	89,359	17,966	77,805	292,451	—	—	466	5,489	55,482	(46,102)	8,538	(256,134)	(256,134)	—
55451	New River Valley Planning District Commission	261,808	26,861	231,834	448,002	—	—	80,431	42,154	80,583	77,996	51,568	(161,571)	(161,571)	—
55452	Northern Virginia Health Care Center	(2,473,542)	697,320	1,273,488	4,621,740	—	431,325	—	336,609	823,267	(862,134)	234,884	(8,039,917)	(8,039,917)	—
55453	Rockbridge Area Community Services Board	(468,646)	216,963	783,984	2,520,056	—	11,133	151,192	249,131	457,631	4,824	51,786	(2,755,864)	(2,755,864)	—
55454	Greensville-Emporia Social Services	1,623,584	198,874	269,908	945,256	—	36,463	27,953	144,993	176,841	(120)	122,669	797,829	797,829	—
55455	James City County Service Authority	1,992,512	294,420	1,009,251	2,971,399	—	82,567	16,591	400,729	532,067	(44,318)	271,540	(1,142,756)	(1,142,756)	—
55456	Accomack/Northampton Planning District	200,024	42,622	326,839	650,374	—	—	62,376	94,505	121,801	62,472	11,321	(404,734)	(404,734)	—
55457	Harrisonburg/Rockingham Regional Sewage Auth	851,581	151,611	437,823	1,157,042	—	31,094	91,059	208,650	210,801	(26,422)	84,391	(223,070)	(223,070)	—
55458	Wytheville Redevelopment & Housing Authority	348,568	54,072	92,643	337,305	—	12,227	53,816	51,780	59,993	19,438	35,525	109,967	109,967	—
55459	Waynesboro Redevelopment & Housing Authority	418,437	49,210	198,764	691,684	—	46,589	—	96,303	129,861	(49,907)	40,818	(333,951)	(333,951)	—
55460	Region Ten Community Services Board	(2,484,400)	725,705	3,081,795	9,719,276	—	1,136,711	81,684	916,853	1,748,235	(1,626,906)	377,692	(14,954,303)	(14,954,303)	—
55462	Lenowisco Planning District Commission	640,126	42,460	155,105	609,988	—	—	—	—	115,634	153,964	33,435	153,656	153,656	—
55465	Rivanna Water & Sewer Authority	4,259,150	252,200	1,061,502	3,406,496	—	19,301	240,733	562,112	619,096	383,207	419,778	1,409,421	1,409,421	—
55466	Appomattox River Water Authority	(335,122)	325,364	310,893	994,501	—	325,532	—	134,527	185,922	(332,022)	35,708	(1,687,965)	(1,687,965)	—

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55467	Campbell County Utility Service Authority	1,255,262	88,146	468,139	798,193	—	—	338,986	133,869	140,431	93,681	131,751	652,292	652,292	—
55469	Eastern Shore Community Services Board	2,399,927	283,031	958,096	3,057,449	—	81,240	—	449,396	556,707	(64,812)	297,818	(770,354)	(770,354)	—
55470	Anchor Commission	(1,243,110)	36,391	151,765	559,106	—	—	2,092	18,742	103,018	(116,602)	—	(1,910,340)	(1,910,340)	—
55471	Central Virginia Community Services Board	(7,652,718)	1,693,486	3,212,330	10,661,173	—	740,346	—	1,138,915	1,897,137	(1,863,570)	273,917	(19,674,516)	(19,674,516)	—
55472	District 19 Community Services Board	(234,172)	390,060	2,210,376	6,171,119	—	467,831	83,494	740,178	1,125,473	(284,471)	236,359	(7,265,123)	(7,265,123)	—
55473	Hampton Roads Transit	(661,498)	1,039,599	2,356,941	7,649,884	—	468,294	—	947,784	1,358,433	(922,796)	565,233	(9,278,830)	(9,278,830)	—
55474	Upper Occoquan Sewage Authority	11,393,002	871,246	3,690,102	9,749,882	—	1,097,922	132,294	1,674,288	1,750,063	(439,972)	1,135,025	(292,010)	(292,010)	—
55475	New River Valley Juvenile Detention Home	(298,233)	36,701	183,201	563,248	—	27,386	1,533	32,197	105,502	(87,413)	—	(983,548)	(983,548)	—
55476	Rockbridge Regional Library	320,107	20,797	130,721	340,483	—	—	45,643	54,793	62,442	82,982	44,954	70,606	70,606	—
55477	Frederick County Sanitation Authority	1,217,712	305,933	791,755	1,802,892	14,535	49,164	172,651	360,455	322,490	(136,134)	209,822	(625,061)	(625,061)	—
55478	Western Tidewater Community Services Board	519,703	683,597	2,248,272	6,879,139	—	540,088	—	1,042,856	1,221,732	(740,994)	470,938	(7,411,543)	(7,411,543)	—
55479	Cumberland Mountain Community Services Board	9,380,912	491,121	3,253,968	6,148,029	—	216,713	668,054	1,355,153	1,099,325	284,802	871,642	2,789,015	2,789,015	—
55480	Fredericksburg-Stafford Park Authority	(1,826,750)	19,175	77,872	330,283	—	—	—	—	58,166	(193,234)	—	(2,350,798)	(2,350,798)	—
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(2,992,224)	966,473	1,961,271	6,588,397	—	596,560	—	537,955	1,184,608	(1,349,358)	175,115	(10,973,889)	(10,973,889)	—
55483	Rockbridge County Public Service Authority	131,919	18,917	134,220	294,678	—	—	25,935	54,429	53,173	3,689	18,253	(159,089)	(159,089)	—
55484	Danville-Pittsylvania Community Services Board	(1,073,205)	770,429	1,736,803	5,321,243	—	332,257	—	824,434	955,518	(726,843)	234,159	(6,874,129)	(6,874,129)	—

Virginia Retirement System

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Investment Experience					
55485	Crater Juvenile Detention Home Commission	408,190	81,162	256,465	938,022	—	2,404	86,418	151,684	172,188	99,621	74,077	(271,705)	(271,705)	—
55486	Hampton Roads Workforce Council	(2,312,372)	98,619	333,927	1,390,579	—	14,943	—	69,452	249,288	(353,273)	—	(3,987,735)	(3,987,735)	—
55487	Capital Regional Airport Commission	4,500,775	376,921	2,076,998	5,930,204	—	10,421	67,276	927,422	1,089,119	488,043	682,971	(1,251,038)	(1,251,038)	—
55488	Northwestern Community Services Board	1,115,525	385,647	1,253,090	4,098,663	—	50,558	27,306	463,081	739,673	(110,888)	357,505	(3,139,472)	(3,139,472)	—
55489	Harrisonburg/Rockingham Community Services Bd	26,177	252,324	1,244,351	3,680,509	—	5,581	55,392	562,661	663,814	(148,905)	210,410	(3,729,388)	(3,729,388)	—
55490	Upper Valley Regional Park Authority	98,675	696	—	1,080	—	—	—	—	—	8,523	—	106,814	106,814	—
55491	Middle Peninsula Regional Security Center	507,301	137,223	779,904	2,146,256	—	250,998	60,555	216,235	373,571	71,163	460,519	(2,271,629)	(2,271,629)	—
55492	Northern Neck Planning District Commission	(81,957)	24,673	67,083	280,168	—	21,006	—	15,729	50,074	(79,035)	8,079	(446,852)	(446,852)	—
55493	Planning District 1 Behavioral Health Services Board	(707,148)	19,001	72,607	295,361	—	—	—	—	54,182	(43,174)	—	(1,045,107)	(1,045,107)	—
55494	Rockbridge Area Social Services Board	(149,825)	69,647	272,509	778,057	—	77,419	8,903	102,637	147,325	(71,832)	16,614	(1,037,744)	(1,037,744)	—
55495	Dinwiddie County Water Authority	56,617	23,765	143,300	422,403	—	138,804	7,553	47,531	74,529	(144,426)	18,635	(657,573)	(657,573)	—
55496	Rappahannock/Rapidan Community Services Board	(6,867,891)	617,404	1,808,058	6,542,527	—	57,264	307,942	707,571	1,193,391	(796,292)	—	(13,245,724)	(13,245,724)	—
55497	Virginia Education Loan Authority	—	165,494	—	—	—	—	—	—	—	(165,494)	—	—	—	—
55498	Valley Community Services Board	(1,243,064)	331,921	1,784,100	5,431,839	—	264,075	70,553	468,497	985,439	(315,911)	182,393	(7,364,972)	(7,364,972)	—
55499	Eastern Shore Public Library	98,487	15,777	68,380	178,727	—	—	28,627	32,712	33,875	21,007	14,154	(30,776)	(30,776)	—
55500	Alexandria City School Board	(3,387,963)	1,324,479	2,284,412	7,834,418	—	1,146,756	—	903,420	1,460,762	(2,136,183)	58	(13,101,129)	(13,101,129)	—
55501	Albemarle County Schools	1,529,045	325,731	1,554,708	5,044,899	—	328,155	36,441	649,424	924,681	(294,623)	324,181	(4,081,244)	(4,081,244)	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	365,116	140,543	519,069	1,731,285	—	72,801	9,813	246,313	323,911	(138,927)	72,723	(1,449,109)	(1,449,109)	—
55503	Charlottesville Public Schools	(158,656)	293,483	487,643	1,767,301	—	508,554	—	219,327	332,476	(660,576)	35,567	(2,773,011)	(2,773,011)	—
55504	Amherst County School Board	(706,891)	111,188	537,829	1,654,872	—	—	20,107	146,284	299,332	(126,385)	64,785	(2,513,851)	(2,513,851)	—
55505	Appomattox County School Board	(23,700)	92,055	164,934	560,888	—	17,226	3,489	28,027	102,584	(95,903)	22,185	(658,681)	(658,681)	—
55506	Arlington County Schools	5,687,672	724,373	3,483,259	8,742,858	—	148,602	897,468	1,556,127	1,526,278	566,679	1,261,144	(2,677,266)	(2,677,266)	—
55507	Augusta County School Board	1,302,951	134,782	815,304	1,985,538	—	100,131	74,576	248,647	366,733	53,286	138,395	(858,393)	(858,393)	—
55508	Bath County School Board	354,790	45,525	199,498	663,595	—	120,801	1,269	87,511	124,808	(110,950)	25,509	(506,450)	(506,450)	—
55509	Bedford County School Board	977,200	342,176	1,150,495	3,971,204	—	153,440	—	404,322	736,594	(353,469)	264,495	(3,432,811)	(3,432,811)	—
55510	Bland County School Board	90,899	19,805	76,239	303,088	—	—	1,833	11,755	56,658	14,583	11,885	(195,679)	(195,679)	—
55511	Botetourt County School Board	2,395,476	127,525	675,601	1,880,208	—	182,559	—	247,419	350,294	111,331	236,879	256,798	256,798	—
55512	Norfolk Public Schools	11,821,347	1,218,207	3,955,783	13,711,857	—	960,237	—	1,839,744	2,555,158	(1,012,563)	1,077,199	(3,283,183)	(3,283,183)	—
55513	Petersburg Public Schools	593,416	273,905	569,892	2,114,262	—	357,460	—	270,742	392,797	(498,274)	98,637	(2,107,665)	(2,107,665)	—
55514	Buckingham County School Board	47,496	51,180	215,278	632,714	—	45,850	10,636	50,056	114,422	(62,990)	39,199	(722,241)	(722,241)	—
55515	Radford City School Board	23,357	21,412	101,436	297,460	—	—	21,191	42,521	56,563	14,602	15,765	(235,015)	(235,015)	—
55516	Caroline County School Board	122,051	71,275	260,019	883,450	—	21,944	—	82,246	163,197	(71,611)	61,269	(859,524)	(859,524)	—
55517	Carroll County School Board	479,517	244,932	473,325	1,699,500	—	21,837	23,693	252,617	316,368	(138,515)	95,270	(1,111,320)	(1,111,320)	—
55518	Charles City County School Board	(476,064)	21,004	81,259	311,324	—	8,586	—	27,117	57,586	(67,043)	—	(838,569)	(838,569)	—
55519	Charlotte County School Board	(108,876)	41,271	147,142	582,139	—	92,979	—	54,433	109,716	(165,215)	8,727	(899,658)	(899,658)	—
55520	Chesterfield County School Board	20,311,386	1,234,393	4,240,246	15,991,040	—	565,565	—	2,202,552	3,018,659	(27,387)	1,775,380	4,167,372	4,167,372	—
55521	Clarke County School Board	(19,511)	39,323	154,790	595,826	—	—	10,505	47,247	110,540	(39,268)	30,410	(632,190)	(632,190)	—
55522	Winchester Public Schools	353,533	158,285	458,190	1,389,692	—	240,774	—	176,862	252,520	(95,123)	144,042	(1,386,621)	(1,386,621)	—
55523	Culpeper County School Board	(1,513,378)	343,530	713,961	2,480,068	—	78,329	—	245,528	451,307	(336,922)	69,996	(4,152,289)	(4,152,289)	—
55524	Cumberland County School Board	(456,325)	92,974	155,387	569,322	—	32,901	—	55,783	103,509	(133,013)	2,636	(1,097,318)	(1,097,318)	—

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			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	7,372,900	62,272	317,184	853,400	—	14,315	—	188,808	167,072	595,011	537,513	6,663,651	6,663,651	—
55526	Dinwiddie County Public Schools	768,600	103,241	340,669	1,263,449	—	295,611	—	119,847	236,612	(300,577)	118,166	(1,090,172)	(1,090,172)	—
55528	Essex County School Board	446,720	64,813	173,458	682,985	—	—	23,565	80,535	129,334	(22,037)	45,118	(178,631)	(178,631)	—
55530	Covington School Board	790,696	25,956	120,772	392,486	—	—	262	42,687	72,515	52,558	60,341	411,075	411,075	—
55531	Floyd County School Board	2,082,218	73,359	280,648	1,004,510	—	—	66,702	132,740	188,787	164,305	200,898	1,222,055	1,222,055	—
55532	Fluvanna County Public Schools	62,782	82,905	431,549	1,210,170	—	9,693	30,961	150,852	220,632	(18,125)	68,453	(1,189,858)	(1,189,858)	—
55533	Chesapeake Public Schools	22,412,632	971,462	6,058,395	14,964,113	—	592,131	608,861	2,279,576	2,777,529	1,467,855	2,041,421	6,861,855	6,861,855	—
55534	Virginia Beach City School Board	34,099,081	2,297,816	11,954,025	35,266,072	—	467,455	384,711	4,768,451	6,538,102	1,381,214	3,376,047	(1,594,224)	(1,594,224)	—
55535	Giles County Schools	718,941	50,552	221,752	739,231	—	122,131	—	115,308	137,560	(81,518)	69,787	(212,058)	(212,058)	—
55536	Gloucester County School Board	1,623,686	288,539	1,306,863	3,106,557	—	—	363,838	479,832	576,098	284,543	183,576	(980,460)	(980,460)	—
55537	Goochland County School Board	297,833	45,793	177,164	719,948	—	—	66,884	99,537	131,197	58,739	49,087	(246,216)	(246,216)	—
55538	Grayson County School Board	686,403	62,179	284,636	904,652	—	—	43,639	140,568	170,016	100,216	67,458	(53,725)	(53,725)	—
55539	Greene County Schools	742,393	102,595	489,852	1,438,748	—	—	235,221	217,902	273,195	250,744	95,300	(201,850)	(201,850)	—
55540	Greensville County School Board	554,860	63,400	327,583	926,422	—	159,237	—	94,575	172,831	(139,921)	63,933	(731,430)	(731,430)	—
55541	Halifax County School Board	717,902	164,654	516,707	2,005,303	—	—	19,398	131,681	384,988	99,239	57,031	(1,061,179)	(1,061,179)	—
55542	Hanover County School Board	(1,891,724)	623,523	1,226,270	4,586,982	—	148,497	—	395,042	845,627	(923,773)	48,374	(6,961,428)	(6,961,428)	—
55543	Henrico County Schools	3,566,973	60,153	205,965	744,371	—	—	—	—	153,221	586,370	193,314	3,223,067	3,223,067	—
55544	Henry County Public Schools	2,353,644	192,644	843,788	2,787,965	—	22,079	—	338,688	528,627	44,823	294,164	(489,570)	(489,570)	—
55545	Highland County Public Schools	509,135	21,516	37,445	141,246	—	16,777	—	19,383	27,955	2,365	39,394	345,492	345,492	—
55546	Isle of Wight County Schools	400,662	64,513	348,898	1,021,586	—	4,133	—	99,251	187,973	69,207	100,854	(653,865)	(653,865)	—
55548	King George County School Board	1,237,566	81,056	467,918	1,378,209	—	16,209	11,598	197,595	247,964	86,481	208,820	(208,896)	(208,896)	—
55549	King & Queen County School Board	(541,579)	56,679	165,984	546,692	—	5,300	5,738	67,773	99,843	(90,962)	2,643	(1,123,127)	(1,123,127)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	(37,268)	147,226	282,230	626,377	—	186,004	36,410	100,865	113,646	(126,420)	57,962	(918,114)	(918,114)	—
55551	Lancaster County School Board	499,006	32,961	163,714	569,480	—	33,566	1,201	54,559	102,418	(14,954)	77,137	(168,706)	(168,706)	—
55552	Lee County School Board	7,676,230	88,168	458,388	1,285,736	—	—	15,303	254,314	248,331	700,248	551,057	6,687,413	6,687,413	—
55553	Loudoun County School Board	25,925,128	1,549,835	14,781,310	27,208,391	—	—	5,987,080	5,505,413	4,828,633	4,570,075	4,259,920	2,116,543	2,116,543	—
55554	Louisa County Public Schools	(165,976)	341,120	763,662	2,630,893	—	220,349	—	226,441	472,358	(519,430)	117,188	(3,377,579)	(3,377,579)	—
55555	Lunenburg County School Board	(175,699)	50,834	148,188	474,279	—	8,354	5,535	59,304	86,876	(46,418)	4,750	(655,139)	(655,139)	—
55556	Madison County School Board	(493,635)	49,655	219,690	688,059	—	29,108	7,827	69,659	126,440	(98,152)	—	(1,275,063)	(1,275,063)	—
55557	Mathews County School Board	894,350	59,928	146,428	555,237	—	476	75,222	94,974	103,345	97,909	90,109	533,478	533,478	—
55558	Mecklenburg County Schools	1,087,402	60,486	267,925	847,925	—	66,080	—	111,024	161,979	20,639	105,671	153,929	153,929	—
55559	Middlesex County School Board	613,405	45,051	105,675	413,949	—	2,993	—	37,523	78,827	25,061	56,779	220,471	220,471	—
55560	Montgomery County School Board	5,110,616	401,515	969,588	3,550,886	—	213,350	—	507,101	655,618	(133,111)	472,050	1,335,865	1,335,865	—
55562	Nelson County Public Schools	748,443	145,256	358,585	1,210,757	—	9,376	2,870	141,561	222,080	(83,429)	91,170	(493,107)	(493,107)	—
55563	New Kent County Schools	559,999	55,375	252,232	890,860	—	—	17,038	100,171	161,038	35,154	92,105	(306,422)	(306,422)	—
55565	Northampton County Schools	49,844	93,332	168,595	602,215	—	75,971	—	72,674	112,856	(119,242)	38,568	(675,885)	(675,885)	—
55566	Northumberland Co School Board	1,035,935	40,513	176,429	592,093	—	13,669	234	26,162	113,919	30,175	54,934	409,813	409,813	—
55567	Nottoway County School Board	185,179	77,262	315,294	1,006,455	—	113,895	10,502	141,640	187,226	(138,333)	15,327	(987,495)	(987,495)	—
55568	Orange County Public Schools	(200,681)	136,895	515,410	1,756,770	—	236,532	5,385	203,487	323,739	(292,164)	100,001	(2,432,052)	(2,432,052)	—
55569	Page County Public Schools	1,273,798	143,459	370,392	1,268,250	—	186,799	—	119,750	235,810	(181,470)	152,853	(386,947)	(386,947)	—
55570	Patrick County Public Schools	631,809	155,412	340,454	1,180,510	—	16,133	18,435	132,700	219,982	(74,991)	106,545	(560,295)	(560,295)	—
55571	Pittsylvania County School Board	1,490,028	242,181	581,698	2,240,518	—	22,053	—	236,128	418,538	(177,005)	185,571	(819,970)	(819,970)	—
55572	Powhatan County School Board	255,572	128,992	430,009	1,441,294	—	74,222	—	212,385	267,130	(128,586)	76,319	(1,286,351)	(1,286,351)	—
55573	Prince Edward County Schools	188,071	61,665	162,626	652,009	—	99,486	—	76,771	121,297	(162,837)	23,808	(652,962)	(652,962)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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	2,317,036	234,677	754,750	2,812,665	—	10,953	256,866	328,850	525,156	65,621	316,606	(166,768)	(166,768)	—
55576	Prince William County Schools	19,918,221	2,858,680	11,395,254	34,598,760	—	397,339	1,498,761	6,112,175	6,286,299	(312,767)	3,237,408	(13,267,392)	(13,267,392)	—
55577	Pulaski County School Board	650,138	343,246	517,834	1,802,856	—	141,727	—	232,744	333,563	(268,738)	97,556	(1,269,020)	(1,269,020)	—
55578	Rappahannock County Schools	252,253	107,031	120,561	426,899	—	21,881	—	46,798	78,981	(77,448)	38,085	(199,811)	(199,811)	—
55579	Richmond County Public Schools	(23,196)	9,165	33,629	134,846	—	—	—	—	25,081	(22,253)	2,282	(181,960)	(181,960)	—
55580	Roanoke County School Board	390,988	377,348	1,343,810	5,133,477	—	—	—	—	1,001,720	182,757	45,833	(4,570,307)	(4,570,307)	—
55581	Rockbridge County Schools	292,343	94,603	305,406	1,199,762	—	46,649	—	59,260	227,699	(190,243)	61,037	(1,129,192)	(1,129,192)	—
55582	Rockingham County School Board	2,060,405	529,189	1,740,907	5,850,967	—	218,731	—	803,975	1,075,063	(311,961)	364,357	(4,018,291)	(4,018,291)	—
55583	Russell County School Board	7,516,071	131,082	884,341	1,836,881	—	177,391	75,053	277,572	361,112	522,133	518,030	5,466,380	5,466,380	—
55584	Scott County Schools	454,301	387,564	501,784	1,562,340	—	130,734	6,047	254,198	288,194	(255,261)	89,819	(1,149,634)	(1,149,634)	—
55585	Shenandoah County School Board	1,439,110	150,758	799,618	2,258,552	—	109,178	25,783	227,800	418,070	2,855	214,822	(1,117,794)	(1,117,794)	—
55586	Smyth County School Board	1,978,982	222,781	630,319	1,907,126	—	—	69,608	270,711	360,443	24,938	176,133	213,885	213,885	—
55587	Southampton County School Board	(646,063)	89,981	208,073	833,066	—	10,285	—	85,007	155,098	(138,904)	—	(1,506,305)	(1,506,305)	—
55588	Spotsylvania County School Board	2,803,474	354,460	1,887,696	5,235,401	—	1,484	324,282	648,630	939,881	251,733	588,732	(2,390,853)	(2,390,853)	—
55589	Stafford County Schools	3,288,288	456,883	2,354,050	4,975,167	—	14,092	1,371,300	774,995	899,864	989,174	542,312	(105,117)	(105,117)	—
55590	Surry County Public Schools	1,271,394	58,987	279,188	851,612	—	76,126	—	121,767	161,384	29,722	101,745	334,583	334,583	—
55591	Sussex County School Board	(182,925)	103,257	177,512	652,109	—	13,286	6,923	71,164	118,714	(99,325)	21,837	(846,936)	(846,936)	—
55592	Tazewell County Schools	7,145,841	406,171	964,311	3,303,161	—	29,233	42,393	471,448	628,859	214,884	503,723	4,109,168	4,109,168	—
55593	Warren County School Board	(211,467)	109,555	405,898	1,588,823	—	—	16,361	42,851	298,829	278,805	28,664	(1,488,451)	(1,488,451)	—
55595	Washington County School Board	1,737,946	279,814	561,653	2,093,611	—	42,280	—	303,541	393,962	(125,339)	189,541	(297,161)	(297,161)	—
55596	Westmoreland County School Board	916,199	43,685	173,505	647,269	—	—	25,787	43,582	120,518	91,114	96,163	323,948	323,948	—
55597	Wise County Schools	4,472,713	99,492	367,737	1,402,873	—	—	22,833	115,827	269,711	360,392	314,844	3,255,514	3,255,514	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55598	Wythe County School Board	788,268	137,756	242,976	949,369	—	—	38,144	121,547	179,359	(24,668)	105,519	(57,458)	(57,458)	—
55599	York County School Board	2,000,679	255,696	1,229,910	4,164,110	—	—	25,244	466,233	757,453	8,325	351,643	(2,232,033)	(2,232,033)	—
55600	Accomack County School Board	(51,206)	141,271	640,901	2,200,458	—	138,951	1,464	231,501	406,431	(258,917)	82,888	(2,592,654)	(2,592,654)	—
55601	Bristol Virginia School System	647,497	26,383	148,579	375,510	—	—	32,412	56,390	71,490	79,340	76,690	312,733	312,733	—
55602	Buena Vista City Public Schools	(158,325)	19,976	94,075	277,194	—	—	943	24,109	52,830	(1,201)	7,560	(440,497)	(440,497)	—
55603	Amelia County Public Schools	47,326	50,140	160,755	651,294	—	—	18,699	62,220	119,919	(40,475)	23,372	(577,592)	(577,592)	—
55605	Danville School Board	175,485	211,856	427,672	1,412,623	—	103,494	—	223,523	259,167	(134,702)	84,187	(1,292,647)	(1,292,647)	—
55606	Franklin City Public Schools	(234,815)	208,098	95,438	327,690	—	181,623	—	20,181	60,094	(234,057)	—	(785,250)	(785,250)	—
55607	Lexington City Public Schools	(191,885)	5,698	19,958	78,863	—	—	—	—	14,874	(28,433)	—	(298,567)	(298,567)	—
55608	Harrisonburg City School Board	(194,219)	87,103	450,260	1,402,327	—	—	34,257	195,403	255,194	(54,342)	79,026	(1,608,217)	(1,608,217)	—
55609	Hopewell Public Schools	1,978,689	166,382	460,294	1,152,941	—	36,138	81,058	188,850	213,821	220,940	216,560	983,807	983,807	—
55610	Lynchburg School Board	1,158,676	229,936	992,257	2,591,956	—	37,514	68,960	279,050	476,564	31,489	211,631	(1,588,683)	(1,588,683)	—
55611	Fauquier County School Board	571,136	283,480	1,544,414	4,604,638	—	263,995	72,845	551,294	842,552	(196,644)	330,783	(4,619,167)	(4,619,167)	—
55612	Brunswick County Public Schools	(201,140)	123,233	252,315	905,804	—	12,579	139,277	111,825	168,555	(12,541)	17,367	(858,856)	(858,856)	—
55613	P D Pruden Vocational-Technical Center	—	2,303	4,744	181	—	—	—	—	3,163	(541)	—	—	—	—
55614	Portsmouth School Board	9,691,107	536,959	1,539,635	5,101,551	—	379,120	—	715,886	964,539	115,124	762,490	4,240,819	4,240,819	—
55615	Campbell County School Board	1,209,557	282,285	585,309	2,168,615	—	86,143	—	206,641	407,075	(265,860)	205,151	(1,205,520)	(1,205,520)	—
55616	Richmond City Schools	4,915,300	611,009	3,006,692	8,838,233	—	637,278	126,991	1,015,723	1,642,839	(441,779)	581,708	(5,193,828)	(5,193,828)	—
55617	Roanoke City Schools	(1,015,228)	33,755	249,363	758,316	36,578	—	84,732	2,177	123,574	(16,099)	96,613	(1,927,959)	(1,927,959)	—
55619	Staunton City School Board	513,740	64,671	221,369	661,133	—	—	40,367	91,668	125,119	58,486	77,792	(66,243)	(66,243)	—
55620	Suffolk City School Board	1,866,845	290,660	1,523,795	4,763,375	—	503,715	56,597	568,911	852,682	(365,260)	381,546	(3,901,996)	(3,901,996)	—
55622	Craig County School Board	287,092	19,725	152,701	309,325	—	24,891	20,868	49,159	56,377	31,593	26,853	(48,956)	(48,956)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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					
55623	Martinsville City School Board	1,729,423	30,387	103,302	381,349	—	—	—	—	76,946	136,493	105,041	1,383,557	1,383,557	—
55624	Appomattox Regional Governor's School	1,333	6,400	17,570	43,767	221	1,516	11,534	10,984	7,510	6,487	7,241	(26,067)	(26,067)	—
55625	Colonial Heights City Schools	102,830	114,070	229,987	842,662	—	42,671	—	102,339	154,216	(100,033)	60,888	(802,786)	(802,786)	—
55632	City of Manassas School Board	1,075,889	246,396	846,279	2,950,673	—	—	56,679	427,044	537,640	(112,727)	155,561	(1,721,592)	(1,721,592)	—
55633	Franklin County Schools	2,934,163	466,770	1,161,950	3,507,193	—	256,182	—	462,665	646,960	(77,745)	382,098	(874,610)	(874,610)	—
55634	Frederick County School Board	860,169	294,838	1,366,362	4,573,512	—	11,017	—	553,036	819,172	(76,281)	486,499	(3,986,456)	(3,986,456)	—
55635	City of Salem Schools	(365,440)	159,960	232,419	920,961	—	41,489	—	69,426	170,942	(264,187)	19,987	(1,444,155)	(1,444,155)	—
55636	Manassas Park City Schools	(603,817)	66,004	216,496	700,833	—	15,601	1,048	98,009	129,175	(99,002)	—	(1,341,513)	(1,341,513)	—
55637	Newport News Public Schools	(1,180,874)	39,571	437,250	1,219,172	117,980	—	97,385	28,436	191,049	109,359	305,524	(2,795,000)	(2,795,000)	—
55638	Town of West Point Public Schools	5,473	—	1,586	31,001	—	—	—	7,721	1,189	6,115	15,485	(27,574)	(27,574)	—
55708	Waynesboro City Schools	4,244	42,381	212,448	652,374	—	17,016	—	85,479	120,408	(6,717)	20,949	(656,992)	(656,992)	—
55710	Valley Vocational-Technical Center	(81,375)	5,616	17,889	59,270	—	5,720	388	7,073	10,737	(10,559)	—	(150,999)	(150,999)	—
55711	New Horizons Technical Center	396,787	7,905	34,806	137,327	—	—	9,572	15,524	24,951	41,941	51,141	273,406	273,406	—
55713	Galax City Schools	115,987	159,425	102,289	359,336	—	71,516	—	44,744	66,057	(146,863)	24,062	(317,853)	(317,853)	—
55714	Norton City Schools	(367,937)	44,730	84,534	339,497	—	42,728	—	17,200	63,043	(166,522)	—	(876,245)	(876,245)	—
55802	Williamsburg-James City County Schools	(639,727)	352,915	1,068,234	3,521,262	—	—	227,002	514,188	647,333	(147,528)	158,331	(3,793,644)	(3,793,644)	—
55803	Poquoson City School Board	400,674	23,294	120,953	344,040	—	—	15,475	49,954	64,428	44,714	43,124	90,422	90,422	—
55806	Fredericksburg City Public Schools	(153,370)	119,304	311,048	906,892	—	65,836	13,502	178,450	162,905	(90,357)	38,993	(1,092,335)	(1,092,335)	—
55807	Hampton City Schools	3,166,825	291,356	1,093,388	4,180,080	—	—	167,795	360,180	798,416	343,758	255,272	(400,410)	(400,410)	—
55813	Buchanan County School Board	8,803,310	120,367	537,829	1,634,875	—	—	49,392	190,208	321,896	591,069	608,176	7,295,362	7,295,362	—
55814	Jackson River Vocational Technical Center	29,683	3,738	13,693	49,758	—	—	—	—	9,807	4,183	2,807	(18,847)	(18,847)	—

Virginia Retirement System

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55815	Northern Neck Regional Vocational Center	25,423	6,022	8,492	27,928	—	5,256	217	5,908	4,744	(6,259)	2,088	(7,709)	(7,709)	—
55856	Blue Ridge Resource Authority	—	—	—	23,886	—	—	—	—	—	(39,764)	13,016	(76,666)	(76,666)	—
55857	Peanut Soil and Water Conservation District	81,918	—	925	25,981	28,975	—	—	—	694	(4,932)	8,025	13,774	13,774	—
55858	Peumansend Creek Jail Authority	45,719	—	30,257	269,021	—	292,000	1,167	89,303	21,545	674,659	821,854	(580,739)	(580,739)	—
55859	Williamsburg Area Transit	129,774	—	75,439	262,225	—	30,791	—	20,546	54,510	34,250	84,982	(214,357)	(214,357)	—
55860	Middle Peninsula Juvenile Detention Commission	394,851	—	150,375	485,610	—	5,739	—	61,804	108,465	89,040	111,812	(99,376)	(99,376)	—
55861	Breaks Interstate Park	(214,992)	—	194,436	72,667	23,703	—	470,330	—	15,097	75,291	12,494	42,426	42,426	—
55862	Crater Criminal Justice Training	(27,941)	7,202	11,174	18,028	1,620	5,552	15,796	1,267	2,603	13,298	8,976	(33,125)	(33,125)	—
55863	Central Shenandoah Criminal Justice Training Academy	(50,211)	580	10,748	38,637	2,423	150	840	2,663	5,131	17,260	29,778	(105,473)	(105,473)	—
55864	New River Valley Emergency Communications Regional Authority	(213,165)	60,809	121,406	132,225	20,195	49,285	64,351	7,829	18,108	(506)	41,514	(427,199)	(427,199)	—
55865	Maury Service Authority	(110,595)	5,008	86,411	98,079	—	22,287	42,729	12,310	13,856	60,202	50,720	(233,987)	(233,987)	—
55866	Hampton Roads Transportation Authority	(27,953)	17,872	31,388	47,527	4,128	28,147	13,477	3,243	6,684	24,618	34,596	(107,845)	(107,845)	—
55867	Pamunkey Regional Library	542,394	74,083	305,441	817,691	—	252,646	27,640	153,222	149,324	(103,320)	111,768	(644,203)	(644,203)	—
55868	Northern Va Transit Authority	55,115	13,076	130,130	133,460	4,263	2,590	73,859	43,464	19,084	74,173	71,536	(63,208)	(63,208)	—
55869	Rsw Regional Jail Authority	(1,010,908)	334,871	563,231	956,388	5,627	525,057	185,896	395,451	145,612	184,099	497,074	(2,312,356)	(2,312,356)	—
55870	Bedford Regional Water Authority	784,977	67,178	544,979	927,257	4,766	—	162,794	254,410	155,227	173,084	216,734	(96,066)	(96,066)	—

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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					
55871	Portsmouth Redevelopment And	1,335,869	243,983	413,975	395,653	513	83,500	119,067	95,113	63,466	144,341	247,600	860,598	860,598	—
55872	Southwest Regn Recreation Auth	(103,976)	39,594	31,611	37,268	4,548	24,592	15,216	2,026	6,199	(16,108)	1,673	(156,741)	(156,741)	—
55873	Roanoke Redevlop & Housing Aut	(243,557)	66,191	250,617	606,968	—	67,285	28,343	78,895	100,662	3,090	118,472	(1,009,718)	(1,009,718)	—
55874	Meherrin River Regnl Jail Auth	(1,367,526)	391,875	426,398	1,484,107	1,378	490,352	—	319,407	235,697	(107,706)	522,717	(3,453,205)	(3,453,205)	—
55875	Woodway Water Authority	(75,582)	44,941	12,487	28,077	882	31,632	22,451	17,603	4,818	(8,323)	1,426	(68,596)	(68,596)	—
55876	Bristol Virginia Utilities Authority	(2,893,587)	1,528,074	795,928	1,835,583	73,084	815,037	84,321	355,602	319,569	(801,752)	93,038	(5,020,443)	(5,020,443)	—
55877	Washington Metro Area Transit	323,232	86,179	101,450	138,659	12,827	36,903	54,505	28,087	24,308	(11,706)	32,374	182,392	182,392	—
55878	Mt Rogers Community Services Board	7,615,774	1,662,892	2,944,455	7,564,014	155,106	2,017,433	78,812	1,475,672	1,314,550	(583,414)	1,388,387	(2,505,109)	(2,505,109)	—
55879	Lonesome Pine Soil & Water Conservation District	19,537	669	17,542	10,797	219	—	11,990	9,290	1,700	4,548	3,680	15,496	15,496	—
55880	Big Sandy Soil & Water & Conservation District	(5,752)	7,010	9,324	17,184	5,398	6,735	2,455	2,016	2,827	(1,790)	2,539	(34,414)	(34,414)	—
55881	Virginia's Region 2000 Local Government Council	(896,488)	109,043	219,695	669,554	—	26,310	34,773	73,547	113,498	(76,210)	60,348	(1,617,744)	(1,617,744)	—
55882	Middle Peninsula Planning District Commission	93,437	12,086	51,091	141,317	—	733	458	38,053	24,938	18,707	8,903	(14,365)	(14,365)	—
55883	Western Virginia Regional Jail Authority	(4,328,928)	975,095	1,098,325	3,494,141	6,103	855,355	—	1,255,849	576,538	(178,432)	779,941	(7,933,743)	(7,933,743)	—
55884	Halifax Service Authority	185,395	47,997	442,137	448,764	3,873	295	190,096	64,225	79,161	113,256	97,184	(312,123)	(312,123)	—
55885	Fort Monroe Area Development	—	35	—	—	—	—	—	—	—	(35)	—	—	—	—
55886	Russell County Public Service Authority	(29,373)	58,107	77,277	144,398	6,566	33,004	94,988	21,144	23,588	21,892	41,878	(112,777)	(112,777)	—
55887	Piedmont Community Services Board	(471,534)	312,796	1,064,546	3,084,734	12,542	41,458	34,435	411,968	522,747	(156,763)	507,898	(4,057,529)	(4,057,529)	—

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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					
55888	Blue Ridge Behavioral Healthcare	(5,637,796)	589,872	1,281,724	4,528,075	—	119,855	—	427,231	788,630	(723,961)	169,115	(10,654,793)	(10,654,793)	—
55889	Skyline Soil & Water Conservation	205,904	3,852	39,272	82,553	—	—	7,441	32,073	13,644	35,812	19,646	157,255	157,255	—
55890	Middle River Regional Jail Authority	(2,867,671)	1,112,825	1,012,399	3,274,395	18,979	1,825,406	947	921,013	537,647	(522,341)	894,763	(7,843,522)	(7,843,522)	—
55891	Tidewater Soil & Water Conservation District	7,081	2,827	17,219	31,014	—	226	5,076	6,520	5,067	15,089	3,573	(10,372)	(10,372)	—
55892	Big Stone Gap Redevelopment And Housing Authority	154,592	17,115	127,819	106,097	5,979	1,802	56,087	16,355	18,447	38,262	29,652	29,509	29,509	—
55893	Eastern Shore Soil & Water Conservation District	(48,851)	46,592	42,075	74,999	485	23,787	11,422	21,791	12,957	(2,803)	5,160	(105,398)	(105,398)	—
55894	Town of Boykins	(43,399)	5,511	6,958	22,398	—	49,440	—	419	4,356	(29,156)	185	(141,250)	(141,250)	—
55895	Town of Gordonsville	273,543	18,862	125,419	276,952	—	110,271	20,720	56,152	47,162	21,815	95,912	(170,300)	(170,300)	—
55896	Virginia Resources Authority	62,206	57,849	324,205	394,468	6,033	65,329	112,793	21,177	65,188	26,760	86,424	(530,486)	(530,486)	—
55897	Prince William County Service Authority	3,509,408	647,408	4,157,251	8,414,273	38,823	417,018	769,771	1,594,952	1,438,245	176,919	1,375,238	(6,265,900)	(6,265,900)	—
55898	Western Virginia Water Authority	332,770	296,070	1,154,226	3,017,986	—	7,981	378,377	515,360	519,062	23,320	448,739	(2,563,973)	(2,563,973)	—
55899	Shenandoah Valley Regional	462,000	55,298	216,014	333,653	20,905	9,702	63,149	125,561	56,836	8,290	47,305	143,555	143,555	—
55900	Alleghany Highlands Community Services Board	385,996	103,431	505,600	1,512,486	—	1,651	53,417	176,562	277,176	104,559	110,573	(1,029,169)	(1,029,169)	—
55901	Brunswick Industrial Development Authority	2,424	4,563	33,877	71,461	—	—	6,411	6,027	12,992	22,611	7,660	(57,970)	(57,970)	—
55902	Northern Neck/Essex County Group Home Comm	(80,445)	10,233	36,092	140,482	—	—	—	—	26,906	37,220	—	(182,660)	(182,660)	—
55903	State Education Assistance Authority	—	107,235	—	—	—	—	—	—	—	(107,235)	—	—	—	—

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Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Investment Experience					
55904	Appalachian Juvenile Commission	1,624,213	122,441	462,021	941,512	—	24,262	98,256	143,087	167,911	76,506	152,236	652,383	652,383	—
55905	Goochland/Powhatan Community	(596,964)	99,769	530,148	1,543,215	—	1,073	21,113	195,312	284,679	(10,534)	35,668	(2,116,729)	(2,116,729)	—
55906	Suffolk Redevelopment & Housing Authority	(1,037,815)	60,082	223,222	844,995	—	—	3,018	74,375	152,084	(113,328)	—	(1,929,801)	(1,929,801)	—
55907	Virginia Small Business Financing Authority	—	7,294	—	—	—	—	—	—	—	(7,294)	—	—	—	—
55908	Lee County Redevelopment & Housing Authority	540,441	37,091	80,050	276,189	—	5,643	4,462	35,373	49,461	(3,875)	47,440	253,631	253,631	—
55909	Henry County Public Service Authority	2,065,904	125,788	888,903	1,999,661	—	77,868	108,232	368,729	363,731	90,424	196,606	(40,230)	(40,230)	—
55910	Southside Planning District Commission	1,124,098	33,927	135,251	435,311	—	650	65,396	65,485	84,328	166,450	74,506	893,966	893,966	—
55911	Economic Development Authority - Henrico Co	339,486	42,712	196,432	411,272	—	112,368	41,975	49,578	74,225	(24,365)	71,426	(267,887)	(267,887)	—
55912	Augusta County Service Authority	2,479,155	348,867	1,501,827	2,948,965	—	172,075	340,700	503,612	534,237	(58,028)	338,961	(813,285)	(813,285)	—
55914	Rappahannock Juvenile Center	867,025	100,554	690,174	1,628,036	—	—	128,927	189,665	297,365	154,880	153,093	(732,887)	(732,887)	—
55915	Cumberland Plateau Regional	(104,254)	213,900	268,779	427,521	—	82,882	79,374	92,046	79,529	(119,732)	—	(538,319)	(538,319)	—
55918	Amherst County Service Authority	872,999	66,281	356,476	904,739	—	76,325	38,459	150,814	163,432	(19,316)	72,472	(137,343)	(137,343)	—
55919	Pepper's Ferry Regional	946,886	51,029	215,500	576,215	—	7,229	147,241	85,941	103,135	214,858	135,508	614,638	614,638	—
55920	Rappahannock Regional Jail	2,191,313	471,326	2,297,181	7,847,181	—	467,816	—	1,355,379	1,369,369	340,081	1,335,796	(6,220,506)	(6,220,506)	—
55921	Thomas Jefferson Planning District	(290,746)	40,217	82,572	343,326	—	—	17,307	40,080	61,660	(23,185)	—	(580,565)	(580,565)	—
55922	Piedmont Regional Jail	3,378,650	148,487	1,090,905	2,509,785	—	297,236	6,760	362,488	446,853	563,598	573,001	435,909	435,909	—

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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					
55923	Nelson County Service Authority	(169,401)	138,735	236,463	645,484	—	67,845	11,612	71,503	113,601	(133,531)	11,585	(928,858)	(928,858)	—
55924	Coeburn-Norton-Wise Water	231,683	234,442	196,230	386,773	30,813	135,567	35,099	70,944	67,152	(115,296)	23,437	(248,796)	(248,796)	—
55925	Fauquier County Water & Sanitation Authority	1,077,149	133,888	888,255	1,376,900	5,247	158,917	270,945	203,071	238,856	(42,479)	172,263	(720,152)	(720,152)	—
55926	Scott County Soil & Water Conservation District	114,760	7,817	80,611	68,832	—	—	41,311	15,164	11,861	17,729	6,963	52,236	52,236	—
55927	New River Resource Authority	638,207	130,576	320,906	517,689	16,118	44,206	137,866	141,922	88,522	33,369	78,194	193,349	193,349	—
55928	Scott County Water & Sewerage	249,244	202,452	236,328	447,863	—	115,761	395,465	122,422	77,540	121,436	79,068	289,539	289,539	—
55929	Greensville County Water & Sewer Authority	807,945	56,648	422,318	786,775	—	—	261,904	157,424	139,806	100,194	89,316	225,512	225,512	—
55930	Petersburg Redevelopment & Housing Authority	599,282	63,673	243,347	872,463	—	982	1,201	112,865	158,483	(4,539)	77,658	(263,485)	(263,485)	—
55931	Central Rappahannock Regional Library	3,430,536	344,766	1,687,411	3,048,270	—	3,656	915,896	747,695	555,759	337,605	348,470	1,244,450	1,244,450	—
55932	Virginia Coalfield Economic Development Auth	371,980	26,459	100,786	244,500	—	1,927	17,502	66,248	43,239	2,500	29,742	150,973	150,973	—
55933	Central Virginia Regional Jail	1,483,758	379,327	813,924	2,731,125	—	326,033	—	589,781	466,412	124,644	754,178	(1,581,338)	(1,581,338)	—
55934	Thomas Jefferson Soil & Water	156,565	12,538	54,620	147,917	—	—	9,618	21,076	27,220	10,538	19,613	15,405	15,405	—
55936	Commonwealth Regional Council	358,678	43,412	59,402	208,076	—	7,696	—	45,825	37,759	(852)	21,916	187,732	187,732	—
55937	Wythe-Grayson Regional Library	(96,489)	13,034	76,346	225,672	—	37,098	3,689	28,282	39,774	(31,795)	5,370	(387,991)	(387,991)	—
55938	Colonial Soil & Water	170,888	7,043	44,632	111,496	—	—	10,736	15,763	20,263	19,384	13,744	74,205	74,205	—
55939	Rivanna Solid Waste Authority	496,370	27,746	182,007	409,861	—	118,286	—	68,438	75,881	3,397	74,212	(112,534)	(112,534)	—
55940	Monacan Soil & Water	230,005	5,816	76,368	118,831	—	—	135,042	44,010	19,697	104,409	27,650	316,130	316,130	—

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			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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Investment Experience					
55941	Robert E Lee Soil & Water Conservation District	(12,887)	52,595	34,883	78,568	—	11,819	16,708	13,507	14,298	(9,285)	4,386	(54,720)	(54,720)	—
55942	Tri-County/City Soil & Water Conservation Dist	(15,342)	13,028	23,839	94,529	—	5,370	—	7,969	16,895	(22,725)	1,352	(125,265)	(125,265)	—
55944	Central Virginia Waste Management Authority	314,883	19,330	184,549	322,582	—	17,338	23,269	50,760	56,913	85,411	42,982	(16,885)	(16,885)	—
55945	Lonesome Pine Regional Library	820,879	51,258	336,893	836,942	—	42,724	—	107,365	152,049	85,209	59,763	(59,562)	(59,562)	—
55946	Virginia Peninsulas Public Service	(23,639)	54,650	373,538	946,295	—	90,286	25,850	144,303	168,553	496	51,182	(1,091,088)	(1,091,088)	—
55947	Tidewater Youth Services Commission	(71,621)	123,215	506,135	1,888,623	—	—	15,115	146,490	348,744	(955)	60,927	(1,894,697)	(1,894,697)	—
55948	Virginia Highlands Airport Commission	(1,496)	88,819	54,497	106,885	6,676	61,486	20,400	7,846	18,827	(34,143)	3,481	(132,772)	(132,772)	—
55949	Western Tidewater Regional Jail	4,457,433	349,955	2,262,237	5,075,392	—	905,416	270,051	871,365	915,671	507,557	1,093,304	(1,964,317)	(1,964,317)	—
55950	Scott County Redevelopment &	790,611	13,527	57,724	187,753	—	1,487	—	24,553	35,117	46,956	73,691	590,109	590,109	—
55951	Handley Regional Library	78,400	31,527	197,172	503,121	—	82,356	27,544	45,004	88,857	(46,685)	38,420	(596,422)	(596,422)	—
55952	Northern Neck Regional Jail	315,113	306,829	746,432	2,421,362	—	709,652	—	357,104	432,570	(421,764)	317,726	(3,205,320)	(3,205,320)	—
55953	Montgomery Regional Solid Waste	312,456	23,142	129,758	411,258	—	69,430	3,077	41,843	72,346	(55,193)	34,384	(247,159)	(247,159)	—
55954	Potomac & Rappahannock Transportation Commission	2,107,640	204,664	1,908,159	3,377,063	—	161,046	490,067	778,687	596,280	201,692	421,362	(1,488,600)	(1,488,600)	—
55955	Giles County Public Service Authority	225,884	17,035	69,025	276,359	—	—	3,488	37,742	49,716	3,994	26,525	(34,050)	(34,050)	—
55956	South Central Wastewater Authority	517,245	60,916	291,939	808,763	—	43,043	21,537	68,178	140,874	(5,874)	102,284	(443,153)	(443,153)	—
55957	Wise County Redevelopment & Housing Authority	1,089,667	266,072	258,835	784,553	—	181,297	—	122,264	146,870	(143,468)	68,635	188,085	188,085	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2021		LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 Net Pension Liability	Difference
			Total Inflows	Total Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55958	Prince William Soil & Water Conservation District	(139,301)	4,887	44,541	89,190	10,702	—	10,297	3,022	15,836	(17,945)	—	(267,637)	(267,637)	—
55959	Hampton Roads Regional Jail Authority	6,703,863	419,652	3,141,455	7,677,195	—	701,878	243,542	1,527,146	1,346,589	3,437,899	1,642,177	515,986	515,986	—
55960	Castlewood Water & Sewage Authority	35,965	43,190	84,022	114,016	—	—	19,721	4,917	21,443	(63,965)	—	(136,767)	(136,767)	—
55961	Pamunkey Regional Jail	2,234,825	197,594	1,134,937	3,611,200	—	735,039	36,582	683,081	618,144	198,870	741,114	(2,253,194)	(2,253,194)	—
55962	Charlottesville-Albemarle Airport	1,602,792	66,339	577,112	898,623	—	—	390,499	230,157	158,163	303,588	200,442	1,075,361	1,075,361	—
55963	Virginia Peninsula Regional Jail	(2,565,665)	421,049	793,431	3,010,219	—	722,022	—	338,845	532,667	(838,801)	372,453	(7,010,030)	(7,010,030)	—
55964	Virginia Biotechnology Research	(115,752)	23,924	128,102	368,556	—	15,575	5,954	59,319	67,437	450	15,304	(486,205)	(486,205)	—
55966	Blue Ridge Regional Jail Authority	694,669	1,344,571	2,614,884	8,481,286	—	753,087	—	1,961,005	1,472,892	32,590	1,736,127	(8,079,657)	(8,079,657)	—
55967	Massanutten Regional Library	(48,002)	52,648	136,390	445,281	14,418	12,759	2,986	223	80,222	(62,833)	26,834	(610,438)	(610,438)	—
55968	Albemarle-Charlottesville Regional	3,103,360	444,794	2,122,965	4,605,238	—	791,194	374,824	1,225,445	807,902	212,368	855,957	(2,206,661)	(2,206,661)	—
55969	Culpeper Soil & Water Conservation District	48,594	8,540	65,193	181,391	27,390	23,698	3,458	6,943	30,183	(22,573)	26,664	(249,191)	(249,191)	—
55970	New River Valley Regional Jail	(3,556,213)	1,327,412	1,687,818	4,843,332	—	1,969,432	68,847	1,155,298	835,632	(836,454)	718,535	(10,224,595)	(10,224,595)	—
55971	Sussex Service Authority	(392,352)	103,229	140,378	489,038	—	27,360	39,012	11,804	85,666	(73,404)	20,811	(903,632)	(903,632)	—
55972	Big Walker Soil & Water Conservation District	48,678	9,339	41,366	41,103	4,972	1,323	58,269	18,188	6,820	5,182	7,102	50,610	50,610	—
55973	Peter Francisco Soil & Water Conservation District	62,971	13,107	45,272	46,518	1,901	4,774	24,248	13,829	7,855	4,864	5,017	23,392	23,392	—
55974	Peaks of Otter Soil & Water Conservation District	(83,166)	22,675	12,835	22,223	2,221	—	4,261	8,284	3,827	(21,646)	—	(103,044)	(103,044)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2020		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Outflows Experience					
55975	New River Soil & Water Conservation District	101,561	12,872	62,545	52,173	4,863	2,559	39,563	20,625	8,730	8,262	9,059	60,414	60,414	—
55977	Southside Regional Jail	519,431	86,606	521,784	1,337,376	—	97,228	21,277	343,453	233,723	293,268	324,002	(782,632)	(782,632)	—
55978	Evergreen Soil & Water Conservation District	50,943	15,265	19,015	29,518	—	10,329	4,923	6,759	4,893	(5,592)	4,012	14,317	14,317	—
55979	Roanoke Higher Education Authority	(68,071)	35,193	186,152	402,618	—	170	21,925	32,739	70,890	(3,600)	27,209	(527,073)	(527,073)	—
55981	John Marshall Soil & Water Conservation District	145,786	7,467	31,237	134,215	—	81	2,930	23,081	23,288	21,305	19,504	38,820	38,820	—
55982	Daniel Boone Soil & Water Conservation District	34,527	18,586	23,535	42,815	1,351	12,324	20,885	22,971	7,127	592	5,296	19,367	19,367	—
55983	Southside Community Services Board	607,689	497,868	1,058,805	3,324,947	—	120,830	—	553,713	592,580	(278,167)	276,432	(2,807,331)	(2,807,331)	—
55984	Northern Shenandoah Valley Regional Commission	(62,844)	13,692	115,057	232,919	—	—	60,098	25,465	41,428	48,788	21,583	(242,932)	(242,932)	—
55985	Tazewell Soil & Water Conservation District	55,893	1,491	22,481	28,725	—	1,039	6,830	5,261	4,954	11,680	9,129	24,735	24,735	—
55987	Richmond Regional Planning District Committee	932,895	62,610	298,813	599,133	—	—	42,465	58,729	107,396	136,531	129,037	313,643	313,643	—
55988	Henricopolis Soil & Water Conservation District	(15,558)	2,405	15,919	42,017	2,142	—	2,018	707	7,401	(1,694)	3,264	(68,063)	(68,063)	—
55989	Piedmont Regional Juvenile Detention Center	(220,629)	98,472	92,170	270,068	2,135	114,161	1,208	60,204	46,611	(66,359)	17,662	(576,689)	(576,689)	—
55990	Roanoke River Service Authority	(96,901)	72,780	41,796	123,888	5,403	27,932	48,759	27,861	21,514	(12,540)	9,932	(147,478)	(147,478)	—
55991	Lee County Public Service	(147,028)	26,301	60,902	171,470	—	17,542	2,756	20,518	29,794	(29,325)	15,549	(362,447)	(362,447)	—
55992	Blue Ridge Juvenile Detention Center	585,824	33,545	427,712	575,395	—	74,091	130,314	111,846	100,134	109,418	102,842	(108,959)	(108,959)	—

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, 2021

Employer Code	Entity	6/30/2020 Net Pension Liability	PLUS: FY 2020		LESS: FY 2021		LESS: FY 2021		PLUS: FY 2021		PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Employer Contributions	Calculated 6/30/2021 Net Pension Liability	Actual 6/30/2021 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 2021 Deferred Outflows Changes in Assumptions	PLUS: FY 2021 Deferred Investment Experience					
55993	Ferrum Water & Sewage Authority	(16,244)	32,807	23,964	63,101	2,396	22,088	9,972	25,277	10,698	(7,225)	4,189	(60,453)	(60,453)	—
55994	Wise County Public Service	(197,346)	147,719	148,793	357,591	12,122	136,803	17,232	71,119	60,686	(82,676)	34,284	(672,859)	(672,859)	—
55995	Holston River Soil & Water Conservation District	2,370	9,361	26,232	70,624	—	6,621	192	2,427	12,066	(4,954)	3,785	(85,800)	(85,800)	—
55996	New River Valley Community Services Board	(5,313,278)	762,578	2,619,379	8,137,454	—	847,478	30,567	726,813	1,412,788	(1,524,102)	365,392	(15,874,337)	(15,874,337)	—
55997	Institute For Advanced Learning And Research	(431,631)	29,375	221,102	579,390	—	—	64,327	22,434	97,196	38,566	99,587	(1,079,812)	(1,079,812)	—
55998	Southwest Virginia Regional Jail Authority	(2,521,816)	2,207,924	2,234,622	6,502,671	—	2,345,789	70,556	2,075,359	1,093,490	(425,985)	1,628,733	(10,212,287)	(10,212,287)	—
55999	Clinch Valley Soil & Water Conservation District	(62,126)	11,400	13,711	39,345	—	6,524	3,885	10,711	6,501	(12,612)	—	(101,821)	(101,821)	—
Total Political Subdivision		\$ 4,215,225,662	\$ 294,760,625	\$1,405,772,852	\$ 3,505,465,868	\$ 1,161,714	\$ 216,884,449	\$ 225,082,258	\$ 822,202,753	\$ 633,993,323	\$ 269,136,701	\$ 580,006,923	\$ 751,109,516	\$ 751,109,516	\$ —