

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
<b>VRS Political Subdivision Plans Total</b>		<b>\$ 751,109,516</b>	<b>\$3,723,512,031</b>	<b>\$1,681,278,334</b>	<b>\$2,616,854,108</b>	<b>\$ 393,800</b>	<b>\$ 348,765,698</b>	<b>\$ 149,830,612</b>	<b>\$ 428,788,018</b>	<b>\$ 1,860,540,277</b>	<b>\$ 446,793,127</b>	<b>\$ 608,955,953</b>	<b>\$ 2,104,325,688</b>	<b>\$ 2,104,325,688</b>	<b>\$ —</b>
55100	Accomack County	(5,749,866)	10,412,779	3,833,142	7,396,669	—	1,463,150	—	1,161,957	5,212,295	(306,194)	1,019,073	(2,981,063)	(2,981,063)	—
55101	Albemarle County	23,214,486	30,625,372	16,898,092	21,239,347	—	6,402,279	1,182,325	4,596,958	15,228,130	6,375,704	7,063,391	29,619,866	29,619,866	—
55102	Alleghany County	1,936,427	5,955,272	2,506,586	4,277,076	—	828,235	77,190	603,259	3,040,362	517,080	1,009,027	3,508,666	3,508,666	—
55103	Amelia County	(2,262,005)	2,833,703	1,014,865	2,115,620	—	68,411	80,595	142,511	1,506,469	181,263	317,676	(1,034,036)	(1,034,036)	—
55104	Amherst County	(1,116,743)	7,236,418	2,550,066	5,200,106	—	822,321	—	571,378	3,693,549	377,810	1,114,912	1,075,007	1,075,007	—
55105	Appomattox County	2,907,041	3,678,963	1,788,796	2,575,774	—	292,008	161,322	399,577	1,815,306	517,712	661,715	4,161,628	4,161,628	—
55107	Augusta County	(471,930)	16,724,796	6,183,913	11,158,337	—	3,555,296	45,200	1,584,369	7,923,509	334,707	2,515,408	2,727,697	2,727,697	—
55108	Bath County	1,153,237	2,315,249	1,040,218	1,591,889	—	151,821	75,156	248,113	1,135,179	344,582	434,351	2,053,237	2,053,237	—
55109	Bedford County	(2,821,349)	12,100,800	4,304,045	8,906,980	—	1,392,939	4,034	992,809	6,363,240	420,628	1,842,493	613,705	613,705	—
55110	Bland County	537,034	1,631,949	610,485	1,087,538	—	286,935	—	149,366	782,468	80,876	278,441	918,294	918,294	—
55111	Botetourt County	(3,855,559)	8,749,543	3,969,151	6,430,028	—	1,332,039	123,696	1,225,042	4,580,234	751,693	1,359,098	(1,515,667)	(1,515,667)	—
55112	Brunswick County	2,592,557	3,468,339	2,020,660	2,556,590	—	14,706	313,162	449,761	1,816,281	905,784	695,354	4,258,574	4,258,574	—
55113	Buchanan County	11,006,120	7,583,453	3,216,986	5,628,104	—	23,929	723,630	686,208	3,967,048	1,986,530	1,612,061	15,471,909	15,471,909	—
55114	Buckingham County	(1,336,731)	3,515,795	1,139,445	2,444,035	—	122,932	242,691	210,385	1,714,539	283,585	450,266	473,586	473,586	—
55115	Campbell County	(684,718)	12,208,464	4,516,626	8,320,369	—	568,768	585,699	1,179,410	5,873,149	1,316,857	1,766,984	5,306,114	5,306,114	—
55116	Caroline County	(10,125,539)	10,813,537	3,156,856	7,078,176	—	873,337	—	381,909	5,038,156	(650,715)	935,952	(6,586,973)	(6,586,973)	—
55117	Carroll County	3,255,740	5,759,049	2,329,628	3,884,916	—	707,338	61,437	504,909	2,742,462	1,129,449	1,045,333	5,485,831	5,485,831	—
55118	Charles City County	390,357	2,412,459	894,279	1,793,993	—	2,987	99,393	143,137	1,268,781	391,498	474,147	1,540,219	1,540,219	—
55119	Charlotte County	(1,818,451)	4,486,608	1,503,251	3,040,166	—	192,762	401,415	265,225	2,150,165	373,055	495,421	626,417	626,417	—
55120	Chesterfield County	91,127,622	172,418,030	83,198,032	117,643,241	—	9,419,652	11,403,282	24,572,565	83,937,582	35,637,338	32,237,745	176,597,749	176,597,749	—

**Virginia Retirement System**

**Finance Division**

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**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55121	Clarke County	(396,192)	3,608,292	1,621,842	2,693,856	—	388,518	101,680	265,787	1,906,857	868,569	559,026	1,091,751	1,091,751	—
55122	Craig County	(540,187)	1,297,764	505,320	968,611	—	—	83,390	43,877	682,524	244,499	239,677	98,259	98,259	—
55123	Culpeper County	1,141,735	10,933,370	4,631,151	8,038,356	—	597,963	64,059	1,210,806	5,774,295	2,017,332	2,209,955	5,664,172	5,664,172	—
55124	Cumberland County	227,178	2,526,976	1,289,064	1,771,865	—	27,842	244,393	167,388	1,264,923	400,701	338,371	1,404,417	1,404,417	—
55125	Dickenson County	2,879,890	5,826,573	2,537,098	3,702,602	—	520,441	878,817	467,424	2,613,251	1,082,143	953,197	6,034,760	6,034,760	—
55126	Dinwiddie County	(4,173,567)	7,388,537	2,201,179	4,742,378	—	927,611	—	522,235	3,402,434	(260,732)	1,146,184	(2,138,445)	(2,138,445)	—
55128	Essex County	(3,159,120)	3,100,737	864,503	2,096,297	—	480,518	—	159,505	1,492,464	(393,547)	310,549	(2,551,828)	(2,551,828)	—
55130	Fauquier County	(5,036,580)	23,022,235	9,539,479	16,545,275	—	540,752	429,507	2,834,123	11,848,225	3,831,858	4,348,015	5,955,847	5,955,847	—
55131	Floyd County	1,883,695	3,002,886	1,433,840	2,009,915	—	375,343	67,877	351,747	1,419,041	598,362	655,789	2,848,721	2,848,721	—
55132	Fluvanna County	(1,653,958)	4,160,437	1,401,120	3,072,005	—	860,046	35,543	235,367	2,203,933	(104,721)	694,268	(1,150,838)	(1,150,838)	—
55133	Franklin County	(3,466,410)	11,499,907	4,410,339	7,941,969	—	1,478,128	132,883	1,057,811	5,653,488	613,659	1,685,413	(24,511)	(24,511)	—
55134	Frederick County	5,248,008	30,691,519	16,283,464	20,045,311	—	7,249,731	1,851,014	5,051,435	14,396,985	4,670,460	6,076,868	12,254,047	12,254,047	—
55135	Giles County	1,355,741	3,938,055	1,617,725	2,937,545	—	376,865	20,709	317,506	2,094,611	496,637	748,119	2,543,005	2,543,005	—
55136	Gloucester County	1,197,427	11,688,172	5,245,309	8,255,373	—	1,492,776	—	980,291	5,874,127	2,490,023	1,941,704	5,294,878	5,294,878	—
55137	Goochland County	(1,426,490)	6,256,141	3,432,524	4,600,156	—	723,648	455,423	827,098	3,321,320	1,561,251	1,483,106	755,309	755,309	—
55138	Grayson County	3,083,258	3,350,662	1,230,911	2,403,902	—	383,974	14,604	282,351	1,705,570	232,278	798,205	3,851,731	3,851,731	—
55139	Greene County	(1,808,417)	3,952,406	1,436,742	2,655,389	—	693,738	24,560	255,363	1,891,036	19,582	537,468	(988,807)	(988,807)	—
55140	Greensville County	(1,296,099)	4,152,557	1,715,300	2,837,158	—	201,546	10,008	350,093	1,994,255	433,923	483,364	407,369	407,369	—
55141	Halifax County	(2,212,566)	6,479,211	2,322,080	4,835,209	—	413,693	57,737	455,517	3,409,942	133,667	690,947	61,579	61,579	—
55142	Hanover County	(6,026,351)	47,796,840	22,938,466	33,358,878	—	2,075,960	1,616,537	6,510,222	23,873,292	7,874,528	7,366,936	15,904,828	15,904,828	—
55143	Henrico County	104,027,588	225,968,076	106,453,489	156,514,923	—	9,820,148	16,286,285	32,079,761	111,454,794	43,981,934	40,749,052	220,260,826	220,260,826	—
55144	Henry County	3,721,675	13,138,468	5,904,943	9,732,962	—	2,277,173	151,801	1,573,609	6,926,060	1,176,923	2,483,140	6,290,318	6,290,318	—
55145	Highland County	(502,197)	1,327,629	334,227	828,823	—	75,258	—	71,721	592,093	(100,785)	172,346	(22,193)	(22,193)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55146	Isle of Wight County	(706,462)	8,591,455	3,328,076	5,919,668	—	1,048,476	15,999	713,562	4,236,758	1,376,213	1,604,941	2,326,364	2,326,364	—
55147	James City County	7,716,325	29,325,081	14,134,893	21,892,265	—	1,206,114	412,732	3,530,810	15,539,310	5,308,373	4,743,535	19,855,824	19,855,824	—
55148	King George County	(1,180,391)	6,627,603	3,021,131	4,923,982	—	—	1,387,259	732,199	3,532,764	2,559,004	1,327,293	4,386,032	4,386,032	—
55149	King & Queen County	(1,161,779)	1,905,808	657,837	1,395,607	—	243,067	24,770	108,799	993,878	(25,315)	295,468	(745,818)	(745,818)	—
55150	King William County	(1,372,030)	3,182,969	1,007,757	2,152,202	—	102,808	—	233,869	1,516,090	(1,201)	432,576	(135,646)	(135,646)	—
55151	Lancaster County	321,842	3,663,786	1,099,509	2,622,623	—	398,493	—	206,289	1,868,994	144,400	748,731	1,335,955	1,335,955	—
55152	Lee County	172,413	4,401,774	1,823,003	3,196,598	—	17,968	163,149	383,755	2,253,237	399,251	503,336	2,232,674	2,232,674	—
55153	Loudoun County	84,290,032	130,768,718	131,356,798	97,455,328	—	29,249,344	43,197,876	33,900,309	70,973,414	45,094,374	33,078,012	117,085,241	117,085,241	—
55154	Louisa County	(3,984,470)	7,508,933	3,181,654	5,250,129	—	553,840	24,953	662,679	3,768,913	1,158,495	1,273,062	(1,119,182)	(1,119,182)	—
55155	Lunenburg County	520,885	2,056,882	613,244	1,408,332	—	286,831	—	72,160	994,422	(134,426)	330,006	871,510	871,510	—
55156	Madison County	(896,787)	3,167,735	1,513,631	2,270,105	—	1,022,161	122,207	334,079	1,625,734	336,025	598,233	(715,137)	(715,137)	—
55157	Mathews County	(1,424,276)	2,191,140	669,697	1,585,056	—	6,328	205,659	86,711	1,125,384	293,593	300,669	(83,539)	(83,539)	—
55158	Mecklenburg County	374,803	7,636,092	3,080,928	5,566,796	—	1,302,968	82,722	546,442	3,972,452	417,786	1,108,650	1,970,955	1,970,955	—
55159	Middlesex County	(2,869,704)	2,398,468	697,469	1,566,806	—	195,419	—	113,503	1,114,892	(73,841)	204,915	(1,981,291)	(1,981,291)	—
55160	Montgomery County	6,121,893	14,566,559	5,907,682	10,246,107	—	973,029	—	1,241,759	7,257,745	2,085,014	2,473,445	11,672,707	11,672,707	—
55162	Nelson County	429,514	3,048,165	1,085,216	2,215,095	—	373,277	—	248,149	1,569,194	134,088	559,220	1,196,302	1,196,302	—
55163	New Kent County	(311,215)	5,310,476	2,624,551	3,821,993	—	92,834	434,183	843,442	2,759,204	1,518,806	1,288,563	2,726,955	2,726,955	—
55165	Northampton County	(3,213,797)	6,010,613	2,281,069	4,411,090	—	500,275	87,209	492,067	3,140,478	434,585	874,365	(1,115,644)	(1,115,644)	—
55166	Northumberland County	(133,913)	3,435,371	1,391,568	2,217,947	—	604,279	111,356	270,899	1,569,798	218,773	539,116	719,374	719,374	—
55167	Nottoway County	(4,285,279)	2,913,059	807,176	2,159,056	—	110,275	5,408	55,427	1,481,902	(209,045)	25,068	(3,140,103)	(3,140,103)	—
55168	Orange County	(2,620,609)	6,908,573	2,336,323	4,745,877	—	928,410	—	600,341	3,409,744	81,899	1,120,316	(750,978)	(750,978)	—
55169	Page County	(1,417,613)	5,866,858	2,039,848	3,720,979	—	1,015,717	33,605	495,487	2,671,147	358,766	1,044,436	187,270	187,270	—
55170	Patrick County	1,676,804	4,422,561	2,004,422	2,952,581	—	643,951	39,131	619,524	2,112,889	713,365	910,445	3,072,875	3,072,875	—

**Virginia Retirement System**

**Finance Division**

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**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55171	Pittsylvania County	3,974,528	10,899,297	5,524,551	8,134,954	—	469,917	341,404	1,187,733	5,757,771	2,232,617	2,037,478	8,226,450	8,226,450	—
55172	Powhatan County	1,203,796	4,362,038	2,770,222	2,984,237	—	559,494	443,486	921,048	2,154,139	944,375	1,153,391	2,561,538	2,561,538	—
55173	Prince Edward County	(1,121,396)	3,960,838	1,357,486	2,857,902	—	—	64,188	206,900	2,014,343	315,311	483,899	740,897	740,897	—
55174	Prince George County	4,819,198	10,426,369	4,284,441	7,070,105	—	1,255,093	60,973	1,245,142	5,017,857	1,528,146	2,197,849	8,290,197	8,290,197	—
55176	Prince William County	101,897,610	209,070,531	121,033,815	149,831,431	—	29,912,484	11,636,083	41,545,290	106,987,220	42,047,887	45,826,540	166,580,351	166,580,351	—
55177	Pulaski County	(2,089,585)	9,389,007	3,105,770	6,581,101	—	971,381	—	670,990	4,664,825	53,573	1,277,537	753,021	753,021	—
55178	Rappahannock County	(11,301)	3,075,743	965,457	1,785,588	—	366,597	—	153,961	1,264,783	88,142	473,814	979,872	979,872	—
55179	Richmond County	(766,121)	2,435,082	862,161	1,706,491	—	136,896	—	145,747	1,209,723	257,548	440,688	135,743	135,743	—
55180	Roanoke County	22,107,336	38,346,310	17,387,937	27,749,128	—	2,023,898	406,881	4,778,993	19,716,997	6,912,117	7,372,325	37,735,346	37,735,346	—
55181	Rockbridge County	1,466,788	5,728,112	2,347,538	4,084,076	—	1,145,195	—	743,093	2,901,520	538,000	1,257,011	2,543,693	2,543,693	—
55182	Rockingham County	6,249,146	18,763,533	9,030,551	12,806,585	—	1,000,900	518,929	2,493,637	9,145,680	4,064,518	3,685,323	14,712,084	14,712,084	—
55183	Russell County	3,782,108	4,626,778	2,029,592	3,453,180	—	325,234	75,934	409,392	2,444,659	745,826	851,133	5,425,558	5,425,558	—
55184	Scott County	3,597,437	4,607,457	2,011,581	3,154,211	—	864,498	36,786	498,178	2,246,165	617,944	895,089	4,678,588	4,678,588	—
55185	Shenandoah County	(779,492)	9,285,182	4,031,348	6,291,446	—	1,192,884	167,560	973,130	4,519,186	1,174,609	1,606,069	2,218,428	2,218,428	—
55186	Smyth County	(350,849)	7,037,221	2,612,822	5,066,407	—	—	201,429	540,887	3,567,087	312,244	761,160	2,867,630	2,867,630	—
55187	Southampton County	325,521	7,079,462	2,210,881	4,916,605	—	1,231,055	—	483,764	3,479,425	(117,288)	1,076,662	1,815,681	1,815,681	—
55188	Spotsylvania County	13,776,454	31,098,885	25,464,016	23,228,343	—	3,645,099	6,355,252	6,641,512	16,840,176	9,621,794	7,025,192	24,971,423	24,971,423	—
55189	Stafford County	14,405,945	32,977,682	21,010,879	24,621,978	—	1,077,535	3,187,199	5,906,927	17,683,413	8,945,453	7,340,554	29,055,673	29,055,673	—
55190	Surry County	533,003	3,030,662	1,451,036	2,172,411	—	544,530	97,564	271,826	1,538,089	322,670	551,061	1,074,776	1,074,776	—
55191	Sussex County	(6,413,677)	5,343,363	1,400,179	3,397,736	—	771,264	—	142,721	2,407,498	(590,017)	407,383	(5,086,674)	(5,086,674)	—
55192	Tazewell County	3,254,586	8,708,073	3,036,054	6,372,765	—	705,317	—	715,763	4,508,073	594,765	1,509,660	6,157,464	6,157,464	—
55193	Warren County	(2,191,250)	8,237,175	3,057,365	5,381,417	—	1,033,265	—	788,189	3,855,194	648,302	1,413,507	452,056	452,056	—
55195	Washington County	1,186,504	8,085,374	2,850,495	5,498,904	—	543,350	—	684,429	3,892,516	539,320	1,396,828	4,098,566	4,098,566	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55196	Westmoreland County	(1,112,062)	5,044,238	1,717,046	3,147,863	—	583,978	12,062	365,852	2,235,755	247,582	807,514	537,026	537,026	—
55197	Wise County	6,577,660	8,687,081	3,801,650	6,084,536	—	1,564,932	76,559	864,679	4,338,358	943,116	1,658,039	8,378,296	8,378,296	—
55198	Wythe County	278,812	5,911,816	2,173,793	4,162,168	—	494,758	—	261,009	2,949,536	446,803	802,659	2,214,598	2,214,598	—
55199	York County	6,799,530	34,222,061	14,064,358	25,009,361	—	3,534,981	177,728	3,490,662	17,716,260	3,297,366	5,094,060	18,000,847	18,000,847	—
55200	City of Alexandria	46,665,973	90,164,771	44,195,428	66,833,283	—	3,194,439	739,003	13,150,135	47,328,564	14,575,224	12,974,603	85,425,917	85,425,917	—
55201	City of Bristol	11,565,425	16,499,260	5,749,187	11,203,547	—	1,867,250	—	1,164,370	7,840,609	661,745	2,540,694	16,370,731	16,370,731	—
55202	City of Buena Vista	1,548,682	3,294,378	1,160,043	2,076,780	—	238,257	14,792	290,905	1,461,596	186,453	563,609	2,758,117	2,758,117	—
55203	Town of St Paul	646,107	454,859	201,545	331,177	—	22,771	9,367	55,380	237,369	89,788	113,705	823,672	823,672	—
55204	City of Clifton Forge	465,550	1,468,030	457,409	1,095,525	—	18,996	—	—	765,609	155,327	154,163	1,128,423	1,128,423	—
55205	City of Danville	(1,471,062)	4,750,726	1,469,060	3,166,354	—	295,419	—	322,874	2,238,192	76,450	622,320	364,027	364,027	—
55206	City of Fredericksburg	15,081,128	19,371,871	7,427,109	13,854,277	—	211,196	432,548	1,980,667	9,788,991	3,004,088	3,917,789	24,248,922	24,248,922	—
55207	City of Hampton	92,238,035	84,386,559	35,231,201	58,945,265	—	8,285,343	—	11,014,712	41,709,102	12,000,466	17,482,221	121,404,844	121,404,844	—
55208	City of Harrisonburg	16,245,712	23,256,664	12,087,667	16,775,339	—	1,785,705	779,796	3,189,950	11,905,631	4,626,140	4,175,233	25,179,949	25,179,949	—
55209	City of Hopewell	9,231,743	16,493,808	6,269,357	11,706,738	—	2,377,663	—	1,567,374	8,218,697	891,001	2,721,177	13,327,688	13,327,688	—
55210	City of Lynchburg	73,301,852	51,147,351	22,064,705	33,924,182	—	7,196,727	—	7,392,202	23,992,131	7,006,331	11,256,065	88,398,188	88,398,188	—
55211	Town of Crewe	(742,256)	589,457	177,236	440,110	—	—	60,197	728	310,891	76,091	22,343	(344,581)	(344,581)	—
55212	City of Norfolk	(4,537,206)	19,605,916	7,526,299	13,859,239	—	2,670,676	60,575	2,128,927	10,058,334	(848,167)	4,153,369	(1,741,204)	(1,741,204)	—
55213	City of Petersburg	740,188	27,382,158	8,907,790	18,951,709	—	2,016,059	—	—	13,239,931	(449,439)	2,802,828	8,234,452	8,234,452	—
55214	City of Portsmouth	(10,662,105)	60,832,758	20,648,449	41,599,151	—	5,835,553	—	5,352,501	29,642,526	2,085,843	9,624,231	9,544,139	9,544,139	—
55215	City of Radford	2,591,602	9,377,506	3,980,517	6,165,567	—	1,089,698	101,476	1,040,962	4,394,256	888,137	1,454,465	5,703,692	5,703,692	—
55216	City of Richmond	(4,253,257)	21,703,568	6,505,703	15,099,955	—	1,426,540	—	1,358,403	10,672,235	31,870	3,151,757	3,328,864	3,328,864	—
55217	City of Roanoke	1,693,162	10,634,864	4,252,561	7,465,309	—	303,362	2,570,399	1,437,083	5,231,591	1,711,027	1,609,437	9,647,457	9,647,457	—
55218	Town of Craigsville	151,394	86,292	45,179	59,831	—	1,255	25,260	6,993	43,452	29,870	21,254	215,742	215,742	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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							
55219	City of Staunton	12,760,018	12,089,389	4,864,384	7,821,419	—	843,868	22,051	1,167,975	5,530,561	1,974,234	2,327,768	17,686,789	17,686,789	—
55220	City of Suffolk	20,507,540	47,868,421	21,552,786	34,412,408	—	5,126,762	241,094	6,328,987	24,560,321	6,886,302	8,744,931	36,555,778	36,555,778	—
55221	City of Williamsburg	6,352,894	9,981,178	4,358,544	7,447,106	—	147,874	143,848	871,816	5,238,226	1,877,166	1,808,284	10,703,320	10,703,320	—
55222	City of Winchester	33,670	19,457,092	7,936,433	12,880,628	—	3,026,909	272,850	1,735,381	9,159,288	1,142,300	2,827,118	5,129,493	5,129,493	—
55223	City of Martinsville	17,817,451	13,865,001	5,511,776	9,681,970	—	1,643,048	—	1,190,449	6,792,839	1,799,538	2,767,430	21,861,054	21,861,054	—
55224	City of Falls Church	(1,629,235)	988,317	265,362	699,925	—	76,150	—	—	493,169	(167,258)	35,445	(1,391,889)	(1,391,889)	—
55225	City of Colonial Heights	3,890,059	11,993,211	4,789,501	8,574,785	—	1,090,419	—	1,425,757	6,062,692	1,126,012	1,996,400	8,046,626	8,046,626	—
55226	Town of Front Royal	3,425,147	5,987,625	2,092,881	4,149,884	—	492,129	—	374,952	2,926,955	339,567	966,799	5,352,553	5,352,553	—
55227	Town of Boyce	(85,014)	13,610	2,384	10,163	—	—	—	—	7,283	(8,737)	—	(85,405)	(85,405)	—
55228	Town of Middletown	(272,307)	156,327	53,378	110,173	—	22,101	—	—	82,319	36,696	39,642	(222,259)	(222,259)	—
55229	Town of Chilhowie	107,351	604,701	225,314	441,856	—	243,221	8,354	54,451	317,274	8,415	124,110	66,045	66,045	—
55230	City of Covington	2,182,515	3,920,324	1,364,461	2,478,280	—	1,188,563	—	339,649	1,742,806	(352,546)	506,469	2,294,975	2,294,975	—
55231	Town of Floyd	89,727	51,329	37,268	38,281	—	20,345	12,903	2,174	26,808	11,303	13,478	84,872	84,872	—
55232	City of Franklin	576,081	6,184,920	2,240,540	4,298,368	—	669,965	—	452,528	3,011,658	270,683	877,814	2,409,183	2,409,183	—
55233	City of Chesapeake	69,648,326	151,961,613	68,649,098	104,935,679	—	10,496,949	2,136,148	19,889,824	74,477,403	25,004,314	27,100,255	131,935,647	131,935,647	—
55234	City of Virginia Beach	260,062,702	297,867,671	154,589,023	209,867,788	—	38,747,244	5,366,363	51,873,122	148,272,298	49,467,266	54,688,523	355,016,844	355,016,844	—
55235	City of Norton	(1,816,092)	3,027,420	1,049,198	2,216,029	—	107,502	16,047	226,901	1,564,192	86,929	265,164	(532,496)	(532,496)	—
55236	City of Manassas Park	(1,754,829)	7,208,595	2,458,211	4,766,762	—	710,357	—	535,876	3,419,167	194,055	1,072,050	595,484	595,484	—
55237	Town of Exmore	(1,120,012)	518,112	77,630	238,054	—	128,680	—	12,291	172,972	(125,038)	32,494	(1,018,533)	(1,018,533)	—
55238	Town of Pound	25,063	238,210	84,124	166,949	—	1,164	—	3,880	114,470	(82,112)	783	46,491	46,491	—
55239	Town of Grottoes	(28,922)	462,564	210,656	301,140	—	104,127	20,058	23,681	216,333	(34,640)	81,098	(37,947)	(37,947)	—
55240	Town of Onley	(155,675)	99,926	45,338	65,276	—	2,763	10,496	10,245	46,217	81,444	13,474	(34,198)	(34,198)	—
55241	Town of West Point	(328,042)	872,383	317,248	645,285	—	—	23,145	44,943	463,570	143,820	156,389	100,897	100,897	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55242	Town of South Hill	3,968,349	1,883,146	1,165,256	1,291,413	—	84,175	214,907	234,033	926,151	968,889	652,021	5,002,610	5,002,610	—
55243	Town of Rural Retreat	(29,187)	141,685	68,761	93,572	—	38,364	2,871	18,415	68,011	10,641	23,809	(12,070)	(12,070)	—
55244	Town of Dillwyn	(10,841)	3,372	592	2,518	—	—	—	—	1,806	(1,644)	—	(10,417)	(10,417)	—
55245	Town of Scottsville	(67,272)	97,011	18,694	61,010	—	6,886	—	—	44,035	(14,844)	23,283	(50,943)	(50,943)	—
55246	Town of Burkeville	(127,650)	54,940	19,464	40,978	31	1,093	3,374	—	28,643	(5,801)	3,528	(111,588)	(111,588)	—
55247	Town of Madison	(51,063)	18,417	6,852	8,913	—	3,612	2,471	1,186	6,774	(1,208)	3,074	(45,874)	(45,874)	—
55248	Town of Pennington Gap	(148,434)	237,465	212,079	160,145	—	23,948	76,035	7,619	114,834	72,400	19,313	(55,566)	(55,566)	—
55249	Town of La Crosse	(171,106)	77,829	23,010	52,525	—	2,675	1,042	1,157	37,184	(3,960)	680	(136,744)	(136,744)	—
55250	Town of Rich Creek	(175,700)	120,674	36,407	62,711	—	14,843	7,487	10,492	44,856	(15,972)	6,724	(128,848)	(128,848)	—
55252	Town of Windsor	(227,222)	287,727	109,825	151,659	—	67,593	7,538	26,079	111,289	1,637	36,209	(158,238)	(158,238)	—
55253	Town of Haysi	355,650	35,881	61,539	26,815	—	—	25,125	5,230	18,042	51,544	15,836	387,282	387,282	—
55254	Town of Stephens City	260,185	416,562	104,884	172,739	—	150,893	514	22,728	125,062	(45,760)	108,872	241,903	241,903	—
55255	Town of Brodnax	(86,684)	50,155	10,712	20,701	—	9,977	1,580	1,985	14,945	(17,277)	1,122	(77,808)	(77,808)	—
55256	Town of Mineral	(71,122)	38,045	12,849	28,012	250	—	3,491	—	20,152	4,730	1,016	(46,831)	(46,831)	—
55257	Town of Lebanon	3,675,650	917,977	1,058,843	637,412	—	26,371	488,788	255,404	449,271	602,071	328,306	4,338,229	4,338,229	—
55258	City of Newport News	(18,449,339)	11,988,981	4,508,310	7,771,428	57,155	3,079,454	135,559	1,988,052	6,011,822	3,505,094	5,159,981	(15,396,159)	(15,396,159)	—
55259	Town of Richlands	7,160,223	1,233,785	1,098,865	831,368	—	354,593	214,670	389,342	597,239	695,911	664,248	7,342,096	7,342,096	—
55260	Town of Haymarket	(172,687)	275,867	170,613	106,692	5,264	348,349	55,487	38,395	81,954	(102,751)	70,554	(525,207)	(525,207)	—
55261	Town of Lovettsville	(171,126)	194,426	60,585	73,961	537	80,231	15,199	14,281	56,196	(23,889)	36,922	(167,149)	(167,149)	—
55262	Town of Troutville	23,086	6,709	16,872	3,055	1,006	1,086	8,999	292	2,622	11,649	5,339	25,999	25,999	—
55263	Town of Buchanan	(9,404)	5,239	354	3,067	—	1,362	—	94	2,904	14,646	5,370	3,326	3,326	—
55264	Town of Eastville	127,143	23,834	17,660	17,876	—	—	46,630	13,955	14,890	89,279	45,326	234,869	234,869	—
55265	Town of Occoquan	(172,786)	23,989	1,107	17,992	—	—	77,647	898	14,477	22,156	32,305	(85,023)	(85,023)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55266	Town of Farmville	—	—	—	—	—	—	—	—	197,111	650,077	201,076	646,112	646,112	—
55300	Town of Abingdon	1,238,961	3,532,966	1,576,948	2,446,476	—	618,387	58,637	373,972	1,723,069	128,570	395,851	2,018,513	2,018,513	—
55301	Town of Dumfries	(443,697)	895,723	222,686	594,051	—	6,461	—	—	420,925	63,762	214,904	(101,389)	(101,389)	—
55302	Town of Iron Gate	7,112	52,976	13,675	30,806	—	—	19,053	—	21,383	15,195	5,415	65,823	65,823	—
55303	Town of Montross	(33,589)	71,431	25,243	53,290	—	—	7,703	2,393	36,711	16,512	9,213	13,415	13,415	—
55304	Town of South Boston	1,808,341	3,370,996	1,419,207	2,494,840	—	106,634	—	340,611	1,756,118	607,159	574,226	3,288,318	3,288,318	—
55305	Town of Gretna	(181,624)	432,412	170,322	245,290	—	148,876	—	54,245	177,878	2,200	50,597	(129,974)	(129,974)	—
55306	Town of Remington	8,123	127,270	46,099	86,478	—	9,120	—	10,245	60,525	9,178	19,962	53,682	53,682	—
55307	City of Lexington	390,065	4,488,201	1,594,067	2,958,340	—	916,415	—	371,977	2,106,725	(162,864)	639,358	1,085,924	1,085,924	—
55308	City of Waynesboro	6,001,749	11,062,547	4,478,416	8,253,651	—	834,398	140,678	601,398	5,784,464	1,410,790	1,528,058	9,907,103	9,907,103	—
55309	Town of Colonial Beach	(2,230,805)	1,365,231	353,390	916,976	—	83,772	—	—	647,791	(209,539)	32,014	(1,813,474)	(1,813,474)	—
55310	Town of Smithfield	(1,629,882)	2,269,092	1,114,025	1,416,988	—	691,567	102,354	232,724	1,026,490	31,905	292,302	(1,482,199)	(1,482,199)	—
55311	Town of Brookneal	345,244	228,392	61,203	170,450	—	—	—	—	119,247	(5,022)	37,002	419,206	419,206	—
55312	Town of Hamilton	(15,076)	121,296	22,296	90,570	—	—	—	—	63,530	(20,630)	16,333	19,921	19,921	—
55313	City of Galax	(1,030,931)	4,997,913	1,879,702	3,471,440	—	221,353	38,260	388,297	2,449,216	294,508	558,116	1,006,652	1,006,652	—
55314	Town of Jonesville	(121,797)	181,581	64,597	131,543	—	7,986	707	7,352	93,458	1,844	10,375	(51,356)	(51,356)	—
55315	Town of Wytheville	1,199,008	4,511,892	2,305,538	3,367,448	—	—	572,820	526,568	2,394,816	1,138,517	824,669	3,845,966	3,845,966	—
55316	City of Fairfax	32,070,143	20,962,564	8,505,677	15,546,324	—	873,288	30,632	1,696,058	10,943,792	3,723,618	4,160,099	40,341,419	40,341,419	—
55317	Town of Vienna	5,350,000	11,227,604	4,770,194	7,173,062	—	936,675	773,573	1,107,918	5,066,999	1,561,091	1,568,545	10,638,709	10,638,709	—
55318	Town of Vinton	(812,013)	3,341,040	934,792	2,121,862	—	220,084	—	62,190	1,491,070	(359,288)	385,434	60,827	60,827	—
55319	City of Emporia	(1,079,073)	4,503,224	1,592,462	3,194,063	—	564,556	10,340	319,435	2,256,881	76,569	623,429	112,866	112,866	—
55320	Town of Culpeper	2,245,316	7,253,545	3,216,660	4,564,853	—	1,598,744	213,748	698,349	3,268,809	444,366	1,216,274	3,527,602	3,527,602	—
55321	Town of Woodstock	1,952,450	1,896,700	1,084,208	1,357,814	—	797,028	107,863	297,213	970,179	255,838	453,392	1,787,801	1,787,801	—



**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55322	Town of Glasgow	(558,101)	161,330	31,517	118,646	—	7,252	—	—	84,984	(46,826)	321	(516,349)	(516,349)	—
55323	Town of Marion	2,378,890	2,738,897	1,335,635	1,805,503	—	732,375	114,615	305,090	1,290,227	228,898	483,475	2,699,629	2,699,629	—
55324	Town of Altavista	(334,446)	1,764,781	629,938	1,316,852	—	301,243	—	—	924,533	31,374	222,679	(84,470)	(84,470)	—
55325	Town of Herndon	(4,835,978)	14,388,660	6,025,285	10,091,640	—	1,001,896	227,846	1,423,645	7,124,714	754,698	1,405,099	559,665	559,665	—
55326	Town of Pearisburg	472,351	1,366,450	522,182	843,518	—	463,268	—	165,755	604,077	(73,774)	195,311	510,580	510,580	—
55327	Town of Christiansburg	4,719,516	7,348,815	3,148,452	5,041,189	—	305,818	255,967	786,892	3,619,535	2,663,608	1,585,282	9,313,592	9,313,592	—
55328	Town of Wakefield	(273,393)	103,204	76,376	77,137	—	—	189,268	9,533	57,253	83,867	12,838	3,381	3,381	—
55329	Town of Leesburg	4,665,749	17,700,585	7,446,730	12,211,452	—	761,232	95,092	2,031,224	8,742,813	2,544,554	3,091,539	12,269,064	12,269,064	—
55330	Town of Chatham	(626,257)	355,778	77,838	257,430	—	—	53,729	—	180,866	33,225	9,386	(347,313)	(347,313)	—
55331	Town of Bowling Green	381,329	157,695	52,379	117,729	—	6,585	—	—	86,331	54,202	75,987	426,877	426,877	—
55332	City of Manassas	16,361,619	21,543,843	11,490,876	15,868,421	—	2,307,107	653,884	3,332,607	11,303,991	4,115,458	4,123,336	23,521,662	23,521,662	—
55333	Town of Alberta	(199,324)	50,186	9,137	37,482	—	—	—	—	26,463	(22,608)	—	(191,902)	(191,902)	—
55334	Town of Boydton	(452,010)	233,190	81,279	174,077	—	—	27,331	1,152	121,965	30,560	—	(293,168)	(293,168)	—
55335	City of Salem	26,497,745	27,530,395	9,674,696	19,705,710	—	265,039	521,277	1,066,117	13,834,737	4,296,546	4,526,178	39,575,194	39,575,194	—
55336	Town of McKenney	74,228	48,801	21,757	36,371	—	871	—	—	24,906	10,999	8,079	91,856	91,856	—
55337	Town of Narrows	433,497	716,837	240,432	450,171	—	213,235	—	16,025	325,814	(63,963)	154,775	369,597	369,597	—
55338	Town of Quantico	(474,377)	117,511	37,846	87,705	—	—	764	—	61,635	(15,819)	—	(435,837)	(435,837)	—
55339	Town of Halifax	(388,682)	334,218	116,041	249,503	—	—	49,375	—	175,592	97,963	24,709	(121,787)	(121,787)	—
55340	Town of Blacksburg	12,559,306	11,357,282	5,760,746	8,479,992	—	577,979	304,821	1,532,619	6,009,036	2,338,355	2,146,766	17,135,936	17,135,936	—
55341	Town of Chincoteague	(223,606)	1,453,187	630,596	1,051,518	—	30,747	73,940	210,215	746,474	247,899	257,706	537,542	537,542	—
55342	Town of Lawrenceville	181,186	738,528	300,621	461,798	—	371,646	—	64,852	330,143	(103,817)	110,068	(33,241)	(33,241)	—
55343	Town of Amherst	79,594	742,180	302,501	508,403	—	97,680	—	97,769	355,727	73,640	162,863	277,463	277,463	—
55344	Town of Stanley	1,075	483,192	180,549	341,938	—	11,165	9,106	24,743	247,479	50,166	102,455	179,654	179,654	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55345	Town of Hillsville	629,834	1,068,127	520,922	791,231	—	248,404	16,812	120,266	562,649	162,240	220,228	779,143	779,143	—
55346	Town of Elkton	(251,370)	704,440	192,466	466,956	—	136,349	—	—	333,729	(191,672)	109,955	(310,599)	(310,599)	—
55347	Town of Bridgewater	(353,564)	1,760,864	619,930	1,243,723	—	113,072	—	35,446	878,352	117,348	200,475	261,246	261,246	—
55348	Town of Purcellville	(1,630,449)	2,895,082	968,933	1,986,035	—	247,226	—	213,715	1,423,863	177,600	454,777	(577,160)	(577,160)	—
55349	Town of Timberville	(70,871)	522,107	306,984	330,271	—	50,790	124,208	84,946	238,959	157,098	121,976	246,426	246,426	—
55350	Town of Wise	(280,566)	2,102,277	857,062	1,404,012	—	283,971	680	187,580	986,910	97,007	219,446	329,397	329,397	—
55351	Town of New Market	691,461	608,045	387,628	413,746	—	42,875	13,279	100,459	296,728	247,480	178,162	935,041	935,041	—
55352	Town of Tappahannock	(192,148)	977,845	569,612	698,203	—	—	143,579	77,306	495,396	265,329	146,571	352,921	352,921	—
55353	Town of Rocky Mount	1,779,973	2,040,220	801,150	1,376,729	—	549,543	2,497	243,303	981,750	54,375	487,700	1,886,996	1,886,996	—
55354	Town of Big Stone Gap	2,500,588	1,736,027	731,079	1,239,350	—	306,100	—	83,126	872,860	216,800	372,310	2,760,562	2,760,562	—
55355	Town of Luray	588,148	2,029,103	936,600	1,338,498	—	483,980	41,612	137,668	947,185	228,425	321,145	891,918	891,918	—
55356	Town of Stuart	169,038	22,497	—	22,728	—	—	—	—	—	231	—	169,038	169,038	—
55357	Town of Strasburg	(269,975)	1,901,959	1,023,677	1,419,054	—	—	202,760	162,924	1,005,132	484,091	227,564	816,596	816,596	—
55358	Town of Appomattox	(418,111)	491,122	165,671	344,081	—	40,412	3,300	21,651	246,870	4,532	44,019	(244,819)	(244,819)	—
55359	Town of Clarksville	309,613	648,181	206,538	453,610	—	96,461	171	51,358	326,039	35,514	140,574	473,693	473,693	—
55360	Town of Dublin	(285,595)	1,069,692	279,598	556,847	—	219,375	—	69,916	403,073	(77,047)	186,699	(62,480)	(62,480)	—
55361	Town of Middleburg	(180,521)	586,395	195,623	393,964	—	246,960	—	26,587	283,216	(52,858)	168,963	(342,691)	(342,691)	—
55362	Town of Edinburg	(492,118)	220,221	54,038	164,443	—	3,359	—	—	117,797	(29,551)	—	(405,491)	(405,491)	—
55363	Town of Chase City	607,639	929,926	577,728	693,773	—	108,032	51,221	42,998	482,447	219,412	92,388	861,722	861,722	—
55364	City of Bedford	5,453,529	4,015,496	1,495,576	2,719,851	—	64,174	181,154	134,535	1,902,615	893,158	844,631	7,456,255	7,456,255	—
55365	City of Poquoson	(898,965)	6,651,522	2,805,952	3,973,786	—	827,761	326,279	674,579	2,820,926	645,646	912,520	1,699,968	1,699,968	—
55366	Town of Ashland	(466,496)	2,653,484	1,063,545	1,980,646	—	—	155,649	208,963	1,405,528	527,436	358,637	1,081,736	1,081,736	—
55367	Town of Broadway	145,984	610,542	322,991	420,769	—	16,364	150,067	103,727	301,132	151,079	144,758	557,649	557,649	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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							
55368	Town of Berryville	240,886	1,104,898	506,390	807,482	—	80,539	36,354	69,587	576,068	158,354	210,865	580,871	580,871	—
55369	Town of Tazewell	(568,656)	1,200,371	511,222	896,290	—	2,878	23,008	109,657	640,907	212,864	172,208	35,553	35,553	—
55370	Town of Urbanna	(440,817)	175,413	32,437	130,866	—	—	—	—	90,719	(76,948)	—	(414,936)	(414,936)	—
55371	Town of Bluefield	(698,309)	1,508,288	685,892	995,771	—	68,104	78,272	138,617	708,879	208,050	201,067	(7,037)	(7,037)	—
55372	Town of Weber City	(60,435)	126,533	23,279	93,136	—	2,181	—	—	65,629	(19,645)	19,964	(26,478)	(26,478)	—
55373	Town of Damascus	(101,051)	37,447	7,284	27,948	—	—	—	—	19,012	(17,956)	—	(97,780)	(97,780)	—
55374	Town of Hurt	173,872	126,026	29,173	83,860	—	—	25	—	59,702	2,607	42,264	206,935	206,935	—
55375	Town of Waverly	(625,827)	396,121	88,405	291,300	—	—	—	—	203,645	(258,728)	2,340	(666,834)	(666,834)	—
55376	Town of Coeburn	(538,575)	592,543	284,695	389,072	—	—	30,635	14,335	271,249	27,841	—	(275,739)	(275,739)	—
55377	Town of Dayton	(642,162)	685,795	179,813	375,802	—	39,283	162,745	19,357	265,829	56,812	79,358	(125,880)	(125,880)	—
55378	Town of Courtland	(271,334)	118,704	29,420	87,092	—	8,447	—	1,049	62,004	(16,270)	—	(230,806)	(230,806)	—
55379	Town of Cape Charles	(749,683)	623,290	258,309	463,015	—	16,652	16,757	47,396	332,277	76,865	74,981	(466,055)	(466,055)	—
55380	Town of Independence	211,367	320,915	121,784	189,849	—	59,064	9,479	30,428	138,319	(28,825)	52,976	258,010	258,010	—
55381	Town of Warsaw	46,696	393,502	146,430	290,210	—	113,170	—	15,153	201,607	(24,057)	64,398	18,693	18,693	—
55382	Town of Grundy	(223,346)	540,896	159,682	369,341	—	86,916	—	9,578	259,011	(157,127)	19,581	(206,508)	(206,508)	—
55383	Town of Warrenton	(324,213)	4,752,314	1,626,214	3,350,845	—	504,565	—	372,573	2,347,177	(11,211)	573,545	1,081,471	1,081,471	—
55384	Town of Louisa	(1,090,782)	548,163	122,371	380,108	—	90,014	—	—	269,707	(210,005)	29,003	(1,104,413)	(1,104,413)	—
55385	Town of Kenbridge	(143,111)	251,596	85,321	177,712	—	191,510	—	—	129,771	(95,047)	49,296	(360,630)	(360,630)	—
55386	Town of Mt Jackson	4,746	479,277	174,315	350,096	—	26,884	—	31,830	248,427	106,914	138,910	180,989	180,989	—
55387	Town of Pulaski	(1,736,591)	4,451,820	1,375,807	2,836,092	—	796,789	—	202,902	1,992,679	(553,679)	454,127	(1,105,684)	(1,105,684)	—
55388	Town of Jarratt	(21,058)	37,876	8,137	28,152	—	—	—	—	19,678	3,201	1,672	1,736	1,736	—
55389	Town of Pembroke	31,130	178,018	61,007	123,959	—	38,943	—	13,556	88,287	(3,142)	79,455	4,485	4,485	—
55390	Town of Parksley	(117,201)	122,762	74,628	91,618	—	—	51,003	—	62,679	223,138	—	176,135	176,135	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55391	Town of Onancock	(35,866)	405,206	125,893	284,432	—	59,510	—	25,059	201,986	22,273	75,618	73,205	73,205	—
55392	Town of Victoria	(337,345)	374,641	110,014	251,368	—	20,866	30,987	27,494	178,536	2,387	30,482	(136,030)	(136,030)	—
55393	Town of Shenandoah	505,398	406,748	221,502	300,690	—	68,652	—	32,922	217,351	126,124	105,287	592,412	592,412	—
55394	Town of Gate City	(241,855)	410,913	84,268	240,468	—	7,201	—	—	173,897	(104,337)	37,707	(131,026)	(131,026)	—
55395	Town of Round Hill	(407,973)	365,222	172,866	272,791	—	—	106,759	26,588	195,273	136,978	31,533	(54,343)	(54,343)	—
55396	Town of Kilmarnock	(912,193)	586,034	209,532	416,738	—	48,426	36,888	15,030	295,988	(39,971)	39,432	(732,352)	(732,352)	—
55397	Town of Orange	1,349,594	1,538,225	518,551	1,045,606	—	44,753	—	50,013	756,705	271,249	400,476	1,956,400	1,956,400	—
55398	Town of Saltville	269,779	332,114	130,075	247,807	—	78,996	6	12,321	175,600	14,468	75,895	271,515	271,515	—
55399	Town of Blackstone	(1,075,159)	1,476,136	485,216	1,101,736	—	—	177,526	63,966	788,647	226,664	150,632	(79,804)	(79,804)	—
55401	Southeastern Virginia Public Service Authority	(10,319,433)	8,245,888	2,027,684	6,134,588	—	323,400	—	—	4,291,714	(1,720,473)	—	(7,987,976)	(7,987,976)	—
55402	Pittsylvania Co Service Authority	(371,005)	539,912	334,966	238,699	—	133,042	177,785	15,956	161,978	(45,390)	—	(227,471)	(227,471)	—
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(404,082)	177,032	52,533	124,783	—	11,261	—	1,758	88,919	(21,372)	2,842	(349,164)	(349,164)	—
55404	Appomattox Regional Library	(517,623)	554,968	159,852	361,063	—	55,337	—	10,938	256,074	(76,934)	32,261	(381,090)	(381,090)	—
55405	Staunton Redevelopment & Housing Authority	(403,515)	311,847	84,118	218,654	—	52,387	—	4,154	157,099	(71,243)	4,683	(361,500)	(361,500)	—
55406	Hampton Newport News Community Services Board	(21,749,067)	14,438,041	4,268,683	9,877,406	—	1,129,309	—	491,039	7,025,992	(1,640,267)	358,127	(17,067,787)	(17,067,787)	—
55408	C P Jones Memorial Library	92,030	64,977	32,361	48,462	—	—	15,004	—	33,986	39,893	11,544	153,523	153,523	—
55409	Southside Regional Juvenile Group Home	(351,627)	149,591	27,491	111,629	—	—	—	—	78,210	(41,182)	—	(304,128)	(304,128)	—
55411	Hampton Roads Sanitation District	2,163,228	36,216,810	14,109,867	26,466,818	—	458,585	127,542	4,064,204	18,609,532	1,631,363	3,440,892	18,336,517	18,336,517	—
55412	Peninsula Airport Commission	(1,205,378)	1,483,171	416,513	962,508	—	61,626	—	—	683,953	(162,957)	120,355	(762,213)	(762,213)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55413	Richmond Redevelopment & Housing Authority	(557,673)	9,815,738	3,041,445	7,073,135	—	271,541	—	—	4,915,507	11,977	677,403	3,122,025	3,122,025	—
55415	Chesapeake Redevelopment & Housing Authority	(2,540,999)	1,814,141	563,992	1,345,036	—	91,069	—	—	944,465	(164,454)	—	(1,946,944)	(1,946,944)	—
55416	Alexandria Sanitation Authority	1,006,934	7,506,284	2,753,604	5,420,014	—	—	115,038	284,095	3,749,516	482,741	440,335	4,530,655	4,530,655	—
55417	Norfolk Airport Authority	1,323,578	8,750,755	2,795,171	5,855,274	—	1,242,590	—	600,574	4,178,015	304,175	1,631,522	3,632,540	3,632,540	—
55418	Charlottesville Redevelopment/Housing Authority	(1,832,739)	604,220	151,182	450,720	—	—	—	—	315,062	(167,101)	—	(1,682,460)	(1,682,460)	—
55419	Hampton Redevelopment & Housing Authority	116,887	2,469,997	1,010,974	1,843,140	—	147,855	27,585	70,283	1,298,145	273,032	232,028	1,021,932	1,021,932	—
55420	Loudoun County Sanitation Authority	(8,906)	10,235,348	5,329,477	7,224,593	—	853,966	878,176	1,440,749	5,174,330	871,603	1,396,494	3,786,770	3,786,770	—
55421	Danville Redevelopment & Housing Authority	(2,462,169)	1,428,976	380,308	932,289	—	434,364	1,245	47,217	659,272	(392,746)	—	(2,465,166)	(2,465,166)	—
55422	Blacksburg-Christiansburg-VPI Water Authority	2,525,475	629,707	402,387	422,401	—	27,566	102,232	139,648	290,196	206,541	245,318	2,796,127	2,796,127	—
55423	Northern Virginia Juvenile Detention Home	(2,241,984)	2,601,311	700,237	1,940,806	—	—	31,689	—	1,352,297	94,120	48,938	(852,548)	(852,548)	—
55424	Hopewell Redevelopment & Housing Authority	(858,449)	789,537	242,052	588,803	—	60,869	—	—	408,168	(94,174)	2,360	(649,002)	(649,002)	—
55425	Colonial Behavioral Health	(4,956,435)	5,177,520	1,526,253	3,799,727	—	176,642	—	138,030	2,679,682	(59,156)	359,887	(2,882,868)	(2,882,868)	—
55426	Blacksburg-VPI Sanitation Authority	(1,440,688)	1,430,597	364,090	958,960	—	131,935	—	66,481	677,938	(285,995)	—	(1,006,652)	(1,006,652)	—
55427	Potomac River Fisheries Commission	27,116	235,636	101,109	175,618	—	—	20,143	14,051	122,623	53,665	35,137	161,370	161,370	—
55428	Chesapeake Bay Bridge Tunnel	10,380,686	5,924,689	3,145,491	4,421,604	—	114,156	224,441	518,922	3,127,724	1,645,220	1,089,403	13,051,028	13,051,028	—
55429	Alexandria Redevelopment & Housing Authority	(1,748,484)	2,707,921	1,064,120	1,919,938	—	246,077	17,221	226,823	1,354,198	28,301	184,913	(829,068)	(829,068)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55430	Albemarle County Service Authority	695,494	2,634,922	1,120,186	1,960,871	—	4,391	521,717	98,762	1,404,976	511,445	327,839	2,454,029	2,454,029	—
55431	Franklin Redevelopment & Housing Authority	(637,381)	240,179	42,808	155,734	—	—	—	—	110,892	(319,513)	988	(805,353)	(805,353)	—
55432	Bristol Redevelopment & Housing Authority	44,187	527,899	215,027	393,838	—	42,505	1,883	37,641	280,077	57,228	71,604	225,941	225,941	—
55433	Norfolk Redevelopment & Housing Authority	5,532,553	13,884,560	4,696,685	10,115,838	—	597,040	—	412,186	7,003,803	690,538	1,216,405	10,897,672	10,897,672	—
55435	Richmond Metropolitan Authority	(4,125,048)	3,451,733	992,127	2,387,387	—	594,547	—	173,299	1,679,710	(795,483)	24,563	(3,614,413)	(3,614,413)	—
55436	Riverside Regional Jail	(12,917,871)	10,365,360	3,588,850	6,918,180	—	1,614,864	—	636,063	4,934,290	(956,992)	943,845	(11,004,889)	(11,004,889)	—
55437	Peninsula Ports Authority	(1,530,826)	269,072	48,908	200,783	—	—	—	—	141,813	(122,469)	—	(1,492,101)	(1,492,101)	—
55439	Rappahannock Rapidan Planning District Comm.	(577,098)	308,185	59,900	189,166	—	14,370	—	—	134,015	(103,571)	—	(501,905)	(501,905)	—
55440	Shenandoah Valley Juvenile Detention Home Comm	(36,279)	919,507	291,767	684,146	—	8,404	—	—	480,378	102,426	93,112	388,603	388,603	—
55442	Southside Regional Library Board	(125,284)	219,618	41,690	163,767	—	—	—	—	113,669	(62,139)	—	(59,593)	(59,593)	—
55443	Bedford Public Library	(553,380)	498,926	139,149	359,297	—	6,064	59,368	11,606	252,018	9,947	26,530	(252,555)	(252,555)	—
55444	Eastern Shore Economic Development Commission	(605,462)	79,574	13,939	59,414	—	—	—	—	42,587	(47,598)	—	(604,252)	(604,252)	—
55445	Chesterfield County Health Center Commission	(6,100,251)	3,188,983	669,473	2,380,285	—	31,631	—	—	1,675,983	(499,360)	—	(4,816,034)	(4,816,034)	—
55446	Washington County Service Authority	(1,684,321)	2,551,815	1,065,193	1,789,048	—	691,649	61,153	305,458	1,265,292	(225,088)	129,842	(1,401,423)	(1,401,423)	—
55447	Rappahannock Area Community Services Board	(10,368,292)	7,511,834	2,320,757	5,596,377	—	7,168	25,126	292,437	4,006,655	(26,875)	402,883	(6,886,300)	(6,886,300)	—
55449	Hampton Roads Planning District Commission	803,007	2,424,157	1,030,151	1,808,707	—	—	54,890	145,059	1,271,939	416,656	281,886	1,994,964	1,994,964	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55450	Meherrin Regional Library	(256,134)	292,451	61,437	218,343	—	21,663	—	—	154,481	(65,102)	8,067	(183,814)	(183,814)	—
55451	New River Valley Planning District Commission	(161,571)	448,002	203,168	334,434	—	7,701	17,528	17,357	241,679	87,821	62,221	43,292	43,292	—
55452	Northern Virginia Health Care Center	(8,039,917)	5,053,065	1,159,876	3,450,931	—	153,782	—	67,322	2,444,931	(677,450)	198,794	(6,115,432)	(6,115,432)	—
55453	Rockbridge Area Community Services Board	(2,755,864)	2,531,189	857,954	1,881,158	—	33,874	7,200	11,864	1,334,115	18,455	53,678	(1,679,705)	(1,679,705)	—
55454	Greensville-Emporia Social Services	797,829	981,719	349,787	705,167	—	—	20,284	17,806	493,129	136,635	133,637	1,258,811	1,258,811	—
55455	James City County Service Authority	(1,142,756)	3,053,966	949,387	2,218,438	—	18,498	504,237	144,535	1,578,156	346,693	295,888	1,002,620	1,002,620	—
55456	Accomack/Northampton Planning District	(404,734)	650,374	278,682	485,245	—	72,970	6,053	33,534	337,161	(5,369)	11,659	(231,537)	(231,537)	—
55457	Harrisonburg/Rockingham Regional Sewage Auth	(223,070)	1,188,136	510,510	863,680	—	9,925	39,233	77,635	607,308	81,138	89,361	296,904	296,904	—
55458	Wytheville Redevelopment & Housing Authority	109,967	349,532	165,589	251,899	—	—	28,637	16,793	180,180	66,163	38,356	295,428	295,428	—
55459	Waynesboro Redevelopment & Housing Authority	(333,951)	738,273	226,164	517,035	—	4,236	108,305	8,754	363,610	75,297	43,360	169,493	169,493	—
55460	Region Ten Community Services Board	(14,954,303)	10,855,987	2,746,772	7,255,699	—	—	141,944	—	5,132,262	(1,247,881)	400,499	(10,474,961)	(10,474,961)	—
55462	Lenowisco Planning District Commission	153,656	609,988	115,634	454,950	—	—	—	—	313,709	42,703	37,283	512,189	512,189	—
55465	Rivanna Water & Sewer Authority	1,409,421	3,425,797	1,421,941	2,542,197	—	555,110	78,075	182,307	1,796,982	190,032	455,287	2,108,079	2,108,079	—
55466	Appomattox River Water Authority	(1,687,965)	1,320,033	320,449	742,049	—	468,320	—	62,672	526,911	(393,466)	35,969	(1,738,602)	(1,738,602)	—
55467	Campbell County Utility Service Authority	652,292	798,193	613,286	596,110	—	—	281,419	70,688	410,687	235,284	137,907	1,101,260	1,101,260	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55469	Eastern Shore Community Services Board	(770,354)	3,138,689	1,006,103	2,282,092	—	131,696	—	166,899	1,605,985	(36,112)	276,902	408,314	408,314	—
55470	Anchor Commission	(1,910,340)	559,106	123,852	417,143	—	6,790	—	—	292,503	(198,773)	—	(1,805,289)	(1,805,289)	—
55471	Central Virginia Community Services Board	(19,674,516)	11,401,519	3,036,052	7,961,707	—	432,260	—	224,591	5,642,795	(1,275,143)	248,839	(15,359,612)	(15,359,612)	—
55472	District 19 Community Services Board	(7,265,123)	6,638,950	1,949,145	4,605,035	—	120,823	—	—	3,243,677	(389,879)	235,886	(4,683,264)	(4,683,264)	—
55473	Hampton Roads Transit	(9,278,830)	8,118,178	2,306,217	5,712,018	—	207,912	—	376,227	4,069,785	(486,290)	577,485	(6,004,562)	(6,004,562)	—
55474	Upper Occoquan Sewage Authority	(292,010)	10,847,804	3,556,645	7,278,023	—	538,324	105,100	665,319	5,132,246	71,884	1,108,756	4,048,595	4,048,595	—
55475	New River Valley Juvenile Detention Home	(983,548)	590,634	139,232	420,306	—	—	16,198	—	294,210	(65,117)	9	(707,170)	(707,170)	—
55476	Rockbridge Regional Library	70,606	340,483	162,878	254,575	—	—	46,363	10,958	180,413	116,329	48,737	298,962	298,962	—
55477	Frederick County Sanitation Authority	(625,061)	1,866,591	855,596	1,346,026	—	50,203	110,985	230,917	964,394	93,111	230,189	158,923	158,923	—
55478	Western Tidewater Community Services Board	(7,411,543)	7,419,227	2,264,588	5,138,332	—	448,652	—	367,429	3,677,060	(335,104)	555,265	(4,689,768)	(4,689,768)	—
55479	Cumberland Mountain Community Services Board	2,789,015	6,364,742	3,122,532	4,591,320	—	130,038	734,698	724,693	3,265,685	943,146	860,078	6,118,011	6,118,011	—
55480	Fredericksburg-Stafford Park Authority	(2,350,798)	330,283	58,166	246,583	—	—	—	—	176,365	(191,942)	—	(2,340,841)	(2,340,841)	—
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(10,973,889)	7,184,957	1,722,563	4,918,265	—	732,022	—	159,966	3,469,949	(1,439,531)	168,430	(9,139,828)	(9,139,828)	—
55483	Rockbridge County Public Service Authority	(159,089)	294,678	133,537	219,957	—	—	61,804	25,386	154,384	47,341	17,040	53,970	53,970	—
55484	Danville-Pittsylvania Community Services Board	(6,874,129)	5,653,500	1,779,952	3,972,961	—	349,601	—	335,596	2,821,934	(423,474)	245,138	(4,834,225)	(4,834,225)	—
55485	Crater Juvenile Detention Home Commission	(271,705)	940,426	410,290	700,128	—	75,126	7,856	13,789	494,797	98,723	68,519	29,823	29,823	—



**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55486	Hampton Roads Workforce Council	(3,987,735)	1,405,522	318,740	1,038,007	—	143,886	—	—	742,831	(334,089)	—	(3,674,104)	(3,674,104)	—
55487	Capital Regional Airport Commission	(1,251,038)	5,940,625	2,083,817	4,426,367	—	297,618	—	304,991	3,136,180	375,978	666,100	1,032,834	1,032,834	—
55488	Northwestern Community Services Board	(3,139,472)	4,149,221	1,230,060	3,059,861	—	224,874	8,343	141,497	2,174,978	(99,657)	362,620	(1,642,505)	(1,642,505)	—
55489	Harrisonburg/Rockingham Community Services Bd	(3,729,388)	3,686,090	1,281,867	2,747,969	—	890	29,987	225,160	1,946,580	79,974	221,038	(2,013,361)	(2,013,361)	—
55490	Upper Valley Regional Park Authority	106,814	1,080	—	1,569	—	—	—	—	—	(11,304)	—	95,021	95,021	—
55491	Middle Peninsula Regional Security Center	(2,271,629)	2,397,254	650,361	1,602,578	—	101,594	228,701	87,524	1,153,200	303,730	513,758	(969,511)	(969,511)	—
55492	Northern Neck Planning District Commission	(446,852)	301,174	65,803	209,133	—	—	8,418	—	148,287	(19,359)	9,332	(292,600)	(292,600)	—
55493	Planning District 1 Behavioral Health Services Board	(1,045,107)	295,361	54,182	220,387	—	138,413	—	—	158,167	(400,340)	—	(1,404,901)	(1,404,901)	—
55494	Rockbridge Area Social Services Board	(1,037,744)	855,476	258,865	580,279	—	96,918	—	14,913	407,119	(129,469)	15,896	(841,663)	(841,663)	—
55495	Dinwiddie County Water Authority	(657,573)	561,207	129,613	315,432	—	—	8,118	—	226,263	(147,290)	19,774	(474,094)	(474,094)	—
55496	Rappahannock/Rapidan Community Services Board	(13,245,724)	6,599,791	2,208,904	4,882,822	—	744,163	74,652	171,533	3,440,680	(900,357)	—	(11,695,314)	(11,695,314)	—
55498	Valley Community Services Board	(7,364,972)	5,695,914	1,524,489	4,054,432	—	383,302	—	—	2,863,088	(1,109,281)	198,349	(6,075,823)	(6,075,823)	—
55499	Eastern Shore Public Library	(30,776)	178,727	95,214	133,275	—	—	21,433	11,742	93,278	38,415	17,021	67,309	67,309	—
55500	Alexandria City School Board	(13,101,129)	8,981,174	2,364,182	5,844,742	—	1,147,767	—	335,232	4,109,989	(1,947,115)	—	(10,978,540)	(10,978,540)	—
55501	Albemarle County Schools	(4,081,244)	5,373,054	1,610,546	3,764,999	—	558,805	—	222,171	2,670,924	(529,611)	369,524	(2,648,580)	(2,648,580)	—
55502	Alleghany County School Board	(1,449,109)	1,804,086	580,037	1,292,463	—	25,833	61,833	87,402	899,355	(5,627)	74,463	(574,856)	(574,856)	—
55503	Charlottesville Public Schools	(2,773,011)	2,275,855	551,803	1,318,015	—	122,054	—	53,170	922,026	(507,799)	37,522	(2,059,153)	(2,059,153)	—
55504	Amherst County School Board	(2,513,851)	1,654,872	465,723	1,235,446	—	44,931	5,728	68,057	876,465	(123,207)	64,490	(1,842,526)	(1,842,526)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55505	Appomattox County School Board	(658,681)	578,114	134,100	418,566	—	—	19,169	7,718	295,188	(47,397)	23,228	(381,783)	(381,783)	—
55506	Arlington County Schools	(2,677,266)	8,891,460	3,979,873	6,531,859	—	78,835	610,871	767,678	4,711,542	1,203,551	1,310,113	1,607,156	1,607,156	—
55507	Augusta County School Board	(858,393)	2,085,669	689,956	1,481,364	—	63,616	—	75,976	1,044,024	37,053	149,747	(354)	(354)	—
55508	Bath County School Board	(506,450)	784,396	213,588	494,950	—	36,325	17,305	26,314	347,780	(75,631)	24,833	(175,982)	(175,982)	—
55509	Bedford County School Board	(3,432,811)	4,124,644	1,140,916	2,963,231	—	70,309	—	61,677	2,084,665	(167,490)	277,810	(1,781,581)	(1,781,581)	—
55510	Bland County School Board	(195,679)	303,088	70,246	226,211	—	22,466	—	—	157,491	(88,555)	12,624	(155,202)	(155,202)	—
55511	Botetourt County School Board	256,798	2,062,767	597,713	1,402,754	—	299,340	—	—	987,809	(355,528)	241,299	410,740	410,740	—
55512	Norfolk Public Schools	(3,283,183)	14,672,094	4,394,902	10,233,590	—	824,301	—	579,645	7,169,179	(569,826)	1,065,659	2,049,457	2,049,457	—
55513	Petersburg Public Schools	(2,107,665)	2,471,722	663,539	1,577,947	—	435,761	—	35,314	1,101,316	(664,756)	114,163	(1,955,479)	(1,955,479)	—
55514	Buckingham County School Board	(722,241)	678,564	175,114	472,226	—	9,748	26,075	10,642	333,057	(33,396)	41,215	(405,602)	(405,602)	—
55515	Radford City School Board	(235,015)	297,460	120,275	221,801	—	—	28,245	12,149	153,203	47,954	14,384	(52,464)	(52,464)	—
55516	Caroline County School Board	(859,524)	905,394	245,443	659,361	—	60,379	—	24,327	466,339	(58,306)	61,337	(548,290)	(548,290)	—
55517	Carroll County School Board	(1,111,320)	1,721,337	592,678	1,268,059	—	58,709	7,353	78,398	888,456	(6,054)	94,752	(436,028)	(436,028)	—
55518	Charles City County School Board	(838,569)	319,910	84,703	232,265	—	972	—	—	162,730	(47,988)	—	(721,857)	(721,857)	—
55519	Charlotte County School Board	(899,658)	675,118	164,149	434,205	—	38,351	—	—	297,046	(168,249)	8,032	(740,480)	(740,480)	—
55520	Chesterfield County School Board	4,167,372	16,556,605	5,221,211	11,932,285	—	1,647,953	—	43,187	8,369,815	(721,696)	2,085,968	7,527,866	7,527,866	—
55521	Clarke County School Board	(632,190)	595,826	168,292	444,556	—	11,499	—	—	309,851	(9,949)	23,980	(384,789)	(384,789)	—
55522	Winchester Public Schools	(1,386,621)	1,630,466	429,382	1,037,506	—	355,917	—	88,871	742,308	(262,583)	161,593	(1,171,957)	(1,171,957)	—
55523	Culpeper County School Board	(4,152,289)	2,558,397	696,835	1,851,257	—	71,329	—	95,816	1,309,009	(274,905)	71,817	(3,155,210)	(3,155,210)	—
55524	Cumberland County School Board	(1,097,318)	602,223	159,292	424,987	—	5,734	—	15,361	300,720	(75,562)	2,705	(847,294)	(847,294)	—
55525	Dickenson County School Board	6,663,651	867,715	355,880	636,476	—	79,489	—	8,990	444,988	493,144	537,953	6,868,690	6,868,690	—
55526	Dinwiddie County Public Schools	(1,090,172)	1,559,060	356,459	942,749	—	154,265	—	23,197	669,862	(315,546)	125,695	(732,767)	(732,767)	—
55528	Essex County School Board	(178,631)	682,985	233,434	509,444	—	35,713	—	—	354,803	24,832	45,467	59,931	59,931	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55530	Covington School Board	411,075	392,486	115,464	292,820	—	161,472	—	—	205,532	(161,033)	69,367	208,937	208,937	—
55531	Floyd County School Board	1,222,055	1,004,510	388,229	749,477	—	176,728	1,942	3,866	528,235	74,587	206,171	1,314,590	1,314,590	—
55532	Fluvanna County Public Schools	(1,189,858)	1,219,863	402,445	903,362	—	202,203	—	59,427	645,759	(142,532)	74,278	(989,629)	(989,629)	—
55533	Chesapeake Public Schools	6,861,855	15,556,244	5,665,966	11,169,881	—	237,562	237,014	914,561	7,889,279	1,790,088	2,074,259	14,101,373	14,101,373	—
55534	Virginia Beach City School Board	(1,594,224)	35,733,527	11,691,264	26,317,889	—	2,803,850	—	1,287,830	18,565,683	(101,730)	3,605,284	9,472,799	9,472,799	—
55535	Giles County Schools	(212,058)	861,362	252,868	551,426	—	1,418	—	—	387,582	(69,597)	72,870	88,707	88,707	—
55536	Gloucester County School Board	(980,460)	3,106,557	1,419,768	2,317,972	—	424,339	77,296	157,797	1,623,797	77,084	186,137	(286,145)	(286,145)	—
55537	Goochland County School Board	(246,216)	719,948	297,618	537,250	—	75,741	—	—	381,789	85,649	66,611	(36,050)	(36,050)	—
55538	Grayson County School Board	(53,725)	904,652	354,223	674,746	—	—	24,261	2,756	470,103	152,668	69,808	401,938	401,938	—
55539	Greene County Schools	(201,850)	1,438,748	726,318	1,073,769	—	120,114	41,838	39,294	759,911	203,256	105,469	255,527	255,527	—
55540	Greensville County School Board	(731,430)	1,085,659	267,406	691,067	—	135,862	—	—	481,950	(339,296)	61,597	(659,049)	(659,049)	—
55541	Halifax County School Board	(1,061,179)	2,005,303	536,067	1,495,630	—	30,065	—	—	1,037,108	(131,425)	67,159	(279,114)	(279,114)	—
55542	Hanover County School Board	(6,961,428)	4,735,479	1,240,669	3,423,158	—	431,710	—	35,912	2,405,051	(851,656)	45,421	(5,777,600)	(5,777,600)	—
55543	Henrico County Schools	3,223,067	744,371	153,221	555,131	—	—	—	—	383,083	(103,385)	192,256	3,346,528	3,346,528	—
55544	Henry County Public Schools	(489,570)	2,810,044	867,315	2,079,976	—	278,692	—	54,076	1,426,829	(8,331)	—	567,065	567,065	—
55545	Highland County Public Schools	345,492	158,023	47,338	105,393	—	—	53,838	—	74,331	110,451	37,316	552,088	552,088	—
55546	Isle of Wight County Schools	(653,865)	1,025,719	287,224	762,550	—	74,059	—	—	540,609	(51,492)	125,409	(388,271)	(388,271)	—
55548	King George County School Board	(208,896)	1,394,418	457,157	1,029,039	—	171,807	—	95,742	741,193	33,189	223,524	174,119	174,119	—
55549	King & Queen County School Board	(1,123,127)	551,992	173,354	407,905	—	53,818	—	13,118	287,761	(87,722)	3,102	(996,157)	(996,157)	—
55550	King William County Schools	(918,114)	812,381	250,921	467,785	—	234,231	—	44,185	331,378	(138,076)	62,008	(883,191)	(883,191)	—
55551	Lancaster County School Board	(168,706)	603,046	158,178	425,296	—	27,376	—	17,190	300,173	(20,255)	74,214	46,384	46,384	—
55552	Lee County School Board	6,687,413	1,285,736	517,948	959,591	—	163,219	—	—	676,416	468,402	630,186	6,847,023	6,847,023	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55553	Loudoun County School Board	2,116,543	27,208,391	16,321,126	20,324,273	—	—	2,773,272	2,635,188	14,679,583	7,329,864	4,772,680	15,324,762	15,324,762	—
55554	Louisa County Public Schools	(3,377,579)	2,851,242	698,799	1,964,394	—	89,506	—	94,020	1,390,113	(368,314)	129,989	(2,293,206)	(2,293,206)	—
55555	Lunenburg County School Board	(655,139)	482,633	151,715	353,961	—	—	6,561	27,073	248,565	(34,023)	3,780	(433,786)	(433,786)	—
55556	Madison County School Board	(1,275,063)	717,167	203,926	513,365	—	39,521	—	15,659	361,327	(98,748)	2	(1,036,472)	(1,036,472)	—
55557	Mathews County School Board	533,478	555,713	273,541	414,414	—	46,650	4,921	6,213	294,303	135,097	96,297	698,823	698,823	—
55558	Mecklenburg County Schools	153,929	914,005	273,003	632,437	—	43,861	—	—	444,993	(49,908)	130,363	383,355	383,355	—
55559	Middlesex County School Board	220,471	416,942	116,350	308,779	—	—	35,010	—	213,857	116,882	59,116	518,917	518,917	—
55560	Montgomery County School Board	1,335,865	3,764,236	1,162,719	2,650,156	—	154,845	—	—	1,864,527	92,160	458,903	2,630,165	2,630,165	—
55562	Nelson County Public Schools	(493,107)	1,220,133	366,511	903,544	—	—	42,775	43,933	630,280	29,118	89,357	113,720	113,720	—
55563	New Kent County Schools	(306,422)	890,860	278,247	665,000	—	17,399	—	—	463,810	66,268	96,430	57,440	57,440	—
55565	Northampton County Schools	(675,885)	678,186	185,530	449,363	—	15,515	28,679	17,198	313,800	(34,485)	41,360	(364,275)	(364,275)	—
55566	Northumberland Co School Board	409,813	605,762	140,315	441,872	—	—	9,598	—	303,656	30,282	57,159	719,765	719,765	—
55567	Nottoway County School Board	(987,495)	1,120,350	339,368	751,562	—	26,284	20,541	32,687	525,717	(77,082)	15,471	(497,967)	(497,967)	—
55568	Orange County Public Schools	(2,432,052)	1,993,302	532,611	1,311,073	—	79,888	68,298	68,728	917,696	(204,035)	115,037	(1,626,672)	(1,626,672)	—
55569	Page County Public Schools	(386,947)	1,455,049	355,560	946,479	—	49,286	—	26,921	666,332	(138,655)	164,186	107,189	107,189	—
55570	Patrick County Public Schools	(560,295)	1,196,643	371,117	881,039	—	25,073	3,687	26,540	614,868	9,511	118,129	(104,404)	(104,404)	—
55571	Pittsylvania County School Board	(819,970)	2,262,571	654,666	1,671,813	—	179,976	—	15,447	1,177,362	(130,127)	212,548	(213,720)	(213,720)	—
55572	Powhatan County School Board	(1,286,351)	1,515,516	479,515	1,075,549	—	117,777	—	74,472	762,155	(108,137)	91,510	(806,696)	(806,696)	—
55573	Prince Edward County Schools	(652,962)	751,495	198,068	486,484	—	93,292	—	—	342,195	(198,006)	23,747	(558,869)	(558,869)	—
55574	Prince George County School Board	(166,768)	2,823,618	1,110,872	2,098,751	—	586,527	85,622	109,617	1,480,826	(113,116)	338,352	85,297	85,297	—
55576	Prince William County Schools	(13,267,392)	34,996,099	13,897,235	25,834,513	—	87,214	1,594,091	2,884,040	18,326,552	2,213,127	3,262,506	3,665,049	3,665,049	—
55577	Pulaski County School Board	(1,269,020)	1,944,583	566,307	1,345,217	—	96,366	—	—	944,932	(180,253)	104,766	(672,414)	(672,414)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55578	Rappahannock County Schools	(199,811)	448,780	125,779	318,606	—	127,164	—	12,887	227,831	(95,748)	39,980	(217,590)	(217,590)	—
55579	Richmond County Public Schools	(181,960)	134,846	25,081	100,583	—	—	—	—	70,492	(26,649)	2,390	(131,325)	(131,325)	—
55580	Roanoke County School Board	(4,570,307)	5,133,477	1,001,720	3,827,818	—	—	—	—	2,658,152	(1,340,793)	47,011	(2,996,020)	(2,996,020)	—
55581	Rockbridge County Schools	(1,129,192)	1,246,411	286,959	894,918	—	24,903	—	—	624,142	(152,936)	62,708	(681,063)	(681,063)	—
55582	Rockingham County School Board	(4,018,291)	6,069,698	1,879,038	4,367,377	—	189,105	—	383,046	3,060,043	(207,030)	442,584	(1,590,638)	(1,590,638)	—
55583	Russell County School Board	5,466,380	2,014,272	713,737	1,370,540	—	49,771	293,470	77,880	959,417	652,608	508,338	6,821,641	6,821,641	—
55584	Scott County Schools	(1,149,634)	1,693,074	548,439	1,166,156	—	22,634	117,955	117,655	825,483	(75,571)	92,032	(300,299)	(300,299)	—
55585	Shenandoah County School Board	(1,117,794)	2,367,730	671,653	1,684,692	—	62,945	—	33,100	1,182,647	(38,850)	223,561	(216,018)	(216,018)	—
55586	Smyth County School Board	213,885	1,907,126	700,762	1,422,670	—	307,381	12,210	71,659	994,962	(92,956)	191,144	484,929	484,929	—
55587	Southampton County School Board	(1,506,305)	843,351	240,105	621,459	—	23,810	—	—	434,609	(102,957)	—	(1,216,676)	(1,216,676)	—
55588	Spotsylvania County School Board	(2,390,853)	5,236,885	1,912,793	3,909,347	—	712,982	77,780	296,491	2,769,115	(7,829)	580,238	(1,133,771)	(1,133,771)	—
55589	Stafford County Schools	(105,117)	4,989,259	3,046,159	3,714,745	—	—	565,704	316,946	2,645,049	1,403,708	708,351	2,346,294	2,346,294	—
55590	Surry County Public Schools	334,583	927,738	283,151	635,368	—	62,219	—	—	448,243	(54,287)	119,633	555,906	555,906	—
55591	Sussex County School Board	(846,936)	665,395	196,801	486,691	—	—	33,780	16,841	342,242	(6,341)	22,410	(500,921)	(500,921)	—
55592	Tazewell County Schools	4,109,168	3,332,394	1,142,700	2,464,069	—	100,492	4,201	46,721	1,719,256	422,776	554,933	5,372,322	5,372,322	—
55593	Warren County School Board	(1,488,451)	1,588,823	358,041	1,185,006	—	11,921	—	—	822,596	(349,811)	28,714	(1,010,525)	(1,010,525)	—
55595	Washington County School Board	(297,161)	2,135,891	697,503	1,561,864	—	149,182	—	25,063	1,089,153	(15,900)	185,390	343,107	343,107	—
55596	Westmoreland County School Board	323,948	647,269	189,887	482,894	—	86,253	—	—	341,424	(87,887)	97,210	368,510	368,510	—
55597	Wise County Schools	3,255,514	1,402,873	408,371	1,046,285	—	—	37,276	—	726,578	360,322	343,141	3,984,766	3,984,766	—
55598	Wythe County School Board	(57,458)	949,369	339,050	708,392	—	—	64,315	4,674	494,211	204,045	108,107	503,607	503,607	—
55599	York County School Board	(2,232,033)	4,164,110	1,248,930	3,108,457	—	352,876	1,516	87,181	2,197,930	(166,136)	360,068	(1,017,763)	(1,017,763)	—
55600	Accomack County School Board	(2,592,654)	2,339,409	639,396	1,642,176	—	61,967	—	84,981	1,159,136	(188,221)	92,274	(1,633,162)	(1,633,162)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55601	Bristol Virginia School System	312,733	375,510	160,292	280,140	—	62,530	10,771	20,473	197,300	55,436	82,260	387,001	387,001	—
55602	Buena Vista City Public Schools	(440,497)	277,194	77,882	206,702	—	3,228	—	—	144,382	(15,787)	8,653	(331,173)	(331,173)	—
55603	Amelia County Public Schools	(577,592)	651,294	200,838	486,176	—	104,146	—	—	339,806	(130,938)	23,830	(532,420)	(532,420)	—
55605	Danville School Board	(1,292,647)	1,516,117	482,690	1,054,213	—	220,741	—	118,088	746,308	(167,112)	86,724	(923,614)	(923,614)	—
55606	Franklin City Public Schools	(785,250)	509,313	80,275	244,529	—	60,561	—	7,409	173,094	(216,818)	—	(697,617)	(697,617)	—
55607	Lexington City Public Schools	(298,567)	78,863	14,874	58,802	—	—	—	—	41,181	(30,458)	—	(282,657)	(282,657)	—
55608	Harrisonburg City School Board	(1,608,217)	1,402,327	484,854	1,046,666	—	—	109,403	86,539	737,665	71,621	78,311	(810,493)	(810,493)	—
55609	Hopewell Public Schools	983,807	1,189,079	483,729	860,410	—	233,773	33,094	77,104	606,375	55,633	229,190	1,137,990	1,137,990	—
55610	Lynchburg School Board	(1,588,683)	2,629,470	824,574	1,934,082	—	294,694	—	62,732	1,364,342	(99,868)	225,247	(910,604)	(910,604)	—
55611	Fauquier County School Board	(4,619,167)	4,868,633	1,466,691	3,437,516	—	488,642	—	176,264	2,433,249	(372,992)	351,244	(3,258,106)	(3,258,106)	—
55612	Brunswick County Public Schools	(858,856)	918,383	419,657	675,964	—	67,933	43,882	35,232	472,124	10,226	17,734	(560,297)	(560,297)	—
55613	P D Pruden Vocational-Technical Center	—	181	3,163	—	—	—	—	—	1,582	1,400	—	—	—	—
55614	Portsmouth School Board	4,240,819	5,480,671	1,680,425	3,805,645	—	375,344	—	152,196	2,662,853	122,336	764,944	6,032,517	6,032,517	—
55615	Campbell County School Board	(1,205,520)	2,254,758	613,716	1,617,970	—	127,730	—	53,574	1,128,503	(126,166)	218,638	(472,905)	(472,905)	—
55616	Richmond City Schools	(5,193,828)	9,475,511	2,785,553	6,596,287	—	139,404	182,100	222,190	4,630,450	(76,275)	619,324	(900,420)	(900,420)	—
55617	Roanoke City Schools	(1,927,959)	794,894	210,483	566,878	17,327	—	118,749	—	414,932	72,246	100,742	(1,422,568)	(1,422,568)	—
55619	Staunton City School Board	(66,243)	661,133	257,154	493,245	—	—	10,596	8,334	346,544	116,292	91,622	234,635	234,635	—
55620	Suffolk City School Board	(3,901,996)	5,267,090	1,478,190	3,556,084	—	435,177	—	238,149	2,523,186	(464,258)	446,099	(2,253,379)	(2,253,379)	—
55622	Craig County School Board	(48,956)	334,216	126,404	230,750	—	51,199	—	17,848	160,806	(9,884)	27,558	18,119	18,119	—
55623	Martinsville City School Board	1,383,557	381,349	76,946	284,236	—	—	—	—	192,193	221,548	132,602	1,684,863	1,684,863	—
55624	Appomattox Regional Governor's School	(26,067)	45,504	30,028	32,709	33	3,174	6,813	6,322	23,122	7,667	7,414	(9,997)	(9,997)	—
55625	Colonial Heights City Schools	(802,786)	885,333	256,555	629,002	—	51,870	—	29,759	443,950	(66,734)	61,141	(509,046)	(509,046)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55632	City of Manassas School Board	(1,721,592)	2,950,673	1,021,363	2,202,372	—	312,386	14,496	126,308	1,552,030	(106,247)	163,370	(883,823)	(883,823)	—
55633	Franklin County Schools	(874,610)	3,763,375	1,109,625	2,617,723	—	87,153	—	208,453	1,852,591	(95,467)	397,016	642,825	642,825	—
55634	Frederick County School Board	(3,986,456)	4,584,529	1,372,208	3,415,056	—	305,627	—	235,199	2,428,009	(122,404)	505,398	(2,459,412)	(2,459,412)	—
55635	City of Salem Schools	(1,444,155)	962,450	240,368	687,032	—	—	58,985	—	479,294	(16,628)	22,143	(909,597)	(909,597)	—
55636	Manassas Park City Schools	(1,341,513)	716,434	228,232	523,090	—	3,095	19,596	42,915	370,345	(55,165)	—	(1,001,805)	(1,001,805)	—
55637	Newport News Public Schools	(2,795,000)	1,337,152	316,870	913,178	66,006	81,301	33,113	—	691,642	189,658	327,116	(2,247,906)	(2,247,906)	—
55638	Town of West Point Public Schools	(27,574)	31,001	8,910	23,251	—	—	54,565	5,667	20,949	27,788	20,896	59,339	59,339	—
55708	Waynesboro City Schools	(656,992)	669,390	205,887	486,800	—	2,849	—	—	342,566	3,987	23,122	(359,707)	(359,707)	—
55710	Valley Vocational-Technical Center	(150,999)	64,990	18,198	44,237	—	23,710	—	—	31,315	(28,840)	—	(169,679)	(169,679)	—
55711	New Horizons Technical Center	273,406	137,327	50,047	102,574	—	—	10,529	—	74,111	64,743	54,046	353,449	353,449	—
55713	Galax City Schools	(317,853)	430,852	110,801	268,154	—	58,127	—	14,715	187,303	(96,562)	29,561	(248,188)	(248,188)	—
55714	Norton City Schools	(876,245)	382,225	80,243	253,244	—	1,617	—	—	177,882	(106,856)	—	(758,098)	(758,098)	—
55802	Williamsburg-James City County Schools	(3,793,644)	3,521,262	1,388,523	2,628,356	—	—	205,223	215,241	1,858,645	197,037	163,014	(1,976,129)	(1,976,129)	—
55803	Poquoson City School Board	90,422	344,040	129,857	256,819	—	55,775	2,701	11,230	180,271	(21,245)	45,713	119,255	119,255	—
55806	Fredericksburg City Public Schools	(1,092,335)	972,728	354,857	677,387	—	35,213	—	88,214	479,584	(14,383)	41,801	(675,450)	(675,450)	—
55807	Hampton City Schools	(400,410)	4,180,080	1,326,391	3,118,580	—	444,131	—	—	2,175,116	(710,686)	276,383	78,615	78,615	—
55813	Buchanan County School Board	7,295,362	1,634,875	561,496	1,219,853	—	471,517	—	—	856,820	150,815	647,631	7,037,375	7,037,375	—
55814	Jackson River Vocational Technical Center	(18,847)	49,758	9,807	37,094	—	1,830	—	—	25,999	(7,063)	3,142	(2,026)	(2,026)	—
55815	Northern Neck Regional Vocational Center	(7,709)	33,184	10,869	20,866	—	2,985	143	3,192	15,149	(1,363)	2,193	5,683	5,683	—
55853	Northern Neck Soil and Water Conservation District	—	—	—	—	—	—	—	—	13,911	232,182	183,097	62,996	62,996	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2022		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55854	Orange County Broadband Authority	—	—	—	—	—	—	—	—	3,812	(5,970)	22,917	(25,075)	(25,075)	—
55855	Northern Virginia Soil and Water Conservation District	—	—	—	—	—	—	—	—	3,336	148,869	103,373	48,832	48,832	—
55856	Blue Ridge Resource Authority	(76,666)	23,886	—	17,914	—	—	9,533	—	23,881	19,747	22,554	(40,087)	(40,087)	—
55857	Peanut Soil and Water Conservation District	13,774	54,956	694	19,486	24,598	24,409	—	—	12,616	(11,693)	7,851	(7,385)	(7,385)	—
55858	Peumansend Creek Jail Authority	(580,739)	561,021	112,015	201,766	—	418,258	969	72,704	196,548	676,369	802,989	(608,156)	(608,156)	—
55859	Williamsburg Area Transit Authority	(214,357)	293,016	75,056	196,669	—	59,578	—	12,126	155,691	68,126	81,801	(98,502)	(98,502)	—
55860	Middle Peninsula Juvenile Detention Commission	(99,376)	491,349	170,269	364,207	—	2,084	35,136	22,439	286,707	163,132	113,199	249,628	249,628	—
55861	Breaks Interstate Park	42,426	96,370	485,427	54,500	19,545	62,637	382,952	—	41,404	90,045	15,019	16,069	16,069	—
55862	Crater Criminal Justice Training Academy	(33,125)	25,200	19,666	13,497	1,358	18,845	12,814	951	10,702	5,132	7,724	(39,416)	(39,416)	—
55863	Central Shenandoah Criminal Justice Training Academy	(105,473)	41,210	8,634	28,911	1,798	12,425	650	2,115	23,117	14,815	30,480	(105,814)	(105,814)	—
55864	New River Valley Emergency Communications Regional Authority	(427,199)	201,705	90,288	98,953	12,019	30,019	42,911	4,634	75,590	27,510	38,923	(345,051)	(345,051)	—
55865	Maury Service Authority	(233,987)	120,366	68,895	73,461	—	86,931	24,190	8,771	56,538	23,840	56,619	(286,188)	(286,188)	—
55866	Hampton Roads Transportation Accountability Commission	(107,845)	79,802	23,404	35,614	3,072	50,421	8,373	2,622	28,696	40,928	40,244	(100,179)	(100,179)	—
55867	Pamunkey Regional Library	(644,203)	1,070,337	330,186	610,301	—	134,587	195,080	81,623	434,812	24,159	119,462	(32,728)	(32,728)	—
55868	Northern Va Transit Authority	(63,208)	140,313	136,407	100,012	1,935	11,392	35,963	31,005	78,227	91,042	80,898	(17,302)	(17,302)	—
55869	RSW Regional Jail Authority	(2,312,356)	1,487,072	726,959	715,989	—	798,946	94,322	272,002	547,995	314,997	534,728	(2,372,590)	(2,372,590)	—
55870	Bedford Regional Water Authority	(96,066)	932,023	572,431	692,872	—	—	152,833	151,615	507,346	266,689	238,256	410,881	410,881	—



**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55871	Portsmouth Redevelopment And Housing Authority	860,598	479,666	277,646	296,452	—	90,115	11,401	37,575	224,297	302,756	236,435	1,015,645	1,015,645	—
55872	Southwest Regn Recreation Auth	(156,741)	66,408	23,441	27,905	2,687	21,286	8,396	1,175	20,838	(4,077)	3,565	(142,885)	(142,885)	—
55873	Roanoke Redevlop & Housing Aut	(1,009,718)	674,253	207,900	453,728	—	31,180	—	12,120	330,185	25,717	122,800	(783,051)	(783,051)	—
55874	Meherrin River Regnl Jail Auth	(3,453,205)	1,975,837	555,104	1,110,615	—	1,155,488	—	150,855	817,738	(361,677)	516,068	(4,207,727)	(4,207,727)	—
55875	Woodway Water Authority	(68,596)	60,591	44,872	21,011	—	33,564	17,689	13,755	15,891	(3,470)	1,475	(65,062)	(65,062)	—
55876	Bristol Virginia Utilities Authority	(5,020,443)	2,723,704	759,492	1,371,517	30,345	374,171	42,116	212,929	979,824	(767,921)	37,559	(4,402,875)	(4,402,875)	—
55877	Washington Metro Area Transit Commission	182,392	188,389	106,900	103,650	5,411	701,433	39,381	18,285	76,965	(133,439)	33,040	(578,461)	(578,461)	—
55878	Mt Rogers Community Services Board	(2,505,109)	9,736,553	2,869,034	5,652,216	42,712	1,324,861	202,533	1,007,168	4,079,762	(19,609)	1,502,598	1,109,877	1,109,877	—
55879	Lonesome Pine Soil & Water Conservation District	15,496	11,016	22,980	8,073	185	6,612	10,485	8,236	6,085	5,831	3,790	15,509	15,509	—
55880	Big Sandy Soil & Water & Conservation District	(34,414)	29,317	7,298	12,847	4,425	5,474	7,086	1,627	9,468	(1,096)	2,280	(20,336)	(20,336)	—
55881	Virginia's Region 2000 Local Government Council	(1,617,744)	695,864	221,818	500,251	—	121,901	17,730	26,936	360,511	(80,208)	60,588	(1,501,469)	(1,501,469)	—
55882	Middle Peninsula Planning District Commission	(14,365)	142,050	63,449	105,516	—	11,336	—	16,184	75,180	12,318	8,950	42,116	42,116	—
55883	Western Virginia Regional Jail Authority	(7,933,743)	4,355,599	1,832,387	2,612,863	—	1,570,136	—	883,013	1,905,736	39,398	732,050	(7,497,433)	(7,497,433)	—
55884	Halifax Service Authority	(312,123)	452,932	333,482	334,900	—	56,199	71,706	32,226	239,946	166,424	100,562	(174,032)	(174,032)	—
55886	Russell County Public Service Authority	(112,777)	183,968	139,720	107,981	4,031	23,195	144,129	16,345	80,002	52,078	42,832	45,986	45,986	—
55887	Piedmont Community Services Board	(4,057,529)	3,138,734	969,150	2,305,375	—	25,040	303,376	222,297	1,675,761	274,841	525,178	(2,267,263)	(2,267,263)	—
55888	Blue Ridge Behavioral Healthcare	(10,654,793)	4,647,930	1,215,861	3,382,466	—	48,198	—	105,668	2,421,070	(429,865)	175,344	(8,731,859)	(8,731,859)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2022		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55889	Skyline Soil & Water Conservation District	157,255	82,553	53,158	61,702	—	10,989	1,844	15,103	45,803	23,832	20,591	179,950	179,950	—
55890	Middle River Regional Jail Authority	(7,843,522)	5,118,780	1,459,607	2,448,204	—	2,392,955	—	612,186	1,789,467	(405,774)	880,706	(7,910,335)	(7,910,335)	—
55891	Tidewater Soil & Water Conservation District	(10,372)	31,240	16,663	23,193	—	3,421	—	—	16,958	9,553	3,593	509	509	—
55892	Big Stone Gap Redevelopment And Housing Authority	29,509	113,878	90,889	79,259	2,309	943	30,306	10,036	58,021	48,933	30,531	86,752	86,752	—
55893	Eastern Shore Soil & Water Conservation District	(105,398)	99,271	46,170	56,023	—	6,925	3,733	10,847	40,413	3,584	5,417	(62,085)	(62,085)	—
55894	Town of Boykins	(141,250)	71,838	4,775	16,758	—	26,695	16,370	198	12,444	(24,966)	200	(113,794)	(113,794)	—
55895	Town of Gordonsville	(170,300)	387,223	124,034	206,914	—	145,605	2,858	17,028	146,898	(47,627)	103,800	(244,273)	(244,273)	—
55896	Virginia Resources Authority	(530,486)	465,830	199,158	294,038	3,291	119,717	30,579	1,748	215,964	39,354	83,537	(476,752)	(476,752)	—
55897	Prince William County Service Authority	(6,265,900)	8,870,114	3,802,968	6,288,749	—	707,417	347,177	936,327	4,525,543	570,605	1,421,751	(3,237,019)	(3,237,019)	—
55898	Western Virginia Water Authority	(2,563,973)	3,025,967	1,412,799	2,255,795	—	164,295	192,139	246,620	1,632,297	308,427	464,699	(1,456,111)	(1,456,111)	—
55899	Shenandoah Valley Regional Airport Commission	143,555	364,260	245,546	249,345	13,722	7,214	198,070	99,726	182,739	64,564	51,318	485,769	485,769	—
55900	Alleghany Highlands Community Services Board	(1,029,169)	1,514,137	507,155	1,128,454	—	—	95,882	5,143	807,711	158,290	124,326	(207,941)	(207,941)	—
55901	Brunswick Industrial Development Authority	(57,970)	71,461	25,430	53,289	—	950	—	—	38,208	9,335	9,397	(28,032)	(28,032)	—
55902	Northern Neck/Essex County Group Home Comm	(182,660)	140,482	26,906	104,741	—	—	—	—	71,770	(20,809)	—	(122,864)	(122,864)	—
55904	Appalachian Juvenile Commission	652,383	965,774	409,254	702,893	—	94,020	52,458	61,819	498,209	93,961	155,678	962,759	962,759	—
55905	Goochland/Powhatan Community Services Board	(2,116,729)	1,544,288	501,104	1,151,493	—	138,142	—	40,302	817,090	(134,654)	42,190	(1,682,632)	(1,682,632)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55906	Suffolk Redevelopment & Housing Authority	(1,929,801)	844,995	229,477	630,681	—	24,543	—	—	444,411	(156,154)	—	(1,681,250)	(1,681,250)	—
55908	Lee County Redevelopment & Housing Authority	253,631	281,832	89,296	206,234	—	6,266	1,252	9,924	140,333	17,094	52,683	349,587	349,587	—
55909	Henry County Public Service Authority	(40,230)	2,077,529	840,692	1,492,220	—	38,739	70,693	155,698	1,057,454	160,299	210,646	899,146	899,146	—
55910	Southside Planning District Commission	893,966	435,961	215,209	324,973	—	20,235	—	—	234,318	154,494	79,461	1,078,861	1,078,861	—
55911	Economic Development Authority - Henrico Co	(267,887)	523,640	165,778	307,039	—	49,971	1,222	20,585	215,638	4,459	74,991	(100,122)	(100,122)	—
55912	Augusta County Service Authority	(813,285)	3,121,040	1,378,549	2,201,346	—	508,264	199,914	257,072	1,566,355	8,695	354,740	(103,108)	(103,108)	—
55914	Rappahannock Juvenile Center	(732,887)	1,628,036	615,957	1,215,163	—	—	105,809	58,975	858,160	198,399	171,951	113,421	113,421	—
55915	Cumberland Plateau Regional Housing Authority	(538,319)	510,403	250,949	319,013	—	84,135	38,554	46,479	226,242	(47,837)	—	(418,575)	(418,575)	—
55918	Amherst County Service Authority	(137,343)	981,064	352,705	675,230	—	103,247	3,175	52,464	480,104	(23,003)	79,814	145,465	145,465	—
55919	Pepper's Ferry Regional Wastewater Authority	614,638	583,444	336,317	430,312	—	22,805	54,051	31,548	307,478	206,065	137,203	870,587	870,587	—
55920	Rappahannock Regional Jail	(6,220,506)	8,314,997	2,724,748	5,861,900	—	343,699	—	649,452	4,202,875	745,093	1,316,849	(2,555,285)	(2,555,285)	—
55921	Thomas Jefferson Planning District Commission	(580,565)	343,326	119,047	256,275	—	23,643	—	—	180,988	(19,510)	—	(474,726)	(474,726)	—
55922	Piedmont Regional Jail	435,909	2,807,021	816,101	1,873,417	—	356,639	—	120,830	1,326,675	111,454	556,336	1,199,396	1,199,396	—
55923	Nelson County Service Authority	(928,858)	713,329	196,716	481,891	—	11,561	49,278	24,200	342,336	(76,066)	11,652	(577,601)	(577,601)	—
55924	Coeburn-Norton-Wise Water Treatment Authority	(248,796)	553,153	173,195	288,910	17,811	111,589	20,632	51,924	206,779	(67,336)	23,723	(98,872)	(98,872)	—
55925	Fauquier County Water & Sanitation Authority	(720,152)	1,541,064	712,872	1,028,045	—	248,800	155,075	115,348	743,127	60,946	173,238	(267,547)	(267,547)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55926	Scott County Soil & Water Conservation District	52,236	68,832	68,336	51,405	—	—	23,556	6,801	37,275	25,711	8,761	85,909	85,909	—
55927	New River Resource Authority	193,349	578,013	368,310	386,728	2,221	14,755	123,608	90,532	280,534	88,532	80,091	502,463	502,463	—
55928	Scott County Water & Sewerage Authority	289,539	563,624	595,427	334,606	—	60,107	288,027	67,949	241,284	225,064	80,627	604,720	604,720	—
55929	Greensville County Water & Sewer Authority	225,512	786,775	559,134	587,353	—	—	365,405	73,200	419,144	278,246	92,718	909,077	909,077	—
55930	Petersburg Redevelopment & Housing Authority	(263,485)	873,445	272,549	651,147	—	61,590	—	13,861	460,494	(1,092)	77,118	20,819	20,819	—
55931	Central Rappahannock Regional Library	1,244,450	3,051,926	2,219,350	2,275,508	—	82,871	455,651	367,415	1,611,302	785,938	378,098	2,560,855	2,560,855	—
55932	Virginia Coalfield Economic Development Auth	150,973	246,427	126,989	182,594	—	—	53,069	39,567	131,435	44,647	30,392	326,143	326,143	—
55933	Central Virginia Regional Jail	(1,581,338)	3,057,158	1,056,193	2,039,972	—	661,915	—	321,366	1,471,536	312,127	712,776	(890,007)	(890,007)	—
55934	Thomas Jefferson Soil & Water Conservation Dist	15,405	147,917	57,914	110,404	—	13,187	1,550	5,347	77,851	7,425	18,538	55,452	55,452	—
55936	Commonwealth Regional Council	187,732	215,772	83,584	155,320	—	—	21,328	—	109,778	95,244	24,840	366,110	366,110	—
55937	Wythe-Grayson Regional Library	(387,991)	262,770	71,745	168,496	—	22,100	—	6,692	120,164	(41,296)	5,381	(307,383)	(307,383)	—
55938	Colonial Soil & Water Conservation District	74,205	111,496	46,762	83,228	—	26,886	710	2,174	58,994	5,446	14,298	81,851	81,851	—
55939	Rivanna Solid Waste Authority	(112,534)	528,147	144,319	305,745	—	226,900	—	12,797	217,358	(152,622)	85,681	(269,499)	(269,499)	—
55940	Monacan Soil & Water Conservation District	316,130	118,831	198,749	88,791	—	18,625	71,839	23,465	64,076	88,877	29,660	347,393	347,393	—
55941	Robert E Lee Soil & Water Conservation District	(54,720)	90,387	44,513	58,675	—	5,125	—	—	40,749	986	5,819	(36,730)	(36,730)	—
55942	Tri-County/City Soil & Water Conservation Dist	(125,265)	99,899	24,864	70,563	—	—	35,888	—	48,211	20,797	1,494	(17,391)	(17,391)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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					
55944	Central Virginia Waste Management Authority	(16,885)	339,920	130,942	240,863	—	13,743	—	502	171,018	47,030	42,468	113,569	113,569	—
55945	Lonesome Pine Regional Library	(59,562)	879,666	259,414	624,872	—	36,760	—	5,113	441,465	(25,436)	58,575	261,625	261,625	—
55946	Virginia Peninsulas Public Service Authority	(1,091,088)	1,036,581	338,706	706,588	—	15,047	17,675	24,051	499,939	(5,227)	56,590	(635,000)	(635,000)	—
55947	Tidewater Youth Services Commission	(1,894,697)	1,888,623	510,349	1,408,999	—	606	—	—	988,126	(40,576)	50,456	(1,028,934)	(1,028,934)	—
55948	Virginia Highlands Airport Commission	(132,772)	175,047	47,073	79,821	4,550	41,587	37,946	3,387	56,791	(18,840)	3,671	(55,143)	(55,143)	—
55949	Western Tidewater Regional Jail	(1,964,317)	5,980,808	2,057,087	3,789,993	—	670,033	—	387,273	2,691,491	199,776	955,446	(177,528)	(177,528)	—
55950	Scott County Redevelopment & Housing Authority	590,109	189,240	59,670	139,931	—	15,715	—	3,386	98,433	49,328	75,908	639,272	639,272	—
55951	Handley Regional Library	(596,422)	585,477	161,405	375,695	—	38,316	65,283	20,938	268,885	361	41,416	(272,310)	(272,310)	—
55952	Northern Neck Regional Jail	(3,205,320)	3,131,014	789,674	1,807,750	—	640,202	—	168,649	1,283,632	(334,392)	332,414	(2,526,457)	(2,526,457)	—
55953	Montgomery Regional Solid Waste Authority	(247,159)	480,688	117,266	307,107	—	48,614	—	—	219,062	(119,087)	36,179	(175,662)	(175,662)	—
55954	Potomac & Rappahannock Transportation Commission	(1,488,600)	3,538,109	1,865,034	2,522,377	—	274,302	224,563	413,879	1,823,395	492,477	454,868	(112,758)	(112,758)	—
55955	Giles County Public Service Authority	(34,050)	276,359	90,946	206,251	—	50,769	185	2,137	147,999	(24,519)	34,545	(14,400)	(14,400)	—
55956	South Central Wastewater Authority	(443,153)	851,806	230,589	604,086	—	13,471	110,861	19,066	430,234	101,273	102,512	119,429	119,429	—
55957	Wise County Redevelopment & Housing Authority	188,085	965,850	269,134	585,331	—	100,364	—	53,648	391,216	(94,065)	71,213	478,692	478,692	—
55958	Prince William Soil & Water Conservation District	(267,637)	99,892	29,155	66,615	6,109	—	13,045	—	47,524	(10,014)	—	(219,069)	(219,069)	—
55959	Hampton Roads Regional Jail Authority	515,986	8,379,073	3,117,277	5,733,355	—	658,339	—	770,788	4,022,156	763,777	1,376,142	3,566,667	3,566,667	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55960	Castlewood Water & Sewage Authority	(136,767)	114,016	46,081	85,108	—	—	—	—	58,944	(16,025)	—	(111,021)	(111,021)	—
55961	Pamunkey Regional Jail	(2,253,194)	4,346,239	1,337,807	2,698,138	—	305,192	143,137	283,618	1,935,385	439,126	766,653	(213,479)	(213,479)	—
55962	Charlottesville-Albemarle Airport Authority	1,075,361	898,623	778,819	670,962	—	1,062	233,699	118,856	479,905	404,680	222,879	1,537,402	1,537,402	—
55963	Virginia Peninsula Regional Jail	(7,010,030)	3,732,241	871,512	2,247,543	—	205,594	—	46,738	1,594,017	(604,210)	347,828	(5,913,721)	(5,913,721)	—
55964	Virginia Biotechnology Research Park Authority	(486,205)	384,131	132,710	274,991	—	100,199	—	19,508	189,316	(118,927)	6,515	(526,592)	(526,592)	—
55966	Blue Ridge Regional Jail Authority	(8,079,657)	9,234,373	3,433,897	6,334,641	—	846,953	—	1,076,279	4,527,826	788,511	1,660,123	(4,728,282)	(4,728,282)	—
55967	Massanutten Regional Library	(610,438)	472,458	83,431	332,408	6,625	18,257	1,343	—	234,677	(61,259)	25,566	(429,506)	(429,506)	—
55968	Albemarle-Charlottesville Regional Jail	(2,206,661)	5,396,432	2,408,171	3,440,482	—	501,380	528,103	662,523	2,456,255	983,649	828,775	641,493	641,493	—
55969	Culpeper Soil & Water Conservation District	(249,191)	232,479	40,584	135,584	16,649	14,405	11,270	—	99,268	(20,821)	26,520	(160,737)	(160,737)	—
55970	New River Valley Regional Jail	(10,224,595)	6,812,764	2,059,777	3,617,714	—	1,327,099	—	611,307	2,588,842	(610,947)	665,856	(8,493,075)	(8,493,075)	—
55971	Sussex Service Authority	(903,632)	516,398	136,482	365,249	—	5,462	7,295	2,208	258,301	(45,070)	20,615	(692,308)	(692,308)	—
55972	Big Walker Soil & Water Conservation District	50,610	47,398	83,277	30,728	4,058	1,104	84,407	15,893	22,797	15,319	7,244	110,013	110,013	—
55973	Peter Francisco Soil & Water Conservation District	23,392	53,193	45,932	34,757	1,271	4,900	15,895	9,037	25,545	6,683	6,077	40,808	40,808	—
55974	Peaks of Otter Soil & Water Conservation District	(103,044)	24,444	16,372	16,598	525	8,075	1,545	3,830	11,983	(7,080)	—	(109,892)	(109,892)	—
55975	New River Soil & Water Conservation District	60,414	59,595	68,918	38,995	3,108	1,370	60,452	16,246	28,852	18,133	9,340	121,961	121,961	—
55977	Southside Regional Jail	(782,632)	1,434,604	598,453	998,069	—	110,281	—	182,113	715,742	255,608	310,781	(212,149)	(212,149)	—
55978	Evergreen Soil & Water Conservation District	14,317	39,847	16,575	22,066	—	3,340	3,139	2,023	17,423	(26,478)	5,004	3,286	3,286	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2021		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions	Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 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 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience					
55979	Roanoke Higher Education Authority	(527,073)	402,788	125,554	300,610	—	89	39,843	12,028	216,234	29,343	28,483	(281,573)	(281,573)	—
55981	John Marshall Soil & Water Conservation District	38,820	134,296	49,299	100,661	—	3,806	—	—	72,787	(161,809)	21,022	(90,694)	(90,694)	—
55982	Daniel Boone Soil & Water Conservation District	19,367	56,490	50,983	32,000	1,054	9,738	41,903	18,882	23,373	9,674	6,412	69,502	69,502	—
55983	Southside Community Services Board	(2,807,331)	3,445,777	1,146,293	2,482,033	—	477,866	—	258,619	1,748,648	(222,507)	276,482	(1,959,468)	(1,959,468)	—
55984	Northern Shenandoah Valley Regional Commission	(242,932)	232,919	126,991	173,912	—	5,706	16,133	10,125	124,483	50,717	24,663	(139,827)	(139,827)	—
55985	Tazewell Soil & Water Conservation District	24,735	29,764	17,045	21,461	—	7,092	1,421	2,515	15,914	11,925	11,127	29,549	29,549	—
55987	Richmond Regional Planning District Committee	313,643	599,133	208,590	447,279	—	65,954	6,028	22,918	321,249	51,201	144,252	448,097	448,097	—
55988	Henricopolis Soil & Water Conservation District	(68,063)	44,159	10,126	31,378	1,173	8,018	719	—	22,654	(5,631)	3,444	(60,301)	(60,301)	—
55989	Piedmont Regional Juvenile Detention Center	(576,689)	386,364	108,023	201,807	174	75,077	26,653	40,066	146,492	(35,660)	17,791	(415,646)	(415,646)	—
55990	Roanoke River Service Authority	(147,478)	157,223	98,134	92,594	445	1,830	86,913	14,659	65,832	26,435	10,121	460	460	—
55991	Lee County Public Service Authority	(362,447)	189,012	53,068	128,135	—	29,650	745	9,013	94,115	(11,966)	15,638	(308,019)	(308,019)	—
55992	Blue Ridge Juvenile Detention Center	(108,959)	649,486	342,294	429,925	—	135,265	51,853	42,030	310,481	37,522	98,894	(23,965)	(23,965)	—
55993	Ferrum Water & Sewage Authority	(60,453)	87,585	45,947	47,160	1,819	17,434	24,063	21,186	34,416	(1,476)	4,189	(11,228)	(11,228)	—
55994	Wise County Public Service Authority	(672,859)	506,516	149,037	267,230	5,156	89,902	81,656	52,693	195,736	(58,600)	45,884	(452,067)	(452,067)	—
55995	Holston River Soil & Water Conservation District	(85,800)	77,245	14,685	52,756	—	1,637	7,706	903	38,204	(6,299)	3,361	(40,480)	(40,480)	—

**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, 2022**

Employer Code	Entity	6/30/2021 Net Pension Liability	PLUS: FY 2021		LESS: FY 2022		LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022		Calculated 6/30/2022 Net Pension Liability	Actual 6/30/2022 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Changes in Assumptions	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Contributions			
55996	New River Valley Community Services Board	(15,874,337)	8,984,932	2,170,168	6,081,746	—	393,895	87,668	230,358	4,372,947	(927,141)	361,090	(12,132,472)	(12,132,472)	—
55997	Institute for Advanced Learning And Research	(1,079,812)	579,390	183,957	432,834	—	144,635	24,176	11,328	318,100	53	97,939	(1,006,130)	(1,006,130)	—
55998	Southwest Virginia Regional Jail Authority	(10,212,287)	8,848,460	3,239,405	4,858,967	—	1,848,060	22,560	1,337,059	3,528,496	491,547	1,688,351	(7,618,948)	(7,618,948)	—
55999	Clinch Valley Soil & Water Conservation District	(101,821)	45,869	21,097	29,399	—	8,686	2,107	5,875	20,860	(7,899)	—	(94,191)	(94,191)	—
<b>Total Political Subdivision</b>		<b>\$ 751,109,516</b>	<b>\$3,723,512,031</b>	<b>\$1,681,278,334</b>	<b>\$2,616,854,108</b>	<b>\$ 393,800</b>	<b>\$ 348,765,698</b>	<b>\$ 149,830,612</b>	<b>\$ 428,788,018</b>	<b>\$ 1,860,540,277</b>	<b>\$ 446,793,127</b>	<b>\$ 608,955,953</b>	<b>\$ 2,104,325,688</b>	<b>\$ 2,104,325,688</b>	<b>\$ —</b>