

# Virginia Retirement System

GASB Statement No. 68 Plan Reporting and  
Accounting Schedules

Valuation Date: June 30, 2022

Measurement Date: June 30, 2023

Reporting Date: June 30, 2024





February 7, 2024

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

Dear Board Members:

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

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

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

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

This report complements the actuarial valuation reports provided to the Board and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2022 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Valuation results are developed through the use of multiple models.

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

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

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

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



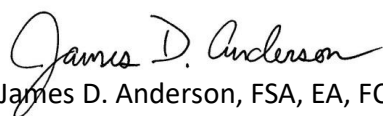
Board of Trustees  
Virginia Retirement System  
February 7, 2024

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

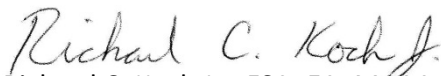
Respectfully submitted,  
Gabriel, Roeder, Smith & Company



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RLS/JDA/RCK:rmn



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## **SECTION A**

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### **EXECUTIVE SUMMARY**

## Executive Summary

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Actuarial Valuation Date	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Measurement Date of the Net Pension Liability	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
<b>Single Discount Rate (SDR):</b>						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Measurement Date <sup>1</sup>	N/A	N/A	N/A	N/A	N/A	3.86%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Discount Rate <sup>2</sup>	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
<b>Net Pension Liability/(Asset):</b>						
Total Pension Liability (TPL)	\$ 28,411,528,461	\$ 57,574,609,485	\$ 1,462,948,004	\$ 767,857,162	\$ 2,577,980,717	\$ 29,704,278,390
Plan Fiduciary Net Position (PFNP)	<u>23,351,827,481</u>	<u>47,467,404,711</u>	<u>1,079,754,981</u>	<u>677,958,301</u>	<u>1,931,060,670</u>	<u>27,308,037,669</u>
Net Pension Liability/(Asset) (NPL = TPL - PFNP)	\$ 5,059,700,980	\$ 10,107,204,774	\$ 383,193,023	\$ 89,898,861	\$ 646,920,047	\$ 2,396,240,721
PFNP as a Percentage of TPL/(Asset) (=PFNP / TPL)	82.19%	82.45%	73.81%	88.29%	74.91%	91.93%
<b>Pension Expense (PE)</b>	\$ 439,776,352	\$ 1,036,043,632	\$ 56,793,416	\$ 20,856,773	\$ 84,858,961	\$ 589,097,099
<b>Deferred Outflows of Resources</b>	\$ 558,301,298	\$ 1,326,412,512	\$ 119,834,322	\$ 17,914,024	\$ 14,291,369	\$ 1,886,651,737
<b>Deferred Inflows of Resources</b>	\$ 500,269,563	\$ 1,051,598,522	\$ 21,285,397	\$ 27,796,433	\$ 27,560,534	\$ 1,970,843,837

<sup>1</sup> Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

<sup>2</sup> The Single Discount Rate for select Political Subdivision Plans – Town of Pound (55238) and Upper Valley Regional Park Authority (55490) – is the municipal bond index rate of 3.86%.

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



# Discussion

## Accounting Standard

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

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

## Financial Statements

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

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to the VRS subsequent to the measurement date of June 30, 2023.

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

## Notes to Financial Statements

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

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

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

## Required Supplementary Information

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

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

These schedules may be built prospectively as the information becomes available.

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

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

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

This funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2122.

### Limitations of Funded Status Measurements

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

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

### Limitation of Project Scope

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

## Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2023.

## Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.86% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

## **SECTION B**

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### **REQUIRED SUPPLEMENTARY INFORMATION**

## Schedule of Changes in Net Pension Liability/(Asset)

### State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$27,117,746,241	\$22,579,326,240	\$4,538,420,001
Changes for the year:			
Service cost	425,232,852		425,232,852
Interest	1,803,757,917		1,803,757,917
Change in Benefit Terms	0		0
Difference between expected and actual experience	706,070,610		706,070,610
Change in Assumptions	0		0
Contributions - Employer		683,048,543	(683,048,543)
Contributions - Special		73,052,105	(73,052,105)
Contributions - Non-Employer		0	0
Contributions - Employee		234,317,431	(234,317,431)
Net investment income		1,437,612,160	(1,437,612,160)
Benefit payments, including refunds of employee contributions	(1,641,279,159)	(1,641,279,159)	0
Administrative expense		(14,497,904)	14,497,904
Other changes	0	248,065	(248,065)
Net changes	<u>1,293,782,220</u>	<u>772,501,241</u>	<u>521,280,979</u>
Balances at June 30, 2023	<u>\$28,411,528,461</u>	<u>\$23,351,827,481</u>	<u>\$5,059,700,980</u>

	TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022		\$27,779,170,700	\$27,779,170,700	\$27,117,746,241
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023		425,232,852	425,232,852	425,232,852
(c) Actual Benefit Payments		1,641,279,159	1,641,279,159	1,641,279,159
(d) TPL as of June 30, 2023		\$28,411,528,461	\$28,411,528,461	\$27,705,457,851
= [(a+b) * (1+i <sup>1</sup> )]-[c * (1+i/2)]				
(e) Changes in Assumptions			\$0	
(f) Difference Between Actual and Expected Experience				\$706,070,610

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

## Schedule of Changes in Net Pension Liability/(Asset)

### Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$54,732,329,433	\$45,211,730,774	\$9,520,598,659
Changes for the year:			
Service cost	901,516,809		901,516,809
Interest	3,660,139,379		3,660,139,379
Change in Benefit Terms	0		0
Difference between expected and actual experience	1,099,742,161		1,099,742,161
Change in Assumptions	0		0
Contributions - Employer		1,576,963,398	(1,576,963,398)
Contributions - Special		0	0
Contributions - Non-Employer		147,457,029	(147,457,029)
Contributions - Employee		465,100,419	(465,100,419)
Net investment income		2,913,861,987	(2,913,861,987)
Benefit payments, including refunds of employee contributions	(2,819,118,297)	(2,819,118,297)	0
Administrative expense		(28,677,175)	28,677,175
Other changes	0	86,576	(86,576)
Net changes	<u>2,842,280,052</u>	<u>2,255,673,937</u>	<u>586,606,115</u>
Balances at June 30, 2023	<u>\$57,574,609,485</u>	<u>\$47,467,404,711</u>	<u>\$10,107,204,774</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022	\$55,762,532,863	\$55,762,532,863	\$54,732,329,433
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023	901,516,809	901,516,809	901,516,809
(c) Actual Benefit Payments	2,819,118,297	2,819,118,297	2,819,118,297
(d) TPL as of June 30, 2023	\$57,574,609,485	\$57,574,609,485	\$56,474,867,324
= [(a+b) * (1+i <sup>1</sup> )] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$1,099,742,161

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

## Schedule of Changes in Net Pension Liability/(Asset)

### State Police

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$1,355,955,921	\$1,031,383,369	\$324,572,552
Changes for the year:			
Service cost	25,400,715		25,400,715
Interest	90,682,691		90,682,691
Change in Benefit Terms	0		0
Difference between expected and actual experience	66,727,399		66,727,399
Change in Assumptions	0		0
Contributions - Employer		46,936,401	(46,936,401)
Contributions - Special		3,652,605	(3,652,605)
Contributions - Non-Employer		0	0
Contributions - Employee		7,951,756	(7,951,756)
Net investment income		66,246,282	(66,246,282)
Benefit payments, including refunds of employee contributions	(75,818,722)	(75,818,722)	0
Administrative expense		(595,225)	595,225
Other changes	0	(1,485)	1,485
Net changes	<u>106,992,083</u>	<u>48,371,612</u>	<u>58,620,471</u>
Balances at June 30, 2023	<u>\$1,462,948,004</u>	<u>\$1,079,754,981</u>	<u>\$383,193,023</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022	\$1,418,464,023	\$1,418,464,023	\$1,355,955,921
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023	25,400,715	25,400,715	25,400,715
(c) Actual Benefit Payments	75,818,722	75,818,722	75,818,722
(d) TPL as of June 30, 2023	\$1,462,948,004	\$1,462,948,004	\$1,396,220,605
= [(a+b) * (1+i <sup>1</sup> )] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$66,727,399

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



## Schedule of Changes in Net Pension Liability/(Asset)

### Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$760,193,007	\$656,964,466	\$103,228,541
Changes for the year:			
Service cost	19,734,457		19,734,457
Interest	50,937,800		50,937,800
Change in Benefit Terms	0		0
Difference between expected and actual experience	(12,421,327)		(12,421,327)
Change in Assumptions	0		0
Contributions - Employer		25,705,092	(25,705,092)
Contributions - Special		2,083,338	(2,083,338)
Contributions - Non-Employer		0	0
Contributions - Employee		2,319,934	(2,319,934)
Net investment income		41,850,104	(41,850,104)
Benefit payments, including refunds of employee contributions	(50,586,775)	(50,586,775)	0
Administrative expense		(377,858)	377,858
Other changes	0	0	0
Net changes	<u>7,664,155</u>	<u>20,993,835</u>	<u>(13,329,680)</u>
Balances at June 30, 2023	<u>\$767,857,162</u>	<u>\$677,958,301</u>	<u>\$89,898,861</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022	\$748,557,103	\$748,557,103	\$760,193,007
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023	19,734,457	19,734,457	19,734,457
(c) Actual Benefit Payments	50,586,775	50,586,775	50,586,775
(d) TPL as of June 30, 2023	\$767,857,162	\$767,857,162	\$780,278,489
= [(a+b) * (1+i <sup>1</sup> )] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$12,421,327)

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

# Schedule of Changes in Net Pension Liability/(Asset)

## Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$2,474,068,715	\$1,841,041,323	\$633,027,392
Changes for the year:			
Service cost	46,317,195		46,317,195
Interest	165,299,372		165,299,372
Change in Benefit Terms	0		0
Difference between expected and actual experience	35,308,088		35,308,088
Change in Assumptions	0		0
Contributions - Employer		90,433,385	(90,433,385)
Contributions - Special		6,628,802	(6,628,802)
Contributions - Non-Employer		0	0
Contributions - Employee		18,768,604	(18,768,604)
Net investment income		118,276,272	(118,276,272)
Benefit payments, including refunds of employee contributions	(143,012,653)	(143,012,653)	0
Administrative expense		(1,062,934)	1,062,934
Other changes	0	(12,129)	12,129
Net changes	<u>103,912,002</u>	<u>90,019,347</u>	<u>13,892,655</u>
Balances at June 30, 2023	<u>\$2,577,980,717</u>	<u>\$1,931,060,670</u>	<u>\$646,920,047</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022	\$2,507,144,207	\$2,507,144,207	\$2,474,068,715
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023	46,317,195	46,317,195	46,317,195
(c) Actual Benefit Payments	143,012,653	143,012,653	143,012,653
(d) TPL as of June 30, 2023	\$2,577,980,717	\$2,577,980,717	\$2,542,672,629
= [(a+b) * (1+i <sup>1</sup> )] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$35,308,088

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

# Schedule of Changes in Net Pension Liability/(Asset)

## Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$28,149,356,871	\$26,045,031,183	\$2,104,325,688
Changes for the year:			
Service cost	725,694,222		725,694,222
Interest	1,900,513,744		1,900,513,744
Change in Benefit Terms	2,890,735		2,890,735
Difference between expected and actual experience	363,647,704		363,647,704
Change in Assumptions	690,758		690,758
Contributions - Employer		736,844,665	(736,844,665)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		302,890,308	(302,890,308)
Net investment income		1,678,095,970	(1,678,095,970)
Benefit payments, including refunds of employee contributions	(1,438,515,644)	(1,438,515,644)	0
Administrative expense		(16,656,245)	16,656,245
Other changes	0	347,432	(347,432)
Net changes	1,554,921,519	1,263,006,486	291,915,033
Balances at June 30, 2023	<u>\$29,704,278,390</u>	<u>\$27,308,037,669</u>	<u>\$2,396,240,721</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2022	\$28,492,143,767	\$28,491,438,591	\$28,149,356,871
(b) Entry Age Normal Cost for July 1, 2022-June 30, 2023	726,306,777	726,306,777	725,694,222
(c) Actual Benefit Payments	1,438,515,644	1,438,515,644	1,438,515,644
(d) Change in Benefit Terms <sup>1</sup>	712,353	712,353	2,890,735
(e) TPL as of June 30, 2023	\$29,704,278,390	\$29,703,587,632	\$29,339,939,928
= [(a+b) * (1+i <sup>2</sup> )]-[c * (1+i/2)]			
(f) Changes in Assumptions		\$690,758	
(g) Difference Between Actual and Expected Experience			\$363,647,704

<sup>1</sup> Benefit changes include new employer liability.

<sup>2</sup> As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns. For Upper Valley Regional Park Authority (55490) this is 3.86% in the "Actual" column and 3.69% in the "Actual Before Assumption Change" and "Expected" columns. For the own of Pound (55238) this is 3.86% and 6.75% respectively.

# Detail of Deferred (Inflows) and Outflows of Resources

## State Employees

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
Year	(Gain)/Loss	Initial Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter	
2018-2019	Investment	\$62,648,327	\$12,529,667	\$0	\$0	\$0	\$0	\$0	\$0	
2019-2020	Experience	(12,440,702)	(2,015,534)	0	0	0	0	0	0	
2019-2020	Investment	904,535,014	180,907,003	180,907,002	0	0	0	0	0	
2020-2021	Experience	(281,382,363)	(78,598,425)	(45,587,088)	0	0	0	0	0	
2020-2021	Assumption	412,575,352	115,244,512	66,841,816	0	0	0	0	0	
2020-2021	Investment	(3,812,240,826)	(762,448,165)	(762,448,165)	(762,448,166)	0	0	0	0	
2021-2022	Experience	(247,390,730)	(73,409,712)	(73,409,712)	(27,161,594)	0	0	0	0	
2021-2022	Investment	1,564,403,776	312,880,755	312,880,755	312,880,755	312,880,756	0	0	0	
2022-2023	Experience	706,070,610	214,611,128	214,611,128	214,611,128	62,237,226	0	0	0	
2022-2023	Investment	64,044,868	12,808,974	12,808,974	12,808,974	12,808,974	12,808,972	0	0	
			(\$67,489,797)	(\$93,395,290)	(\$249,308,903)	\$387,926,956	\$12,808,972	\$0	\$0	

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2018-2019	Investment	\$62,648,327	\$0	\$62,648,327	\$0
2019-2020	Experience	0	(12,440,702)	(12,440,702)	0
2019-2020	Investment	904,535,014	0	723,628,012	180,907,002
2020-2021	Experience	0	(281,382,363)	(235,795,275)	(45,587,088)
2020-2021	Assumptions	412,575,352	0	345,733,536	66,841,816
2020-2021	Investment	0	(3,812,240,826)	(2,287,344,495)	(1,524,896,331)
2021-2022	Experience	0	(247,390,730)	(146,819,424)	(100,571,306)
2021-2022	Investment	1,564,403,776	0	625,761,510	938,642,266
2022-2023	Experience	706,070,610	0	214,611,128	491,459,482
2022-2023	Investment	64,044,868	0	12,808,974	51,235,894
				\$1,729,086,460	(\$1,671,054,725)

# Detail of Deferred (Inflows) and Outflows of Resources

## Teachers

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
		Initial Recognition Period (Years)								
Year	(Gain)/Loss		2023	2024	2025	2026	2027	2028	Thereafter	
2017-2018	Experience	(\$440,308,000)	5.54	(\$42,918,104)	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	(174,815,175)	5.44	(32,135,142)	(14,139,465)	0	0	0	0	0
2018-2019	Assumption	1,472,647,362	5.44	270,707,236	119,111,182	0	0	0	0	0
2018-2019	Investment	108,566,536	5.00	21,713,308	0	0	0	0	0	0
2019-2020	Experience	(404,985,282)	5.22	(77,583,387)	(77,583,387)	(17,068,347)	0	0	0	0
2019-2020	Investment	1,750,537,051	5.00	350,107,410	350,107,411	0	0	0	0	0
2020-2021	Experience	(178,348,918)	5.01	(35,598,586)	(35,598,586)	(35,598,586)	(355,988)	0	0	0
2020-2021	Assumption	845,179,109	5.01	168,698,425	168,698,425	168,698,425	1,686,984	0	0	0
2020-2021	Investment	(7,451,174,143)	5.00	(1,490,234,829)	(1,490,234,829)	(1,490,234,827)	0	0	0	0
2021-2022	Experience	(361,724,703)	4.90	(73,821,368)	(73,821,368)	(73,821,368)	(66,439,231)	0	0	0
2021-2022	Investment	3,134,362,090	5.00	626,872,418	626,872,418	626,872,418	626,872,418	0	0	0
2022-2023	Experience	1,099,742,161	4.75	231,524,665	231,524,665	231,524,665	231,524,665	173,643,501	0	0
2022-2023	Investment	115,715,994	5.00	23,143,199	23,143,199	23,143,199	23,143,199	23,143,198	0	0
				(\$59,524,755)	(\$171,920,335)	(\$566,484,421)	\$816,432,047	\$196,786,699	\$0	\$0

		Amounts Recognized in Pension Expense Through Reporting Date June 30, 2024			Deferred Outflows of Resources	Deferred (Inflows) of Resources
Year		Losses (a)	(Gains) (b)	(c)	(a)-(c)	(b)-(c)
2017-2018	Experience	\$0	(\$440,308,000)	(\$440,308,000)	\$0	\$0
2018-2019	Experience	0	(174,815,175)	(160,675,710)	0	(14,139,465)
2018-2019	Assumptions	1,472,647,362	0	1,353,536,180	119,111,182	0
2018-2019	Investment	108,566,536	0	108,566,536	0	0
2019-2020	Experience	0	(404,985,282)	(310,333,548)	0	(94,651,734)
2019-2020	Investment	1,750,537,051	0	1,400,429,640	350,107,411	0
2020-2021	Experience	0	(178,348,918)	(106,795,758)	0	(71,553,160)
2020-2021	Assumptions	845,179,109	0	506,095,275	339,083,834	0
2020-2021	Investment	0	(7,451,174,143)	(4,470,704,487)	0	(2,980,469,656)
2021-2022	Experience	0	(361,724,703)	(147,642,736)	0	(214,081,967)
2021-2022	Investment	3,134,362,090	0	1,253,744,836	1,880,617,254	0
2022-2023	Experience	1,099,742,161	0	231,524,665	868,217,496	0
2022-2023	Investment	115,715,994	0	23,143,199	92,572,795	0
					\$3,649,709,972	(\$3,374,895,982)

# Detail of Deferred (Inflows) and Outflows of Resources

## State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,										
Year		(Gain)/Loss	Initial Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Experience	(\$5,327,000)	6.71	(\$563,628)	\$0	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumption	(68,707,000)	6.71	(7,270,188)	0	0	0	0	0	0
2017-2018	Experience	(7,248,000)	6.48	(1,118,431)	(536,845)	0	0	0	0	0
2018-2019	Experience	45,330,743	6.35	7,138,700	7,138,700	2,498,543	0	0	0	0
2018-2019	Assumption	31,772,675	6.35	5,003,571	5,003,571	1,751,249	0	0	0	0
2018-2019	Investment	2,860,597	5.00	572,121	0	0	0	0	0	0
2019-2020	Experience	4,466,024	6.28	711,150	711,150	711,150	199,124	0	0	0
2019-2020	Investment	41,166,041	5.00	8,233,208	8,233,209	0	0	0	0	0
2020-2021	Experience	(9,431,035)	6.21	(1,518,685)	(1,518,685)	(1,518,685)	(1,518,685)	(318,925)	0	0
2020-2021	Assumption	58,257,232	6.21	9,381,197	9,381,197	9,381,197	9,381,197	1,970,050	0	0
2020-2021	Investment	(172,580,281)	5.00	(34,516,056)	(34,516,056)	(34,516,057)	0	0	0	0
2021-2022	Experience	25,537,550	5.91	4,321,074	4,321,074	4,321,074	4,321,074	3,932,180	0	0
2021-2022	Investment	71,183,788	5.00	14,236,758	14,236,758	14,236,758	14,236,756	0	0	0
2022-2023	Experience	66,727,399	5.60	11,915,607	11,915,607	11,915,607	11,915,607	11,915,607	7,149,364	0
2022-2023	Investment	2,768,825	5.00	553,765	553,765	553,765	553,765	553,765	0	0
				\$17,080,163	\$24,923,445	\$9,334,601	\$39,088,838	\$18,052,677	\$7,149,364	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2016-2017	Experience	\$0	(\$5,327,000)	(\$5,327,000)	\$0	\$0
2016-2017	Assumptions	0	(68,707,000)	(68,707,000)	0	0
2017-2018	Experience	0	(7,248,000)	(6,711,155)	0	(536,845)
2018-2019	Experience	45,330,743	0	35,693,500	9,637,243	0
2018-2019	Assumptions	31,772,675	0	25,017,855	6,754,820	0
2018-2019	Investment	2,860,597	0	2,860,597	0	0
2019-2020	Experience	4,466,024	0	2,844,600	1,621,424	0
2019-2020	Investment	41,166,041	0	32,932,832	8,233,209	0
2020-2021	Experience	0	(9,431,035)	(4,556,055)	0	(4,874,980)
2020-2021	Assumptions	58,257,232	0	28,143,591	30,113,641	0
2020-2021	Investment	0	(172,580,281)	(103,548,168)	0	(69,032,113)
2021-2022	Experience	25,537,550	0	8,642,148	16,895,402	0
2021-2022	Investment	71,183,788	0	28,473,516	42,710,272	0
2022-2023	Experience	66,727,399	0	11,915,607	54,811,792	0
2022-2023	Investment	2,768,825	0	553,765	2,215,060	0
					\$172,992,863	(\$74,443,938)

# Detail of Deferred (Inflows) and Outflows of Resources

## Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,										
Year	(Gain)/Loss	Initial Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter	
2018-2019	Investment	\$1,804,854	5.00	\$360,970	\$0	\$0	\$0	\$0	\$0	
2019-2020	Experience	(9,446,288)	4.06	(2,326,672)	(139,600)	0	0	0	0	
2019-2020	Investment	26,517,568	5.00	5,303,514	5,303,512	0	0	0	0	
2020-2021	Experience	(10,245,397)	4.53	(2,261,677)	(2,261,677)	(1,198,689)	0	0	0	
2020-2021	Assumption	53,039,560	4.53	11,708,512	11,708,512	6,205,512	0	0	0	
2020-2021	Investment	(110,905,427)	5.00	(22,181,085)	(22,181,085)	(22,181,087)	0	0	0	
2021-2022	Experience	(7,255,761)	4.52	(1,605,257)	(1,605,257)	(1,605,257)	(834,733)	0	0	
2021-2022	Investment	45,383,948	5.00	9,076,790	9,076,790	9,076,790	9,076,788	0	0	
2022-2023	Experience	(12,421,327)	4.66	(2,665,521)	(2,665,521)	(2,665,521)	(2,665,521)	(1,759,243)	0	
2022-2023	Investment	1,791,098	5.00	358,220	358,220	358,220	358,220	358,218	0	
				(\$4,232,206)	(\$2,406,106)	(\$12,010,032)	\$5,934,754	(\$1,401,025)	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2018-2019	Investment	\$1,804,854	\$0	\$1,804,854	\$0
2019-2020	Experience	0	(9,446,288)	(9,306,688)	(139,600)
2019-2020	Investment	26,517,568	0	21,214,056	5,303,512
2020-2021	Experience	0	(10,245,397)	(6,785,031)	(3,460,366)
2020-2021	Assumptions	53,039,560	0	35,125,536	17,914,024
2020-2021	Investment	0	(110,905,427)	(66,543,255)	(44,362,172)
2021-2022	Experience	0	(7,255,761)	(3,210,514)	(4,045,247)
2021-2022	Investment	45,383,948	0	18,153,580	27,230,368
2022-2023	Experience	0	(12,421,327)	(2,665,521)	(9,755,806)
2022-2023	Investment	1,791,098	0	358,220	1,432,878
				\$51,880,782	(\$61,763,191)

# Detail of Deferred (Inflows) and Outflows of Resources

## Virginia Law Officers

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
Year	(Gain)/Loss	Initial Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter	
2018-2019	Investment	\$5,040,493	5.00	\$1,008,097	\$0	\$0	\$0	\$0	\$0	\$0
2019-2020	Investment	71,586,948	5.00	14,317,390	14,317,388	0	0	0	0	0
2020-2021	Experience	(25,404,753)	2.30	(3,313,663)	0	0	0	0	0	0
2020-2021	Assumption	66,215,936	2.30	8,636,862	0	0	0	0	0	0
2020-2021	Investment	(305,175,670)	5.00	(61,035,134)	(61,035,134)	(61,035,134)	0	0	0	0
2021-2022	Experience	15,631,619	1.86	7,227,523	0	0	0	0	0	0
2021-2022	Investment	126,933,449	5.00	25,386,690	25,386,690	25,386,690	25,386,689	0	0	0
2022-2023	Experience	35,308,088	1.68	21,016,719	14,291,369	0	0	0	0	0
2022-2023	Investment	5,040,346	5.00	1,008,069	1,008,069	1,008,069	1,008,069	1,008,070	0	0
				\$14,252,553	(\$6,031,618)	(\$34,640,375)	\$26,394,758	\$1,008,070	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2018-2019	Investment	\$5,040,493	\$0	\$5,040,493	\$0
2019-2020	Investment	71,586,948	0	57,269,560	14,317,388
2020-2021	Experience	0	(25,404,753)	(25,404,753)	0
2020-2021	Assumptions	66,215,936	0	66,215,936	0
2020-2021	Investment	0	(305,175,670)	(183,105,402)	(122,070,268)
2021-2022	Experience	15,631,619	0	15,631,619	0
2021-2022	Investment	126,933,449	0	50,773,380	76,160,069
2022-2023	Experience	35,308,088	0	21,016,719	14,291,369
2022-2023	Investment	5,040,346	0	1,008,069	4,032,277
				\$108,801,103	(\$122,070,268)



## Summary of Deferred Inflows and Outflows of Resources

	State Employees		Teachers		State Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 491,459,482	\$ 146,158,394	\$ 868,217,496	\$ 394,426,326	\$ 82,965,861	\$ 5,411,825
Assumption Changes	66,841,816	0	458,195,016	0	36,868,461	0
Net Difference between projected and actual earnings on pension plan investments	0	354,111,169	0	657,172,196	0	15,873,572
Employer contributions subsequent to the Measurement Date <sup>1</sup>	0	0	0	0	0	0
<b>Total</b>	<b>\$ 558,301,298</b>	<b>\$ 500,269,563</b>	<b>\$ 1,326,412,512</b>	<b>\$ 1,051,598,522</b>	<b>\$ 119,834,322</b>	<b>\$ 21,285,397</b>

	Judicial		Virginia Law Officers		Political Subdivisions	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 17,401,019	\$ 14,291,369	\$ 0	\$ 382,143,243	\$ 226,098,377
Assumption Changes	17,914,024	0	0	0	167,091,471	97,226
Net Difference between projected and actual earnings on pension plan investments	0	10,395,414	0	27,560,534	1,337,417,023	1,744,648,234
Employer contributions subsequent to the Measurement Date <sup>1</sup>	0	0	0	0	0	0
<b>Total</b>	<b>\$ 17,914,024</b>	<b>\$ 27,796,433</b>	<b>\$ 14,291,369</b>	<b>\$ 27,560,534</b>	<b>\$ 1,886,651,737</b>	<b>\$ 1,970,843,837</b>

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

## Amortization of Deferred (Inflows) and Outflows of Resources

Year Ending June 30	Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
2025	\$ (93,395,290)	\$ (171,920,335)	\$ 24,923,445	\$ (2,406,106)	\$ (6,031,618)	\$ (120,713,960)
2026	(249,308,903)	(566,484,421)	9,334,601	(12,010,032)	(34,640,375)	(394,243,714)
2027	387,926,956	816,432,047	39,088,838	5,934,754	26,394,758	417,375,023
2028	12,808,972	196,786,699	18,052,677	(1,401,025)	1,008,070	13,368,480
2029	0	0	7,149,364	0	0	(35,581)
Thereafter	0	0	0	0	0	57,652
<b>Total</b>	<b>\$ 58,031,735</b>	<b>\$ 274,813,990</b>	<b>\$ 98,548,925</b>	<b>\$ (9,882,409)</b>	<b>\$ (13,269,165)</b>	<b>\$ (84,192,100)</b>

# Notes to Schedule of Contributions

## Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2023 are calculated based upon the results of the June 30, 2021 actuarial valuation.

## Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2023:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	8-22 years
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the PUB-2010 Mortality Tables (amount weighted) with fully generational mortality improvements projected using 75% of the MP-2020 projection scale.

## Other Information:

Notes Total Pension Liability (TPL) calculations are based on the assumptions and methods found in the 2022 Appendix, available on the VRS website.

## **SECTION C**

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### **NOTES TO FINANCIAL STATEMENTS**

## Summary of Membership and AERSL

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

Category	State Employees	Teachers	State Police	Judicial	Virginia Law Officers
a. Active Members	74,048	153,356	1,885	461	7,289
b. Inactive Members	<u>131,550</u>	<u>193,465</u>	<u>2,524</u>	<u>594</u>	<u>18,818</u>
c. Total	205,598	346,821	4,409	1,055	26,107
d. Average Remaining Service Lives	9.13	10.75	13.10	10.66	6.02
Average Expected Remaining Service Lives = [ ( a. x d. ) / c. ] <sup>1</sup>	3.29	4.75	5.60	4.66	1.68

<sup>1</sup> For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 68 reports for each plan, if applicable.

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

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

## Investment Earnings (Gain)/Loss as of June 30, 2023

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year Plan (BOY) Fiduciary Net Position (PFNP)	\$22,579,326,240	\$45,211,730,774	\$1,031,383,369	\$656,964,466	\$1,841,041,323	\$26,045,031,183
3. Adjustment to Beginning of Year PFNP	0	0	0	0	0	0
4. Adjusted Beginning of Year PFNP	22,579,326,240	45,211,730,774	1,031,383,369	656,964,466	1,841,041,323	26,045,031,183
5. End of Year PFNP	23,351,827,481	47,467,404,711	1,079,754,981	677,958,301	1,931,060,670	27,308,037,669
6. Expected Return on BOY for Plan Year ( 1. x 4. )	1,524,104,521	3,051,791,827	69,618,377	44,345,101	124,270,289	1,758,039,605
7. External Cash Flow						
Contributions - Employer	683,048,543	1,576,963,398	46,936,401	25,705,092	90,433,385	736,844,665
Contributions - Special Employer	73,052,105	0	3,652,605	2,083,338	6,628,802	0
Contributions - Non-Employer	0	147,457,029	0	0	0	0
Contributions - Employee	234,317,431	465,100,419	7,951,756	2,319,934	18,768,604	302,890,308
Benefit Payments, Including Refunds of Contributions	(1,641,279,159)	(2,819,118,297)	(75,818,722)	(50,586,775)	(143,012,653)	(1,438,515,644)
Administrative Expense	(14,497,904)	(28,677,175)	(595,225)	(377,858)	(1,062,934)	(16,656,245)
Other	<u>248,065</u>	<u>86,576</u>	<u>(1,485)</u>	<u>0</u>	<u>(12,129)</u>	<u>347,432</u>
Total External Cash Flow	(665,110,919)	(658,188,050)	(17,874,670)	(20,856,269)	(28,256,925)	(415,089,484)
8. Expected return on External Cash Flow ( 1. x 0.5 x 7. )	(22,447,493)	(22,213,846)	(603,270)	(703,899)	(953,671)	(14,009,270)
9. Projected Earnings for Plan Year ( 6. + 8. )	1,501,657,028	3,029,577,981	69,015,107	43,641,202	123,316,618	1,744,030,335
10. Net Investment Income ( 5. - 4. - 7. )	<u>1,437,612,160</u>	<u>2,913,861,987</u>	<u>66,246,282</u>	<u>41,850,104</u>	<u>118,276,272</u>	<u>1,678,095,970</u>
<b>11. Investment Earnings (Gain)/Loss ( 9. - 10. )</b>	<b>\$64,044,868</b>	<b>\$115,715,994</b>	<b>\$2,768,825</b>	<b>\$1,791,098</b>	<b>\$5,040,346</b>	<b>\$65,934,365</b>

## Pension Expense/(Income) for the Year Ending June 30, 2023

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Service Cost	\$425,232,852	\$901,516,809	\$25,400,715	\$19,734,457	\$46,317,195	\$725,694,222
2. Interest on the Total Pension Liability	1,803,757,917	3,660,139,379	90,682,691	50,937,800	165,299,372	1,900,513,744
3. Current-Period Benefit Changes	0	0	0	0	0	2,890,735
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total Pension Liability	214,611,128	231,524,665	11,915,607	(2,665,521)	21,016,719	98,958,292
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	0	0	690,758
6. Member Contributions (made negative for addition)	(234,317,431)	(465,100,419)	(7,951,756)	(2,319,934)	(18,768,604)	(302,890,308)
7. Projected Earnings on Plan Investments (made negative for addition)	(1,501,657,028)	(3,029,577,981)	(69,015,107)	(43,641,202)	(123,316,618)	(1,744,030,333)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	12,808,974	23,143,199	553,765	358,220	1,008,069	13,186,879
9. Pension Plan Administrative Expense	14,497,904	28,677,175	595,225	377,858	1,062,934	16,656,245
10. Other	(248,065)	(86,576)	1,485	0	12,129	(347,432)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	621,561,937	1,438,098,797	49,597,779	26,449,786	56,576,562	927,827,534
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	<u>(916,471,836)</u>	<u>(1,752,291,416)</u>	<u>(44,986,988)</u>	<u>(28,374,691)</u>	<u>(64,348,797)</u>	<u>(1,050,053,237)</u>
<b>13. Pension Expense/(Income)</b>	<b>\$439,776,352</b>	<b>\$1,036,043,632</b>	<b>\$56,793,416</b>	<b>\$20,856,773</b>	<b>\$84,858,961</b>	<b>\$589,097,099</b>

## Long-Term Expected Return on Plan Assets

For each major asset class that is included in the pension plan’s target asset allocation as of June 30, 2023, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

### Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	34.0%	7.0%
Fixed Income	15.0%	4.9%
Credit Strategies	14.0%	7.9%
Real Assets	14.0%	6.5%
Private Equity	16.0%	9.0%
PIP <sup>1</sup>	2.0%	7.8%
Dstrat <sup>2</sup>	2.0%	6.7%
RBI <sup>3</sup>	2.0%	6.2%
Cash	1.0%	3.7%
<b>Total</b>	<b>100.0%</b>	
Currency Return Addition		0.1%
<b>Total Fund Expected Rate of Return</b>		<b>7.14%</b>

<sup>1</sup> Private Investment Partnership

<sup>2</sup> Dynamic Strategy

<sup>3</sup> Risk-Based Investments

## Single Discount Rate

Aside from the Political Subdivision Plan(s) denoted in the executive summary, a single discount rate of 6.75% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.75% and a long-term bond rate of 3.86%. The projection of cash flows (provided under separate cover) used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



## Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

Regarding the sensitivity of the net pension liability/(asset) to changes in the single discount rate, the following presents the plan's net pension liability/(asset), calculated using a single discount rate of 6.75%, 3.86% for select Political Subdivisions, as well as what the plan's net pension liability/(asset) would be if it were calculated using a single discount rate that is 1% lower or 1% higher as of June 30, 2023:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
State Employees	\$ 8,431,527,184	\$ 5,059,700,980	\$ 2,237,742,224
Teachers	17,916,469,114	10,107,204,774	3,687,347,164
State Police	570,303,243	383,193,023	227,459,399
Judicial	164,621,968	89,898,861	25,511,930
Virginia Law Officers	989,007,039	646,920,047	367,472,704
Political Subdivisions <sup>1</sup>	6,319,818,868	2,396,240,721	(819,270,035)

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

## **SECTION D**

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### **OTHER DISCLOSURES**

## Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2022. Information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

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

**Assumption Rationale:** Assumptions are based upon a four-year Experience Review for the period ending June 30, 2020, as adopted by the Board of Trustees at its April 20, 2021 meeting.

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

**Roll-Forward Disclosure:** The total pension liabilities shown in this report are based on an actuarial valuation as of June 30, 2022 and a measurement date of June 30, 2023. The roll-forward procedure increases the June 30, 2022 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest, except for new Political Subdivision Plan(s) where the total pension liabilities at the measurement date are used.

**Changes of Benefit Terms:** There have been no significant changes to the System benefit provisions since the prior actuarial valuation. A hybrid plan with changes to the defined benefit plan structure and a new defined contribution component was adopted in 2012. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

## **SECTION E**

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### **GLOSSARY OF TERMS**

## Glossary of Terms

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

## Glossary of Terms

<b><i>Amortization Method</i></b>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<b><i>Amortization Payment</i></b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b><i>Cost-of-Living Adjustments</i></b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b><i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i></b>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<b><i>Covered-Employee Payroll</i></b>	The payroll of employees that are provided pensions through the Pension Plan.
<b><i>Deferred Inflows and Outflows</i></b>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<b><i>Discount Rate</i></b>	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none"><li>1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period and;</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>
<b><i>Entry Age Actuarial Cost Method (EAN)</i></b>	The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

## Glossary of Terms

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

## Glossary of Terms

### ***Total Pension Expense***

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

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

### ***Total Pension Liability (TPL)***

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

### ***Unfunded Actuarial Accrued Liability (UAAL)***

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

### ***Valuation Assets***

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



**SECTION F**

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**APPENDIX**

# State Employees

## Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions <sup>(2)</sup>	Total Employer Contributions
30100	Senate	\$ 1,300,021	0.15302%	\$ 980,558	0.14452%	\$ 105,575	\$ 1,086,133
30101	House of Delegates	2,287,674	0.26927%	1,666,396	0.24560%	179,416	1,845,812
30103	Magistrate System	3,574,163	0.42070%	3,076,670	0.45345%	331,255	3,407,925
30107	Division of Legislative Services	1,113,016	0.13101%	869,231	0.12811%	93,587	962,818
30109	Division of Legislative Automated Systems	345,017	0.04061%	306,884	0.04523%	33,041	339,925
30110	Joint Legislative Audit and Review Commission	545,571	0.06422%	416,409	0.06137%	44,832	461,241
30111	Supreme Court	3,816,124	0.44918%	3,050,734	0.44963%	328,464	3,379,198
30112	Judicial Inquiry and Review Commission	77,495	0.00912%	60,507	0.00892%	6,516	67,023
30114	General District Courts	6,432,349	0.75712%	5,251,485	0.77398%	565,409	5,816,894
30115	Juvenile and Domestic Relations District Courts	3,868,527	0.45535%	3,193,503	0.47067%	343,834	3,537,337
30116	Combined District Courts	1,175,458	0.13836%	973,677	0.14350%	104,830	1,078,507
30117	Virginia State Bar	1,244,110	0.14644%	924,217	0.13621%	99,504	1,023,721
30119	Office of the Lieutenant Governor	22,370	0.00263%	22,765	0.00336%	2,455	25,220
30121	Office of the Governor	263,381	0.03100%	248,753	0.03666%	26,781	275,534
30122	Department of Planning and Budget	795,790	0.09367%	601,113	0.08859%	64,717	665,830
30123	Department of Military Affairs	2,898,146	0.34113%	2,351,418	0.34656%	253,169	2,604,587
30125	Virginia Court of Appeals	1,148,198	0.13515%	952,801	0.14043%	102,587	1,055,388
30127	Department of Emergency Management	2,085,707	0.24550%	1,723,859	0.25407%	185,603	1,909,462
30128	Virginia Veterans Care Center	1,765,081	0.20776%	1,436,768	0.21176%	154,695	1,591,463
30129	Department of Human Resource Management	1,661,351	0.19555%	1,226,861	0.18082%	132,093	1,358,954
30132	State Board of Elections	779,546	0.09176%	661,516	0.09750%	71,226	732,742
30133	Auditor of Public Accounts	1,696,784	0.19972%	1,279,862	0.18633%	137,798	1,417,660
30136	Virginia Information Technologies Agency (VITA)	4,337,887	0.51059%	3,480,992	0.51304%	374,787	3,855,779
30140	Department of Criminal Justice Services	1,882,982	0.22164%	1,533,738	0.22605%	165,134	1,698,872
30141	Office of the Attorney General and Department of Law	5,885,718	0.69278%	5,253,749	0.77432%	565,657	5,819,406
30143	Office of the Attorney General - Division of Debt Collection	250,868	0.02953%	188,259	0.02775%	20,272	208,531
30146	Science Museum of Virginia	619,081	0.07287%	519,303	0.07654%	55,914	575,217
30147	Office of the State Inspector General	615,773	0.07248%	468,840	0.06910%	50,479	519,319
30148	Virginia Commission for the Arts	37,228	0.00438%	55,731	0.00821%	5,998	61,729
30151	Department of Accounts	2,382,308	0.28041%	1,702,696	0.25095%	183,324	1,886,020
30152	Department of the Treasury	1,539,366	0.18119%	1,152,903	0.16992%	124,130	1,277,033
30154	Department of Motor Vehicles	18,235,894	2.14646%	13,641,130	2.01048%	1,468,698	15,109,828
30156	Department of State Police	8,145,679	0.95879%	6,260,467	0.92269%	674,044	6,934,511
30157	Compensation Board	175,178	0.02062%	141,922	0.02092%	15,283	157,205
30160	Virginia Criminal Sentencing Commission	125,489	0.01477%	102,104	0.01505%	10,994	113,098
30161	Department of Taxation	9,164,673	1.07873%	7,106,554	1.04739%	765,140	7,871,694
30162	Department of Accounts - Transfer Payments (CHRF)	25,967	0.00306%	20,416	0.00301%	2,199	22,615
30164	Virginia Management Fellows Administration	116,886	0.01376%	92,897	0.01369%	10,001	102,898
30165	Department of Housing and Community Development	1,744,076	0.20529%	1,357,146	0.20002%	146,119	1,503,265
30166	Secretary of the Commonwealth	103,498	0.01218%	83,893	0.01236%	9,029	92,922
30171	State Corporation Commission	9,664,694	1.13759%	7,602,975	1.12055%	818,585	8,421,560
30172	State Lottery Department	4,802,578	0.56529%	3,895,482	0.57413%	419,414	4,314,896
30174	Virginia College Savings Plan	2,001,185	0.23555%	1,631,392	0.24044%	175,646	1,807,038
30180	Secretary of Administration	185,067	0.02178%	222,774	0.03283%	23,983	246,757
30181	Department of Labor and Industry	1,731,891	0.20385%	1,301,519	0.19182%	140,129	1,441,648
30182	Virginia Employment Commission	10,245,325	1.20593%	7,394,288	1.08979%	796,115	8,190,403
30183	Secretary of Natural and Historic Resources	10,959	0.00129%	20,031	0.00295%	2,155	22,186
30185	Secretary of Education	18,793	0.00221%	12,011	0.00177%	1,293	13,304
30186	Secretary of Transportation	27,034	0.00318%	35,361	0.00521%	3,806	39,167
30187	Secretary of Public Safety	89,484	0.01053%	74,942	0.01105%	8,072	83,014
30188	Secretary of Health and Human Resources	26,959	0.00317%	50,501	0.00744%	5,435	55,936
30190	Secretary of Finance	83,327	0.00981%	48,444	0.00714%	5,216	53,660
30191	Virginia Workers' Compensation Commission	3,523,712	0.41476%	2,810,393	0.41421%	302,589	3,112,982
30192	Secretary of Commerce and Trade	31,540	0.00371%	75,168	0.01108%	8,094	83,262
30193	Secretary of Agriculture and Forestry	24,582	0.00289%	7,365	0.00109%	796	8,161
30194	Department of General Services	7,045,987	0.82935%	5,455,770	0.80409%	587,405	6,043,175
30195	Secretary of Labor	45,716	0.00538%	12,104	0.00178%	1,300	13,404
30199	Department of Conservation and Recreation	4,864,525	0.57258%	3,999,658	0.58948%	430,628	4,430,286
30200	Office of Children's Services	213,491	0.02513%	174,846	0.02577%	18,826	193,672
30201	Department of Education - Central Office Operations	6,760,156	0.79571%	5,477,547	0.80730%	589,750	6,067,297
30202	The Library of Virginia	1,442,678	0.16981%	1,202,130	0.17177%	129,426	1,331,556
30203	Woodrow Wilson Rehabilitation Center	1,683,131	0.19811%	1,323,780	0.19510%	142,525	1,466,305
30204	The College of William and Mary	11,719,016	1.37939%	9,765,492	1.43927%	1,051,417	10,816,909
30206	Virginia Commonwealth University Health System Authority	2,764,686	0.32542%	1,739,854	0.25643%	187,328	1,927,182
30207	University of Virginia - Academic Division	62,394,577	7.34418%	49,910,448	7.35597%	5,373,691	55,284,139
30208	Virginia Polytechnic Institute and State University	52,438,527	6.17230%	41,680,836	6.14304%	4,487,622	46,168,458
30209	University of Virginia Medical Center	6,771,068	0.79699%	5,206,389	0.76734%	560,558	5,766,947
30211	Virginia Military Institute	3,518,459	0.41414%	2,844,653	0.41925%	306,271	3,150,924
30212	Virginia State University	6,520,933	0.76755%	5,624,160	0.82891%	605,536	6,229,696
30213	Norfolk State University	7,407,032	0.87185%	5,887,138	0.86767%	633,851	6,520,989
30214	Longwood University	5,051,058	0.59454%	3,852,955	0.56786%	414,834	4,267,789
30215	University of Mary Washington	3,966,942	0.46693%	3,213,967	0.47369%	346,041	3,560,008
30216	James Madison University	23,195,967	2.73029%	18,502,273	2.72693%	1,992,080	20,494,353
30217	Radford University	10,040,038	1.18177%	7,814,357	1.15171%	841,348	8,655,705
30218	Virginia School for Deaf and Blind	1,141,854	0.13440%	890,536	0.13125%	95,881	986,417
30221	Old Dominion University	17,891,049	2.10587%	14,252,847	2.10063%	1,534,554	15,787,401
30222	Department of Professional and Occupational Regulation	1,958,853	0.23057%	1,538,305	0.22672%	165,624	1,703,929
30223	Department of Health Professions	3,310,442	0.38966%	2,714,087	0.40001%	292,216	3,006,303
30226	Board of Accountancy	159,797	0.01881%	129,707	0.01912%	13,968	143,675
30233	Board of Bar Examiners	107,160	0.01261%	88,258	0.01301%	9,504	97,762
30234	Cooperative Extension and Agricultural Research Service	729,855	0.08591%	513,130	0.07563%	55,249	568,379



# State Employees

## Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions <sup>(2)</sup>	Total Employer Contributions
30236	Virginia Commonwealth University	45,588,893	5.36606%	37,614,964	5.54382%	4,049,877	41,664,841
30238	Virginia Museum of Fine Arts	2,516,622	0.29622%	2,007,946	0.29594%	216,190	2,224,136
30239	Frontier Culture Museum of Virginia	251,123	0.02956%	209,842	0.03093%	22,595	232,437
30241	Richard Bland College	987,707	0.11626%	806,778	0.11891%	86,866	893,644
30242	Christopher Newport University	6,127,897	0.72129%	4,988,909	0.73528%	537,138	5,526,047
30245	State Council of Higher Education for Virginia	768,614	0.09047%	654,806	0.09651%	70,503	725,309
30246	University of Virginia's College at Wise	1,540,192	0.18129%	1,305,624	0.19243%	140,574	1,446,198
30247	George Mason University	30,663,150	3.60922%	25,390,790	3.74218%	2,733,741	28,124,531
30261	Virginia Community College System - Central Office Operation	3,338,219	0.39293%	2,529,090	0.37275%	272,302	2,801,392
30262	Department of Rehabilitative Services	10,031,970	1.18082%	7,806,415	1.15054%	840,494	8,646,909
30263	Virginia Rehabilitation Center for the Blind and Vision Impa	221,307	0.02605%	159,865	0.02356%	17,121	177,076
30268	Virginia Institute of Marine Science	2,483,801	0.29236%	2,012,534	0.29661%	216,680	2,229,214
30270	Virginia Community College System - Shared Services	848,291	0.09985%	703,144	0.10363%	75,704	778,848
30275	New River Community College	1,370,880	0.16136%	1,058,790	0.15605%	113,998	1,172,788
30276	Southside Virginia Community College	1,429,436	0.16825%	1,127,388	0.16616%	121,383	1,248,771
30277	Paul D. Camp Community College	637,702	0.07506%	488,738	0.07203%	52,619	541,357
30278	Rappahannock Community College	1,198,227	0.14104%	902,105	0.13296%	97,130	999,235
30279	Danville Community College	1,264,154	0.14880%	989,780	0.14588%	106,568	1,096,348
30280	Northern Virginia Community College	16,850,126	1.98335%	12,921,049	1.90435%	1,391,168	14,312,217
30282	Piedmont Virginia Community College	1,719,196	0.20236%	1,257,314	0.18531%	135,373	1,392,687
30283	J. Sargeant Reynolds Community College	3,604,872	0.42431%	2,713,697	0.39995%	292,172	3,005,869
30284	Eastern Shore Community College	424,966	0.05002%	334,545	0.04931%	36,022	370,567
30285	Patrick Henry Community College	1,898,271	0.22344%	1,486,915	0.21915%	160,094	1,647,009
30286	Virginia Western Community College	2,282,983	0.26872%	1,737,617	0.25610%	187,086	1,924,703
30287	Dabney S. Lancaster Community College	620,340	0.07302%	491,612	0.07246%	52,934	544,546
30288	Wytheville Community College	893,733	0.10520%	750,079	0.11055%	80,759	830,838
30290	John Tyler Community College	2,618,002	0.30815%	2,117,283	0.31205%	227,959	2,345,242
30291	Blue Ridge Community College	1,670,939	0.19668%	1,397,227	0.20593%	150,436	1,547,663
30292	Central Virginia Community College	1,528,151	0.17987%	1,248,077	0.18395%	134,379	1,382,456
30293	Thomas Nelson Community College	2,376,380	0.27971%	1,709,266	0.25192%	184,033	1,893,299
30294	Southwest Virginia Community College	1,300,027	0.15302%	1,066,140	0.15713%	114,787	1,180,927
30295	Tidewater Community College	7,587,188	0.89305%	5,773,308	0.85089%	621,593	6,394,901
30296	Virginia Highlands Community College	907,614	0.10683%	766,625	0.11299%	82,542	849,167
30297	Germanna Community College	2,570,512	0.30256%	2,274,497	0.33522%	244,885	2,519,382
30298	Lord Fairfax Community College	2,049,667	0.24126%	1,594,305	0.23497%	171,651	1,765,956
30299	Mountain Empire Community College	1,255,186	0.14774%	1,004,548	0.14805%	108,154	1,112,702
30301	Department of Agriculture and Consumer Services	4,736,116	0.55747%	3,819,426	0.56292%	411,225	4,230,651
30310	Virginia Economic Development Partnership	2,466,839	0.29036%	2,124,585	0.31313%	228,748	2,353,333
30320	Virginia Tourism Authority	1,075,895	0.12664%	834,627	0.12301%	89,861	924,488
30330	Virginia - Israel Advisory Board	15,998	0.00188%	13,236	0.00195%	1,425	14,661
30350	Department of Small Business and Supplier Diversity	614,995	0.07239%	473,460	0.06978%	50,976	524,436
30400	Jamestown-Yorktown Commemoration	11,700	0.00138%	65,515	0.00966%	7,057	72,572
30402	Marine Resources Commission	801,518	0.09434%	628,916	0.09269%	67,712	696,628
30403	Department of Wildlife Resources (DWR)	3,164,786	0.37251%	2,471,612	0.36427%	266,107	2,737,719
30405	Virginia Racing Commission	71,362	0.00840%	58,745	0.00866%	6,326	65,071
30407	Virginia Port Authority	32,213	0.00379%	25,166	0.00371%	2,710	27,876
30409	Department Energy	2,208,052	0.25990%	1,753,210	0.25839%	188,759	1,941,969
30411	Department of Forestry	2,237,270	0.26334%	1,731,507	0.25520%	186,429	1,917,936
30413	Commission on Virginia Alcohol Safety Action Program	108,855	0.01281%	77,762	0.01146%	8,372	86,134
30417	Gunston Hall	22,764	0.00268%	30,369	0.00448%	3,273	33,642
30423	Department of Historic Resources	572,588	0.06740%	437,583	0.06449%	47,111	484,694
30425	Jamestown - Yorktown Foundation	1,344,439	0.15825%	1,112,024	0.16389%	119,725	1,231,749
30440	Department of Environmental Quality	10,274,036	1.20931%	8,133,752	1.19878%	875,734	9,009,486
30454	Office of Commonwealth Preparedness	24,022	0.00283%	38,034	0.00561%	4,098	42,132
30501	Virginia Department of Transportation	89,189,337	10.49807%	70,629,864	10.40963%	7,604,454	78,234,318
30505	Department of Rail and Public Transportation	983,039	0.11571%	803,849	0.11847%	86,545	890,394
30506	Motor Vehicle Dealer Board	252,599	0.02973%	203,493	0.02999%	21,908	225,401
30510	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30511	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30512	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30513	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30514	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30515	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30516	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30517	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30518	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30519	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30601	Department of Health	34,087,925	4.01233%	26,206,182	3.86235%	2,821,528	29,027,710
30602	Department of Medical Assistance Services	8,057,505	0.94841%	6,061,657	0.89339%	652,640	6,714,297
30606	Virginia Board for People With Disabilities	119,704	0.01409%	92,610	0.01365%	9,972	102,582
30701	Department of Corrections - Central Administration	5,023,646	0.59131%	4,102,970	0.60471%	441,753	4,544,723
30702	Department for the Blind and Vision Impaired	1,480,049	0.17421%	1,163,569	0.17149%	125,277	1,288,846
30703	Central State Hospital	6,750,951	0.79462%	5,530,754	0.81514%	595,477	6,126,231
30704	Eastern State Hospital	5,820,213	0.68507%	4,629,213	0.68277%	498,413	5,127,626
30705	Southwestern Virginia Mental Health Institute	4,493,748	0.52894%	4,129,060	0.60855%	444,559	4,573,619
30706	Western State Hospital	6,155,511	0.72454%	4,982,636	0.73436%	536,465	5,519,101
30707	Central Virginia Training Center	11,627	0.00137%	6,955	0.00102%	745	7,700
30708	Commonwealth Center for Children and Adolescents	1,165,447	0.13718%	847,643	0.12493%	91,264	938,907
30711	Virginia Correctional Enterprises	1,536,094	0.18081%	1,156,754	0.17049%	124,547	1,281,301
30716	Virginia Correctional Center for Women	1,014,281	0.11939%	749,222	0.11042%	80,664	829,886
30718	Bland Correctional Center	717,379	0.08444%	574,670	0.08470%	61,875	636,545



# State Employees

## Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022 Total Employer Contributions	2022 Employer Allocation Percentage	2023 Regular Employer Contributions	2023 Employer Allocation Percentage	2023 Special Employer Contributions <sup>(2)</sup>	2023 Total Employer Contributions
30720	Department of Behavioral Health & Developmental Services	7,363,374	0.86671%	5,942,425	0.87581%	639,798	6,582,223
30723	Southeastern Virginia Training Center	2,100,066	0.24719%	1,878,457	0.27685%	202,245	2,080,702
30724	Catawba Hospital	2,695,899	0.31732%	2,218,507	0.32697%	238,858	2,457,365
30728	Northern Virginia Mental Health Institute	4,028,553	0.47418%	3,355,122	0.49449%	361,235	3,716,357
30729	Piedmont Geriatric Hospital	2,549,514	0.30009%	2,206,094	0.32514%	237,522	2,443,616
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
30735	Wallen's Ridge Correctional Center	1,024,324	0.12057%	844,650	0.12449%	90,943	935,593
30737	St. Brides Correctional Center	775,748	0.09131%	639,121	0.09420%	68,815	707,936
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	1,463,338	0.17224%	1,230,814	0.18140%	132,517	1,363,331
30741	Red Onion Correctional Center	1,013,460	0.11929%	814,672	0.12007%	87,714	902,386
30742	Department of Corrections - Employee Relations and Training	1,444,605	0.17004%	1,241,317	0.18295%	133,649	1,374,966
30743	Fluvanna Women's Correctional Center	1,593,447	0.18756%	1,188,005	0.17509%	127,907	1,315,912
30745	Nottoway Correctional Center	1,136,158	0.13373%	824,639	0.12154%	88,788	913,427
30747	Marion Correctional Treatment Center	878,748	0.10343%	699,775	0.10314%	75,346	775,121
30748	Hiram W. Davis Medical Center	1,746,932	0.20562%	1,457,619	0.21483%	156,938	1,614,557
30749	Buckingham Correctional Center	803,810	0.09461%	654,539	0.09647%	70,473	725,012
30751	Department for the Deaf and Hard-of-Hearing	91,391	0.01076%	82,003	0.01209%	8,832	90,835
30752	State Farm Correctional Center	916,283	0.10785%	745,229	0.10983%	80,233	825,462
30753	Deerfield Correctional Center	1,014,000	0.11935%	798,676	0.11771%	85,990	884,666
30754	Augusta Correctional Center	577,867	0.06802%	439,694	0.06480%	47,338	487,032
30756	Department of Corrections - Division of Institutions	5,884,838	0.69268%	4,798,842	0.70727%	516,676	5,315,518
30757	Western Region Correctional Field Units	267,467	0.03148%	215,641	0.03178%	23,216	238,857
30761	Eastern Reg Corr Field Unit	397,955	0.04684%	344,970	0.05084%	37,140	382,110
30765	Department of Social Services	18,232,623	2.14608%	13,954,291	2.05663%	1,502,412	15,456,703
30766	Virginia Parole Board	117,694	0.01385%	92,212	0.01359%	9,928	102,140
30767	Division of Community Corrections	2,283,675	0.26880%	1,880,261	0.27712%	202,442	2,082,703
30768	Keen Mountain Correctional Center	751,017	0.08840%	601,852	0.08870%	64,797	666,649
30769	Greensville Correctional Center	1,777,222	0.20919%	1,319,414	0.19446%	142,057	1,461,471
30770	Dillwyn Correctional Center	903,592	0.10636%	726,428	0.10706%	78,210	804,638
30771	Indian Creek Correctional Center	590,894	0.06955%	484,282	0.07138%	52,145	536,427
30772	Haynesville Correctional Center	985,506	0.11600%	810,236	0.11942%	87,239	897,475
30773	Coffeewood Correctional Center	725,463	0.08539%	534,532	0.07878%	57,550	592,082
30774	Lunenburg Correctional Center	687,810	0.08096%	548,546	0.08085%	59,063	607,609
30775	Pocahontas State Correctional Center	792,943	0.09333%	659,643	0.09722%	71,021	730,664
30776	Green Rock Correctional Center	880,734	0.10367%	723,355	0.10661%	77,881	801,236
30777	Department of Juvenile Justice	12,196,069	1.43554%	10,257,049	1.51172%	1,104,343	11,361,392
30778	Department of Forensic Science	4,663,308	0.54890%	3,605,108	0.53133%	388,148	3,993,256
30779	Sussex State Prison Complex	1,248,884	0.14700%	1,134,282	0.16717%	122,121	1,256,403
30785	River North Correctional Center	796,496	0.09375%	673,440	0.09925%	72,504	745,944
30794	Virginia Center for Behavioral Rehabilitation	3,709,624	0.43664%	3,421,901	0.50433%	368,424	3,790,325
30840	Virginia Housing Commission (New Employer 9/21/22)	0	0.00000%	17,553	0.00259%	1,892	19,445
30841	Department of Aviation	514,825	0.06060%	397,764	0.05862%	42,823	440,587
30848	Indigent Defense Commission	6,845,074	0.80570%	5,579,165	0.82228%	600,693	6,179,858
30851	Tobacco Indemnification & Revitalization Commission	139,235	0.01639%	112,515	0.01658%	12,112	124,627
30852	Virginia Foundation For Healthy Youth	234,313	0.02758%	172,098	0.02536%	18,526	190,624
30856	Virginia Opioid Abatement Authority (New Employer 11/21/22)	0	0.00000%	33,860	0.00499%	3,645	37,505
30882	Behavioral Health Commission	9,750	0.00115%	44,400	0.00654%	4,778	49,178
30902	Puller Veterans Care Center (New Employer 12/16/22)	0	0.00000%	50,731	0.00748%	5,464	56,195
30903	Jones & Cabacoy Veterans Care Center (New Employer 10/18/22)	0	0.00000%	164,482	0.02424%	17,708	182,190
30912	Department of Veterans Services	2,321,919	0.27330%	2,047,510	0.30177%	220,449	2,267,959
30913	Veterans Services Foundation	23,859	0.00281%	14,281	0.00210%	1,534	15,815
30922	Sitter-Barfoot Veterans Care Center	2,421,650	0.28504%	1,811,886	0.26704%	195,078	2,006,964
30937	Southern Virginia Higher Education Center	424,476	0.04996%	356,396	0.05253%	38,374	394,770
30938	New College Institute	189,779	0.02234%	115,949	0.01709%	12,485	128,434
30942	Virginia Museum of Natural History	276,816	0.03258%	230,579	0.03398%	24,823	255,402
30948	Southwest Virginia Higher Education Center	213,237	0.02510%	176,337	0.02599%	18,986	195,323
30957	Commonwealth's Attorneys' Services Council	98,837	0.01163%	78,907	0.01163%	8,496	87,403
30960	Department of Fire Programs	823,915	0.09698%	632,912	0.09328%	68,143	701,055
30961	Division of Capitol Police	157,701	0.01856%	130,146	0.01918%	14,011	144,157
30977	Virginia Cannabis Control Authority	17,002	0.00200%	100,761	0.01485%	10,848	111,609
30999	Department of Alcoholic Beverage Control	12,753,291	1.50113%	10,494,427	1.54670%	1,129,897	11,624,324
35106	Arlington County Health Department	14,127	0.00166%	10,930	0.00161%	1,176	12,106
35129	Fairfax County Health Department	292,853	0.03447%	177,013	0.02609%	19,059	196,072
35522	Virginia Passenger Rail Authority	424,180	0.04993%	732,560	0.10797%	78,874	811,434
35885	Fort Monroe Federal Area Development Authority	307,144	0.03615%	233,057	0.03435%	25,093	258,150
Total for State Employers <sup>(1)</sup>		\$ 849,578,706	100.00001%	\$ 678,502,701	100.00000%	\$ 73,052,109	\$ 751,554,810

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

<sup>(2)</sup> Special contributions were allocated to employers based on the Employer Allocation Percentage.



# State Employees

## Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
<b>Total for State Employers<sup>(1)</sup></b>		<b>491,459,480</b>	<b>0</b>	<b>66,841,818</b>	<b>367,648,311</b>	<b>925,949,609</b>	<b>146,158,394</b>	<b>354,111,176</b>	<b>0</b>	<b>372,160,617</b>	<b>872,430,187</b>	<b>439,776,351</b>	<b>(2,365,672)</b>	<b>437,410,679</b>
<b>Employer Allocation</b>														
30100	Senate	710,257	0	96,600	72,880	879,737	211,228	511,761	0	535,088	1,258,077	635,565	(139,135)	496,430
30101	House of Delegates	1,207,024	0	164,164	101,889	1,473,077	358,965	869,697	0	927,025	2,155,687	1,080,091	(266,545)	813,546
30103	Magistrate System	2,228,523	0	303,094	1,292,479	3,824,096	662,755	1,605,717	0	651,643	2,920,115	1,994,166	(220,987)	2,215,153
30107	Division of Legislative Services	629,609	0	85,631	41,754	756,994	187,244	453,652	0	113,173	754,069	563,397	(42,342)	521,055
30109	Division of Legislative Automated Systems	222,287	0	30,233	186,910	439,430	66,107	160,164	0	16,089	242,360	198,911	100,124	299,035
30110	Joint Legislative Audit and Review Commission	301,609	0	41,021	20,928	363,558	89,697	217,318	0	108,307	415,322	269,891	29,845	299,736
30111	Supreme Court	2,209,749	0	300,541	132,482	2,642,772	657,172	1,592,190	0	459,634	2,708,996	1,977,366	(93,054)	1,884,312
30112	Judicial Inquiry and Review Commission	43,838	0	5,962	11,149	60,949	13,037	31,587	0	32,925	77,549	39,228	(2,262)	36,966
30114	General District Courts	3,803,798	0	517,342	654,023	4,975,163	1,131,237	2,740,750	0	292,255	4,164,242	3,403,781	7,047	3,410,828
30115	Juvenile and Domestic Relations District Courts	2,313,152	0	314,604	596,505	3,224,261	687,924	1,666,695	0	213,332	2,567,951	2,069,895	93,291	2,163,186
30116	Combined District Courts	705,244	0	95,918	240,962	1,042,124	209,737	508,150	0	61,211	779,098	631,079	(86,274)	544,805
30117	Virginia State Bar	669,417	0	91,045	10,427	770,889	199,082	482,335	0	506,912	1,188,329	599,019	(241,192)	357,827
30119	Office of the Lieutenant Governor	16,513	0	2,246	45,132	63,891	4,911	11,898	0	154	16,963	14,776	19,897	34,673
30121	Office of the Governor	180,169	0	24,504	212,857	417,530	53,582	129,817	0	2,596	185,995	161,222	107,535	268,757
30122	Department of Planning and Budget	435,384	0	59,215	44,483	539,082	129,482	313,707	0	213,767	656,956	389,598	(96,766)	292,832
30123	Department of Military Affairs	1,703,202	0	231,647	342,017	2,276,866	506,527	1,227,208	0	15,574	1,749,309	1,524,089	329,519	1,853,608
30125	Virginia Court of Appeals	690,157	0	93,866	1,303,277	2,087,300	205,250	497,278	0	6,282	708,810	617,578	892,137	1,509,715
30127	Department of Emergency Management	1,248,651	0	169,825	1,116,390	2,534,866	371,345	899,690	0	11,362	1,282,397	1,117,340	1,146,827	2,264,167
30128	Virginia Veterans Care Center	1,040,715	0	141,544	167,470	1,349,729	309,505	749,866	0	107,819	1,167,190	931,270	168,124	1,099,394
30129	Department of Human Resource Management	888,657	0	120,863	1,341	1,010,861	264,284	640,304	0	576,805	1,481,393	795,204	(185,092)	610,112
30132	State Board of Elections	479,173	0	65,171	387,414	931,758	142,504	345,258	0	4,350	492,112	428,782	356,603	785,385
30133	Auditor of Public Accounts	927,040	0	126,084	216,062	1,269,186	275,699	667,960	0	419,161	1,362,820	829,550	(94,593)	734,957
30136	Virginia Information Technologies Agency (VITA)	2,521,384	0	342,925	838,790	3,703,099	749,851	1,816,732	0	23,105	2,589,688	2,256,229	690,298	2,946,527
30140	Department of Criminal Justice Services	1,110,944	0	151,096	936,450	2,198,490	330,391	800,468	0	10,162	1,141,021	994,114	950,635	1,944,749
30141	Office of the Attorney General and Department of Law	3,805,469	0	517,570	3,666,312	7,989,351	1,131,734	2,741,954	0	33,858	3,907,546	3,405,276	1,987,726	5,393,002
30143	Office of the Attorney General - Division of Debt Collection	136,380	0	18,549	31,569	186,498	40,559	98,266	0	111,679	250,504	122,038	(113,641)	8,397
30146	Science Museum of Virginia	376,163	0	51,161	319,761	747,085	111,870	271,037	0	156,515	539,422	336,605	(121,598)	215,007
30147	Office of the State Inspector General	339,599	0	46,188	61,702	447,489	100,995	244,691	0	153,056	498,742	303,885	(46,571)	257,314
30148	Virginia Commission for the Arts	40,349	0	5,488	147,551	193,388	12,000	29,073	0	21,340	62,413	36,106	65,829	101,935
30151	Department of Accounts	1,233,318	0	167,740	122,000	1,523,058	366,784	888,642	0	1,102,209	2,357,635	1,103,619	(308,955)	794,664
30152	Department of the Treasury	835,088	0	113,578	67,615	1,016,281	248,352	601,706	0	494,344	1,344,402	747,268	(92,263)	655,005
30154	Department of Motor Vehicles	9,880,695	0	1,343,841	0	11,224,536	2,938,485	7,119,334	0	5,479,466	15,537,285	8,841,616	(2,431,189)	6,410,427
30156	Department of State Police	4,534,647	0	616,743	2,091,816	7,243,206	1,348,589	3,267,348	0	1,378,397	5,994,334	4,057,772	1,530,575	5,588,347
30157	Compensation Board	102,813	0	13,983	27,414	144,210	30,576	74,080	0	31,569	136,225	92,001	6,714	98,715
30160	Virginia Criminal Sentencing Commission	73,965	0	10,060	10,364	94,389	21,997	53,294	0	15,988	91,279	66,186	(1,444)	64,742
30161	Department of Taxation	5,147,497	0	700,094	128,907	5,976,498	1,530,848	3,708,925	0	1,482,874	6,722,647	4,606,174	(1,096,369)	3,509,805
30162	Department of Accounts - Transfer Payments (CHRF)	14,793	0	2,012	4,957	21,762	4,399	10,659	0	2,005	17,063	13,237	3,236	16,473
30164	Virginia Management Fellows Administration	67,281	0	9,151	128,188	204,620	20,009	48,478	0	58,850	127,337	60,205	46,680	106,885
30165	Department of Housing and Community Development	983,017	0	133,697	1,099,995	2,216,709	292,346	708,293	0	204,175	1,204,814	879,641	996,945	1,876,586
30166	Secretary of the Commonwealth	60,744	0	8,262	32,731	101,737	18,065	43,768	0	4,139	65,972	54,356	33,273	87,629
30171	State Corporation Commission	5,507,049	0	748,996	351,710	6,607,755	1,637,778	3,967,993	0	681,543	6,287,314	4,927,914	(167,000)	4,760,905
30172	State Lottery Department	2,821,616	0	383,759	1,744,781	4,950,156	839,139	2,033,058	0	25,792	2,897,989	2,524,888	1,692,597	4,217,485
30174	Virginia College Savings Plan	1,181,665	0	160,714	511,886	1,854,265	351,423	851,425	0	10,782	1,213,630	1,057,398	653,830	1,711,228
30180	Secretary of Administration	161,346	0	21,944	502,010	685,300	47,984	116,255	0	1,306	165,545	144,379	297,017	441,396
30181	Department of Labor and Industry	942,718	0	128,216	243,315	1,314,249	280,361	679,256	0	450,997	1,413,714	843,579	147,655	991,234
30182	Virginia Employment Commission	5,355,876	0	728,435	7,083,517	13,167,828	1,592,820	3,859,068	0	4,349,732	9,801,620	4,792,639	5,337,828	10,130,467
30183	Secretary of Natural and Historic Resources	14,498	0	1,972	92,298	108,768	4,312	10,446	0	100	14,858	12,973	49,303	62,276
30185	Secretary of Education	8,699	0	1,183	0	9,882	6,268	6,268	0	51,839	60,694	7,784	(34,921)	(27,137)
30186	Secretary of Transportation	25,605	0	3,482	75,761	104,848	7,615	18,449	0	10,956	37,020	22,912	13,062	35,974
30187	Secretary of Public Safety	54,306	0	7,386	21,402	83,094	16,151	39,129	0	16,093	71,373	48,595	(27,690)	20,905
30188	Secretary of Health and Human Resources	36,565	0	4,973	227,482	269,020	10,874	26,346	0	253	37,473	32,719	124,400	157,119
30190	Secretary of Finance	35,090	0	4,773	43,810	83,673	10,436	25,284	0	99,199	134,919	31,400	(8,004)	23,396
30191	Virginia Workers' Compensation Commission	2,035,674	0	276,865	0	2,312,539	605,403	1,466,764	0	443,481	2,515,648	1,821,598	(257,489)	1,564,109
30192	Secretary of Commerce and Trade	54,454	0	7,406	331,336	393,196	16,194	39,236	0	400	55,830	48,727	157,493	206,220
30193	Secretary of Agriculture and Forestry	5,357	0	729	1,445	7,531	1,593	3,860	0	149,459	154,912	4,794	(87,731)	(82,937)
30194	Department of General Services	3,951,777	0	537,468	0	4,489,245	1,175,245	2,847,372	0	1,384,573	5,407,190	3,536,198	(619,594)	2,916,604
30195	Secretary of Labor	8,748	0	1,190	128,667	138,605	2,602	6,303	0	133,365	142,270	7,828	35,660	43,488
30199	Department of Conservation and Recreation	2,897,055	0	394,019	973,710	4,264,784	861,575	2,087,415	0	26,352	2,975,342	2,592,394	374,536	2,966,930



# State Employees

## Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30200	Office of Children's Services	126,649	0	17,225	66,020	209,894	37,665	91,254	0	6,733	135,652	113,330	31,512	144,842
30201	Department of Education - Central Office Operations	3,967,552	0	539,614	5,733,761	10,240,927	1,179,937	2,858,739	0	36,285	4,074,961	3,550,314	4,685,716	8,236,030
30202	The Library of Virginia	870,719	0	118,424	422,469	1,411,612	258,949	627,379	0	7,872	894,200	779,152	261,769	1,040,921
30203	Woodrow Wilson Rehabilitation Center	958,837	0	130,408	0	1,089,245	285,155	690,871	0	908,028	1,884,054	858,000	(1,238,468)	(380,464)
30204	The College of William and Mary	7,073,429	0	962,034	2,216,508	10,251,971	2,103,614	5,096,616	0	669,032	7,869,262	6,329,569	(62,079)	6,267,490
30206	Virginia Commonwealth University Health System Authority	1,260,250	0	171,402	0	1,431,652	374,794	908,047	0	5,597,063	6,879,904	1,127,718	(5,137,975)	(4,010,257)
30207	University of Virginia - Academic Division	36,151,612	0	4,916,864	436,416	41,504,892	10,751,368	26,048,311	0	6,043,947	42,843,626	32,349,817	(5,781,528)	26,568,289
30208	Virginia Polytechnic Institute and State University	30,190,553	0	4,106,119	0	34,296,672	8,978,569	21,753,191	0	4,644,966	35,376,726	27,015,637	(4,493,390)	22,522,247
30209	University of Virginia Medical Center	3,771,165	0	512,904	0	4,284,069	1,121,532	2,717,237	0	3,422,742	7,261,511	3,374,580	(3,531,191)	(156,611)
30211	Virginia Military Institute	2,060,444	0	280,234	414,557	2,755,235	612,769	1,484,611	0	18,821	2,116,201	1,843,762	337,507	2,181,269
30212	Virginia State University	4,073,757	0	554,058	2,271,291	6,899,106	1,211,522	2,935,263	0	480,564	4,627,349	3,645,350	21,697	3,667,047
30213	Norfolk State University	4,264,246	0	579,966	323,477	5,167,689	1,268,173	3,072,516	0	193,958	4,534,647	3,815,807	39,991	3,855,798
30214	Longwood University	2,790,802	0	379,568	197,067	3,367,437	929,975	2,010,856	0	1,493,798	4,334,629	2,497,314	(1,269,981)	1,227,333
30215	University of Mary Washington	2,327,994	0	316,623	250,227	2,894,844	692,338	1,677,389	0	769,047	3,138,774	2,083,177	(948,266)	1,134,911
30216	James Madison University	13,401,756	0	1,822,730	0	15,224,486	3,985,637	9,656,364	0	871,856	14,513,857	11,992,393	(100,342)	11,892,051
30217	Radford University	5,660,188	0	769,824	0	6,430,012	1,683,321	4,078,334	0	2,215,659	7,977,314	5,064,948	(700,922)	4,364,026
30218	Virginia School for Deaf and Blind	645,041	0	87,730	16,002	748,773	191,833	464,771	0	136,034	972,638	577,206	(164,860)	412,346
30221	Old Dominion University	10,323,745	0	1,404,099	0	11,727,844	3,070,247	7,438,565	0	436,035	10,944,847	9,238,074	(373,729)	8,864,345
30222	Department of Professional and Occupational Regulation	1,114,237	0	151,544	0	1,265,781	331,370	802,841	0	293,899	1,428,110	997,061	(384,310)	612,751
30223	Department of Health Professions	1,965,887	0	267,374	755,405	2,988,666	584,648	1,416,480	0	17,914	2,019,042	1,759,149	771,022	2,530,171
30226	Board of Accountancy	93,967	0	12,780	11,475	118,222	27,945	67,706	0	13,700	109,351	84,085	(7,701)	76,384
30233	Board of Bar Examiners	63,939	0	8,696	14,806	87,441	19,015	46,070	0	8,388	73,473	57,215	(19,854)	37,361
30234	Cooperative Extension and Agricultural Research Service	371,691	0	50,552	67,411	489,654	110,540	267,814	0	443,169	821,523	332,603	(77,804)	254,799
30236	Virginia Commonwealth University	27,245,629	0	3,705,590	6,579,932	37,531,151	8,102,758	19,631,286	0	2,760,184	30,494,228	24,380,409	873,366	25,253,775
30238	Virginia Museum of Fine Arts	1,454,425	0	197,812	267,701	1,919,938	432,541	1,047,957	0	23,730	1,504,228	1,301,474	296,368	1,597,842
30239	Frontier Culture Museum of Virginia	152,008	0	20,674	50,712	223,394	45,207	109,527	0	19,147	173,881	136,023	(547)	135,476
30241	Richard Bland College	584,394	0	79,482	319,554	983,430	173,797	421,074	0	114,782	709,653	522,938	31,741	554,679
30242	Christopher Newport University	3,613,603	0	491,475	491,475	4,698,264	1,074,673	2,603,709	0	40,423	3,718,805	3,233,588	242,663	3,476,251
30245	State Council of Higher Education for Virginia	474,308	0	64,509	223,576	762,393	141,057	341,753	0	47,988	530,798	424,428	33,711	458,139
30246	University of Virginia's College at Wise	945,715	0	128,624	412,356	1,486,695	281,253	681,416	0	462,346	1,425,015	846,262	(204,381)	641,881
30247	George Mason University	18,391,298	0	2,501,341	7,830,426	28,723,065	5,469,510	13,251,477	0	167,068	18,888,055	16,457,223	(7,192,742)	23,649,965
30261	Virginia Community College System - Central Office Operation	1,831,915	0	249,153	502,049	2,583,117	544,805	1,319,949	0	764,103	2,628,857	1,639,266	(70,870)	1,710,136
30262	Department of Rehabilitation Services	5,654,438	0	769,042	1,423,741	7,847,221	1,681,611	4,074,191	0	1,173,192	6,928,994	5,059,803	826,102	5,885,905
30263	Virginia Rehabilitation Center for the Blind and Vision Impa	115,788	0	15,748	20,909	152,445	34,435	83,429	0	93,262	211,126	103,611	(39,895)	63,716
30268	Virginia Institute of Marine Science	1,457,718	0	198,260	157,317	1,813,295	433,520	1,050,329	0	214,773	1,698,622	1,304,421	(265,587)	1,038,834
30270	Virginia Community College System - Shared Services	509,299	0	69,268	143,268	721,835	151,464	366,965	0	26,198	544,627	455,740	91,594	547,334
30275	New River Community College	766,923	0	104,307	82,415	953,645	228,080	552,590	0	203,676	984,346	686,271	(74,885)	611,386
30276	Southside Virginia Community College	816,609	0	111,064	120,775	1,048,448	242,857	588,391	0	160,248	991,496	730,732	(298,677)	432,055
30277	Paul D. Camp Community College	353,998	0	48,146	0	402,144	105,278	255,066	0	135,127	495,471	316,771	(93,859)	222,912
30278	Rappahannock Community College	653,445	0	88,873	261,639	1,003,957	194,332	470,826	0	328,246	993,404	584,727	46,787	631,514
30279	Danville Community College	941,941	0	97,509	341,041	1,155,491	213,216	516,577	0	135,065	864,858	641,546	60,905	702,451
30280	Northern Virginia Community College	9,359,109	0	1,272,902	0	10,632,011	2,783,367	6,743,516	0	4,811,979	14,338,862	8,374,881	(3,036,879)	5,338,002
30282	Piedmont Virginia Community College	910,724	0	123,865	34,271	1,068,860	270,846	656,203	0	690,191	1,617,240	814,950	(377,627)	437,323
30283	J. Sargeant Reynolds Community College	1,965,592	0	267,334	0	2,232,926	584,560	1,416,268	0	1,161,855	3,162,683	1,758,886	(1,015,990)	742,896
30284	Eastern Shore Community College	242,339	0	32,960	107,383	382,682	72,071	174,612	0	62,801	309,484	216,854	(97,004)	119,850
30285	Patrick Henry Community College	1,077,033	0	146,484	57,914	1,281,431	320,306	776,035	0	316,093	1,412,434	963,770	11,715	975,485
30286	Virginia Western Community College	1,258,628	0	171,182	101,761	1,531,571	374,312	906,879	0	478,888	1,760,079	1,126,267	(182,201)	944,066
30287	Dabney S. Lancaster Community College	356,112	0	48,434	77,350	481,896	105,906	256,589	0	24,037	386,532	318,662	4,404	323,066
30288	Wytheville Community College	543,308	0	73,894	383,144	1,000,346	161,578	391,470	0	172,268	725,316	486,173	(152,849)	333,324
30290	John Tyler Community College	1,533,599	0	208,580	144,362	1,886,541	456,087	1,105,004	0	94,152	1,655,243	1,372,322	(115,156)	1,257,162
30291	Blue Ridge Community College	1,012,063	0	137,647	471,542	1,621,252	300,984	729,221	0	27,144	1,057,349	905,631	199,252	1,104,883
30292	Central Virginia Community College	904,040	0	122,956	333,980	1,360,976	268,858	651,387	0	51,205	971,450	808,969	134,301	943,270
30293	Thomas Nelson Community College	1,238,085	0	168,388	0	1,406,473	368,202	892,077	0	1,605,275	2,865,554	1,107,885	(1,954,273)	(846,388)
30294	Southwest Virginia Community College	772,230	0	105,029	542,783	1,420,042	229,659	556,415	0	7,028	793,102	691,021	568,048	1,259,069
30295	Tidewater Community College	4,181,780	0	568,750	0	4,750,530	1,243,647	3,013,097	0	2,451,667	6,708,411	3,742,013	(1,883,081)	1,858,932
30296	Virginia Highlands Community College	555,300	0	75,525	326,312	957,137	165,144	400,110	0	115,374	680,628	496,903	(88,933)	407,970
30297	Germanna Community College	1,647,470	0	224,067	1,620,848	3,492,385	489,952	1,187,051	0	14,661	1,691,664	1,474,218	1,069,981	2,544,199
30298	Lord Fairfax Community College	1,154,782	0	157,058	16,518	1,328,358	343,428	832,055	0	423,595	1,599,078	1,033,342	(234,445)	798,897
30299	Mountain Empire Community College	727,606	0	98,959	99,325	925,890	216,388	524,262	0	48,982	789,632	651,089	102,592	753,681
30301	Department of Agriculture and Consumer Services	2,766,524	0	376,266	201,736	3,344,526	822,755	1,993,363	0	302,032	3,118,150	2,475,589	(217,802)	2,257,787



# State Employees

## Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences			
											Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
30310	Virginia Economic Development Partnership	1,538,907	0	209,302	1,736,385	3,484,594	457,666	1,108,828	0	13,829	1,580,323	1,377,072	1,472,997	2,850,069
30320	Virginia Tourism Authority	604,544	0	82,222	26,056	712,822	179,789	435,592	0	139,970	755,351	540,969	(43,396)	497,573
30330	Virginia - Israel Advisory Board	9,583	0	1,303	3,548	14,434	2,850	6,905	0	3,374	13,129	8,576	(4,877)	3,699
30350	Department of Small Business and Supplier Diversity	342,940	0	46,642	342,960	732,542	101,989	247,099	0	99,801	448,889	306,876	214,987	521,863
30400	Jamestown-Yorktown Commemoration	47,475	0	6,457	337,343	391,275	14,119	34,207	0	111,120	159,446	42,482	(100,786)	(58,304)
30402	Marine Resources Commission	455,534	0	61,956	18,415	535,905	135,474	328,226	0	84,463	548,163	407,629	(15,287)	392,342
30403	Department of Wildlife Resources (DWR)	1,790,239	0	243,485	1,195	2,034,919	532,411	1,289,921	0	330,715	2,153,047	1,601,973	(286,903)	1,315,070
30405	Virginia Racing Commission	42,560	0	5,789	34,641	82,990	12,657	30,666	0	399	43,722	38,085	50,074	88,159
30407	Virginia Port Authority	18,233	0	2,480	1,239	21,952	5,422	13,138	0	57,897	76,457	16,316	(40,585)	(24,269)
30409	Department Energy	1,269,882	0	172,713	0	1,442,595	377,659	914,988	0	490,862	1,783,509	1,136,338	(437,161)	699,177
30411	Department of Forestry	1,254,205	0	170,580	479	1,425,264	372,996	903,692	0	402,462	1,679,150	1,122,309	(307,075)	815,234
30413	Commission on Virginia Alcohol Safety Action Program	56,321	0	7,660	0	63,981	16,750	40,581	0	70,688	128,019	50,398	(48,514)	1,884
30417	Gunston Hall	22,017	0	2,995	85,761	110,773	6,548	15,864	0	12,586	34,998	19,702	21,801	41,503
30423	Department of Historic Resources	316,942	0	43,106	134,605	494,653	94,258	228,366	0	110,664	433,288	283,612	101,721	385,333
30425	Jamestown - Yorktown Foundation	805,453	0	109,547	381,919	1,296,919	239,539	580,353	0	116,734	936,626	720,749	(3,691)	717,058
30440	Department of Environmental Quality	5,891,518	0	801,286	78,455	6,771,259	1,752,118	4,245,014	0	690,348	6,687,480	5,271,951	(218,445)	5,053,506
30454	Office of Commonwealth Preparedness	27,571	0	3,750	170,586	201,907	8,199	19,866	0	245	28,310	24,671	94,218	118,889
30501	Virginia Department of Transportation	51,159,114	0	6,957,986	251,070,467	309,187,567	15,214,548	36,861,662	0	3,744,411	55,820,621	45,779,091	181,586,499	227,365,590
30505	Department of Rail and Public Transportation	582,232	0	79,187	177,524	838,943	173,154	419,516	0	274,108	866,778	521,003	85,630	606,633
30506	Motor Vehicle Dealer Board	147,389	0	20,046	9,624	177,059	43,833	106,198	0	23,963	173,994	131,889	(27,021)	104,868
30510	Virginia Department of Transportation	0	0	0	0	0	0	0	0	62,579,640	62,579,640	0	(45,641,427)	(45,641,427)
30511	Virginia Department of Transportation	0	0	0	0	0	0	0	0	18,326,212	18,326,212	0	(13,665,812)	(13,665,812)
30512	Virginia Department of Transportation	0	0	0	3,923	3,923	0	0	0	22,548,121	22,548,121	0	(16,444,699)	(16,444,699)
30513	Virginia Department of Transportation	0	0	0	0	0	0	0	0	16,621,498	16,621,498	0	(12,166,547)	(12,166,547)
30514	Virginia Department of Transportation	0	0	0	117,683	117,683	0	0	0	25,381,195	25,381,195	0	(18,388,839)	(18,388,839)
30515	Virginia Department of Transportation	0	0	0	45,628	45,628	0	0	0	25,800,439	25,800,439	0	(18,952,859)	(18,952,859)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	15,624,340	15,624,340	0	(11,651,392)	(11,651,392)
30517	Virginia Department of Transportation	0	0	0	104,263	104,263	0	0	0	15,221,015	15,221,015	0	(10,992,669)	(10,992,669)
30518	Virginia Department of Transportation	0	0	0	4,646	4,646	0	0	0	18,719,190	18,719,190	0	(13,743,868)	(13,743,868)
30519	Virginia Department of Transportation	0	0	0	173,841	173,841	0	0	0	32,032,436	32,032,436	0	(23,200,561)	(23,200,561)
30601	Department of Health	18,981,885	0	2,581,665	0	21,563,550	5,645,149	13,677,013	0	7,121,303	26,443,465	16,985,702	(3,794,823)	13,190,879
30602	Department of Medical Assistance Services	4,390,650	0	597,158	2,468,590	7,456,398	1,305,764	3,163,594	0	2,077,668	6,547,026	3,928,918	2,101,095	6,030,013
30606	Virginia Board for People With Disabilities	67,084	0	9,124	5,266	81,474	19,951	48,336	0	31,502	99,789	60,029	(10,281)	49,748
30701	Department of Corrections - Central Administration	2,971,905	0	404,199	1,316,444	4,692,548	883,834	2,141,346	0	27,106	3,052,286	2,659,372	1,176,321	3,835,693
30702	Department for the Blind and Vision Impaired	842,804	0	114,627	15,278	972,709	250,647	607,265	0	127,827	985,739	754,172	(90,445)	663,727
30703	Central State Hospital	4,006,083	0	544,854	759,564	5,310,501	1,191,396	2,886,502	0	1,193,780	5,271,678	3,584,793	(636,262)	2,948,531
30704	Eastern State Hospital	3,353,081	0	456,042	288,632	4,097,755	997,195	2,415,994	0	1,376,183	4,789,372	3,000,462	(66,702)	2,933,760
30705	Southwestern Virginia Mental Health Institute	2,990,777	0	406,766	3,002,885	6,400,428	889,447	2,154,944	0	293,508	3,337,899	2,676,529	1,477,206	4,153,465
30706	Western State Hospital	3,609,082	0	490,860	363,495	4,463,437	1,073,329	2,600,451	0	580,811	4,254,591	3,229,542	(317,292)	2,912,250
30707	Central Virginia Training Center	5,013	0	682	0	5,695	1,491	3,612	0	1,488,881	1,493,984	4,486	(4,038,813)	(4,034,327)
30708	Commonwealth Center for Children and Adolescents	613,980	0	83,505	0	697,485	182,596	442,391	0	1,065,182	1,690,169	549,413	(811,996)	(262,583)
30711	Virginia Correctional Enterprises	837,889	0	113,959	0	951,848	249,185	603,724	0	751,883	1,604,792	749,775	(870,392)	(120,617)
30716	Virginia Correctional Center for Women	542,670	0	73,807	198,927	815,404	161,388	391,010	0	754,944	1,307,342	485,601	(139,722)	345,879
30718	Bland Correctional Center	416,266	0	56,615	33,228	506,109	123,796	299,932	0	3,835	427,563	374,491	24,635	397,126
30720	Department of Behavioral Health & Developmental Services	4,304,251	0	585,407	1,449,164	6,338,822	1,280,070	3,101,341	0	39,377	4,420,788	3,851,605	1,606,575	5,458,180
30723	Southeastern Virginia Training Center	1,360,606	0	185,052	1,097,889	2,643,547	404,640	980,357	0	183,125	1,568,122	1,217,521	328,049	1,545,570
30724	Catawba Hospital	1,606,925	0	218,553	730,623	2,556,101	477,894	1,157,837	0	14,612	1,650,343	1,437,937	734,290	2,172,227
30728	Northern Virginia Mental Health Institute	2,430,218	0	330,526	754,474	3,515,218	722,739	1,751,044	0	261,193	2,734,976	2,174,650	548,351	2,723,001
30729	Piedmont Geriatric Hospital	1,597,931	0	217,329	927,246	2,742,506	475,219	1,151,357	0	810,686	2,437,262	1,429,889	(222,492)	1,207,397
30733	Sussex I Correctional Center	0	0	0	35,719	35,719	0	0	0	1,613,603	1,613,603	0	(1,108,529)	(1,108,529)
30734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	1,351,298	1,351,298	0	(987,357)	(987,357)
30735	Wallen's Ridge Correctional Center	611,818	0	83,211	294,688	989,717	181,953	440,833	0	5,582	628,368	547,478	213,515	760,993
30737	St. Brides Correctional Center	462,955	0	62,965	173,765	699,685	137,681	333,573	0	84,590	555,844	414,269	74,583	488,852
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	39,713	39,713	0	(433,997)	(433,997)
30739	Southern Virginia Mental Health Institute	891,508	0	121,251	339,065	1,351,824	265,131	642,358	0	647,041	1,554,530	797,754	(494,819)	302,935
30741	Red Onion Correctional Center	590,095	0	80,257	183,282	853,634	175,492	425,181	0	5,413	606,086	528,039	208,737	736,776
30742	Department of Corrections - Employee Relations and Training	899,125	0	122,287	833,300	1,854,712	267,397	647,846	0	8,090	923,333	804,571	642,833	1,447,404
30743	Fluvanna Women's Correctional Center	860,496	0	117,033	222,107	1,199,636	255,909	620,013	0	469,655	1,345,577	770,004	265,561	1,035,565
30745	Nottoway Correctional Center	597,320	0	81,240	0	678,560	177,641	430,387	0	691,027	1,299,055	534,504	(310,056)	224,448
30747	Marion Correctional Treatment Center	506,891	0	68,941	101,786	677,618	150,748	365,230	0	51,038	567,016	453,585	162,043	615,628



# State Employees

## Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30748	Hiram W. Davis Medical Center	1,055,802	0	143,596	467,581	1,666,979	313,992	760,737	0	121,728	1,196,457	944,772	418,941	1,363,713
30749	Buckingham Correctional Center	474,111	0	64,482	68,850	607,443	140,999	341,611	0	75,939	558,549	424,252	(79,458)	344,794
30751	Department for the Deaf and Hard-of-Hearing	59,417	0	8,081	49,231	116,729	17,671	42,812	0	39,214	99,697	53,169	(10,330)	42,839
30752	State Farm Correctional Center	539,770	0	73,412	73,291	686,473	160,526	388,200	0	443,055	992,501	483,006	(374,553)	108,453
30753	Deerfield Correctional Center	578,497	0	78,680	0	657,177	172,043	416,824	0	233,963	822,830	517,661	(314,050)	203,611
30754	Augusta Correctional Center	318,466	0	43,313	14,039	375,818	94,711	229,464	0	277,602	601,777	284,975	(155,840)	129,135
30756	Department of Corrections - Division of Institutions	3,475,945	0	472,752	907,423	4,856,120	1,033,734	2,504,522	0	31,727	3,569,983	3,110,406	797,071	3,907,477
30757	Western Region Correctional Field Units	156,186	0	21,242	44,140	221,568	46,449	112,537	0	1,413	160,399	139,761	65,879	205,640
30761	Eastern Reg Corr Field Unit	249,858	0	33,982	223,636	507,476	74,307	180,030	0	46,921	301,258	223,582	25,903	249,485
30765	Department of Social Services	10,107,503	0	1,374,689	0	11,482,192	3,005,937	7,282,757	0	7,585,999	17,874,693	9,044,572	(4,503,881)	4,540,691
30766	Virginia Parole Board	66,789	0	9,084	63,855	139,728	19,863	48,124	0	35,622	103,609	59,766	2,988	62,754
30767	Division of Community Corrections	1,361,933	0	185,232	414,092	1,961,257	405,034	981,313	0	178,369	1,564,716	1,218,708	242,185	1,460,893
30768	Keen Mountain Correctional Center	435,925	0	59,289	61,171	556,385	129,642	314,097	0	47,755	491,494	390,082	75,268	465,350
30769	Greensville Correctional Center	955,692	0	129,981	0	1,085,673	284,220	688,605	0	840,728	1,813,553	855,189	(535,462)	319,727
30770	Dillwyn Correctional Center	256,157	0	12,561	25,911	623,629	156,477	379,111	0	62,407	597,995	470,825	(47,618)	423,207
30771	Indian Creek Correctional Center	350,804	0	47,712	73,313	471,829	104,328	252,765	0	88,355	445,448	313,912	(43,253)	270,659
30772	Haynesville Correctional Center	586,901	0	79,822	126,594	793,317	174,542	422,880	0	146,800	744,222	525,181	(76,166)	449,015
30773	Coffeeburg Correctional Center	387,172	0	52,658	0	439,830	115,144	278,969	0	283,555	677,668	346,556	(107,289)	239,167
30774	Lunenburg Correctional Center	397,345	0	54,042	0	451,387	118,169	286,299	0	102,142	506,610	355,559	(58,261)	297,298
30775	Pocahontas State Correctional Center	477,797	0	64,984	273,547	816,328	142,095	344,267	0	112,898	599,260	427,551	183,098	610,649
30776	Green Rock Correctional Center	523,945	0	71,260	142,479	737,684	155,819	377,518	0	109,530	642,867	468,466	69,875	538,721
30777	Department of Juvenile Justice	7,429,491	0	1,010,461	2,819,865	11,259,817	2,209,506	5,353,169	0	1,920,775	9,483,450	6,648,187	(270,849)	6,377,338
30778	Department of Forensic Science	2,611,272	0	355,151	59,770	3,026,193	776,583	1,881,499	0	741,543	3,399,625	2,336,664	(171,888)	2,164,776
30779	Sussex State Prison Complex	821,573	0	111,739	4,262,242	5,195,554	244,333	591,968	0	7,250	843,551	735,174	2,888,439	3,623,613
30785	River North Correctional Center	487,774	0	66,341	212,464	766,579	145,062	351,455	0	210,534	707,051	436,478	(10,720)	425,758
30794	Virginia Center for Behavioral Rehabilitation	2,478,578	0	337,103	2,505,601	5,321,282	737,121	1,785,889	0	694,040	3,217,050	2,217,924	1,104,100	3,322,024
30840	Virginia Housing Commission (New Employer 9/21/22)	12,729	0	1,731	95,871	110,331	3,786	9,171	0	96	13,053	11,390	41,823	53,213
30841	Department of Aviation	288,094	0	39,183	5,022	332,299	85,678	207,580	0	80,290	373,548	257,797	(16,745)	241,052
30848	Indigent Defense Commission	4,041,173	0	549,627	1,832,815	6,423,615	1,201,831	2,911,785	0	36,890	4,150,506	3,616,193	1,346,022	4,962,215
30851	Tobacco Indemnification & Revitalization Commission	81,484	0	11,082	7,033	99,599	24,233	58,712	0	40,785	123,730	72,915	(35,560)	37,355
30852	Virginia Foundation For Healthy Youth	124,634	0	16,951	2,890	144,475	37,066	89,803	0	97,916	224,785	111,527	(48,403)	63,124
30856	Virginia Opioid Abatement Authority (New Employer 11/21/22)	24,524	0	3,335	184,709	212,568	7,293	17,670	0	156	25,119	21,945	80,591	102,536
30882	Behavioral Health Commission	32,141	0	4,371	227,019	263,531	9,559	23,159	0	213	32,931	28,761	107,101	135,862
30902	Puller Veterans Care Center (New Employer 12/16/22)	36,761	0	5,000	276,878	318,639	10,933	26,488	0	252	37,673	32,895	120,798	153,693
30903	Jones & Cabacoy Veterans Care Center (New Employer 10/18/22)	119,130	0	16,202	897,264	1,032,596	35,429	85,837	0	758	122,024	106,602	391,487	498,089
30912	Department of Veterans Services	1,483,077	0	201,709	1,288,887	2,973,673	441,062	1,068,601	0	13,230	1,522,893	1,327,113	808,100	2,135,213
30913	Veterans Services Foundation	10,321	0	1,404	11,540	23,265	3,069	7,436	0	26,369	36,874	9,235	378	9,613
30922	Sitter-Barfoot Veterans Care Center	1,312,393	0	178,494	5,368	1,496,255	390,301	945,618	0	809,385	2,145,304	1,174,379	(474,835)	699,544
30937	Southern Virginia Higher Education Center	258,164	0	35,112	241,973	535,249	76,777	186,015	0	37,542	300,334	231,015	59,910	290,925
30938	New College Institute	83,990	0	11,423	50,936	146,349	24,978	60,518	0	195,187	280,683	75,158	(17,208)	57,950
30942	Virginia Museum of Natural History	166,998	0	22,713	67,129	256,840	49,665	120,327	0	5,721	175,713	149,436	(10,248)	139,188
30948	Southwest Virginia Higher Education Center	127,730	0	17,372	72,166	217,268	37,987	92,033	0	15,104	145,124	114,298	(4,046)	110,252
30957	Commonwealth's Attorneys' Services Council	57,157	0	7,774	9,125	16,998	16,998	41,183	0	515	58,696	51,146	10,420	61,566
30960	Department of Fire Programs	458,433	0	62,350	45,525	566,308	136,337	330,315	0	142,891	609,543	410,223	23,017	433,240
30961	Division of Capitol Police	94,262	0	12,820	146,835	253,917	28,033	67,919	0	6,831	102,783	84,349	111,428	195,777
30977	Virginia Cannabis Control Authority	72,982	0	9,926	523,484	606,392	21,705	52,586	0	490	74,781	65,307	242,402	307,709
30999	Department of Alcoholic Beverage Control	7,601,404	0	1,033,842	8,473,322	17,108,568	2,260,632	5,477,037	0	69,154	7,806,823	6,802,021	6,739,521	13,541,542
35106	Arlington County Health Department	7,912	0	1,076	928	9,916	2,353	5,701	0	2,868	10,922	7,080	(129)	6,951
35129	Fairfax County Health Department	128,222	0	17,439	0	145,661	38,133	92,388	0	745,808	876,329	114,738	(625,387)	(510,649)
35522	Virginia Passenger Rail Authority	530,629	0	72,169	3,302,419	3,905,217	157,807	382,334	0	4,108	544,249	474,827	1,808,798	2,283,625
35885	Fort Monroe Federal Area Development Authority	168,816	0	22,960	38,674	230,450	50,205	121,637	0	68,201	240,043	151,063	245	151,308
Total for State Employers <sup>(1)</sup>		491,459,480	0	66,841,818	367,648,311	925,949,609	146,158,394	354,111,176	0	372,160,617	872,430,187	439,776,351	(2,365,672)	437,410,679

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





# State Employees

## Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Total for State Employers<sup>(1)</sup></b>		<b>(95,760,962)</b>	<b>(251,054,785)</b>	<b>387,526,200</b>	<b>12,808,969</b>	<b>0</b>
<b>Employer Allocation</b>						
30100	Senate	(359,062)	(557,998)	520,208	18,512	0
30101	House of Delegates	(544,941)	(1,009,939)	840,811	31,459	0
30103	Magistrate System	(285,360)	(779,498)	1,910,757	58,082	0
30107	Division of Legislative Services	(138,944)	(357,407)	482,866	16,410	0
30109	Division of Legislative Automated Systems	37,008	(42,668)	196,935	5,795	0
30110	Joint Legislative Audit and Review Commission	(86,331)	(197,761)	224,466	7,862	0
30111	Supreme Court	(628,158)	(1,240,201)	1,744,542	57,593	0
30112	Judicial Inquiry and Review Commission	(18,959)	(32,411)	33,628	1,142	0
30114	General District Courts	(626,543)	(1,740,083)	3,078,409	99,138	0
30115	Juvenile and Domestic Relations District Courts	(313,875)	(985,886)	1,895,784	60,287	0
30116	Combined District Courts	(72,086)	(263,463)	580,195	18,380	0
30117	Virginia State Bar	(374,494)	(540,291)	479,897	17,448	0
30119	Office of the Lieutenant Governor	21,919	8,140	16,438	431	0
30121	Office of the Governor	57,858	383	168,598	4,696	0
30122	Department of Planning and Budget	(156,202)	(292,521)	319,501	11,348	0
30123	Department of Military Affairs	(128,739)	(756,559)	1,368,465	44,390	0
30125	Virginia Court of Appeals	775,777	15,773	568,952	17,988	0
30127	Department of Emergency Management	613,406	(418,242)	1,024,762	32,543	0
30128	Virginia Veterans Care Center	(190,437)	(493,521)	839,372	27,125	0
30129	Department of Human Resource Management	(426,991)	(698,377)	631,677	23,159	0
30132	State Board of Elections	140,618	(118,203)	404,742	12,489	0
30133	Auditor of Public Accounts	(197,162)	(599,638)	679,005	24,161	0
30136	Virginia Information Technologies Agency (VITA)	124,763	(1,076,716)	1,999,649	65,715	0
30140	Department of Criminal Justice Services	454,698	(322,859)	896,675	28,955	0
30141	Office of the Attorney General and Department of Law	1,097,990	(498,284)	3,382,917	99,182	0
30143	Office of the Attorney General - Division of Debt Collection	(76,823)	(89,929)	99,192	3,554	0
30146	Science Museum of Virginia	(32,795)	(83,159)	313,813	9,804	0
30147	Office of the State Inspector General	(100,578)	(211,463)	251,937	8,851	0
30148	Virginia Commission for the Arts	44,517	35,637	49,770	1,051	0
30151	Department of Accounts	(621,473)	(1,079,651)	834,402	32,145	0
30152	Department of the Treasury	(328,005)	(627,536)	605,654	21,766	0
30154	Department of Motor Vehicles	(4,396,249)	(7,327,737)	7,153,714	257,523	0
30156	Department of State Police	239,656	(2,515,415)	3,406,444	118,187	0
30157	Compensation Board	(21,224)	(55,945)	82,475	2,679	0
30160	Virginia Criminal Sentencing Commission	(21,056)	(37,395)	59,633	1,928	0
30161	Department of Taxation	(1,690,901)	(3,101,409)	3,912,001	134,160	0
30162	Department of Accounts - Transfer Payments (CHRF)	28	(7,144)	11,430	385	0
30164	Virginia Managemtn Fellows Administration	23,685	(881)	52,725	1,754	0
30165	Department of Housing and Community Development	600,183	(364,336)	750,427	25,621	0
30166	Secretary of the Commonwealth	6,505	(21,071)	48,747	1,584	0
30171	State Corporation Commission	(1,079,948)	(3,005,690)	4,262,549	143,530	0
30172	State Lottery Department	758,905	(1,046,621)	2,266,343	73,540	0
30174	Virginia College Savings Plan	141,743	(486,594)	954,689	30,797	0
30180	Secretary of Administration	231,564	104,961	179,025	4,205	0
30181	Department of Labor and Industry	(164,710)	(646,288)	686,962	24,571	0
30182	Virginia Employment Commission	2,788,624	(3,240,812)	3,678,806	139,590	0
30183	Secretary of Natural and Historic Resources	46,548	27,771	19,213	378	0
30185	Secretary of Education	(36,400)	(19,435)	4,796	227	0
30186	Secretary of Transportation	20,616	16,837	29,708	667	0
30187	Secretary of Public Safety	(16,193)	(18,760)	45,259	1,415	0
30188	Secretary of Health and Human Resources	113,939	67,804	48,850	954	0
30190	Secretary of Finance	(17,714)	(49,599)	15,153	914	0
30191	Virginia Workers' Compensation Commission	(707,905)	(1,150,849)	1,602,590	53,055	0
30192	Secretary of Commerce and Trade	151,428	107,034	77,485	1,419	0
30193	Secretary of Agriculture and Forestry	(89,114)	(54,190)	(4,217)	140	0
30194	Department of General Services	(1,515,404)	(2,503,188)	2,997,651	102,996	0
30195	Secretary of Labor	33,998	(27,917)	(9,974)	228	0
30199	Department of Conservation and Recreation	(34,656)	(1,115,019)	2,363,612	75,505	0
30200	Office of Children's Services	10,995	(42,919)	102,865	3,301	0
30201	Department of Education - Central Office Operations	3,396,824	(517,093)	3,182,828	103,407	0
30202	The Library of Virginia	69,777	(296,142)	721,083	22,694	0
30203	Woodrow Wilson Rehabilitation Center	(907,995)	(653,758)	741,954	24,990	0
30204	The College of William and Mary	(906,023)	(2,753,867)	5,858,244	184,355	0
30206	Virginia Commonwealth University Health System Authority	(3,813,370)	(2,338,061)	670,332	32,847	0
30207	University of Virginia - Academic Division	(11,342,696)	(19,499,844)	28,561,582	942,224	0
30208	Virginia Polytechnic Institute and State University	(8,975,029)	(16,560,631)	23,668,746	786,860	0
30209	University of Virginia Medical Center	(3,020,842)	(2,889,542)	2,834,655	98,287	0



# State Employees

## Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30211	Virginia Military Institute	(127,774)	(935,557)	1,648,663	53,702	0
30212	Virginia State University	(219,873)	(1,114,416)	3,499,872	106,174	0
30213	Norfolk State University	(628,773)	(2,192,178)	3,342,854	111,139	0
30214	Longwood University	(1,311,700)	(1,803,772)	2,075,543	72,737	0
30215	University of Mary Washington	(978,154)	(1,193,810)	1,867,360	60,674	0
30216	James Madison University	(3,150,293)	(7,040,189)	10,551,820	349,291	0
30217	Radford University	(2,483,281)	(3,533,811)	4,322,268	147,522	0
30218	Virginia School for Deaf and Blind	(301,852)	(432,687)	493,862	16,812	0
30221	Old Dominion University	(2,212,299)	(5,389,704)	8,115,931	269,069	0
30222	Department of Professional and Occupational Regulation	(404,404)	(647,520)	860,554	29,041	0
30223	Department of Health Professions	89,459	(769,734)	1,598,662	51,237	0
30226	Board of Accountancy	(25,676)	(43,449)	75,547	2,449	0
30233	Board of Bar Examiners	(12,437)	(27,551)	52,289	1,667	0
30234	Cooperative Extension and Agricultural Research Service	(214,411)	(372,039)	244,894	9,687	0
30236	Virginia Commonwealth University	(4,576,256)	(11,413,951)	22,317,023	710,107	0
30238	Virginia Museum of Fine Arts	(72,481)	(695,249)	1,145,533	37,907	0
30239	Frontier Culture Museum of Virginia	(23,802)	(56,927)	126,282	3,960	0
30241	Richard Bland College	(18,796)	(195,883)	473,226	15,230	0
30242	Christopher Newport University	(430,286)	(1,599,421)	2,914,983	94,183	0
30245	State Council of Higher Education for Virginia	(35,917)	(147,166)	402,315	12,363	0
30246	University of Virginia's College at Wise	(339,635)	(421,267)	797,934	24,648	0
30247	George Mason University	1,157,891	(6,927,407)	15,125,191	479,335	0
30261	Virginia Community College System - Central Office Operation	(224,001)	(1,219,392)	1,349,907	47,746	0
30262	Department of Rehabilitative Services	(389,011)	(3,156,835)	4,316,701	147,372	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impa	(47,543)	(93,785)	79,630	3,017	0
30268	Virginia Institute of Marine Science	(385,039)	(707,647)	1,169,365	37,994	0
30270	Virginia Community College System - Shared Services	(57,231)	(198,149)	419,314	13,274	0
30275	New River Community College	(174,802)	(455,730)	579,841	19,990	0
30276	Southside Virginia Community College	(180,122)	(418,326)	634,116	21,284	0
30277	Paul D. Camp Community College	(134,051)	(233,435)	264,933	9,226	0
30278	Rappahannock Community College	(90,065)	(393,790)	477,377	17,031	0
30279	Danville Community College	41,662	(321,349)	551,634	18,686	0
30280	Northern Virginia Community College	(4,549,369)	(6,410,945)	7,009,535	243,928	0
30282	Piedmont Virginia Community College	(455,793)	(754,523)	638,198	23,738	0
30283	J. Sargeant Reynolds Community College	(972,214)	(1,444,498)	1,435,726	51,229	0
30284	Eastern Shore Community College	(14,599)	(106,280)	187,761	6,316	0
30285	Patrick Henry Community College	(328,882)	(659,343)	829,152	28,070	0
30286	Virginia Western Community College	(374,479)	(820,125)	933,293	32,803	0
30287	Dabney S. Lancaster Community College	(14,224)	(177,867)	278,173	9,282	0
30288	Wytheville Community College	(51,563)	(141,055)	453,488	14,160	0
30290	John Tyler Community College	(305,607)	(730,624)	1,227,559	39,970	0
30291	Blue Ridge Community College	28,704	(332,572)	841,393	26,378	0
30292	Central Virginia Community College	(19,567)	(346,446)	731,975	23,564	0
30293	Thomas Nelson Community College	(1,195,247)	(1,142,090)	845,988	32,268	0
30294	Southwest Virginia Community College	238,709	(260,080)	628,185	20,126	0
30295	Tidewater Community College	(2,159,068)	(3,007,596)	3,099,793	108,990	0
30296	Virginia Highlands Community College	(47,177)	(157,528)	466,741	14,473	0
30297	Germanna Community College	534,285	(228,667)	1,452,165	42,938	0
30298	Lord Fairfax Community College	(441,675)	(740,228)	881,086	30,097	0
30299	Mountain Empire Community College	(79,796)	(378,097)	575,188	18,963	0
30301	Department of Agriculture and Consumer Services	(669,221)	(1,383,515)	2,207,007	72,105	0
30310	Virginia Economic Development Partnership	780,524	(236,559)	1,320,197	40,109	0
30320	Virginia Tourism Authority	(152,779)	(365,187)	459,680	15,757	0
30330	Virginia - Israel Advisory Board	(3,329)	(3,499)	7,884	249	0
30350	Department of Small Business and Supplier Diversity	144,139	(127,604)	258,180	8,938	0
30400	Jamestown-Yorktown Commemoration	36,407	117,940	76,245	1,237	0
30402	Marine Resources Commission	(121,196)	(254,399)	351,464	11,873	0
30403	Department of Wildlife Resources (DWR)	(490,399)	(1,047,407)	1,373,019	46,659	0
30405	Virginia Racing Commission	19,632	(16,250)	34,776	1,110	0
30407	Virginia Port Authority	(43,581)	(25,400)	14,001	475	0
30409	Department Energy	(609,187)	(759,077)	994,253	33,097	0
30411	Department of Forestry	(465,203)	(772,179)	950,808	32,688	0
30413	Commission on Virginia Alcohol Safety Action Program	(48,992)	(54,599)	38,085	1,468	0
30417	Gunston Hall	26,391	23,013	25,797	574	0
30423	Department of Historic Resources	2,138	(185,310)	236,277	8,260	0
30425	Jamestown - Yorktown Foundation	(48,757)	(273,499)	661,556	20,993	0
30440	Department of Environmental Quality	(1,419,626)	(3,246,370)	4,596,225	153,550	0
30454	Office of Commonwealth Preparedness	88,979	49,129	34,771	718	0
30501	Virginia Department of Transportation	171,864,395	40,243,685	39,925,499	1,333,367	0



# State Employees

## Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30505	Department of Rail and Public Transportation	(189,657)	(325,394)	472,043	15,173	0
30506	Motor Vehicle Dealer Board	(44,033)	(74,183)	117,439	3,842	0
30510	Virginia Department of Transportation	(45,774,921)	(16,804,719)	0	0	0
30511	Virginia Department of Transportation	(13,412,957)	(4,913,255)	0	0	0
30512	Virginia Department of Transportation	(16,454,559)	(6,089,639)	0	0	0
30513	Virginia Department of Transportation	(12,155,983)	(4,465,515)	0	0	0
30514	Virginia Department of Transportation	(18,408,736)	(6,854,776)	0	0	0
30515	Virginia Department of Transportation	(18,786,810)	(6,968,001)	0	0	0
30516	Virginia Department of Transportation	(11,430,557)	(4,193,783)	0	0	0
30517	Virginia Department of Transportation	(11,005,968)	(4,110,784)	0	0	0
30518	Virginia Department of Transportation	(13,658,996)	(5,055,548)	0	0	0
30519	Virginia Department of Transportation	(23,207,500)	(8,651,095)	0	0	0
30601	Department of Health	(7,176,422)	(12,462,799)	14,264,580	494,726	0
30602	Department of Medical Assistance Services	206,779	(2,616,052)	3,204,211	114,434	0
30606	Virginia Board for People With Disabilities	(25,572)	(45,324)	50,833	1,748	0
30701	Department of Corrections - Central Administration	301,971	(1,145,391)	2,406,224	77,458	0
30702	Department for the Blind and Vision Impaired	(207,075)	(479,740)	651,818	21,967	0
30703	Central State Hospital	(1,419,440)	(1,901,218)	3,255,071	104,410	0
30704	Eastern State Hospital	(1,316,363)	(2,093,497)	2,630,850	87,393	0
30705	Southwestern Virginia Mental Health Institute	565,922	(312,816)	2,731,474	77,949	0
30706	Western State Hospital	(988,725)	(1,788,361)	2,891,867	94,065	0
30707	Central Virginia Training Center	(1,442,349)	(48,385)	2,314	131	0
30708	Commonwealth Center for Children and Adolescents	(798,971)	(636,425)	426,710	16,002	0
30711	Virginia Correctional Enterprises	(612,704)	(674,395)	612,316	21,839	0
30716	Virginia Correctional Center for Women	(356,867)	(535,076)	385,861	14,144	0
30718	Bland Correctional Center	(54,665)	(207,090)	329,451	10,850	0
30720	Department of Behavioral Health & Developmental Services	203,221	(1,834,023)	3,436,655	112,181	0
30723	Southeastern Virginia Training Center	60,680	(232,620)	1,211,903	35,462	0
30724	Catawba Hospital	200,830	(649,284)	1,312,330	41,882	0
30728	Northern Virginia Mental Health Institute	(316,916)	(977,663)	2,011,482	63,339	0
30729	Piedmont Geriatric Hospital	(526,484)	(587,345)	1,377,427	41,646	0
30733	Sussex I Correctional Center	(1,142,094)	(435,790)	0	0	0
30734	Sussex II Correctional Center	(998,700)	(352,598)	0	0	0
30735	Wallen's Ridge Correctional Center	69,284	(224,688)	500,807	15,946	0
30737	St. Brides Correctional Center	(35,339)	(211,480)	378,594	12,066	0
30738	Southwestern Virginia Training Center	(38,550)	(1,163)	0	0	0
30739	Southern Virginia Mental Health Institute	(569,723)	(402,130)	745,911	23,236	0
30741	Red Onion Correctional Center	38,222	(275,013)	468,959	15,380	0
30742	Department of Corrections - Employee Relations and Training	319,080	(180,631)	769,495	23,435	0
30743	Fluvanna Women's Correctional Center	(189,172)	(599,264)	620,068	22,427	0
30745	Nottoway Correctional Center	(491,571)	(558,347)	413,854	15,569	0
30747	Marion Correctional Treatment Center	(27,685)	(273,257)	398,333	13,211	0
30748	Hiram W. Davis Medical Center	(11,964)	(420,727)	875,696	27,517	0
30749	Buckingham Correctional Center	(128,866)	(217,161)	382,565	12,356	0
30751	Department for the Deaf and Hard-of-Hearing	(21,506)	(16,094)	53,085	1,547	0
30752	State Farm Correctional Center	(434,945)	(320,055)	434,904	14,068	0
30753	Deerfield Correctional Center	(285,796)	(343,406)	448,470	15,079	0
30754	Augusta Correctional Center	(213,560)	(256,723)	236,025	8,299	0
30756	Department of Corrections - Division of Institutions	(123,239)	(1,490,469)	2,809,251	90,594	0
30757	Western Region Correctional Field Units	2,362	(69,826)	124,563	4,070	0
30761	Eastern Reg Corr Field Unit	26,486	(42,550)	215,770	6,512	0
30765	Department of Social Services	(6,553,099)	(7,653,511)	7,550,675	263,434	0
30766	Virginia Parole Board	4,005	(21,074)	51,448	1,740	0
30767	Division of Community Corrections	(145,836)	(606,035)	1,112,915	35,497	0
30768	Keen Mountain Correctional Center	(61,966)	(229,651)	345,145	11,363	0
30769	Greensville Correctional Center	(646,445)	(790,878)	684,536	24,907	0
30770	Dillwyn Correctional Center	(135,552)	(270,697)	418,169	13,714	0
30771	Indian Creek Correctional Center	(95,335)	(172,619)	285,191	9,144	0
30772	Haynesville Correctional Center	(174,781)	(270,235)	478,814	15,297	0
30773	Coffeewood Correctional Center	(210,162)	(312,076)	274,309	10,091	0
30774	Lunenburg Correctional Center	(153,331)	(225,044)	312,796	10,356	0
30775	Pocahontas State Correctional Center	20,128	(210,504)	394,991	12,453	0
30776	Green Rock Correctional Center	(97,355)	(248,409)	426,925	13,656	0
30777	Department of Juvenile Justice	(1,623,355)	(3,009,324)	6,215,410	193,636	0
30778	Department of Forensic Science	(782,094)	(1,636,081)	1,976,684	68,059	0
30779	Sussex State Prison Complex	2,732,310	855,901	742,379	21,413	0
30785	River North Correctional Center	(147,675)	(215,916)	410,405	12,714	0
30794	Virginia Center for Behavioral Rehabilitation	108,048	(340,131)	2,271,716	64,599	0
30840	Virginia Housing Commission (New Employer 9/21/22)	39,404	35,366	22,176	332	0



# State Employees

## Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30841	Department of Aviation	(88,828)	(177,819)	217,889	7,509	0
30848	Indigent Defense Commission	453,614	(1,550,101)	3,264,270	105,326	0
30851	Tobacco Indemnification & Revitalization Commission	(42,256)	(49,142)	65,144	2,123	0
30852	Virginia Foundation For Healthy Youth	(67,941)	(103,488)	87,871	3,248	0
30856	Virginia Opioid Abatement Authority (New Employer 11/21/22)	75,931	68,150	42,729	639	0
30882	Behavioral Health Commission	100,993	78,160	50,610	837	0
30902	Puller Veterans Care Center (New Employer 12/16/22)	113,812	102,150	64,047	957	0
30903	Jones & Cabacoy Veterans Care Center (New Employer 10/18/22)	368,848	331,055	207,565	3,104	0
30912	Department of Veterans Services	345,183	(235,951)	1,302,894	38,654	0
30913	Veterans Services Foundation	(4,146)	(14,546)	4,813	270	0
30922	Sitter-Barfoot Veterans Care Center	(636,965)	(996,763)	950,474	34,205	0
30937	Southern Virginia Higher Education Center	63,247	(50,672)	215,611	6,729	0
30938	New College Institute	(51,254)	(126,886)	41,618	2,188	0
30942	Virginia Museum of Natural History	(2,943)	(58,527)	138,245	4,352	0
30948	Southwest Virginia Higher Education Center	4,196	(40,270)	104,890	3,328	0
30957	Commonwealth's Attorneys' Services Council	(4,327)	(26,872)	45,068	1,491	0
30960	Department of Fire Programs	(104,867)	(294,456)	344,141	11,947	0
30961	Division of Capitol Police	76,108	(4,663)	77,233	2,456	0
30977	Virginia Cannabis Control Authority	228,533	183,395	117,782	1,901	0
30999	Department of Alcoholic Beverage Control	4,422,639	(1,526,494)	6,207,483	198,117	0
35106	Arlington County Health Department	(2,111)	(5,105)	6,004	206	0
35129	Fairfax County Health Department	(508,937)	(286,894)	61,821	3,342	0
35522	Virginia Passenger Rail Authority	1,685,907	970,752	690,479	13,830	0
35885	Fort Monroe Federal Area Development Authority	(31,209)	(107,459)	124,675	4,400	0
Total for State Employers <sup>(1)</sup>		(95,760,962)	(251,054,785)	387,526,200	12,808,969	0

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



# State Employees

## Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
<b>Total for State Employers<sup>(1)</sup></b>		<b>4,538,420,453</b>	<b>5,059,700,977</b>	<b>8,431,527,192</b>	<b>2,237,742,217</b>
<b>Employer Allocation</b>					
30100	Senate	6,944,690	7,312,280	12,185,243	3,233,985
30101	House of Delegates	12,220,604	12,426,626	20,707,831	5,495,895
30103	Magistrate System	19,093,133	22,943,214	38,232,760	10,147,042
30107	Division of Legislative Services	5,945,784	6,481,983	10,801,629	2,866,772
30109	Division of Legislative Automated Systems	1,843,052	2,288,503	3,813,580	1,012,131
30110	Joint Legislative Audit and Review Commission	2,914,573	3,105,138	5,174,428	1,373,302
30111	Supreme Court	20,385,675	22,749,934	37,910,676	10,061,560
30112	Judicial Inquiry and Review Commission	413,904	451,325	752,092	199,607
30114	General District Courts	34,361,286	39,161,074	65,258,334	17,319,677
30115	Juvenile and Domestic Relations District Courts	20,665,695	23,814,495	39,684,669	10,532,381
30116	Combined District Courts	6,279,358	7,260,671	12,099,242	3,211,160
30117	Virginia State Bar	6,646,062	6,891,819	11,484,583	3,048,029
30119	Office of the Lieutenant Governor	119,360	170,006	283,299	75,188
30121	Office of the Governor	1,406,910	1,854,886	3,090,998	820,356
30122	Department of Planning and Budget	4,251,138	4,482,389	7,469,490	1,982,416
30123	Department of Military Affairs	15,481,912	17,534,900	29,220,301	7,755,119
30125	Virginia Court of Appeals	6,133,675	7,105,338	11,840,394	3,142,461
30127	Department of Emergency Management	11,141,821	12,855,182	21,421,981	5,685,432
30128	Virginia Veterans Care Center	9,429,021	10,714,423	17,854,602	4,738,643
30129	Department of Human Resource Management	8,874,880	9,148,951	15,245,887	4,046,285
30132	State Board of Elections	4,164,454	4,933,208	8,220,739	2,181,799
30133	Auditor of Public Accounts	9,064,132	9,544,114	15,904,390	4,221,053
30136	Virginia Information Technologies Agency (VITA)	23,172,719	25,958,290	43,257,107	11,480,513
30140	Department of Criminal Justice Services	10,058,954	11,437,454	19,059,467	5,058,416
30141	Office of the Attorney General and Department of Law	31,441,266	39,178,277	65,287,001	17,327,286
30143	Office of the Attorney General - Division of Debt Collection	1,340,195	1,404,067	2,339,749	620,973
30146	Science Museum of Virginia	3,307,147	3,872,695	6,453,491	1,712,768
30147	Office of the State Inspector General	3,289,447	3,496,253	5,826,185	1,546,280
30148	Virginia Commission for the Arts	198,783	415,401	692,228	183,719
30151	Department of Accounts	12,726,184	12,697,320	21,158,917	5,615,614
30152	Department of the Treasury	8,223,163	8,597,444	14,326,851	3,802,372
30154	Department of Motor Vehicles	97,415,370	101,724,276	169,514,168	44,989,360
30156	Department of State Police	43,513,917	46,685,355	77,796,858	20,647,424
30157	Compensation Board	935,822	1,058,489	1,763,875	468,136
30160	Virginia Criminal Sentencing Commission	670,325	761,485	1,268,945	336,780
30161	Department of Taxation	48,957,298	52,994,802	88,310,973	23,437,888
30162	Department of Accounts - Transfer Payments (CHRF)	138,876	152,297	253,789	67,356
30164	Virginia Managemtn Fellows Administration	624,487	692,673	1,154,276	306,347
30165	Department of Housing and Community Development	9,316,922	10,120,414	16,864,741	4,475,932
30166	Secretary of the Commonwealth	552,780	625,379	1,042,137	276,585
30171	State Corporation Commission	51,628,612	56,696,479	94,479,478	25,075,020
30172	State Lottery Department	25,655,234	29,049,261	48,407,927	12,847,549
30174	Virginia College Savings Plan	10,690,248	12,165,545	20,272,764	5,380,427
30180	Secretary of Administration	988,468	1,661,100	2,768,070	734,651
30181	Department of Labor and Industry	9,251,569	9,705,518	16,173,355	4,292,437
30182	Virginia Employment Commission	54,730,168	55,140,115	91,885,940	24,386,691
30183	Secretary of Natural and Historic Resources	58,546	149,261	248,730	66,013
30185	Secretary of Education	100,299	89,557	149,238	39,608
30186	Secretary of Transportation	144,322	263,610	439,283	116,586
30187	Secretary of Public Safety	477,896	559,097	931,684	247,271
30188	Secretary of Health and Human Resources	143,868	376,442	627,306	166,488
30190	Secretary of Finance	445,219	361,263	602,011	159,775
30191	Virginia Workers' Compensation Commission	18,823,551	20,957,787	34,924,229	9,268,952
30192	Secretary of Commerce and Trade	168,375	560,615	934,213	247,942



# State Employees

## Appendix 4 - Net Pension Liability

Employer	June 30, 2022 Net Pension	June 30, 2023 Net Pension	Discount Rate Sensitivity	
			Net Pension Liability	Net Pension Liability
			1% Decrease Discount Rate	1% Increase Discount Rate
30193 Secretary of Agriculture and Forestry	131,160	55,151	91,904	24,391
30194 Department of General Services	37,639,386	40,684,550	67,797,067	17,993,461
30195 Secretary of Labor	244,167	90,063	150,081	39,832
30199 Department of Conservation and Recreation	25,986,085	29,825,925	49,702,166	13,191,043
30200 Office of Children's Services	1,140,505	1,303,885	2,172,805	576,666
30201 Department of Education - Central Office Operations	36,112,662	40,846,966	68,067,719	18,065,293
30202 The Library of Virginia	7,706,691	8,964,272	14,938,137	3,964,608
30203 Woodrow Wilson Rehabilitation Center	8,991,064	9,871,477	16,449,910	4,365,835
30204 The College of William and Mary	62,602,512	72,822,758	121,352,441	32,207,153
30206 Virginia Commonwealth University Health System Authority	14,768,926	12,974,591	21,620,965	5,738,242
30207 University of Virginia - Academic Division	333,309,734	372,190,086	620,220,610	164,607,647
30208 Virginia Polytechnic Institute and State University	280,124,898	310,819,455	517,952,088	137,465,400
30209 University of Virginia Medical Center	36,170,754	38,825,109	64,698,481	17,171,091
30211 Virginia Military Institute	18,795,413	21,212,796	35,349,178	9,381,734
30212 Virginia State University	34,834,643	41,940,367	69,889,772	18,548,869
30213 Norfolk State University	39,568,215	43,901,507	73,157,832	19,416,218
30214 Longwood University	26,982,722	28,732,018	47,879,270	12,707,243
30215 University of Mary Washington	21,191,245	23,967,298	39,939,301	10,599,961
30216 James Madison University	123,912,027	137,974,504	229,921,844	61,021,664
30217 Radford University	53,633,686	58,273,082	97,106,742	25,772,301
30218 Virginia School for Deaf and Blind	6,099,636	6,640,858	11,066,379	2,937,037
30221 Old Dominion University	95,573,225	106,285,597	177,115,189	47,006,684
30222 Department of Professional and Occupational Regulation	10,464,235	11,471,354	19,115,958	5,073,409
30223 Department of Health Professions	17,684,407	20,239,310	33,726,952	8,951,193
30226 Board of Accountancy	853,677	967,415	1,612,108	427,856
30233 Board of Bar Examiners	572,295	658,267	1,096,942	291,130
30234 Cooperative Extension and Agricultural Research Service	3,898,957	3,826,652	6,376,764	1,692,404
30236 Virginia Commonwealth University	243,534,340	280,500,715	467,428,690	124,056,401
30238 Virginia Museum of Fine Arts	13,443,708	14,973,679	24,952,262	6,622,374
30239 Frontier Culture Museum of Virginia	1,341,557	1,564,966	2,607,871	692,134
30241 Richard Bland College	5,276,367	6,016,490	10,025,929	2,660,899
30242 Christopher Newport University	32,735,170	37,202,969	61,995,333	16,453,671
30245 State Council of Higher Education for Virginia	4,105,909	4,883,117	8,137,267	2,159,645
30246 University of Virginia's College at Wise	8,227,702	9,736,383	16,224,788	4,306,087
30247 George Mason University	163,801,562	189,343,118	315,522,924	83,740,342
30261 Virginia Community College System - Central Office Operation	17,832,814	18,860,035	31,428,518	8,341,184
30262 Department of Rehabilitative Services	53,590,571	58,213,884	97,008,093	25,746,119
30263 Virginia Rehabilitation Center for the Blind and Vision Impa	1,182,258	1,192,066	1,986,468	527,212
30268 Virginia Institute of Marine Science	13,268,525	15,007,579	25,008,753	6,637,367
30270 Virginia Community College System - Shared Services	4,531,612	5,243,368	8,737,592	2,318,972
30275 New River Community College	7,323,195	7,895,663	13,157,398	3,491,997
30276 Southside Virginia Community College	7,635,892	8,407,199	14,009,826	3,718,232
30277 Paul D. Camp Community College	3,406,538	3,644,503	6,073,229	1,611,846
30278 Rappahannock Community College	6,400,988	6,727,378	11,210,559	2,975,302
30279 Danville Community College	6,753,169	7,381,092	12,299,912	3,264,418
30280 Northern Virginia Community College	90,012,753	96,354,416	160,565,788	42,614,444
30282 Piedmont Virginia Community College	9,183,947	9,376,132	15,624,463	4,146,760
30283 J. Sargeant Reynolds Community College	19,256,970	20,236,274	33,721,893	8,949,850
30284 Eastern Shore Community College	2,270,118	2,494,939	4,157,586	1,103,431
30285 Patrick Henry Community College	10,140,646	11,088,335	18,477,692	4,904,012
30286 Virginia Western Community College	12,195,642	12,957,894	21,593,141	5,730,858
30287 Dabney S. Lancaster Community College	3,313,954	3,666,259	6,109,485	1,621,468
30288 Wytheville Community College	4,774,418	5,593,499	9,321,053	2,473,824
30290 John Tyler Community College	13,985,141	15,788,797	26,310,581	6,982,875
30291 Blue Ridge Community College	8,926,164	10,419,442	17,363,044	4,608,183
30292 Central Virginia Community College	8,163,256	9,307,320	15,509,794	4,116,327
30293 Thomas Nelson Community College	12,694,415	12,746,399	21,240,703	5,637,320



# State Employees

## Appendix 4 - Net Pension Liability

Employer			Discount Rate Sensitivity	
	June 30, 2022	June 30, 2023	Net Pension Liability	Net Pension Liability
	Net Pension	Net Pension	1% Decrease Discount Rate	1% Increase Discount Rate
30294 Southwest Virginia Community College	6,944,690	7,950,308	13,248,459	3,516,164
30295 Tidewater Community College	40,530,360	43,052,490	71,743,022	19,040,725
30296 Virginia Highlands Community College	4,848,394	5,716,956	9,526,783	2,528,425
30297 Germanna Community College	13,731,444	16,961,130	28,264,165	7,501,359
30298 Lord Fairfax Community College	10,949,392	11,888,779	19,811,559	5,258,023
30299 Mountain Empire Community College	6,705,062	7,490,887	12,482,876	3,312,977
30301 Department of Agriculture and Consumer Services	25,300,330	28,482,069	47,462,753	12,596,699
30310 Virginia Economic Development Partnership	13,177,756	15,843,442	26,401,641	7,007,042
30320 Virginia Tourism Authority	5,747,455	6,223,938	10,371,622	2,752,647
30330 Virginia - Israel Advisory Board	85,322	98,664	164,415	43,636
30350 Department of Small Business and Supplier Diversity	3,285,362	3,530,659	5,883,520	1,561,497
30400 Jamestown-Yorktown Commemoration	62,630	488,767	814,486	216,166
30402 Marine Resources Commission	4,281,545	4,689,837	7,815,183	2,074,163
30403 Department of Wildlife Resources (DWR)	16,906,068	18,430,973	30,713,524	8,151,424
30405 Virginia Racing Commission	381,227	438,170	730,170	193,788
30407 Virginia Port Authority	172,006	187,715	312,810	83,020
30409 Department Energy	11,795,354	13,073,761	21,786,223	5,782,102
30411 Department of Forestry	11,951,475	12,912,357	21,517,257	5,710,718
30413 Commission on Virginia Alcohol Safety Action Program	581,372	579,842	966,253	256,445
30417 Gunston Hall	121,630	226,675	377,732	100,251
30423 Department of Historic Resources	3,058,895	3,263,001	5,437,492	1,443,120
30425 Jamestown - Yorktown Foundation	7,182,050	8,292,344	13,818,430	3,667,436
30440 Department of Environmental Quality	54,883,567	60,654,683	101,075,462	26,825,606
30454 Office of Commonwealth Preparedness	128,437	283,849	473,009	125,537
30501 Virginia Department of Transportation	476,446,509	526,696,151	877,690,783	232,940,686
30505 Department of Rail and Public Transportation	5,251,406	5,994,228	9,988,830	2,651,053
30506 Motor Vehicle Dealer Board	1,349,272	1,517,404	2,528,615	671,099
30510 Virginia Department of Transportation	0	0	0	0
30511 Virginia Department of Transportation	0	0	0	0
30512 Virginia Department of Transportation	0	0	0	0
30513 Virginia Department of Transportation	0	0	0	0
30514 Virginia Department of Transportation	0	0	0	0
30515 Virginia Department of Transportation	0	0	0	0
30516 Virginia Department of Transportation	0	0	0	0
30517 Virginia Department of Transportation	0	0	0	0
30518 Virginia Department of Transportation	0	0	0	0
30519 Virginia Department of Transportation	0	0	0	0
30601 Department of Health	182,096,387	195,423,361	325,655,090	86,429,437
30602 Department of Medical Assistance Services	43,042,829	45,202,863	75,326,421	19,991,765
30606 Virginia Board for People With Disabilities	639,463	690,649	1,150,903	305,452
30701 Department of Corrections - Central Administration	26,836,131	30,596,518	50,986,288	13,531,851
30702 Department for the Blind and Vision Impaired	7,906,381	8,676,881	14,459,226	3,837,504
30703 Central State Hospital	36,063,193	41,243,647	68,728,751	18,240,732
30704 Eastern State Hospital	31,091,354	34,520,822	57,525,781	15,267,444
30705 Southwestern Virginia Mental Health Institute	24,005,519	30,790,810	51,310,059	13,617,780
30706 Western State Hospital	32,882,668	37,156,420	61,917,763	16,433,084
30707 Central Virginia Training Center	62,176	51,609	86,002	22,825
30708 Commonwealth Center for Children and Adolescents	6,225,805	6,321,084	10,533,507	2,795,611
30711 Virginia Correctional Enterprises	8,205,917	8,626,284	14,374,911	3,815,127
30716 Virginia Correctional Center for Women	5,418,420	5,586,922	9,310,092	2,470,915
30718 Bland Correctional Center	3,832,242	4,285,567	7,141,504	1,895,368
30720 Department of Behavioral Health & Developmental Services	39,334,940	44,313,367	73,844,158	19,598,370
30723 Southeastern Virginia Training Center	11,218,520	14,007,782	23,342,683	6,195,189
30724 Catawba Hospital	14,401,314	16,543,704	27,568,564	7,316,746
30728 Northern Virginia Mental Health Institute	21,520,280	25,019,715	41,693,059	11,065,412
30729 Piedmont Geriatric Hospital	13,619,345	16,451,112	27,414,267	7,275,795
30733 Sussex I Correctional Center	0	0	0	0



# State Employees

## Appendix 4 - Net Pension Liability

Employer			Discount Rate Sensitivity	
	June 30, 2022	June 30, 2023	Net Pension Liability	Net Pension Liability
	Net Pension	Net Pension	1% Decrease Discount Rate	1% Increase Discount Rate
30734 Sussex II Correctional Center	0	0	0	0
30735 Wallen's Ridge Correctional Center	5,471,973	6,298,822	10,496,408	2,785,765
30737 St. Brides Correctional Center	4,144,031	4,766,238	7,942,499	2,107,953
30738 Southwestern Virginia Training Center	0	0	0	0
30739 Southern Virginia Mental Health Institute	7,816,975	9,178,298	15,294,790	4,059,264
30741 Red Onion Correctional Center	5,413,881	6,075,183	10,123,735	2,686,857
30742 Department of Corrections - Employee Relations and Training	7,717,129	9,256,723	15,425,479	4,093,949
30743 Fluvanna Women's Correctional Center	8,512,261	8,859,030	14,762,761	3,918,063
30745 Nottoway Correctional Center	6,069,229	6,149,561	10,247,678	2,719,752
30747 Marion Correctional Treatment Center	4,694,088	5,218,576	8,696,277	2,308,007
30748 Hiram W. Davis Medical Center	9,331,899	10,869,756	18,113,450	4,807,342
30749 Buckingham Correctional Center	4,293,799	4,881,094	8,133,894	2,158,750
30751 Department for the Deaf and Hard-of-Hearing	488,334	611,718	1,019,372	270,543
30752 State Farm Correctional Center	4,894,686	5,557,070	9,260,346	2,457,712
30753 Deerfield Correctional Center	5,416,604	5,955,774	9,924,751	2,634,046
30754 Augusta Correctional Center	3,087,033	3,278,686	5,463,630	1,450,057
30756 Department of Corrections - Division of Institutions	31,436,728	35,785,747	59,633,662	15,826,879
30757 Western Region Correctional Field Units	1,428,695	1,607,973	2,679,539	711,154
30761 Eastern Reg Corr Field Unit	2,125,796	2,572,352	4,286,588	1,137,668
30765 Department of Social Services	97,398,124	104,059,328	173,405,318	46,022,078
30766 Virginia Parole Board	628,571	687,613	1,145,845	304,109
30767 Division of Community Corrections	12,199,273	14,021,443	23,365,448	6,201,231
30768 Keen Mountain Correctional Center	4,011,963	4,487,955	7,478,765	1,984,877
30769 Greensville Correctional Center	9,493,921	9,839,095	16,395,948	4,351,514
30770 Dillwyn Correctional Center	4,827,064	5,416,916	9,026,793	2,395,727
30771 Indian Creek Correctional Center	3,156,471	3,611,615	6,018,424	1,597,300
30772 Haynesville Correctional Center	5,264,567	6,042,295	10,068,930	2,672,312
30773 Coffeewood Correctional Center	3,875,357	3,986,032	6,642,357	1,762,893
30774 Lunenburg Correctional Center	3,674,305	4,090,768	6,816,890	1,809,215
30775 Pocahontas State Correctional Center	4,235,707	4,919,041	8,197,131	2,175,533
30776 Green Rock Correctional Center	4,704,980	5,394,147	8,988,851	2,385,657
30777 Department of Juvenile Justice	65,150,834	76,488,512	127,461,083	33,828,397
30778 Department of Forensic Science	24,911,387	26,883,709	44,799,233	11,889,796
30779 Sussex State Prison Complex	6,671,477	8,458,302	14,094,984	3,740,834
30785 River North Correctional Center	4,254,769	5,021,753	8,368,291	2,220,959
30794 Virginia Center for Behavioral Rehabilitation	19,816,557	25,517,590	42,522,721	11,285,605
30840 Virginia Housing Commission (New Employer 9/21/22)	0	131,046	218,377	57,958
30841 Department of Aviation	2,750,283	2,965,997	4,942,561	1,311,764
30848 Indigent Defense Commission	36,566,050	41,604,909	69,330,762	18,400,507
30851 Tobacco Indemnification & Revitalization Commission	743,847	838,898	1,397,947	371,018
30852 Virginia Foundation For Healthy Youth	1,251,696	1,283,140	2,138,235	567,491
30856 Virginia Opioid Abatement Authority (New Employer 11/21/22)	0	252,479	420,733	111,663
30882 Behavioral Health Commission	52,192	330,904	551,422	146,348
30902 Puller Veterans Care Center (New Employer 12/16/22)	0	378,466	630,678	167,383
30903 Jones & Cabacoy Veterans Care Center (New Employer 10/18/22)	0	1,226,472	2,043,802	542,429
30912 Department of Veterans Services	12,403,502	15,268,660	25,443,820	6,752,835
30913 Veterans Services Foundation	127,530	106,254	177,062	46,993
30922 Sitter-Barfoot Veterans Care Center	12,936,312	13,511,425	22,515,550	5,975,667
30937 Southern Virginia Higher Education Center	2,267,395	2,657,861	4,429,081	1,175,486
30938 New College Institute	1,013,883	864,703	1,440,948	382,430
30942 Virginia Museum of Natural History	1,478,617	1,719,286	2,865,033	760,385
30948 Southwest Virginia Higher Education Center	1,139,143	1,315,016	2,191,354	581,589
30957 Commonwealth's Attorneys' Services Council	527,818	588,443	980,587	260,249
30960 Department of Fire Programs	4,401,360	4,719,689	7,864,929	2,087,366
30961 Division of Capitol Police	842,331	970,451	1,617,167	429,199
30977 Virginia Cannabis Control Authority	90,768	751,366	1,252,082	332,305
30999 Department of Alcoholic Beverage Control	68,127,584	78,258,395	130,410,431	34,611,159





# State Employees

## Appendix 4 - Net Pension Liability

Employer	June 30, 2022 Net Pension	June 30, 2023 Net Pension	Discount Rate Sensitivity	
			Net Pension Liability	Net Pension Liability
			1% Decrease Discount Rate	1% Increase Discount Rate
35106 Arlington County Health Department	75,338	81,461	135,748	36,028
35129 Fairfax County Health Department	1,564,393	1,320,076	2,199,785	583,827
35522 Virginia Passenger Rail Authority	2,266,033	5,462,959	9,103,520	2,416,090
35885 Fort Monroe Federal Area Development Authority	1,640,639	1,738,007	2,896,230	768,664
<b>Total for State Employers<sup>(1)</sup></b>	<b>4,538,420,453</b>	<b>5,059,700,977</b>	<b>8,431,527,192</b>	<b>2,237,742,217</b>

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



# Teachers

## Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributing Entities Contributions <sup>(2)</sup>	Total Contributions
40100	Accomack County School Board	\$ 6,204,261	0.32181%	\$ 4,873,698	0.30874%	\$ 455,259	\$ 5,328,957
40101	Albemarle County Schools	23,243,661	1.20562%	19,353,135	1.22600%	1,807,823	21,160,958
40102	Alleghany County School Board	3,692,068	0.19150%	2,893,321	0.18329%	270,274	3,163,595
40103	Amelia County School Board	1,972,082	0.10229%	1,595,853	0.10110%	149,079	1,744,932
40104	Amherst County School Board	5,577,301	0.28929%	4,515,887	0.28608%	421,845	4,937,732
40105	Appomattox County School Board	2,718,071	0.14098%	2,208,195	0.13989%	206,278	2,414,473
40106	Arlington Public Schools	67,431,792	3.49761%	57,699,731	3.65522%	5,389,879	63,089,610
40107	Augusta County School Board	13,229,659	0.68621%	11,118,035	0.70432%	1,038,569	12,156,604
40108	Bath County School Board	953,769	0.04947%	765,925	0.04852%	71,546	837,471
40109	Bedford County School Board	11,556,917	0.59944%	9,360,508	0.59298%	874,391	10,234,899
40110	Bland County School Board	835,971	0.04336%	657,995	0.04168%	61,460	719,455
40111	Botetourt County Schools	6,119,326	0.31740%	4,963,836	0.31445%	463,679	5,427,515
40112	Brunswick County Public Schools	1,789,641	0.09283%	1,397,659	0.08854%	130,558	1,528,217
40113	Buchanan County School Board	2,809,012	0.14570%	2,289,204	0.14502%	213,842	2,503,046
40114	Buckingham County School Board	2,569,785	0.13329%	2,128,916	0.13486%	198,861	2,327,777
40115	Campbell County School Board	9,348,583	0.48490%	7,682,134	0.48666%	717,614	8,399,748
40116	Caroline County School Board	4,871,963	0.25270%	4,085,713	0.25883%	381,663	4,467,376
40117	Carroll County School Board	4,765,724	0.24719%	3,857,648	0.24438%	360,355	4,218,003
40118	Charles City County School Board	828,001	0.04295%	655,490	0.04152%	61,224	716,714
40119	Charlotte County School Board	6,449,302	0.33452%	3,273,958	0.20740%	305,826	3,579,784
40120	Chesterfield County School Board	75,760,217	3.92959%	64,462,268	4.08362%	6,021,585	70,483,853
40121	Clarke County School Board	2,754,406	0.14287%	2,265,908	0.14354%	211,660	2,477,568
40122	Craig County School Board	782,097	0.04057%	632,541	0.04007%	59,086	691,627
40123	Culpeper County School Board	10,124,710	0.52516%	8,300,593	0.52583%	775,373	9,075,966
40124	Cumberland County School Board	1,895,339	0.09831%	1,541,885	0.09768%	144,036	1,685,921
40125	Dickenson County School Board	2,197,204	0.11397%	1,831,852	0.11605%	171,124	2,002,976
40126	Dinwiddie County School Board	5,558,326	0.28830%	4,540,092	0.28761%	424,101	4,964,193
40128	Essex County Public Schools	1,732,677	0.08987%	1,406,402	0.08909%	131,369	1,537,771
40129	Fairfax County School Board	343,049,078	17.79354%	276,879,628	17.54004%	25,864,020	302,743,648
40130	Fauquier County School Board	16,358,831	0.84851%	13,781,376	0.87304%	1,287,359	15,068,735
40131	Floyd County School Board	2,406,321	0.12481%	1,893,471	0.11995%	176,875	2,070,346
40132	Fluvanna County Public Schools	5,286,583	0.27421%	4,300,378	0.27242%	401,702	4,702,080
40133	Franklin County Public Schools	9,114,199	0.47274%	7,164,047	0.45383%	669,204	7,833,251
40134	Frederick County School Board	21,083,560	1.09358%	16,883,233	1.06954%	1,577,112	18,460,345
40135	Giles County Schools	2,793,075	0.14487%	2,449,772	0.15519%	228,839	2,678,611
40136	Gloucester County School Board	7,249,506	0.37602%	5,887,192	0.37295%	549,941	6,437,133
40137	Goochland County School Board	3,596,433	0.18654%	2,985,047	0.18910%	278,841	3,263,888
40138	Grayson County School Board	2,136,770	0.11083%	1,783,778	0.11300%	166,626	1,950,404
40139	Greene County Public Schools	3,946,480	0.20470%	3,256,253	0.20628%	304,174	3,560,427
40140	Greensville County School Board	2,849,838	0.14782%	2,389,333	0.15136%	223,191	2,612,524
40141	Halifax County School Board	6,384,239	0.33114%	5,205,984	0.32979%	486,299	5,692,283
40142	Hanover County School Board	23,510,810	1.21948%	19,237,293	1.21866%	1,797,000	21,034,293
40143	Henrico County School Board	64,779,722	3.36005%	52,190,637	3.30622%	4,875,254	57,065,891
40144	Henry County Public Schools	8,517,490	0.44179%	7,149,234	0.45290%	667,833	7,817,067
40145	Highland County Public Schools	408,275	0.02118%	318,616	0.02018%	29,757	348,373
40146	Isle of Wight County Schools	7,228,865	0.37495%	5,984,650	0.37912%	559,039	6,543,689
40148	King George County School Board	5,326,264	0.27627%	4,544,690	0.28790%	424,529	4,969,219
40149	King & Queen County School Board	1,123,534	0.05828%	924,359	0.05856%	86,351	1,010,710
40150	King William County School Board	2,690,495	0.13955%	2,017,579	0.12781%	188,465	2,206,044
40151	Lancaster County Public Schools	1,487,453	0.07715%	1,087,694	0.06890%	101,598	1,189,292
40152	Lee County School Board	4,132,170	0.21433%	3,290,299	0.20844%	307,359	3,597,658
40153	Loudoun County School Board	163,406,591	8.47571%	130,822,488	8.28747%	12,220,457	143,042,945
40154	Louisa County Public Schools	7,297,190	0.37850%	6,071,620	0.38463%	567,164	6,638,784
40155	Lunenburg County School Board	1,993,071	0.10338%	1,695,523	0.10741%	158,384	1,853,907
40156	Madison County School Board	2,234,687	0.11591%	1,862,061	0.11796%	173,940	2,036,001
40157	Mathews County School Board	1,661,847	0.08620%	1,284,572	0.08138%	120,001	1,404,573
40158	Mecklenburg County School Board	5,375,154	0.27880%	4,299,908	0.27239%	401,658	4,701,566
40159	Middlesex County School Board	1,958,204	0.10157%	1,650,636	0.10457%	154,196	1,804,832
40160	Montgomery County School Board	13,514,330	0.70097%	10,741,177	0.68044%	1,003,357	11,744,534
40162	Nelson County Public Schools	2,482,467	0.12876%	2,027,544	0.12844%	189,394	2,216,938
40163	New Kent County School Board	4,033,114	0.20919%	3,452,733	0.21873%	322,533	3,775,266
40165	Northampton County Schools	1,976,670	0.10253%	1,550,732	0.09824%	144,862	1,695,594
40166	Northumberland County School Board	1,938,687	0.10056%	1,624,621	0.10292%	151,763	1,776,384
40167	Nottoway County School Board	2,312,817	0.11996%	1,882,136	0.11923%	175,813	2,057,949
40168	Orange County Public Schools	6,093,510	0.31606%	4,964,159	0.31447%	463,708	5,427,867
40169	Page County Public Schools	4,072,025	0.21121%	3,447,582	0.21840%	322,046	3,769,628
40170	Patrick County School Board	2,788,838	0.14465%	2,341,278	0.14832%	218,708	2,559,986
40171	Pittsylvania County School Board	9,896,816	0.51334%	8,242,965	0.52218%	769,991	9,012,956
40172	Powhatan County School Board	5,603,422	0.29064%	4,456,657	0.28232%	416,301	4,872,958
40173	Prince Edward County School Board	2,350,800	0.12193%	1,790,686	0.11344%	167,275	1,957,961
40174	Prince George County School Board	7,341,796	0.38081%	5,958,350	0.37746%	556,591	6,514,941
40176	Prince William County School Board	132,204,536	6.85729%	113,259,489	7.17487%	10,579,850	123,839,339
40177	Pulaski County School Board	4,856,686	0.25191%	4,191,216	0.26551%	391,513	4,582,729
40178	Rappahannock County School Board	1,351,270	0.07009%	1,125,031	0.07127%	105,093	1,230,124
40179	Richmond County School Board	1,673,440	0.08680%	1,370,946	0.08685%	128,066	1,499,012
40180	Roanoke County School Board	18,153,109	0.94158%	14,839,490	0.94007%	1,386,199	16,225,689
40181	Rockbridge County School Board	3,764,317	0.19525%	3,031,431	0.19204%	283,176	3,314,607
40182	Rockingham County School Board	15,891,555	0.82428%	13,177,237	0.83476%	1,230,912	14,408,149



# Teachers

## Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributing Entities Contributions <sup>(2)</sup>	Total Contributions
40183	Russell County School Board	4,125,646	0.21399%	3,221,914	0.20410%	300,960	3,522,874
40184	Scott County School Board	4,705,074	0.24405%	3,871,788	0.24527%	361,668	4,233,456
40185	Shenandoah County School Board	8,257,393	0.42830%	6,610,594	0.41877%	617,506	7,228,100
40186	Smyth County School Board	5,245,950	0.27210%	4,206,436	0.26647%	392,929	4,599,365
40187	Southampton County School Board	2,850,845	0.14787%	2,356,781	0.14930%	220,153	2,576,934
40188	Spotsylvania County School Board	29,756,993	1.54346%	24,286,627	1.53853%	2,268,671	26,555,298
40189	Stafford County School Board	39,122,019	2.02921%	33,455,787	2.11939%	3,125,190	36,580,977
40190	Surry County Schools	1,587,677	0.08235%	1,266,640	0.08024%	118,320	1,384,960
40191	Sussex County School Board	1,731,090	0.08979%	1,402,274	0.08883%	130,986	1,533,260
40192	Tazewell County Schools	5,528,143	0.28674%	4,630,338	0.29333%	432,536	5,062,874
40193	Warren County School Board	7,281,587	0.37769%	5,827,523	0.36917%	544,367	6,371,890
40195	Washington County School Board	8,030,201	0.41652%	6,399,312	0.40539%	597,776	6,997,088
40196	Westmoreland County School Board	2,122,670	0.11010%	1,731,258	0.10967%	161,716	1,892,974
40197	Wise County School Board	6,960,103	0.36101%	5,602,059	0.35488%	523,296	6,125,355
40198	Wythe County School Board	4,735,928	0.24565%	4,007,037	0.25384%	374,305	4,381,342
40199	York County School Board	15,787,446	0.81888%	12,958,461	0.82091%	1,210,489	14,168,950
40200	Alexandria City School Board	34,572,664	1.79324%	27,610,368	1.74909%	2,579,156	30,189,524
40201	Bristol City School Board	2,899,201	0.15038%	2,413,637	0.15290%	225,462	2,639,099
40202	Buena Vista City Schools	1,084,293	0.05624%	891,818	0.05650%	83,313	975,131
40203	Charlottesville Public Schools	8,897,266	0.46149%	6,970,461	0.44157%	651,126	7,621,587
40205	Danville City Schools	8,134,730	0.42194%	6,696,808	0.42424%	625,572	7,322,380
40206	Fredericksburg City Schools	5,500,252	0.28529%	4,621,451	0.29276%	431,695	5,053,146
40207	Hampton City Schools	25,428,832	1.31896%	20,738,476	1.31376%	1,937,231	22,675,707
40208	Harrisonburg City School Board	10,043,030	0.52092%	8,418,095	0.53328%	786,359	9,204,454
40209	Hopewell City School Board	5,975,214	0.30993%	5,031,446	0.31874%	470,005	5,501,451
40210	Lynchburg Public Schools	11,920,999	0.61833%	9,840,280	0.62337%	919,203	10,759,483
40211	Newport News Public Schools	36,186,345	1.87694%	29,654,305	1.87857%	2,770,084	32,424,389
40212	Norfolk Public Schools	45,226,255	2.34583%	35,633,497	2.25735%	3,328,621	38,962,118
40213	Petersburg City Schools	5,782,544	0.29993%	4,658,922	0.29514%	435,205	5,094,127
40214	Portsmouth School Board	18,010,010	0.93416%	13,762,364	0.87183%	1,285,575	15,047,939
40215	Radford City School Board	2,080,837	0.10793%	1,659,469	0.10513%	155,022	1,814,491
40216	Richmond Public Schools	41,896,694	2.17313%	32,924,146	2.08571%	3,075,526	35,999,672
40217	Roanoke City School Board	18,822,146	0.97628%	17,573,360	1.11325%	1,641,565	19,214,925
40219	Staunton City Schools	4,062,593	0.21072%	3,370,348	0.21351%	314,836	3,685,184
40220	Suffolk City School Board	17,636,605	0.91479%	14,648,777	0.92798%	1,368,372	16,017,149
40222	Winchester Public Schools	6,830,531	0.35429%	5,717,791	0.36222%	534,119	6,251,910
40223	Martinsville City Schools	2,477,994	0.12853%	1,995,492	0.12641%	186,400	2,181,892
40224	Falls Church Public Schools	5,963,077	0.30930%	5,070,156	0.32119%	473,617	5,543,773
40225	Colonial Heights City Schools	4,339,197	0.22507%	3,586,604	0.22721%	335,037	3,921,641
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	21,046	0.00109%	16,386	0.00104%	1,534	17,920
40232	Franklin City Public Schools	1,424,699	0.07390%	1,275,544	0.08080%	119,145	1,394,689
40233	Chesapeake Public Schools	56,407,554	2.92579%	47,899,260	3.03437%	4,474,392	52,373,652
40234	Virginia Beach City School Board	91,679,302	4.75530%	73,628,540	4.66432%	6,877,868	80,506,408
40236	Manassas Park City Schools	4,946,009	0.25654%	4,164,116	0.26379%	388,977	4,553,093
40306	Town of West Point School Board	1,166,770	0.06052%	1,003,532	0.06357%	93,738	1,097,270
40307	Lexington City School Board	751,545	0.03898%	600,324	0.03803%	56,078	656,402
40308	Waynesboro Public Schools	4,182,427	0.21694%	3,739,394	0.23689%	349,311	4,088,705
40309	Town of Colonial Beach Schools	796,051	0.04129%	756,764	0.04794%	70,691	827,455
40313	Galax City Schools	1,739,787	0.09024%	1,450,822	0.09191%	135,528	1,586,350
40314	Norton City Schools	949,835	0.04927%	786,322	0.04981%	73,448	859,770
40332	Manassas City Schools	13,251,823	0.68736%	10,789,176	0.68348%	1,007,839	11,797,015
40335	City of Salem Schools	5,469,164	0.28368%	4,458,975	0.28247%	416,522	4,875,497
40402	Williamsburg-James City County School Board	16,525,468	0.85716%	13,438,534	0.85132%	1,255,331	14,693,865
40403	Poquoson City Public Schools	2,584,199	0.13404%	2,012,019	0.12746%	187,949	2,199,968
40410	Valley Vocational Technical Center	421,111	0.02184%	369,290	0.02339%	34,490	403,780
40412	Charlottesville/Albemarle Vo-Tech Center	312,376	0.01620%	272,577	0.01727%	25,466	298,043
40414	Jackson River Technical Center	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Center	1,992,920	0.10337%	1,629,032	0.10320%	152,176	1,781,208
40416	Northern Neck Regional Vocational Center	259,844	0.01348%	164,305	0.01041%	15,350	179,655
40417	Rowanty Vocational Technical Center	197,929	0.01027%	159,019	0.01007%	14,849	173,868
40418	Amelia-Nottoway Vocational Center	67,548	0.00350%	60,052	0.00380%	5,603	65,655
40421	Northern Neck Regional Special Education Program	124,593	0.00646%	119,229	0.00755%	11,133	130,362
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,012,346	0.05251%	817,991	0.05182%	76,412	894,403
40424	Appomattox Region Governor's School	473,951	0.02458%	394,158	0.02497%	36,820	430,978
40425	Bridging Communities Regional Career and Tech Center	123,203	0.00639%	104,254	0.00660%	9,732	113,986
Total for Teacher Employers <sup>(1)</sup>		\$ 1,927,940,376	99.99995%	\$ 1,578,557,699	100.00000%	\$ 147,457,029	\$ 1,726,014,728

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

<sup>(2)</sup> Contributions from Non-Employer Contributing Entities were allocated to employers based on the Employer Allocation Percentage.



# Teachers

## Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Total Employer Pension Expense	Total Pension Expense
<b>Total for Teacher Employers<sup>(1)</sup></b>		<b>868,217,490</b>	<b>0</b>	<b>458,195,014</b>	<b>292,640,701</b>	<b>1,619,053,205</b>	<b>394,426,322</b>	<b>657,172,197</b>	<b>0</b>	<b>291,225,381</b>	<b>1,342,823,900</b>	<b>1,036,043,627</b>	<b>389,336</b>	<b>1,036,432,963</b>
<b>Employer Allocation</b>														
40100	Accomack County School Board	2,680,535	0	1,414,631	746,699	4,841,865	1,217,752	2,028,953	0	2,346,387	5,593,092	3,198,681	(878,903)	2,319,778
40101	Albemarle County Schools	10,644,347	0	5,617,471	7,264,603	23,526,421	4,835,667	8,056,931	0	1,632,917	14,525,515	12,701,895	2,292,900	14,994,795
40102	Alleghany County School Board	1,591,356	0	839,826	4,589,419	7,020,601	722,944	1,204,531	0	1,167,786	3,095,261	1,898,964	934,241	2,833,205
40103	Amelia County School Board	877,768	0	463,235	234,444	1,575,447	398,765	664,401	0	167,568	1,230,734	1,047,440	(121,304)	926,136
40104	Amherst County School Board	2,483,797	0	1,310,804	172,835	3,967,436	1,128,375	1,880,038	0	282,448	3,290,861	2,963,914	(101,296)	2,862,618
40105	Appomattox County School Board	1,214,549	0	640,969	537,646	2,393,164	551,763	919,318	0	189,451	1,660,532	1,449,321	21,308	1,470,629
40106	Arlington Public Schools	31,735,260	0	16,748,036	13,142,280	61,625,576	14,417,150	24,021,090	0	11,671,384	50,109,624	37,869,674	(655,807)	37,213,867
40107	Augusta County School Board	6,115,029	0	3,227,159	1,514,038	10,856,226	2,778,023	4,628,595	0	1,048,022	8,454,640	7,297,063	(551,106)	6,745,957
40108	Bath County School Board	421,259	0	222,316	705	644,280	191,376	318,860	0	366,821	877,057	502,688	(228,385)	274,303
40109	Bedford County School Board	5,148,356	0	2,717,005	21,329	7,886,690	2,338,869	3,896,900	0	1,721,078	7,956,847	6,143,532	(557,712)	5,585,820
40110	Bland County School Board	361,873	0	190,976	111,427	664,276	164,397	273,909	0	175,805	614,111	431,823	(122,843)	308,980
40111	Botetourt County Schools	2,730,110	0	1,440,794	6,190	4,177,094	1,240,274	2,066,478	0	1,087,749	4,394,501	3,257,839	(602,539)	2,655,300
40112	Brunswick County Public Schools	768,720	0	405,686	1,223	1,175,629	349,325	581,860	0	1,333,144	2,264,229	917,313	(741,252)	176,061
40113	Buchanan County School Board	1,259,899	0	664,474	2,037	1,925,600	571,997	953,031	0	1,150,049	2,675,077	1,502,470	(759,576)	742,894
40114	Buckingham County School Board	1,170,878	0	617,922	345,477	2,134,277	531,923	886,262	0	42,069	1,460,254	1,397,208	12,434	1,409,642
40115	Campbell County School Board	4,225,667	0	2,229,852	740,084	7,195,203	1,919,515	3,198,194	0	124,651	5,242,360	5,042,010	251,287	5,293,297
40116	Caroline County School Board	2,247,207	0	1,185,946	1,087,157	4,520,310	1,020,894	1,700,959	0	583,046	3,304,899	2,681,592	(7,614)	2,673,978
40117	Carroll County School Board	2,121,750	0	1,119,737	102,532	3,344,019	963,899	1,605,997	0	774,987	3,344,883	2,531,883	(639,990)	1,891,893
40118	Charles City County School Board	360,484	0	190,243	618	551,345	163,766	272,858	0	596,564	1,033,188	430,165	(379,985)	50,180
40119	Charlotte County School Board	1,800,683	0	950,296	14,318,246	17,069,225	818,040	1,362,975	0	10,716,308	12,897,323	2,148,754	1,898,930	4,047,684
40120	Chesterfield County School Board	35,454,703	0	18,710,943	27,252,167	81,417,813	16,106,872	26,836,415	0	1,066,733	44,010,020	42,308,085	8,917,507	51,225,592
40121	Clarke County School Board	1,246,239	0	657,693	410,792	2,314,724	566,160	943,305	0	612,426	2,121,891	1,487,137	(217,323)	1,269,814
40122	Craig County School Board	347,895	0	183,599	10,860	542,354	158,047	263,329	0	182,915	604,291	415,143	(80,454)	334,689
40123	Culpeper County School Board	4,565,348	0	2,409,327	152,964	7,127,639	2,074,012	3,455,609	0	917,599	6,447,220	5,447,828	(526,838)	4,920,990
40124	Cumberland County School Board	848,075	0	447,565	171,422	1,467,062	385,276	641,926	0	87,180	1,114,382	1,012,007	(35,402)	976,605
40125	Dickenson County School Board	1,007,566	0	531,735	311,565	1,850,866	457,732	762,648	0	301,314	1,521,694	1,202,329	(150,891)	1,051,438
40126	Dinwiddie County School Board	2,497,080	0	1,317,815	941,927	4,756,822	1,134,410	1,890,093	0	533,187	3,557,690	2,979,765	(104,152)	2,875,613
40128	Essex County Public Schools	773,495	0	408,206	90,480	1,272,181	351,394	585,475	0	273,867	1,210,736	923,011	(251,393)	671,618
40129	Fairfax County School Board	152,285,696	0	80,367,589	4,254,779	236,908,064	69,182,535	115,268,266	0	69,539,639	253,990,440	181,722,467	(15,173,331)	166,547,136
40130	Fauquier County School Board	7,579,886	0	4,000,226	2,049,724	13,629,836	3,443,500	5,737,376	0	3,171,207	12,352,083	9,045,075	(1,115,121)	7,929,954
40131	Floyd County School Board	1,041,427	0	549,605	15,373	1,606,405	473,114	788,278	0	729,154	1,990,546	1,242,734	(723,869)	1,020,499
40132	Fluvanna County Public Schools	2,365,198	0	1,248,215	3,899	3,617,312	1,074,496	1,790,268	0	1,365,557	4,230,321	2,822,390	(723,869)	2,098,521
40133	Franklin County Public Schools	3,940,231	0	2,079,426	6,541	6,026,198	1,790,025	2,982,445	0	3,557,045	8,329,515	4,701,877	(1,742,571)	2,959,306
40134	Frederick County School Board	9,285,933	0	4,900,579	215,865	14,402,377	4,218,547	7,028,720	0	2,465,576	13,712,843	11,080,901	(390,032)	10,690,869
40135	Giles County Schools	1,347,387	0	711,073	891,571	2,950,031	612,110	1,019,866	0	457,689	2,089,665	1,607,836	(15,172)	1,592,664
40136	Gloucester County School Board	3,238,017	0	1,708,838	1,627,775	6,574,630	1,471,013	2,450,924	0	1,365,311	5,287,248	3,863,925	(111,887)	3,752,038
40137	Goochland County School Board	1,641,799	0	866,447	538,838	3,047,084	745,860	1,242,713	0	226,561	2,215,134	1,959,159	48,283	2,007,442
40138	Grayson County School Board	981,086	0	517,760	450,481	1,949,327	445,702	742,605	0	75,810	1,264,117	1,170,729	17,104	1,187,833
40139	Greene County Public Schools	1,790,959	0	945,165	743,401	3,479,525	813,623	1,355,615	0	618,801	2,788,039	2,137,151	(250,082)	1,887,069
40140	Greensville County School Board	1,314,134	0	693,524	296,160	2,303,818	597,004	994,696	0	638,344	2,230,044	1,568,156	(478,181)	1,389,838
40141	Halifax County School Board	2,863,294	0	1,511,081	1,071,130	5,445,505	1,300,779	2,167,288	0	756,126	4,224,193	3,416,768	(473,777)	2,942,991
40142	Hanover County School Board	10,580,619	0	5,583,839	1,785,588	17,950,046	4,806,716	8,008,695	0	2,211,532	15,026,943	12,625,849	(1,121,350)	11,504,499
40143	Henrico County School Board	28,705,180	0	15,148,935	4,057,507	47,911,622	13,040,602	21,727,559	0	5,381,190	40,149,351	34,253,882	625,719	34,879,601
40144	Henry County Public Schools	3,932,157	0	2,075,165	929,152	6,936,474	1,786,357	2,976,333	0	436,296	5,198,986	4,692,242	(176,380)	4,515,862
40145	Highland County Public Schools	175,206	0	92,464	7,777	275,447	79,595	132,617	0	163,863	376,075	209,074	(98,340)	110,734
40146	Isle of Wight County Schools	3,291,586	0	1,737,109	1,271,481	6,300,176	1,495,349	2,491,471	0	554,627	4,541,447	3,927,849	226,066	4,153,915
40148	King George County School Board	2,499,598	0	1,319,143	1,072,318	4,891,059	1,135,553	1,891,999	0	362,988	3,390,540	2,982,770	81,967	3,064,737
40149	King & Queen County School Board	508,428	0	268,319	267,105	1,043,852	230,976	384,840	0	32,793	648,609	606,707	52,747	659,454
40150	King William County School Board	1,109,669	0	585,619	37,259	1,732,547	504,116	839,932	0	1,289,348	2,633,396	1,324,167	(500,603)	823,564
40151	Lancaster County Public Schools	598,202	0	315,696	1,069	914,967	271,760	452,792	0	1,286,779	2,011,331	713,834	(647,698)	66,136
40152	Lee County School Board	1,809,713	0	955,062	201,423	2,966,198	822,142	1,369,810	0	1,350,258	3,542,210	2,159,529	(616,282)	1,543,247
40153	Loudoun County School Board	71,953,265	0	37,972,774	51,424,839	161,350,878	32,687,963	54,462,949	0	15,634,288	102,785,880	85,861,805	32,364,499	118,226,304
40154	Louisa County Public Schools	3,339,425	0	1,762,355	2,201,032	7,302,812	1,517,082	2,527,681	0	21,974	4,066,737	3,984,935	948,373	4,933,308
40155	Lunenburg County School Board	932,552	0	492,147	707,799	2,132,498	423,653	705,869	0	153,203	1,282,725	1,112,814	241,522	1,354,336
40156	Madison County School Board	1,024,149	0	540,487	323,368	1,888,004	465,265	775,200	0	296,203	1,536,668	1,222,117	(196,424)	1,035,693
40157	Mathews County School Board	706,555	0	372,879	282,504	1,361,938	320,984	534,807	0	548,123	1,403,914	843,132	(7,546)	825,586
40158	Mecklenburg County School Board	2,364,938	0	1,248,077	541,898	4,154,913	1,074,378	1,790,071	0	1,204,477	4,068,926	2,822,079	(241,329)	2,580,750
40159	Middlesex County School Board	907,895	0	479,135	355,980	1,743,010	412,452	687,205	0	235,882	1,335,539	1,083,391	227,421	1,310,812

# Teachers

## Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40160	Montgomery County School Board	5,907,699	0	3,117,742	3,495,338	12,520,779	2,683,834	4,471,662	0	1,748,201	8,903,697	7,049,655	1,221,164	8,270,819
40162	Nelson County Public Schools	1,115,139	0	588,506	1,883	1,705,528	506,601	844,072	0	612,296	1,962,969	1,330,694	(402,760)	927,934
40163	New Kent County School Board	1,899,052	0	1,002,210	1,220,851	4,122,113	862,729	1,437,433	0	87,546	2,387,708	2,266,138	410,844	2,676,982
40165	Northampton County Schools	852,937	0	450,131	1,334	1,304,402	387,484	645,606	0	875,721	1,908,811	1,017,809	(403,771)	614,038
40166	Northumberland County School Board	893,569	0	471,574	450,643	1,815,786	405,944	676,362	0	103,498	1,185,804	1,066,296	33,542	1,099,838
40167	Nottoway County School Board	1,035,176	0	546,306	1,738	1,583,220	470,275	783,546	0	875,918	2,129,739	1,235,275	(557,169)	678,106
40168	Orange County Public Schools	2,730,284	0	1,440,886	533,132	4,704,302	1,240,352	2,066,609	0	811,347	4,118,308	3,258,046	(450,821)	2,807,225
40169	Page County Public Schools	1,896,187	0	1,000,698	638,726	3,535,611	861,427	1,435,264	0	491,948	2,788,639	2,262,719	(320,365)	1,942,354
40170	Patrick County School Board	1,287,740	0	679,595	309,760	2,277,095	585,013	974,718	0	422,646	1,982,377	1,536,660	(459,856)	1,076,804
40171	Pittsylvania County School Board	4,533,658	0	2,392,603	741,608	7,667,869	2,059,615	3,431,622	0	1,208,245	6,699,482	5,410,013	(353,701)	5,056,312
40172	Powhatan County School Board	2,451,152	0	1,293,576	286,608	4,031,336	1,113,544	1,855,329	0	996,244	3,965,117	2,924,958	(405,925)	2,519,033
40173	Prince Edward County School Board	984,906	0	519,776	1,630	1,506,312	447,437	745,496	0	1,690,856	2,883,789	1,175,288	(794,935)	380,353
40174	Prince George County School Board	3,277,174	0	1,729,503	129,756	5,136,433	1,488,802	2,480,562	0	1,310,877	5,280,241	3,910,650	(726,663)	3,183,987
40176	Prince William County School Board	62,293,477	0	32,874,897	37,075,887	132,244,261	28,299,576	47,151,251	0	1,889,235	77,340,062	74,334,784	13,157,714	87,492,498
40177	Pulaski County School Board	2,305,204	0	1,216,554	1,406,297	4,928,055	1,047,241	1,744,858	0	412,919	3,205,018	2,750,799	(195,883)	2,554,916
40178	Rappahannock County School Board	618,779	0	326,556	189,210	1,134,545	281,108	468,367	0	32,858	782,333	738,388	(2,487)	735,901
40179	Richmond County School Board	754,047	0	397,942	263,348	1,415,337	342,559	570,754	0	16,393	929,706	899,804	103,868	1,003,672
40180	Roanoke County School Board	8,161,852	0	4,307,354	973,537	13,442,743	3,707,884	6,177,879	0	584,964	10,470,727	9,739,535	(641,033)	9,098,502
40181	Rockbridge County School Board	1,667,325	0	879,918	42,381	2,589,624	757,456	1,262,033	0	990,437	3,009,926	1,939,618	(314,799)	1,674,819
40182	Rockingham County School Board	7,247,532	0	3,824,829	2,497,639	13,570,000	3,292,513	5,485,811	0	529,995	9,308,319	8,648,478	(310,561)	8,959,039
40183	Russell County School Board	1,772,032	0	935,176	107,423	2,814,631	805,024	1,341,288	0	1,665,451	3,811,763	2,114,565	(584,507)	1,530,058
40184	Scott County School Board	2,129,477	0	1,123,815	194,506	3,447,798	967,409	1,611,846	0	345,803	2,925,058	2,541,104	(154,974)	2,386,130
40185	Shenandoah County School Board	3,635,834	0	1,918,783	174,386	5,729,003	1,651,739	2,752,040	0	1,713,421	6,117,200	4,338,640	(334,665)	4,003,975
40186	Smyth County School Board	2,313,539	0	1,220,952	527,472	4,061,963	1,051,028	1,751,167	0	788,300	3,590,495	2,760,745	(395,358)	2,365,387
40187	Southampton County School Board	1,296,249	0	684,085	120,878	2,101,212	588,879	981,158	0	770,538	2,340,575	1,546,813	(358,465)	1,188,348
40188	Spotsylvania County School Board	13,357,787	0	7,049,468	176,440	20,583,695	6,068,367	10,110,791	0	2,232,981	18,412,139	15,939,842	(1,141,226)	14,798,616
40189	Stafford County School Board	18,400,915	0	9,710,939	15,105,093	43,216,947	8,359,432	13,928,042	0	0	22,287,474	21,957,805	5,171,217	27,129,022
40190	Surry County Schools	696,658	0	367,656	1,152	1,065,466	1,168,488	527,315	0	632,088	1,475,891	831,321	(475,820)	355,501
40191	Sussex County School Board	771,238	0	407,015	1,286	1,179,539	350,369	583,766	0	455,280	1,389,415	920,318	(220,291)	700,027
40192	Tazewell County Schools	2,546,742	0	1,344,023	551,440	4,442,205	1,156,971	1,927,683	0	687,091	3,771,745	3,039,027	(879,984)	2,159,043
40193	Warren County School Board	3,205,199	0	1,691,519	1,265,514	6,162,232	1,456,104	2,426,083	0	814,938	4,697,125	3,824,762	(77,830)	3,902,592
40195	Washington County School Board	3,519,667	0	1,857,477	5,713	5,382,857	1,598,965	2,664,110	0	1,499,753	5,762,828	4,200,017	(928,747)	3,271,270
40196	Westmoreland County School Board	952,174	0	502,502	89,636	1,544,312	432,567	720,721	0	495,337	1,648,625	1,136,229	(286,783)	849,446
40197	Wise County School Board	3,081,130	0	1,626,042	1,776,574	6,483,746	1,399,740	2,332,173	0	612,669	4,344,582	3,676,712	(436,550)	4,113,262
40198	Wythe County School Board	2,203,883	0	1,163,082	688,768	4,055,733	1,001,212	1,668,166	0	342,838	3,012,216	2,629,893	(222,797)	2,407,096
40199	York County School Board	7,127,284	0	3,761,369	463,116	11,351,769	3,237,885	5,394,792	0	2,418,588	11,051,265	8,504,986	(665,600)	7,839,386
40200	Alexandria City School Board	15,185,905	0	8,014,243	197,889	23,398,037	6,898,871	11,494,533	0	7,304,435	25,697,839	18,121,336	(2,204,257)	15,917,079
40201	Bristol City School Board	1,327,505	0	700,580	582,400	2,610,125	603,078	1,004,816	0	447,104	2,094,998	1,584,111	(25,072)	1,559,039
40202	Buena Vista City Schools	490,543	0	258,880	174,491	923,914	222,851	371,302	0	486,884	1,041,037	585,365	(230,332)	355,033
40203	Charlottesville Public Schools	3,833,788	0	2,023,252	21,820	5,878,860	1,741,668	2,901,875	0	2,714,137	7,357,680	4,574,858	(927,410)	3,647,448
40205	Danville City Schools	3,683,326	0	1,943,847	1,175,872	6,803,045	1,673,314	2,787,987	0	483,438	4,944,779	4,395,312	(750,637)	5,145,949
40206	Fredericksburg City Schools	2,541,794	0	1,341,412	1,514,124	5,397,330	1,154,723	1,923,937	0	520,630	3,599,290	3,033,121	(81,918)	3,153,039
40207	Hampton City Schools	11,406,294	0	6,019,583	1,702,208	19,128,085	5,181,815	8,633,665	0	1,247,421	15,062,901	13,611,127	(1,429,442)	12,181,685
40208	Harrisonburg City School Board	4,630,030	0	2,443,462	2,753,378	9,826,870	2,103,397	3,504,568	0	0	5,607,965	5,525,013	(1,283,598)	6,808,611
40209	Hopewell City School Board	2,767,356	0	1,460,451	1,787,993	6,015,800	1,257,194	2,094,671	0	788,113	4,139,978	3,302,285	(158,328)	3,460,613
40210	Lynchburg Public Schools	5,412,207	0	2,856,250	971,583	9,240,040	2,458,735	4,096,614	0	2,209,662	8,765,011	6,458,385	(1,888,627)	4,569,758
40211	Newport News Public Schools	16,310,073	0	8,607,514	161,980	25,079,567	7,409,575	12,345,440	0	4,293,631	24,048,646	19,462,805	(3,208,614)	16,254,191
40212	Norfolk Public Schools	19,598,708	0	10,343,065	32,030	29,973,803	8,903,583	14,834,677	0	17,639,891	41,378,151	23,387,131	(9,171,876)	14,215,255
40213	Petersburg City Schools	2,562,457	0	1,352,317	1,012,727	4,927,501	1,164,110	1,939,578	0	397,851	3,501,539	3,057,779	(288,688)	3,346,467
40214	Portsmouth School Board	7,569,381	0	3,994,682	303,882	11,867,945	3,438,727	5,729,424	0	9,346,560	18,514,711	9,032,539	(3,055,080)	5,977,459
40215	Radford City School Board	912,757	0	481,700	450,782	1,845,239	414,660	690,885	0	502,739	1,608,284	1,089,193	(114,584)	974,609
40216	Richmond Public Schools	18,108,499	0	9,556,619	16,173,789	43,838,907	8,226,589	13,706,706	0	12,413,784	34,347,079	21,608,866	(2,440,798)	24,049,664
40217	Roanoke City School Board	9,665,431	0	5,100,856	11,987,356	26,753,643	4,390,951	7,315,969	0	976,990	12,683,829	11,533,756	(2,452,141)	13,985,897
40219	Staunton City Schools	1,853,731	0	978,292	801,550	3,633,573	842,140	1,403,128	0	251,560	2,496,828	2,122,057	(25,779)	2,186,278
40220	Suffolk City School Board	8,056,885	0	4,251,958	1,590,222	13,899,065	3,660,197	6,098,427	0	8,359,520	13,317,744	9,614,278	(635,020)	8,979,258
40222	Winchester Public Schools	3,144,857	0	1,659,674	1,034,163	5,838,694	1,428,691	2,380,409	0	369,497	4,178,597	3,752,757	(139,275)	3,613,482
40223	Martinsville City Schools	1,097,514	0	579,204	1,828	1,678,546	498,594	830,731	0	810,448	2,139,773	1,309,663	(477,881)	831,782
40224	Falls Church Public Schools	2,788,628	0	1,471,677	1,128,678	5,388,983	1,266,858	2,110,771	0	1,035,877	4,413,506	3,327,669	(13,570)	3,314,099
40225	Colonial Heights City Schools	1,972,677	0	1,041,065	180,914	3,194,656	896,176	1,493,161	0	417,199	2,806,536	2,353,995	(226,150)	2,127,845
40230	Covington City School Board	0	0	0	0	0	0	0	0	4,596,750	4,596,750	0	(1,719,289)	(1,719,289)



# Teachers

## Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40231	Fairfax City School Board	9,029	0	4,765	20	13,814	4,102	6,835	0	9,128	20,065	10,775	(3,763)	7,012
40232	Franklin City Public Schools	701,520	0	370,222	828,886	1,900,628	318,696	530,995	0	511,566	1,361,257	837,123	(269,137)	567,986
40233	Chesapeake Public Schools	26,344,931	0	13,903,332	11,616,744	51,865,007	11,968,354	19,941,036	0	640,642	32,550,032	31,437,397	3,444,097	34,881,494
40234	Virginia Beach City School Board	40,496,442	0	21,371,682	65,724	61,933,848	18,397,306	30,652,614	0	20,633,056	69,682,976	48,324,390	(10,122,355)	38,202,035
40236	Manassas Park City Schools	2,290,271	0	1,208,673	758,103	4,257,047	1,040,457	1,733,555	0	592,088	3,366,100	2,732,979	21,214	2,754,193
40306	Town of West Point School Board	551,926	0	291,275	254,245	1,097,446	250,737	417,764	0	440,829	1,109,330	658,613	(134,671)	523,942
40307	Lexington City School Board	330,183	0	174,252	119,741	624,176	150,000	249,923	0	78,906	478,829	394,007	68,013	462,020
40308	Waynesboro Public Schools	2,056,720	0	1,085,418	2,185,001	5,327,139	934,357	1,556,775	0	275,862	2,766,994	2,454,284	236,598	2,690,882
40309	Town of Colonial Beach Schools	416,223	0	219,659	576,711	1,212,593	189,088	315,048	0	160,687	664,823	496,679	58,438	555,117
40313	Galax City Schools	797,979	0	421,127	490,970	1,710,076	362,517	604,007	0	118,315	1,084,839	952,228	44,225	996,453
40314	Norton City Schools	432,459	0	228,227	501,677	1,162,363	196,464	327,337	0	24,365	548,166	516,053	91,922	607,975
40332	Manassas City Schools	5,934,093	0	3,131,671	2,321,564	11,387,328	2,695,825	4,491,641	0	1,607,596	8,795,062	7,081,151	132,584	7,213,735
40335	City of Salem Schools	2,452,454	0	1,294,263	879,329	4,626,046	1,114,136	1,856,314	0	345,448	3,315,898	2,926,512	62,553	2,989,065
40402	Williamsburg-James City County School Board	7,391,309	0	3,900,706	1,800,181	13,092,196	3,357,830	5,594,638	0	1,901,449	10,853,917	8,820,047	(185,839)	8,634,208
40403	Poquoson City Public Schools	1,106,630	0	584,015	1,798	1,692,443	502,736	837,632	0	1,018,739	2,359,107	1,320,541	(421,827)	898,714
40410	Valley Vocational Technical Center	203,076	0	107,172	129,149	439,397	92,256	153,713	0	121,368	367,337	242,331	(36,388)	205,943
40412	Charlottesville/Albemarle Vo-Tech Center	149,941	0	79,130	255,481	484,552	68,117	113,494	0	6,324	187,935	178,925	85,633	264,558
40414	Jackson River Technical Center	0	0	0	0	0	0	0	0	483,767	483,767	0	(173,655)	(173,655)
40415	New Horizons Technical Center	896,000	0	472,857	63,355	1,432,212	407,048	678,202	0	195,516	1,280,766	1,069,197	(59,318)	1,009,879
40416	Northern Neck Regional Vocational Center	90,381	0	47,698	9,897	147,976	41,060	68,412	0	308,017	417,489	107,852	(81,749)	26,103
40417	Rowanty Vocational Technical Center	87,430	0	46,140	63,106	196,676	39,719	66,177	0	24,111	130,007	104,330	24,159	128,489
40418	Amelia-Nottoway Vocational Center	32,992	0	17,411	111,355	161,758	14,988	24,973	0	36,333	76,294	39,370	25,800	65,170
40421	Northern Neck Regional Special Education Program	65,550	0	34,594	90,706	190,850	29,779	49,617	0	199,199	278,595	78,221	(73,554)	4,667
40423	Maggie Walker Governor's School for Govt & Intl Studies	449,910	0	237,437	109,073	796,420	204,392	340,547	0	181,740	726,679	536,878	(91,810)	445,068
40424	Appomattox Region Governor's School	216,794	0	114,411	135,741	466,946	98,488	164,096	0	2,123	264,707	258,700	87,231	345,931
40425	Bridging Communities Regional Career and Tech Center	57,302	0	30,241	105,340	192,883	26,032	43,373	0	42,528	111,933	68,379	10,434	78,813
Total for Teacher Employers <sup>(1)</sup>		868,217,490	0	458,195,014	292,640,701	1,619,053,205	394,426,322	657,172,197	0	291,225,381	1,342,823,900	1,036,043,627	389,336	1,036,432,963

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



# Teachers

## Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Total for Teacher Employers<sup>(1)</sup></b>		<b>(171,530,999)</b>	<b>(566,095,085)</b>	<b>816,816,130</b>	<b>197,039,259</b>	<b>0</b>
<b>Employer Allocation</b>						
40100	Accomack County School Board	(1,319,347)	(2,281,302)	2,458,193	391,229	0
40101	Albemarle County Schools	(288,188)	(5,509,452)	12,044,306	2,754,240	0
40102	Alleghany County School Board	779,632	183,690	2,737,253	224,765	0
40103	Amelia County School Board	(146,152)	(492,053)	803,493	179,425	0
40104	Amherst County School Board	(451,542)	(1,650,849)	2,268,609	510,357	0
40105	Appomattox County School Board	(168,510)	(641,119)	1,284,739	257,522	0
40106	Arlington Public Schools	(7,775,010)	(21,605,965)	31,076,565	9,820,362	0
40107	Augusta County School Board	(1,404,359)	(3,981,475)	6,098,811	1,688,609	0
40108	Bath County School Board	(254,166)	(390,069)	331,638	79,820	0
40109	Bedford County School Board	(1,707,310)	(3,920,159)	4,496,227	1,061,085	0
40110	Bland County School Board	(94,569)	(226,260)	316,769	54,225	0
40111	Botetourt County Schools	(1,007,885)	(2,202,314)	2,422,198	570,594	0
40112	Brunswick County Public Schools	(700,361)	(959,870)	468,438	103,193	0
40113	Buchanan County School Board	(801,082)	(1,178,774)	955,933	274,446	0
40114	Buckingham County School Board	(127,338)	(657,168)	1,166,709	291,820	0
40115	Campbell County School Board	(582,519)	(2,600,202)	4,147,428	988,136	0
40116	Caroline County School Board	(383,381)	(1,183,679)	2,170,656	611,815	0
40117	Carroll County School Board	(797,620)	(1,600,933)	1,962,850	434,839	0
40118	Charles City County School Board	(347,289)	(405,290)	212,671	58,065	0
40119	Charlotte County School Board	1,651,112	966,367	3,257,443	(1,703,020)	0
40120	Chesterfield County School Board	1,282,292	(14,065,873)	39,586,372	10,605,002	0
40121	Clarke County School Board	(439,877)	(955,414)	1,294,162	293,962	0
40122	Craig County School Board	(131,436)	(292,908)	291,755	70,652	0
40123	Culpeper County School Board	(1,407,022)	(3,294,442)	4,334,657	1,047,226	0
40124	Cumberland County School Board	(114,816)	(532,292)	817,793	181,995	0
40125	Dickenson County School Board	(244,921)	(699,841)	1,010,729	263,205	0
40126	Dinwiddie County School Board	(428,557)	(1,545,442)	2,617,891	555,240	0
40128	Essex County Public Schools	(279,185)	(517,918)	695,955	162,593	0
40129	Fairfax County School Board	(49,493,181)	(122,315,466)	124,376,731	30,349,540	0
40130	Fauquier County School Board	(2,330,611)	(5,731,858)	7,212,524	2,127,698	0
40131	Floyd County School Board	(483,491)	(880,163)	823,901	155,612	0
40132	Fluvanna County Public Schools	(1,121,788)	(2,022,266)	2,023,994	507,051	0
40133	Franklin County Public Schools	(2,475,210)	(3,620,883)	3,212,676	580,100	0
40134	Frederick County School Board	(2,518,797)	(6,713,343)	8,213,628	1,708,046	0
40135	Giles County Schools	(241,258)	(827,400)	1,451,805	477,219	0
40136	Gloucester County School Board	(652,641)	(2,192,725)	3,448,901	683,847	0
40137	Goochland County School Board	(271,596)	(1,004,578)	1,692,996	415,128	0
40138	Grayson County School Board	(59,036)	(503,999)	989,543	258,702	0
40139	Greene County Public Schools	(508,654)	(1,139,749)	1,907,190	432,699	0
40140	Greensville County School Board	(488,374)	(995,424)	1,200,524	357,048	0
40141	Halifax County School Board	(690,591)	(1,709,127)	2,993,633	627,397	0
40142	Hanover County School Board	(2,792,385)	(7,149,214)	10,477,090	2,387,612	0
40143	Henrico County School Board	(5,406,632)	(19,181,619)	26,730,202	5,620,320	0
40144	Henry County Public Schools	(779,529)	(2,457,959)	3,898,042	1,076,934	0
40145	Highland County Public Schools	(111,562)	(147,922)	135,694	23,162	0
40146	Isle of Wight County Schools	(474,127)	(2,032,186)	3,448,753	816,289	0
40148	King George County School Board	(350,600)	(1,529,698)	2,620,347	760,470	0
40149	King & Queen County School Board	(34,492)	(239,323)	549,028	120,030	0
40150	King William County School Board	(659,688)	(1,091,841)	793,863	56,817	0
40151	Lancaster County Public Schools	(692,221)	(772,687)	369,823	(1,279)	0
40152	Lee County School Board	(830,977)	(1,639,458)	1,581,569	312,854	0
40153	Loudoun County School Board	10,402,767	(35,352,781)	70,312,508	13,202,504	0
40154	Louisa County Public Schools	209,934	(1,354,218)	3,520,658	859,701	0
40155	Lunenburg County School Board	46,911	(499,308)	1,023,584	278,586	0
40156	Madison County School Board	(321,090)	(649,421)	1,055,367	266,480	0
40157	Mathews County School Board	(90,460)	(581,272)	549,484	80,272	0
40158	Mecklenburg County School Board	(637,519)	(1,845,885)	2,139,147	430,244	0
40159	Middlesex County School Board	(132,750)	(608,802)	893,154	255,869	0
40160	Montgomery County School Board	(9,406)	(3,167,646)	5,794,435	999,699	0
40162	Nelson County Public Schools	(589,676)	(929,731)	1,014,194	247,772	0
40163	New Kent County School Board	(24,846)	(936,389)	2,106,188	589,452	0
40165	Northampton County Schools	(547,146)	(846,374)	666,813	122,298	0
40166	Northumberland County School Board	(128,023)	(451,415)	967,433	241,987	0
40167	Nottoway County School Board	(612,247)	(964,969)	807,892	222,805	0
40168	Orange County Public Schools	(831,821)	(1,870,799)	2,695,387	593,227	0
40169	Page County Public Schools	(561,164)	(1,153,385)	1,911,750	549,771	0
40170	Patrick County School Board	(483,255)	(868,045)	1,292,814	353,204	0
40171	Pittsylvania County School Board	(1,393,411)	(3,198,885)	4,384,932	1,175,751	0
40172	Powhatan County School Board	(759,310)	(1,799,307)	2,206,754	418,082	0
40173	Prince Edward County School Board	(901,060)	(1,152,959)	594,062	82,480	0



# Teachers

## Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40174	Prince George County School Board	(1,125,753)	(2,560,214)	2,854,078	688,081	0
40176	Prince William County School Board	350,609	(30,158,148)	65,298,926	19,412,812	0
40177	Pulaski County School Board	(416,925)	(1,163,615)	2,554,500	749,077	0
40178	Rappahannock County School Board	(76,964)	(338,040)	607,187	160,029	0
40179	Richmond County School Board	(51,540)	(410,397)	775,613	171,955	0
40180	Roanoke County School Board	(1,663,273)	(4,983,851)	7,791,935	1,827,205	0
40181	Rockbridge County School Board	(700,087)	(1,423,728)	1,378,449	325,064	0
40182	Rockingham County School Board	(1,028,910)	(3,927,464)	7,399,154	1,818,901	0
40183	Russell County School Board	(851,687)	(1,662,007)	1,278,684	237,878	0
40184	Scott County School Board	(489,114)	(1,426,763)	1,935,067	503,550	0
40185	Shenandoah County School Board	(1,227,294)	(2,918,726)	3,090,984	666,839	0
40186	Smyth County School Board	(645,906)	(1,528,067)	2,213,909	431,532	0
40187	Southampton County School Board	(615,828)	(1,122,456)	1,180,990	317,931	0
40188	Spotsylvania County School Board	(3,567,498)	(9,647,638)	12,437,082	2,949,610	0
40189	Stafford County School Board	1,716,548	(7,422,641)	20,961,506	5,674,060	0
40190	Surry County Schools	(516,273)	(618,220)	601,017	123,051	0
40191	Sussex County School Board	(351,288)	(665,675)	647,998	159,089	0
40192	Tazewell County Schools	(881,852)	(1,658,879)	2,523,754	687,437	0
40193	Warren County School Board	(461,090)	(1,817,867)	3,158,196	585,868	0
40195	Washington County School Board	(1,316,862)	(2,681,400)	3,004,406	613,885	0
40196	Westmoreland County School Board	(349,243)	(763,480)	799,452	208,958	0
40197	Wise County School Board	16,816	(1,434,273)	2,959,192	597,429	0
40198	Wythe County School Board	(494,962)	(1,353,310)	2,255,570	636,219	0
40199	York County School Board	(2,082,458)	(5,544,703)	6,276,449	1,651,216	0
40200	Alexandria City School Board	(5,277,892)	(12,176,204)	12,441,326	2,712,968	0
40201	Bristol City School Board	(179,670)	(809,394)	1,161,052	343,139	0
40202	Buena Vista City Schools	(288,464)	(456,927)	512,632	115,636	0
40203	Charlottesville Public Schools	(1,695,481)	(3,426,879)	3,104,377	539,163	0
40205	Danville City Schools	(334,867)	(2,377,848)	3,696,867	874,114	0
40206	Fredericksburg City Schools	(349,622)	(1,384,328)	2,831,038	700,952	0
40207	Hampton City Schools	(2,497,412)	(6,930,777)	10,991,138	2,502,235	0
40208	Harrisonburg City School Board	104,144	(2,162,145)	5,020,823	1,256,083	0
40209	Hopewell City School Board	(388,494)	(1,617,834)	3,107,772	774,378	0
40210	Lynchburg Public Schools	(2,169,013)	(4,032,819)	5,364,853	1,312,008	0
40211	Newport News Public Schools	(5,693,583)	(11,726,763)	14,722,688	3,728,579	0
40212	Norfolk Public Schools	(11,006,291)	(17,852,534)	14,476,450	2,978,027	0
40213	Petersburg City Schools	(204,409)	(1,449,298)	2,577,706	501,963	0
40214	Portsmouth School Board	(4,373,679)	(7,521,928)	4,566,408	682,433	0
40215	Radford City School Board	(249,416)	(609,434)	935,184	160,621	0
40216	Richmond Public Schools	(1,740,961)	(6,660,500)	15,235,837	2,657,452	0
40217	Roanoke City School Board	811,578	(3,208,061)	11,997,447	4,468,850	0
40219	Staunton City Schools	(279,811)	(1,031,445)	1,980,963	467,038	0
40220	Suffolk City School Board	(2,600,191)	(5,940,068)	7,073,982	2,047,598	0
40222	Winchester Public Schools	(544,086)	(1,877,960)	3,236,706	845,437	0
40223	Martinsville City Schools	(646,465)	(931,673)	903,045	213,866	0
40224	Falls Church Public Schools	(680,528)	(2,000,991)	2,826,614	830,382	0
40225	Colonial Heights City Schools	(568,149)	(1,359,550)	1,832,587	483,232	0
40230	Covington City School Board	(1,642,881)	(1,604,041)	(1,349,828)	0	0
40231	Fairfax City School Board	(5,019)	(8,512)	6,069	1,211	0
40232	Franklin City Public Schools	(194,512)	(291,010)	751,054	273,839	0
40233	Chesapeake Public Schools	(1,760,511)	(14,333,860)	27,626,774	7,782,572	0
40234	Virginia Beach City School Board	(16,970,620)	(32,878,635)	34,421,029	7,679,098	0
40236	Manassas Park City Schools	(447,038)	(1,448,284)	2,146,057	640,212	0
40306	Town of West Point School Board	(236,716)	(454,498)	503,397	175,933	0
40307	Lexington City School Board	(19,905)	(197,739)	303,840	59,151	0
40308	Waynesboro Public Schools	(3,291)	(735,574)	2,500,848	798,162	0
40309	Town of Colonial Beach Schools	10,155	(162,361)	495,049	204,927	0
40313	Galax City Schools	(92,909)	(387,274)	896,585	208,835	0
40314	Norton City Schools	83,927	(96,197)	519,343	107,124	0
40332	Manassas City Schools	(738,972)	(3,239,559)	5,288,524	1,282,273	0
40335	City of Salem Schools	(387,480)	(1,390,456)	2,551,608	536,476	0
40402	Williamsburg-James City County School Board	(1,633,729)	(5,040,028)	7,331,627	1,580,409	0
40403	Poquoson City Public Schools	(581,086)	(1,035,613)	808,200	141,835	0
40410	Valley Vocational Technical Center	(62,999)	(147,598)	210,810	71,847	0
40412	Charlottesville/Albemarle Vo-Tech Center	60,841	(26,221)	210,197	51,800	0
40414	Jackson River Technical Center	(174,314)	(163,851)	(145,602)	0	0
40415	New Horizons Technical Center	(261,544)	(600,440)	812,918	200,512	0
40416	Northern Neck Regional Vocational Center	(99,019)	(147,251)	7,250	(30,493)	0
40417	Rowanty Vocational Technical Center	10,170	(49,237)	89,207	16,529	0
40418	Amelia-Nottoway Vocational Center	12,586	(2,208)	62,608	12,478	0
40421	Northern Neck Regional Special Education Program	(86,676)	(108,794)	74,732	32,993	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(138,257)	(277,768)	395,125	90,641	0





# Teachers

## Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40424	Appomattox Region Governor's School	34,833	(100,491)	212,218	55,679	0
40425	Bridging Communities Regional Career and Tech Center	(2,018)	(19,178)	85,642	16,504	0
Total for Teacher Employers <sup>(1)</sup>		(171,530,999)	(566,095,085)	816,816,130	197,039,259	0

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



# Teachers

## Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
<b>Total for Teacher Employers<sup>(1)</sup></b>		<b>9,520,593,901</b>	<b>10,107,204,775</b>	<b>17,916,469,113</b>	<b>3,687,347,166</b>
<b>Employer Allocation</b>					
40100	Accomack County School Board	30,638,239	31,204,984	55,315,307	11,384,316
40101	Albemarle County Schools	114,782,242	123,914,331	219,655,911	45,206,876
40102	Alleghany County School Board	18,231,946	18,525,496	32,839,096	6,758,539
40103	Amelia County School Board	9,738,620	10,218,384	18,113,550	3,727,908
40104	Amherst County School Board	27,542,140	28,914,691	51,255,435	10,548,763
40105	Appomattox County School Board	13,422,140	14,138,969	25,063,349	5,158,230
40106	Arlington Public Schools	332,993,411	369,440,570	654,886,362	134,780,651
40107	Augusta County School Board	65,331,300	71,187,065	126,189,275	25,970,724
40108	Bath County School Board	4,709,840	4,904,016	8,693,071	1,789,101
40109	Bedford County School Board	57,070,277	59,933,703	106,241,079	21,865,231
40110	Bland County School Board	4,128,132	4,212,683	7,467,584	1,536,886
40111	Botetourt County Schools	30,218,380	31,782,105	56,338,337	11,594,863
40112	Brunswick County Public Schools	8,837,972	8,948,919	15,863,242	3,264,777
40113	Buchanan County School Board	13,871,512	14,657,468	25,982,464	5,347,391
40114	Buckingham County School Board	12,690,006	13,630,576	24,162,150	4,972,756
40115	Campbell County School Board	46,165,383	49,187,723	87,192,289	17,944,844
40116	Caroline County School Board	24,058,553	26,160,478	46,373,197	9,543,961
40117	Carroll County School Board	23,533,968	24,699,987	43,784,267	9,011,139
40118	Charles City County School Board	4,089,097	4,196,511	7,438,918	1,530,987
40119	Charlotte County School Board	31,848,307	20,962,343	37,158,757	7,647,558
40120	Chesterfield County School Board	374,120,493	412,739,836	731,640,516	150,577,246
40121	Clarke County School Board	13,602,079	14,507,882	25,717,300	5,292,818
40122	Craig County School Board	3,862,507	4,049,957	7,179,129	1,477,520
40123	Culpeper County School Board	49,998,376	53,146,715	94,210,170	19,389,178
40124	Cumberland County School Board	9,359,701	9,872,718	17,500,807	3,601,801
40125	Dickenson County School Board	10,850,626	11,729,411	20,792,062	4,279,166
40126	Dinwiddie County School Board	27,447,886	29,069,332	51,529,557	10,605,179
40128	Essex County Public Schools	8,556,162	9,004,509	15,961,782	3,285,058
40129	Fairfax County School Board	1,694,051,531	1,772,807,760	3,142,555,849	646,762,168
40130	Fauquier County School Board	80,783,232	88,239,941	156,417,942	32,192,016
40131	Floyd County School Board	11,882,659	12,123,592	21,490,805	4,422,973
40132	Fluvanna County Public Schools	26,106,434	27,534,047	48,808,045	10,045,071
40133	Franklin County Public Schools	45,007,678	45,869,527	81,310,312	16,734,288
40134	Frederick County School Board	104,115,363	108,100,598	191,623,804	39,437,653
40135	Giles County Schools	13,792,491	15,685,371	27,804,568	5,722,394
40136	Gloucester County School Board	35,799,355	37,694,820	66,819,472	13,751,961
40137	Goochland County School Board	17,759,725	19,112,724	33,880,043	6,972,773
40138	Grayson County School Board	10,551,679	11,421,141	20,245,610	4,166,702
40139	Greene County Public Schools	19,488,665	20,849,142	36,958,092	7,606,260
40140	Greensville County School Board	14,073,349	15,298,265	27,118,368	5,581,169
40141	Halifax County School Board	31,526,510	33,332,551	59,086,723	12,160,502
40142	Hanover County School Board	116,101,797	123,172,462	218,340,843	44,936,225
40143	Henrico County School Board	319,896,875	334,166,426	592,357,885	121,911,809
40144	Henry County Public Schools	42,061,053	45,775,530	81,143,689	16,699,995
40145	Highland County Public Schools	2,016,463	2,039,634	3,615,543	744,107
40146	Isle of Wight County Schools	35,697,485	38,318,435	67,924,918	13,979,471
40148	King George County School Board	26,302,558	29,098,643	51,581,515	10,615,872
40149	King & Queen County School Board	5,548,605	5,918,779	10,491,884	2,159,310
40150	King William County School Board	13,285,995	12,918,018	22,899,039	4,712,798
40151	Lancaster County Public Schools	7,345,142	6,963,864	12,344,447	2,540,582
40152	Lee County School Board	20,405,499	21,067,458	37,345,088	7,685,906
40153	Loudoun County School Board	806,938,333	837,631,563	1,484,822,003	305,587,790
40154	Louisa County Public Schools	36,035,466	38,875,342	68,912,115	14,182,643
40155	Lunenburg County School Board	9,842,395	10,856,149	19,244,079	3,960,580
40156	Madison County School Board	11,035,326	11,922,459	21,134,267	4,349,595



# Teachers

## Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
40157	Mathews County School Board	8,206,756	8,225,243	14,580,423	3,000,763
40158	Mecklenburg County School Board	26,543,429	27,531,015	48,802,670	10,043,965
40159	Middlesex County School Board	9,670,072	10,569,104	18,735,252	3,855,859
40160	Montgomery County School Board	66,736,540	68,773,464	121,910,822	25,090,185
40162	Nelson County Public Schools	12,258,723	12,981,694	23,011,913	4,736,029
40163	New Kent County School Board	19,916,140	22,107,489	39,188,693	8,065,334
40165	Northampton County Schools	9,761,470	9,929,318	17,601,139	3,622,450
40166	Northumberland County School Board	9,573,914	10,402,335	18,439,630	3,795,018
40167	Nottoway County School Board	11,420,910	12,050,820	21,361,806	4,396,424
40168	Orange County Public Schools	30,090,804	31,784,127	56,341,920	11,595,601
40169	Page County Public Schools	20,108,456	22,074,135	39,129,569	8,053,166
40170	Patrick County School Board	13,771,546	14,991,006	26,573,707	5,469,073
40171	Pittsylvania County School Board	48,873,041	52,777,802	93,556,218	19,254,589
40172	Powhatan County School Board	27,670,668	28,534,661	50,581,776	10,410,119
40173	Prince Edward County School Board	11,608,466	11,465,613	20,324,443	4,182,927
40174	Prince George County School Board	36,255,392	38,150,655	67,627,504	13,918,261
40176	Prince William County School Board	652,855,060	725,178,803	1,285,483,368	264,562,365
40177	Pulaski County School Board	23,983,340	26,835,639	47,570,017	9,790,275
40178	Rappahannock County School Board	6,672,988	7,203,405	12,769,068	2,627,972
40179	Richmond County School Board	8,263,880	8,778,107	15,560,453	3,202,461
40180	Roanoke County School Board	89,644,053	95,014,800	168,427,351	34,663,644
40181	Rockbridge County School Board	18,588,969	19,409,876	34,406,787	7,081,181
40182	Rockingham County School Board	78,476,391	84,370,903	149,559,518	30,780,499
40183	Russell County School Board	20,373,129	20,628,805	36,567,513	7,525,876
40184	Scott County School Board	23,235,021	24,789,941	43,943,724	9,043,956
40185	Shenandoah County School Board	40,776,724	42,325,941	75,028,798	15,441,504
40186	Smyth County School Board	25,905,549	26,932,669	47,742,015	9,825,674
40187	Southampton County School Board	14,078,109	15,090,057	26,749,288	5,505,209
40188	Spotsylvania County School Board	146,946,632	155,502,378	275,650,252	56,730,942
40189	Stafford County School Board	193,192,940	214,211,087	379,719,855	78,149,267
40190	Surry County Schools	7,840,213	8,110,021	14,376,175	2,958,727
40191	Sussex County School Board	8,548,546	8,978,230	15,915,200	3,275,470
40192	Tazewell County Schools	27,299,365	29,647,464	52,554,379	10,816,095
40193	Warren County School Board	35,958,349	37,312,768	66,142,229	13,612,580
40195	Washington County School Board	39,655,198	40,973,597	72,631,574	14,948,137
40196	Westmoreland County School Board	10,482,179	11,084,571	19,648,992	4,043,914
40197	Wise County School Board	34,370,313	35,868,448	63,581,966	13,085,658
40198	Wythe County School Board	23,387,351	25,656,129	45,479,165	9,359,962
40199	York County School Board	77,962,278	82,971,055	147,078,087	30,269,802
40200	Alexandria City School Board	170,727,183	176,784,108	313,375,170	64,495,021
40201	Bristol City School Board	14,317,076	15,453,916	27,394,281	5,637,954
40202	Buena Vista City Schools	5,354,385	5,710,571	10,122,805	2,083,351
40203	Charlottesville Public Schools	43,936,611	44,630,384	79,113,753	16,282,219
40205	Danville City Schools	40,171,214	42,878,806	76,008,829	15,643,202
40206	Fredericksburg City Schools	27,161,316	29,589,853	52,452,255	10,795,078
40207	Hampton City Schools	125,572,888	132,784,413	235,379,405	48,442,892
40208	Harrisonburg City School Board	49,594,703	53,899,702	95,544,946	19,663,885
40209	Hopewell City School Board	29,507,191	32,215,704	57,106,954	11,753,050
40210	Lynchburg Public Schools	58,868,718	63,005,282	111,685,894	22,985,816
40211	Newport News Public Schools	178,695,924	189,870,917	336,573,414	69,269,398
40212	Norfolk Public Schools	223,337,060	228,154,987	404,437,416	83,236,331
40213	Petersburg City Schools	28,555,132	29,830,404	52,878,667	10,882,836
40214	Portsmouth School Board	88,937,624	88,117,643	156,201,153	32,147,399
40215	Radford City School Board	10,275,582	10,625,704	18,835,584	3,876,508
40216	Richmond Public Schools	206,894,986	210,806,981	373,685,588	76,907,369
40217	Roanoke City School Board	92,947,701	112,518,457	199,455,092	41,049,392
40219	Staunton City Schools	20,061,805	21,579,893	38,253,453	7,872,855



# Teachers

## Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease (5.75%)	Net Pension Liability 1% Increase (7.75%)
40220	Suffolk City School Board	87,093,484	93,792,839	166,261,250	34,217,844
40222	Winchester Public Schools	33,730,529	36,610,317	64,897,034	13,356,309
40223	Martinsville City Schools	12,236,825	12,776,518	22,648,209	4,661,176
40224	Falls Church Public Schools	29,447,212	32,463,331	57,545,907	11,843,390
40225	Colonial Heights City Schools	21,428,011	22,964,580	40,708,009	8,378,021
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	103,775	105,115	186,331	38,348
40232	Franklin City Public Schools	7,035,722	8,166,621	14,476,507	2,979,377
40233	Chesapeake Public Schools	278,552,724	306,689,990	543,651,964	111,887,756
40234	Virginia Beach City School Board	452,733,028	471,432,374	835,681,452	171,989,671
40236	Manassas Park City Schools	24,424,144	26,661,795	47,261,854	9,726,853
40306	Town of West Point School Board	5,761,866	6,425,150	11,389,499	2,344,047
40307	Lexington City School Board	3,711,129	3,843,770	6,813,633	1,402,298
40308	Waynesboro Public Schools	20,653,987	23,942,957	42,442,324	8,734,957
40309	Town of Colonial Beach Schools	3,931,055	4,845,394	8,589,155	1,767,714
40313	Galax City Schools	8,591,388	9,289,532	16,467,027	3,389,041
40314	Norton City Schools	4,690,799	5,034,399	8,924,193	1,836,668
40332	Manassas City Schools	65,440,787	69,080,723	122,455,483	25,202,280
40335	City of Salem Schools	27,008,034	28,549,821	50,608,650	10,415,650
40402	Williamsburg-James City County School Board	81,606,763	86,044,656	152,526,485	31,391,124
40403	Poquoson City Public Schools	12,761,410	12,882,643	22,836,332	4,699,893
40410	Valley Vocational Technical Center	2,079,299	2,364,075	4,190,662	862,471
40412	Charlottesville/Albemarle Vo-Tech Center	1,542,337	1,745,514	3,094,174	636,805
40414	Jackson River Technical Center	0	0	0	0
40415	New Horizons Technical Center	9,841,443	10,430,635	18,489,796	3,805,342
40416	Northern Neck Regional Vocational Center	1,283,377	1,052,160	1,865,104	383,853
40417	Rowanty Vocational Technical Center	977,765	1,017,796	1,804,188	371,316
40418	Amelia-Nottoway Vocational Center	333,221	384,074	680,826	140,119
40421	Northern Neck Regional Special Education Program	615,031	763,094	1,352,693	278,395
40423	Maggie Walker Governor's School for Govt & Intl Studies	4,999,266	5,237,554	9,284,314	1,910,783
40424	Appomattox Region Governor's School	2,340,163	2,523,769	4,473,742	920,731
40425	Bridging Communities Regional Career and Tech Center	608,366	667,076	1,182,487	243,365
Total for Teacher Employers <sup>(1)</sup>		9,520,593,901	10,107,204,775	17,916,469,113	3,687,347,166

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



# Virginia Law Officers

## Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions <sup>(2)</sup>	Total Employer Contributions
70156	Department of State Police	\$ 124,184	0.13200%	\$ 86,620	0.09539%	\$ 6,323	\$ 92,943
70203	Woodrow Wilson Rehabilitation Center	73,568	0.07820%	62,441	0.06876%	4,558	66,999
70204	The College of William and Mary	330,332	0.35113%	381,038	0.41960%	27,814	408,852
70207	University of Virginia - Academic Division	1,032,810	1.09784%	1,056,284	1.16319%	77,106	1,133,390
70208	Virginia Polytechnic Institute and State University	704,067	0.74840%	739,795	0.81467%	54,003	793,798
70211	Virginia Military Institute	157,157	0.16705%	139,137	0.15322%	10,157	149,294
70212	Virginia State University	305,451	0.32468%	330,017	0.36342%	24,090	354,107
70213	Norfolk State University	260,514	0.27692%	349,414	0.38478%	25,506	374,920
70214	Longwood University	200,108	0.21271%	160,288	0.17651%	11,700	171,988
70215	University of Mary Washington	264,271	0.28091%	231,825	0.25529%	16,923	248,748
70216	James Madison University	448,286	0.47651%	411,827	0.45351%	30,062	441,889
70217	Radford University	272,593	0.28976%	247,586	0.27265%	18,073	265,659
70221	Old Dominion University	653,595	0.69475%	633,296	0.69739%	46,229	679,525
70236	Virginia Commonwealth University	1,587,137	1.68707%	1,535,684	1.69112%	112,101	1,647,785
70241	Richard Bland College	73,481	0.07811%	60,658	0.06680%	4,428	65,086
70242	Christopher Newport University	329,513	0.35026%	328,398	0.36164%	23,972	352,370
70246	University of Virginia's College at Wise	101,256	0.10763%	102,811	0.11322%	7,505	110,316
70247	George Mason University	769,624	0.81808%	844,821	0.93033%	61,670	906,491
70280	Northern Virginia Community College	886,627	0.94245%	795,085	0.87556%	58,039	853,124
70282	Piedmont Virginia Community College	45,772	0.04865%	42,523	0.04683%	3,104	45,627
70283	J. Sargeant Reynolds Community College	138,238	0.14694%	114,799	0.12642%	8,380	123,179
70286	Virginia Western Community College	114,111	0.12130%	102,009	0.11233%	7,446	109,455
70288	Wytheville Community College	0	0.00000%	6,150	0.00677%	449	6,599
70291	Blue Ridge Community College	6,943	0.00738%	12,864	0.01417%	939	13,803
70292	Central Virginia Community College	73,566	0.07820%	70,910	0.07809%	5,176	76,086
70293	Thomas Nelson Community College	96,372	0.10244%	56,934	0.06270%	4,156	61,090
70294	Southwest Virginia Community College	53,943	0.05734%	28,650	0.03155%	2,091	30,741
70296	Virginia Highlands Community College	25,206	0.02679%	28,069	0.03091%	2,049	30,118
70297	Germanna Community College	43,051	0.04576%	41,972	0.04622%	3,064	45,036
70298	Lord Fairfax Community College	48,749	0.05182%	53,632	0.05906%	3,915	57,547
70299	Mountain Empire Community College	30,033	0.03192%	28,968	0.03190%	2,115	31,083
70402	Marine Resources Commission	1,031,481	1.09643%	937,062	1.03191%	68,403	1,005,465
70403	Department of Wildlife Resources (DWR)	2,530,722	2.69007%	2,526,235	2.78193%	184,409	2,710,644
70716	Virginia Correctional Center for Women	2,082,306	2.21342%	1,971,451	2.17099%	143,911	2,115,362
70718	Bland Correctional Center	2,090,586	2.22222%	2,163,441	2.38241%	157,925	2,321,366
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
70735	Wallen's Ridge Correctional Center	3,920,835	4.16771%	3,872,111	4.26402%	282,653	4,154,764
70737	St. Brides Correctional Center	1,756,991	1.86762%	1,663,313	1.83166%	121,417	1,784,730
70741	Red Onion Correctional Center	3,725,505	3.96008%	3,867,105	4.25851%	282,288	4,149,393
70743	Fluvanna Women's Correctional Center	1,921,843	2.04285%	1,650,782	1.81786%	120,502	1,771,284
70745	Nottoway Correctional Center	2,608,338	2.77257%	2,579,711	2.84081%	188,312	2,768,023
70747	Marion Correctional Treatment Center	1,789,605	1.90229%	1,825,417	2.01017%	133,250	1,958,667
70749	Buckingham Correctional Center	2,436,302	2.58970%	2,258,818	2.48744%	164,887	2,423,705
70752	State Farm Correctional Center	4,114,046	4.37309%	3,964,646	4.36592%	289,408	4,254,054
70753	Deerfield Correctional Center	2,628,377	2.79387%	3,026,334	3.33264%	220,914	3,247,248
70754	Augusta Correctional Center	1,766,033	1.87723%	1,290,123	1.42070%	94,175	1,384,298
70756	Department of Corrections - Division of Institutions	653,918	0.69509%	678,309	0.74696%	49,514	727,823
70757	Western Region Correctional Field Units	1,262,377	1.34186%	1,266,019	1.39416%	92,416	1,358,435
70761	Eastern Reg Corr Field Unit	1,005,097	1.06838%	1,119,003	1.23226%	81,684	1,200,687
70767	Division of Community Corrections	14,301,882	15.20239%	13,900,340	15.30726%	1,014,691	14,915,031
70768	Keen Mountain Correctional Center	2,333,953	2.48091%	2,305,739	2.53911%	168,313	2,474,052
70769	Greensville Correctional Center	4,889,350	5.19721%	4,104,807	4.52027%	299,640	4,404,447
70770	Dillwyn Correctional Center	2,190,440	2.32836%	2,245,912	2.47323%	163,946	2,409,858
70771	Indian Creek Correctional Center	1,735,940	1.84524%	1,728,678	1.90364%	126,189	1,854,867
70772	Haynesville Correctional Center	2,257,071	2.39919%	2,225,738	2.45101%	162,473	2,388,211
70773	Coffeewood Correctional Center	1,751,830	1.86213%	1,506,827	1.65934%	109,994	1,616,821
70774	Lunenburg Correctional Center	1,870,573	1.98835%	1,834,446	2.02012%	133,910	1,968,356



# Virginia Law Officers

## Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions <sup>(2)</sup>	Total Employer Contributions
70775	Pocahontas State Correctional Center	2,213,612	2.35299%	2,215,102	2.43930%	161,696	2,376,798
70776	Green Rock Correctional Center	1,844,888	1.96105%	2,048,833	2.25620%	149,559	2,198,392
70777	Department of Juvenile Justice	2,527,467	2.68661%	1,893,028	2.08463%	138,186	2,031,214
70779	Sussex State Prison Complex	4,243,587	4.51078%	3,710,875	4.08647%	270,884	3,981,759
70785	River North Correctional Center	2,404,321	2.55571%	2,433,004	2.67926%	177,603	2,610,607
70961	Division of Capitol Police	1,134,259	1.20568%	976,193	1.07500%	71,260	1,047,453
70999	Department of Alcoholic Beverage Control	1,802,403	1.91589%	1,934,969	2.13081%	141,247	2,076,216
Total for VaLORS Employers <sup>(1)</sup>		\$ 94,076,496	99.99997%	\$ 90,808,876	100.00000%	\$ 6,628,802	\$ 97,437,678

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

<sup>(2)</sup> Special contributions were allocated to employers based on the Employer Allocation Percentage.



# Virginia Law Officers

## Appendix 10 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
<b>Total for VaLORS Employers<sup>(1)</sup></b>		<b>14,291,369</b>	<b>0</b>	<b>0</b>	<b>9,153,826</b>	<b>23,445,195</b>	<b>0</b>	<b>27,560,531</b>	<b>0</b>	<b>9,001,762</b>	<b>36,562,293</b>	<b>84,858,960</b>	<b>330,201</b>	<b>85,189,161</b>
<b>Employer Allocation</b>														
70156	Department of State Police	13,633	0	0	144	13,777	0	26,290	0	99,637	125,927	80,947	(143,747)	(62,800)
70203	Woodrow Wilson Rehabilitation Center	9,827	0	0	105	9,932	0	18,951	0	25,692	44,643	58,349	(39,024)	19,325
70204	The College of William and Mary	59,967	0	0	186,986	246,953	0	115,644	0	0	115,644	356,068	349,902	705,970
70207	University of Virginia - Academic Division	166,236	0	0	179,626	345,862	0	320,581	0	0	320,581	987,071	601,688	1,588,759
70208	Virginia Polytechnic Institute and State University	116,427	0	0	181,598	298,025	0	224,527	0	0	224,527	691,320	570,545	1,261,865
70211	Virginia Military Institute	21,897	0	0	233	22,130	0	42,228	0	37,640	79,868	130,021	(31,379)	98,642
70212	Virginia State University	51,938	0	0	105,986	157,924	0	100,160	0	0	100,160	308,394	233,711	542,105
70213	Norfolk State University	54,990	0	0	294,134	349,124	0	106,047	0	0	106,047	326,520	638,698	965,218
70214	Longwood University	25,226	0	0	269	25,495	0	48,647	0	98,521	147,168	149,785	(123,194)	26,591
70215	University of Mary Washington	36,484	0	0	388	36,872	0	70,359	0	69,727	140,086	216,636	(45,076)	171,560
70216	James Madison University	64,813	0	0	689	65,502	0	124,990	0	62,596	187,586	384,844	(21,957)	362,887
70217	Radford University	38,965	0	0	412	39,377	0	75,144	0	46,566	121,710	231,368	(88,715)	142,653
70221	Old Dominion University	99,667	0	0	8,247	107,914	0	192,204	0	0	192,204	591,798	170,436	762,234
70236	Virginia Commonwealth University	241,684	0	0	13,591	255,275	0	466,082	0	0	466,082	1,435,067	1,322,176	2,757,243
70241	Richard Bland College	9,547	0	0	100	9,647	0	18,410	0	30,781	49,191	56,686	17,264	73,950
70242	Christopher Newport University	51,683	0	0	31,520	83,203	0	99,670	0	0	99,670	306,884	290,790	597,674
70246	University of Virginia's College at Wise	16,181	0	0	15,385	31,566	0	31,204	0	0	31,204	96,077	14,941	111,018
70247	George Mason University	132,957	0	0	306,912	439,869	0	256,404	0	0	256,404	789,468	472,301	1,261,769
70280	Northern Virginia Community College	125,130	0	0	1,330	126,460	0	241,309	0	182,047	423,356	742,991	214,006	956,997
70282	Piedmont Virginia Community College	6,693	0	0	70	6,763	0	12,907	0	4,953	17,860	39,739	13,264	53,003
70283	J. Sargeant Reynolds Community College	18,067	0	0	191	18,258	0	34,842	0	55,847	90,689	107,279	(156,655)	(49,376)
70286	Virginia Western Community College	16,053	0	0	172	16,225	0	30,959	0	24,413	55,372	95,322	(290)	95,032
70288	Wytheville Community College	968	0	0	18,436	19,404	0	1,866	0	0	1,866	5,745	27,113	32,858
70291	Blue Ridge Community College	2,025	0	0	18,499	20,524	0	3,905	0	0	3,905	12,025	8,136	20,161
70292	Central Virginia Community College	11,160	0	0	117	11,277	0	21,522	0	300	21,822	66,266	57,321	123,587
70293	Thomas Nelson Community College	8,961	0	0	94	9,055	0	17,280	0	108,156	125,436	53,207	(151,331)	(98,124)
70294	Southwest Virginia Community College	4,509	0	0	48	4,557	0	8,695	0	70,190	78,885	26,773	(47,471)	(20,698)
70296	Virginia Highlands Community College	4,417	0	0	11,260	15,677	0	8,519	0	0	8,519	26,230	48,285	74,515
70297	Germana Community College	6,605	0	0	1,322	7,927	0	12,738	0	0	12,738	39,222	30,251	69,473
70298	Lord Fairfax Community College	8,440	0	0	19,794	28,234	0	16,277	0	0	16,277	50,118	10,584	60,702
70299	Mountain Empire Community College	4,559	0	0	49	4,608	0	8,792	0	54	8,846	27,070	25,901	52,971
70402	Marine Resources Commission	147,474	0	0	1,567	149,041	0	284,400	0	175,597	459,997	875,668	(144,251)	731,417
70403	Department of Wildlife Resources (DWR)	397,576	0	0	254,232	651,808	0	766,715	0	0	766,715	2,360,717	1,390,059	3,750,776
70716	Virginia Correctional Center for Women	310,264	0	0	3,300	313,564	0	598,336	0	115,477	713,813	1,842,280	(118,839)	1,723,441
70718	Bland Correctional Center	340,479	0	0	439,592	780,071	0	656,605	0	0	656,605	2,021,688	1,385,267	3,406,955
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(8,342,686)	(8,342,686)
70734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(8,219,310)	(8,219,310)
70735	Wallen's Ridge Correctional Center	609,387	0	0	268,597	877,984	0	1,175,187	0	0	1,175,187	3,618,403	1,971,190	5,589,593
70737	St. Brides Correctional Center	261,769	0	0	2,785	264,554	0	504,815	0	97,868	602,683	1,554,328	(301,654)	1,252,674
70741	Red Onion Correctional Center	608,599	0	0	818,676	1,427,275	0	1,173,668	0	0	1,173,668	3,613,727	2,003,036	5,616,763
70743	Fluvanna Women's Correctional Center	259,797	0	0	2,764	262,561	0	501,012	0	612,330	1,113,342	1,542,617	(1,587,153)	(44,536)
70745	Nottoway Correctional Center	405,991	0	0	190,040	596,031	0	782,942	0	0	782,942	2,410,682	(1,023,563)	1,387,119
70747	Marion Correctional Treatment Center	287,281	0	0	296,662	583,943	0	554,014	0	0	554,014	1,705,809	917,908	2,623,717
70749	Buckingham Correctional Center	355,489	0	0	3,781	359,270	0	685,552	0	278,310	963,862	2,110,816	(1,032,185)	1,078,631
70752	State Farm Correctional Center	623,950	0	0	6,637	630,587	0	1,203,271	0	19,514	1,222,785	3,704,874	(1,216,399)	2,488,475
70753	Deerfield Correctional Center	476,280	0	0	1,471,376	1,947,656	0	918,493	0	0	918,493	2,828,044	1,755,287	4,583,331
70754	Augusta Correctional Center	203,037	0	0	2,160	205,197	0	391,553	0	1,242,487	1,634,040	1,205,591	(4,611,892)	(3,406,301)
70756	Department of Corrections - Division of Institutions	106,751	0	0	142,305	249,056	0	205,866	0	0	205,866	638,862	805,538	1,439,400
70757	Western Region Correctional Field Units	199,245	0	0	144,457	343,702	0	384,238	0	0	384,238	1,183,070	576,782	1,759,852
70761	Eastern Reg Corr Field Unit	176,107	0	0	447,887	623,994	0	339,617	0	0	339,617	1,045,683	554,317	1,600,000
70767	Division of Community Corrections	2,187,617	0	0	308,675	2,496,292	0	4,218,763	0	0	4,218,763	12,989,582	3,760,196	16,749,778
70768	Keen Mountain Correctional Center	362,874	0	0	162,256	525,130	0	699,792	0	0	699,792	2,154,662	783,445	2,938,107
70769	Greensville Correctional Center	646,008	0	0	6,870	652,878	0	1,245,811	0	1,842,352	3,088,163	3,835,854	(5,160,948)	(1,325,094)
70770	Dillwyn Correctional Center	353,458	0	0	398,036	751,494	0	681,635	0	0	681,635	2,098,757	168,500	2,267,257
70771	Indian Creek Correctional Center	272,056	0	0	161,836	433,892	0	524,653	0	0	524,653	1,615,409	207,393	1,822,802
70772	Haynesville Correctional Center	350,283	0	0	144,760	495,043	0	675,511	0	0	675,511	2,079,902	(945,665)	1,134,237
70773	Coffeewood Correctional Center	237,142	0	0	2,521	239,663	0	457,323	0	551,911	1,009,234	1,408,099	(1,451,301)	(43,202)
70774	Lunenburg Correctional Center	288,703	0	0	89,534	378,237	0	556,756	0	0	556,756	1,714,253	(183,203)	1,531,050



# Virginia Law Officers

## Appendix 10 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70775	Pocahontas State Correctional Center	348,609	0	0	238,608	587,217	0	672,284	0	0	672,284	2,069,965	1,417,065	3,487,030
70776	Green Rock Correctional Center	322,442	0	0	806,707	1,129,149	0	621,821	0	0	621,821	1,914,588	998,191	2,912,779
70777	Department of Juvenile Justice	297,922	0	0	3,168	301,090	0	574,535	0	1,638,342	2,212,877	1,768,995	(3,481,947)	(1,712,952)
70779	Sussex State Prison Complex	584,013	0	0	6,210	590,223	0	1,126,253	0	1,154,797	2,281,050	3,467,736	12,775,848	16,243,584
70785	River North Correctional Center	382,903	0	0	340,323	723,226	0	738,418	0	0	738,418	2,273,592	500,802	2,774,394
70961	Division of Capitol Police	153,632	0	0	1,633	155,265	0	296,276	0	355,657	651,933	912,234	(173,517)	738,717
70999	Department of Alcoholic Beverage Control	304,522	0	0	588,164	892,686	0	587,263	0	0	587,263	1,808,183	2,085,416	3,893,599
Total for VaLORS Employers <sup>(1)</sup>		14,291,369	0	0	9,153,826	23,445,195	0	27,560,531	0	9,001,762	36,562,293	84,858,960	330,201	85,189,161

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





# Virginia Law Officers

## Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Total for VaLORS Employers<sup>(1)</sup></b>		<b>(5,879,551)</b>	<b>(34,640,377)</b>	<b>26,394,758</b>	<b>1,008,072</b>	<b>0</b>
<b>Employer Allocation</b>						
70156	Department of State Police	(105,247)	(33,043)	25,178	962	0
70203	Woodrow Wilson Rehabilitation Center	(29,734)	(23,819)	18,149	693	0
70204	The College of William and Mary	161,677	(145,351)	110,752	4,231	0
70207	University of Virginia - Academic Division	109,467	(402,933)	307,021	11,726	0
70208	Virginia Polytechnic Institute and State University	132,460	(282,205)	215,030	8,213	0
70211	Virginia Military Institute	(46,649)	(53,076)	40,442	1,545	0
70212	Virginia State University	84,066	(125,890)	95,924	3,664	0
70213	Norfolk State University	270,926	(133,289)	101,562	3,878	0
70214	Longwood University	(108,898)	(61,144)	46,589	1,780	0
70215	University of Mary Washington	(84,737)	(88,433)	67,383	2,573	0
70216	James Madison University	(89,261)	(157,098)	119,703	4,572	0
70217	Radford University	(62,599)	(94,447)	71,965	2,748	0
70221	Old Dominion University	(33,817)	(241,579)	184,074	7,032	0
70236	Virginia Commonwealth University	(88,411)	(585,810)	446,367	17,047	0
70241	Richard Bland College	(34,710)	(23,140)	17,632	674	0
70242	Christopher Newport University	9,707	(125,273)	95,454	3,645	0
70246	University of Virginia's College at Wise	8,556	(39,220)	29,884	1,142	0
70247	George Mason University	250,798	(322,270)	245,558	9,379	0
70280	Northern Virginia Community College	(233,527)	(303,297)	231,102	8,826	0
70282	Piedmont Virginia Community College	(7,708)	(16,222)	12,361	472	0
70283	J. Sargeant Reynolds Community College	(63,281)	(43,792)	33,368	1,274	0
70286	Virginia Western Community College	(31,016)	(38,912)	29,649	1,132	0
70288	Wytheville Community College	18,028	(2,345)	1,787	68	0
70291	Blue Ridge Community College	17,644	(4,909)	3,740	144	0
70292	Central Virginia Community College	(4,893)	(27,051)	20,612	787	0
70293	Thomas Nelson Community College	(111,844)	(21,720)	16,550	633	0
70294	Southwest Virginia Community College	(72,045)	(10,929)	8,328	318	0
70296	Virginia Highlands Community College	9,396	(10,707)	8,159	310	0
70297	Germanna Community College	(1,466)	(16,011)	12,200	466	0
70298	Lord Fairfax Community College	16,232	(20,459)	15,589	595	0
70299	Mountain Empire Community College	(1,929)	(11,050)	8,420	321	0
70402	Marine Resources Commission	(236,271)	(357,457)	272,370	10,402	0
70403	Department of Wildlife Resources (DWR)	86,437	(963,671)	734,284	28,043	0
70716	Virginia Correctional Center for Women	(243,123)	(752,039)	573,028	21,885	0
70718	Bland Correctional Center	295,894	(825,276)	628,831	24,017	0
70733	Sussex I Correctional Center	0	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0	0
70735	Wallen's Ridge Correctional Center	11,408	(1,477,073)	1,125,478	42,984	0
70737	St. Brides Correctional Center	(205,562)	(634,494)	483,462	18,465	0
70741	Red Onion Correctional Center	561,819	(1,475,164)	1,124,023	42,929	0
70743	Fluvanna Women's Correctional Center	(719,212)	(629,714)	479,820	18,325	0
70745	Nottoway Correctional Center	18,693	(984,067)	749,825	28,638	0
70747	Marion Correctional Treatment Center	175,416	(696,330)	530,580	20,263	0
70749	Buckingham Correctional Center	(424,562)	(861,659)	656,554	25,075	0
70752	State Farm Correctional Center	(276,213)	(1,512,371)	1,152,374	44,012	0
70753	Deerfield Correctional Center	1,270,364	(1,154,439)	879,642	33,596	0
70754	Augusta Correctional Center	(1,326,018)	(492,136)	374,990	14,321	0
70756	Department of Corrections - Division of Institutions	97,251	(258,750)	197,158	7,531	0
70757	Western Region Correctional Field Units	60,367	(482,942)	367,985	14,054	0
70761	Eastern Reg Corr Field Unit	373,562	(426,859)	325,252	12,422	0
70767	Division of Community Corrections	(614,600)	(5,302,492)	4,040,314	154,307	0
70768	Keen Mountain Correctional Center	9,107	(879,557)	670,192	25,596	0
70769	Greensville Correctional Center	(2,108,127)	(1,565,838)	1,193,114	45,566	0
70770	Dillwyn Correctional Center	248,860	(856,736)	652,803	24,932	0
70771	Indian Creek Correctional Center	47,016	(659,428)	502,461	19,190	0
70772	Haynesville Correctional Center	(3,076)	(849,039)	646,938	24,709	0
70773	Coffeewood Correctional Center	(649,475)	(574,802)	437,979	16,727	0
70774	Lunenburg Correctional Center	(32,312)	(699,777)	533,206	20,364	0



# Virginia Law Officers

## Appendix 11 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
70775	Pocahontas State Correctional Center	91,479	(844,983)	643,847	24,590	0
70776	Green Rock Correctional Center	670,622	(781,556)	595,519	22,743	0
70777	Department of Juvenile Justice	(1,760,911)	(722,124)	550,233	21,015	0
70779	Sussex State Prison Complex	(1,395,067)	(1,415,569)	1,078,614	41,195	0
70785	River North Correctional Center	178,720	(928,106)	707,184	27,010	0
70961	Division of Capitol Police	(418,864)	(372,384)	283,744	10,836	0
70999	Department of Alcoholic Beverage Control	459,642	(738,121)	562,422	21,480	0
Total for VaLORS Employers <sup>(1)</sup>		(5,879,551)	(34,640,377)	26,394,758	1,008,072	0

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



# Virginia Law Officers

## Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
<b>Total for VaLORS Employers<sup>(1)</sup></b>		<b>633,027,199</b>	<b>646,920,051</b>	<b>989,007,043</b>	<b>367,472,701</b>
<b>Employer Allocation</b>					
70156	Department of State Police	835,596	617,097	943,414	350,532
70203	Woodrow Wilson Rehabilitation Center	495,027	444,822	680,041	252,674
70204	The College of William and Mary	2,222,749	2,714,477	4,149,874	1,541,915
70207	University of Virginia - Academic Division	6,949,628	7,524,909	11,504,031	4,274,406
70208	Virginia Polytechnic Institute and State University	4,737,577	5,270,264	8,057,144	2,993,690
70211	Virginia Military Institute	1,057,472	991,211	1,515,357	563,042
70212	Virginia State University	2,055,313	2,351,037	3,594,249	1,335,469
70213	Norfolk State University	1,752,979	2,489,219	3,805,501	1,413,961
70214	Longwood University	1,346,513	1,141,879	1,745,696	648,626
70215	University of Mary Washington	1,778,237	1,651,522	2,524,836	938,121
70216	James Madison University	3,016,439	2,933,847	4,485,246	1,666,525
70217	Radford University	1,834,260	1,763,828	2,696,528	1,001,914
70221	Old Dominion University	4,397,958	4,511,556	6,897,236	2,562,718
70236	Virginia Commonwealth University	10,679,615	10,940,194	16,725,296	6,214,404
70241	Richard Bland College	494,458	432,143	660,657	245,472
70242	Christopher Newport University	2,217,242	2,339,522	3,576,645	1,328,928
70246	University of Virginia's College at Wise	681,327	732,443	1,119,754	416,053
70247	George Mason University	5,178,670	6,018,491	9,201,029	3,418,709
70280	Northern Virginia Community College	5,965,967	5,664,173	8,659,350	3,217,444
70282	Piedmont Virginia Community College	307,968	302,953	463,152	172,087
70283	J. Sargeant Reynolds Community College	930,170	817,836	1,250,303	464,559
70286	Virginia Western Community College	767,862	726,685	1,110,952	412,782
70288	Wytheville Community College	0	43,796	66,956	24,878
70291	Blue Ridge Community College	46,717	91,669	140,142	52,071
70292	Central Virginia Community College	495,027	505,180	772,316	286,959
70293	Thomas Nelson Community College	648,473	405,619	620,107	230,405
70294	Southwest Virginia Community College	362,978	204,103	312,032	115,938
70296	Virginia Highlands Community College	169,588	199,963	305,702	113,586
70297	Germanna Community College	289,673	299,006	457,119	169,846
70298	Lord Fairfax Community College	328,035	382,071	584,108	217,029
70299	Mountain Empire Community College	202,062	206,367	315,493	117,224
70402	Marine Resources Commission	6,940,702	6,675,633	10,205,663	3,791,988
70403	Department of Wildlife Resources (DWR)	17,028,880	17,996,863	27,513,484	10,222,833
70716	Virginia Correctional Center for Women	14,011,555	14,044,570	21,471,244	7,977,796
70718	Bland Correctional Center	14,067,261	15,412,288	23,562,203	8,754,706
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen's Ridge Correctional Center	26,382,746	27,584,800	42,171,458	15,669,110
70737	St. Brides Correctional Center	11,822,546	11,849,376	18,115,246	6,730,851
70741	Red Onion Correctional Center	25,068,391	27,549,155	42,116,964	15,648,862
70743	Fluvanna Women's Correctional Center	12,931,800	11,760,101	17,978,763	6,680,139
70745	Nottoway Correctional Center	17,551,128	18,377,769	28,095,811	10,439,201
70747	Marion Correctional Treatment Center	12,042,017	13,004,193	19,880,723	7,386,826
70749	Buckingham Correctional Center	16,393,510	16,091,748	24,600,957	9,140,663
70752	State Farm Correctional Center	27,682,858	28,244,012	43,179,256	16,043,564
70753	Deerfield Correctional Center	17,685,962	21,559,516	32,960,044	12,246,542
70754	Augusta Correctional Center	11,883,380	9,190,793	14,050,823	5,220,685
70756	Department of Corrections - Division of Institutions	4,400,110	4,832,234	7,387,487	2,744,874
70757	Western Region Correctional Field Units	8,494,341	9,019,101	13,788,341	5,123,157
70761	Eastern Reg Corr Field Unit	6,763,138	7,971,737	12,187,138	4,528,219
70767	Division of Community Corrections	96,235,293	99,025,734	151,389,879	56,250,002
70768	Keen Mountain Correctional Center	15,704,840	16,426,012	25,111,977	9,330,536
70769	Greensville Correctional Center	32,899,763	29,242,533	44,705,788	16,610,758



# Virginia Law Officers

## Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2022 Net Pension Liability	June 30, 2023 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
70770	Dillwyn Correctional Center	14,739,157	15,999,821	24,460,419	9,088,445
70771	Indian Creek Correctional Center	11,680,875	12,315,029	18,827,134	6,995,357
70772	Haynesville Correctional Center	15,187,530	15,856,075	24,240,661	9,006,793
70773	Coffeewood Correctional Center	11,787,793	10,734,603	16,410,989	6,097,622
70774	Lunenburg Correctional Center	12,586,800	13,068,561	19,979,129	7,423,390
70775	Pocahontas State Correctional Center	14,895,071	15,780,321	24,124,849	8,963,762
70776	Green Rock Correctional Center	12,413,984	14,595,810	22,313,977	8,290,919
70777	Department of Juvenile Justice	17,006,977	13,485,889	20,617,137	7,660,446
70779	Sussex State Prison Complex	28,554,473	26,436,194	40,415,476	15,016,662
70785	River North Correctional Center	16,178,344	17,332,670	26,498,070	9,845,549
70961	Division of Capitol Police	7,632,285	6,954,391	10,631,826	3,950,332
70999	Department of Alcoholic Beverage Control	12,128,109	13,784,637	21,073,861	7,830,145
Total for VaLORS Employers <sup>(1)</sup>		633,027,199	646,920,051	989,007,043	367,472,701

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



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference Between Expected and Actual		Difference Between Projected and Actual		Employer Contributions Subsequent to the Measurement Date	Difference Between Expected and Actual		Difference Between Projected and Actual		Employer Contributions Subsequent to the Measurement Date	Pension Expense
		Experience	Changes of Assumptions	Earnings on Plan Investments	Earnings on Plan Investments		Experience	Changes of Assumptions	Earnings on Plan Investments	Earnings on Plan Investments		
						Total					Total	
55100	Accomack County	0	421,858	3,746,496	0	4,168,354	1,368,692	0	4,931,112	0	6,299,804	(151,137)
55101	Albemarle County	6,827,214	1,908,679	10,947,500	0	19,683,393	3,707,787	0	14,159,564	0	17,867,351	8,391,729
55102	Alleghany County	0	206,379	2,185,759	0	2,392,138	1,109,269	0	2,851,384	0	3,960,653	267,576
55103	Amelia County	178,885	0	1,085,459	0	1,264,344	34,206	0	1,410,413	0	1,444,619	360,607
55104	Amherst County	0	0	2,659,235	0	2,659,235	1,224,454	0	3,466,737	0	4,691,191	142,047
55105	Appomattox County	516,531	69,348	1,304,520	0	1,890,399	131,029	0	1,717,183	0	1,848,212	923,916
55107	Augusta County	0	316,875	5,695,792	0	6,012,667	2,474,937	0	7,438,892	0	9,913,829	122,124
55108	Bath County	0	101,300	818,170	0	919,470	260,814	0	1,061,260	0	1,322,074	260,131
55109	Bedford County	299	73,540	4,572,589	0	4,646,428	1,089,039	0	5,937,986	0	7,027,025	372,514
55110	Bland County	30,475	53,001	564,083	0	647,559	135,664	0	725,025	0	860,689	112,167
55111	Botetourt County	758,991	548,223	3,287,955	0	4,595,169	863,011	0	4,286,685	0	5,149,696	1,309,268
55112	Brunswick County	451,751	130,781	1,307,063	0	1,889,595	0	0	1,704,393	0	1,704,393	1,233,936
55113	Buchanan County	2,228,976	104,676	2,853,555	0	5,187,207	3,650	0	3,752,069	0	3,755,719	2,228,281
55114	Buckingham County	133,096	6,128	1,230,865	0	1,370,089	130,987	0	1,629,357	0	1,760,344	42,877
55115	Campbell County	1,224,722	179,909	4,227,282	0	5,631,913	86,760	0	5,546,912	0	5,633,672	2,177,731
55116	Caroline County	0	0	3,628,924	0	3,628,924	601,097	0	4,718,784	0	5,319,881	(852,895)
55117	Carroll County	935,735	73,364	1,970,805	0	2,979,904	273,659	0	2,589,944	0	2,863,603	1,104,683
55118	Charles City County	49,944	0	908,303	0	958,247	349,723	0	1,195,996	0	1,545,719	243,657
55119	Charlotte County	178,404	17,351	1,543,784	0	1,739,539	150,561	0	2,026,778	0	2,177,339	421,261
55120	Chesterfield County	35,697,718	12,467,854	60,309,295	0	108,474,867	4,779,430	0	78,428,828	0	83,208,258	49,901,531
55121	Clarke County	62,878	0	1,373,482	0	1,436,360	176,213	0	1,795,904	0	1,972,117	445,785
55122	Craig County	19,572	0	490,702	0	510,274	133,404	0	645,740	0	779,144	90,843
55123	Culpeper County	0	264,865	4,148,320	0	4,413,185	708,442	0	5,358,904	0	6,067,346	1,986,189
55124	Cumberland County	9,106	0	912,699	0	921,805	90,593	0	1,181,243	0	1,271,836	527,940
55125	Dickenson County	986,362	157,871	1,879,159	0	3,023,392	175,777	0	2,468,401	0	2,644,178	1,202,277
55126	Dinwiddie County	0	132,508	2,444,810	0	2,577,318	429,383	0	3,161,585	0	3,590,968	278,033
55128	Essex County	0	0	1,071,000	0	1,071,000	400,810	0	1,397,531	0	1,798,341	(154,399)
55130	Fauquier County	2,621,423	1,116,473	8,508,796	0	12,246,692	213,023	0	11,030,184	0	11,243,207	5,480,421
55131	Floyd County	71,058	100,499	1,020,042	0	1,191,599	161,168	0	1,339,944	0	1,501,112	564,718
55132	Fluvanna County	18,231	0	1,581,049	0	1,599,280	329,153	0	2,048,003	0	2,377,156	25,250
55133	Franklin County	1,616,481	352,603	4,065,364	0	6,034,448	754,635	0	5,294,646	0	6,049,281	1,537,320
55134	Frederick County	4,161,417	2,755,662	10,336,025	0	17,253,104	4,975,694	0	13,363,541	0	18,339,235	6,024,046
55135	Giles County	592,990	0	1,510,145	0	2,103,135	161,513	0	1,958,364	0	2,119,877	885,512
55136	Gloucester County	2,065,527	0	4,210,568	0	6,276,095	521,850	0	5,503,582	0	6,025,432	2,053,907
55137	Goochland County	448,829	438,790	2,384,112	0	3,271,731	502,349	0	3,066,771	0	3,569,120	2,034,517
55138	Grayson County	0	0	1,226,543	0	1,226,543	288,583	0	1,602,602	0	1,891,185	399,160
55139	Greene County	0	0	1,360,511	0	1,360,511	435,746	0	1,770,259	0	2,206,005	(169,588)
55140	Greensville County	0	16,672	1,431,335	0	1,448,007	126,747	0	1,891,438	0	2,018,185	304,573
55141	Halifax County	208,457	0	2,451,189	0	2,659,646	178,640	0	3,223,472	0	3,402,112	554,821
55142	Hanover County	1,322,540	3,205,541	17,175,616	0	21,703,697	1,022,173	0	22,239,252	0	23,261,425	8,089,242
55143	Henrico County	34,095,774	15,543,801	80,137,971	0	129,777,546	4,758,217	0	104,343,282	0	109,101,499	57,549,278
55144	Henry County	1,509,426	538,340	4,961,158	0	7,008,924	1,332,772	0	6,488,642	0	7,821,414	2,135,075
55145	Highland County	72,455	9,356	428,119	0	509,930	10,995	0	552,549	0	563,544	95,065
55146	Isle of Wight County	0	0	3,045,301	0	3,045,301	461,670	0	3,946,445	0	4,408,115	1,038,506
55147	James City County	1,314,695	728,581	11,199,290	0	13,242,566	665,256	0	14,594,843	0	15,260,099	5,636,310
55148	King George County	935,221	247,299	2,530,945	0	3,713,465	0	0	3,282,655	0	3,282,655	2,289,732
55149	King & Queen County	24,610	0	717,817	0	742,427	64,342	0	930,405	0	994,747	160,944
55150	King William County	97,050	0	1,088,062	0	1,185,112	4,899	0	1,434,801	0	1,439,700	438,223
55151	Lancaster County	577,148	0	1,342,146	0	1,919,294	169,229	0	1,748,416	0	1,917,645	777,226
55152	Lee County	30,651	41,117	1,621,568	0	1,693,336	291,402	0	2,131,066	0	2,422,468	488,749
55153	Loudoun County	28,393,015	19,646,591	51,027,647	0	99,067,253	21,806,763	0	64,970,218	0	86,776,981	48,842,790
55154	Louisa County	137,313	86,436	2,706,768	0	2,930,517	210,466	0	3,500,086	0	3,710,552	1,150,751
55155	Lunenburg County	2,136	0	714,792	0	716,928	11,148	0	938,888	0	950,036	(124,089)
55156	Madison County	0	135,223	1,170,846	0	1,306,069	856,213	0	1,513,403	0	2,369,616	117,673
55157	Mathews County	79,488	0	809,454	0	888,942	241,542	0	1,056,704	0	1,298,246	188,579
55158	Mecklenburg County	1,963,650	58,546	2,859,840	0	4,882,036	659,178	0	3,711,198	0	4,370,376	1,127,772
55159	Middlesex County	0	0	801,085	0	801,085	568,760	0	1,044,537	0	1,613,297	(397,773)



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual		Difference Between Projected and Actual		Employer Contributions Subsequent to the Measurement Date	Difference Between Expected and Actual		Difference Between Projected and Actual		Employer Contributions Subsequent to the Measurement Date	
		Experience	Changes of Assumptions	Earnings on Plan Investments	Total		Experience	Changes of Assumptions	Earnings on Plan Investments	Total		
55160	Montgomery County	1,169,520	24,349	5,208,853	0	6,402,722	268,642	0	6,830,738	0	7,099,380	2,529,112
55162	Nelson County	0	2,457	1,128,268	0	1,130,725	400,712	0	1,476,730	0	1,877,442	78,159
55163	New Kent County	230,864	404,150	1,981,716	0	2,616,730	443,714	0	2,547,996	0	2,991,710	1,441,561
55165	Northampton County	191,820	200,904	2,254,025	0	2,646,749	304,316	0	2,940,727	0	3,245,043	504,983
55166	Northumberland County	253,824	108,684	1,126,302	0	1,488,810	305,357	0	1,478,631	0	1,783,988	444,470
55167	Nottoway County	46,894	0	1,065,046	0	1,111,940	33,159	0	1,439,370	0	1,472,529	(68,851)
55168	Orange County	178,827	28,589	2,452,383	0	2,659,799	365,855	0	3,163,918	0	3,529,773	682,043
55169	Page County	254,251	95,900	1,915,438	0	2,265,589	396,238	0	2,480,652	0	2,876,890	310,130
55170	Patrick County	1,822	321,938	1,522,694	0	1,846,454	729,338	0	1,968,388	0	2,697,726	496,216
55171	Pittsylvania County	532,602	281,067	4,138,700	0	4,952,369	258,243	0	5,423,302	0	5,681,545	2,262,875
55172	Powhatan County	1,195,319	513,895	1,546,184	0	3,255,398	362,988	0	1,989,491	0	2,352,479	1,656,948
55173	Prince Edward County	13,893	0	1,447,588	0	1,461,481	200,428	0	1,905,268	0	2,105,696	306,249
55174	Prince George County	1,296,845	349,356	3,622,764	0	5,268,965	565,985	0	4,713,403	0	5,279,388	2,340,819
55176	Prince William County	3,069,628	22,898,461	76,879,919	0	102,848,008	24,826,922	0	99,887,620	0	124,714,542	42,630,305
55177	Pulaski County	1,510,590	0	3,353,888	0	4,864,478	399,980	0	4,387,401	0	4,787,381	1,487,199
55178	Rappahannock County	0	0	906,265	0	906,265	131,837	0	1,190,392	0	1,322,229	(106,151)
55179	Richmond County	75,638	0	868,235	0	943,873	30,757	0	1,137,661	0	1,168,418	394,824
55180	Roanoke County	3,764,266	1,460,249	14,166,156	0	19,390,671	975,618	0	18,499,419	0	19,475,037	8,989,308
55181	Rockbridge County	68,968	341,422	2,076,648	0	2,487,038	685,499	0	2,722,718	0	3,408,217	695,606
55182	Rockingham County	1,009,401	982,342	6,556,699	0	8,548,442	394,294	0	8,537,724	0	8,932,018	4,349,726
55183	Russell County	0	0	1,762,651	0	1,762,651	235,371	0	2,302,120	0	2,537,491	687,591
55184	Scott County	1,147,891	137,179	1,614,196	0	2,899,266	430,476	0	2,102,807	0	2,533,283	969,852
55185	Shenandoah County	0	257,594	3,236,126	0	3,493,720	1,184,267	0	4,194,298	0	5,378,565	899,606
55186	Smyth County	590,516	15,753	2,563,175	0	3,169,444	0	0	3,377,604	0	3,377,604	1,239,476
55187	Southampton County	0	0	2,503,576	0	2,503,576	735,225	0	3,277,736	0	4,012,961	5,029
55188	Spotsylvania County	3,866,819	3,516,329	12,048,952	0	19,432,100	2,566,667	0	15,485,562	0	18,052,229	10,191,214
55189	Stafford County	6,301,670	3,045,040	12,703,017	0	22,049,727	727,686	0	16,414,652	0	17,142,338	10,819,467
55190	Surry County	0	37,493	1,105,738	0	1,143,231	318,797	0	1,448,274	0	1,767,071	214,443
55191	Sussex County	0	0	1,732,135	0	1,732,135	469,804	0	2,265,158	0	2,734,962	(791,775)
55192	Tazewell County	305,321	0	3,237,925	0	3,543,246	306,973	0	4,248,510	0	4,555,483	1,062,471
55193	Warren County	0	152,554	2,770,379	0	2,922,933	780,360	0	3,587,612	0	4,367,972	704,952
55195	Washington County	0	6,777	2,797,005	0	2,803,782	517,311	0	3,665,936	0	4,183,247	719,691
55196	Westmoreland County	0	27,101	1,604,476	0	1,631,577	422,673	0	2,098,575	0	2,521,248	475,200
55197	Wise County	568,850	64,051	3,119,115	0	3,752,016	721,369	0	4,056,358	0	4,777,727	1,139,378
55198	Wythe County	0	0	2,119,287	0	2,119,287	456,293	0	2,774,778	0	3,231,071	463,783
55199	York County	5,557,387	675,611	12,745,244	0	18,978,242	1,819,271	0	16,672,907	0	18,492,178	6,220,528
55200	City of Alexandria	8,759,438	5,131,760	34,043,486	0	47,934,684	1,802,904	0	44,555,522	0	46,358,426	16,570,628
55201	City of Bristol	840,180	0	5,635,649	0	6,475,829	499,222	0	7,469,032	0	7,968,254	1,401,472
55202	City of Buena Vista	6,797	0	1,049,131	0	1,055,928	701,289	0	1,384,520	0	2,085,809	(85,282)
55203	Town of St. Paul	2,428	14,357	170,827	0	187,612	120,169	0	220,784	0	340,953	65,017
55204	Town of Clifton Forge	0	0	550,654	0	550,654	78,025	0	808,375	0	808,375	(79,070)
55205	City of Danville	0	9,404	1,608,818	0	1,618,222	784,088	0	2,110,903	0	2,894,991	(217,454)
55206	City of Fredericksburg	2,054,009	76,179	7,037,942	0	9,168,130	7,971	0	9,236,184	0	9,244,155	5,559,682
55207	City of Hampton	6,537,595	3,090,459	30,006,018	0	39,634,072	3,815,347	0	39,296,844	0	43,112,191	18,048,476
55208	City of Harrisonburg	3,260,215	1,313,509	8,547,382	0	13,121,106	992,890	0	11,183,560	0	12,176,450	5,674,270
55209	City of Hopewell	387,377	0	5,912,609	0	6,299,986	868,253	0	7,804,492	0	8,672,745	1,596,081
55210	City of Lynchburg	1,525,988	3,069,277	17,221,495	0	21,816,760	3,661,178	0	22,616,122	0	26,277,300	8,300,994
55211	Town of Crewe	0	0	224,075	0	224,075	36,898	0	293,407	0	330,305	(18,295)
55212	City of Norfolk	3,919,114	781,504	7,108,547	0	11,809,165	1,386,060	0	9,239,493	0	10,625,553	637,497
55213	City of Petersburg	0	0	9,525,181	0	9,525,181	930,963	0	12,634,473	0	13,565,436	(2,490,730)
55214	City of Portsmouth	900,686	104,950	21,346,700	0	22,352,336	1,861,823	0	27,732,768	0	29,594,591	6,212,339
55215	City of Radford	749,298	234,015	3,158,145	0	4,141,458	406,974	0	4,110,378	0	4,517,352	1,374,208
55216	City of Richmond	0	0	7,675,045	0	7,675,045	751,208	0	10,066,636	0	10,817,844	586,746
55217	City of Roanoke	3,493,629	828,149	3,764,010	0	8,085,788	144,677	0	4,976,873	0	5,121,550	2,938,115
55218	Town of Craigsville	10,626	0	31,291	0	41,917	6,680	0	39,888	0	46,568	28,864
55219	City of Staunton	439,671	0	3,982,576	0	4,422,247	25,773	0	5,214,280	0	5,240,053	2,172,078
55220	City of Suffolk	6,955,822	2,348,492	17,648,582	0	26,952,896	2,792,634	0	22,941,606	0	25,734,240	10,156,506



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources							
Employer Code	Political Subdivision	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
		Changes of Assumptions		Changes of Assumptions				Changes of Assumptions						
55221	City of Williamsburg		1,019,091	0	3,759,157	0	4,778,248	67,069	0	4,964,738	0	5,031,807	2,577,092	
55222	City of Winchester		1,042,287	226,355	6,607,786	0	7,876,428	1,126,161	0	8,587,086	0	9,713,247	1,424,481	
55223	City of Martinsville		0	0	4,890,845	0	4,890,845	689,363	0	6,454,646	0	7,144,009	1,632,362	
55224	City of Falls Church		36,266	0	354,381	0	390,647	0	0	466,616	0	466,616	(90,476)	
55225	City of Colonial Heights		1,463,334	345,637	4,357,666	0	6,166,637	546,014	0	5,716,524	0	6,262,538	2,246,229	
55226	Town of Front Royal		4,815	0	2,103,354	0	2,108,169	142,909	0	2,766,590	0	2,909,499	493,495	
55227	Town of Boyce		0	0	5,224	0	5,224	0	0	6,776	0	6,776	(8,066)	
55228	Town of Middletown		0	0	59,722	0	59,722	5,983	0	73,448	0	79,431	32,144	
55229	Town of Chilhowie		1,025	6,686	235,082	0	242,793	184,930	0	294,571	0	479,501	16,259	
55230	City of Covington		0	13,063	1,255,488	0	1,268,551	856,539	0	1,652,186	0	2,508,725	(547,099)	
55231	Town of Floyd		4,604	313	19,206	0	24,123	41,644	0	25,521	0	67,165	(2,757)	
55232	City of Franklin		0	0	2,161,297	0	2,161,297	295,156	0	2,865,578	0	3,160,734	379,836	
55233	City of Chesapeake		19,022,729	9,476,303	53,476,375	0	81,975,407	5,516,686	0	69,957,119	0	75,473,805	32,797,262	
55234	City of Virginia Beach		62,977,968	25,063,583	106,649,234	0	194,690,785	23,619,022	0	139,911,858	0	163,530,880	74,616,030	
55235	City of Norton		4,651	49,634	1,123,297	0	1,177,582	58,415	0	1,477,352	0	1,535,767	211,701	
55236	City of Manassas Park		1,173,695	0	2,446,846	0	3,620,541	148,401	0	3,177,841	0	3,326,242	1,099,668	
55237	Town of Exmore		0	4,309	124,494	0	128,803	86,247	0	158,702	0	244,949	(95,450)	
55238	Town of Pound		0	0	82,677	0	82,677	0	0	111,299	0	111,299	566,180	
55239	Town of Grottoes		0	0	155,068	0	155,068	307,415	0	200,760	0	508,175	(195,230)	
55240	Town of Onley		0	2,115	33,085	0	35,200	5,403	0	43,518	0	48,921	25,803	
55241	Town of West Point		348,836	0	331,575	0	680,411	0	0	430,190	0	430,190	401,554	
55242	Town of South Hill		66,242	45,296	664,937	0	776,475	330,613	0	860,942	0	1,191,555	689,836	
55243	Town of Rural Retreat		307	1,973	48,831	0	51,111	109,112	0	62,382	0	171,494	(23,000)	
55244	Town of Dillwyn		0	0	1,296	0	1,296	0	0	1,679	0	1,679	(13,437)	
55245	Town of Scottsville		0	0	31,668	0	31,668	45,825	0	40,673	0	86,498	(54,678)	
55246	Town of Burkeville		9,806	0	20,775	0	30,581	374	0	27,319	0	27,693	929	
55247	Town of Madison		1,538	821	4,894	0	7,253	17,158	0	5,942	0	23,100	(12,722)	
55248	Town of Pennington Gap		15,438	1,418	82,128	0	98,984	30,922	0	106,764	0	137,686	54,590	
55249	Town of La Crosse		3,453	0	30,212	0	30,212	26,759	0	35,017	0	35,017	(3,958)	
55250	Town of Rich Creek		52,128	4,789	32,452	0	89,369	535	0	41,807	0	42,342	8,915	
55252	Town of Windsor		24,903	866	78,639	0	104,408	14,571	0	101,106	0	115,677	300,181	
55253	Town of Haysi		38,318	393	13,066	0	51,777	0	0	17,877	0	17,877	70,451	
55254	Town of Stephens City		0	224	89,764	0	89,988	46,982	0	115,160	0	162,142	(71,632)	
55255	Town of Brodnax		559	705	10,736	0	12,000	26,281	0	13,801	0	40,082	(20,951)	
55256	Town of Mineral		798	0	14,481	0	15,279	27,790	0	18,674	0	46,464	(38,083)	
55257	Town of Lebanon		242,461	120,959	321,479	0	684,899	123,515	0	424,942	0	548,457	598,278	
55258	City of Newport News		13,433	1,277,543	4,315,220	0	5,606,196	4,247,617	0	5,179,949	0	9,427,566	4,836,696	
55259	Town of Richlands		136,529	210,858	430,426	0	777,813	254,781	0	554,245	0	809,026	770,084	
55260	Town of Haymarket		22,302	18,549	58,942	0	99,793	260,666	3,503	71,128	0	335,297	(84,491)	
55261	Town of Lovettsville		6,820	7,326	40,572	0	54,718	101,492	0	49,307	0	150,799	(34,858)	
55262	Town of Troutville		10,227	27	1,934	0	12,188	810	751	2,023	0	13,469	3,469	
55263	Town of Buchanan		0	65	2,136	0	2,201	6,332	0	2,243	0	8,575	13,113	
55264	Town of Eastville		75,822	11,729	11,046	0	98,597	0	0	11,918	0	11,918	85,215	
55265	Town of Occoquan		62,351	745	10,903	0	73,999	0	0	11,995	0	11,995	30,436	
55266	Town of Farmville		0	0	147,833	0	147,833	0	0	9,413	0	9,413	(533,713)	
55267	Town of Glade Spring		0	0	0	0	0	0	0	471	0	471	22,296	
55300	Town of Abingdon		2,159	64,903	1,240,761	0	1,307,823	676,073	0	1,630,984	0	2,307,057	(69,424)	
55301	Town of Dumfries		116,703	0	301,919	0	418,622	0	0	396,034	0	396,034	259,645	
55302	Town of Iron Gate		0	0	15,353	0	15,353	7,913	0	20,537	0	28,450	11,431	
55303	Town of Montross		22,170	0	26,508	0	48,678	0	0	35,526	0	35,526	29,782	
55304	Town of South Boston		0	0	1,264,732	0	1,264,732	672,919	0	1,663,227	0	2,336,146	316,193	
55305	Town of Gretna		0	31,296	128,288	0	159,584	221,046	0	163,526	0	384,572	(108,514)	
55306	Town of Remington		95,239	0	43,683	0	138,922	1,830	0	57,652	0	59,482	67,581	
55307	City of Lexington		489,452	0	1,511,469	0	2,000,921	267,554	0	1,972,226	0	2,239,780	251,505	
55308	City of Waynesboro		281,185	0	4,160,963	0	4,442,148	274,400	0	5,502,834	0	5,776,834	1,039,740	
55309	Town of Colonial Beach		0	0	466,278	0	466,278	27,520	0	611,318	0	638,838	(128,402)	
55310	Town of Smithfield		0	72,224	737,733	0	809,957	383,152	0	944,659	0	1,327,811	(59,200)	



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55311	Town of Brookneal	0	0	85,814	0	85,814	5,521	0	113,633	0	119,154	(32,906)
55312	Town of Hamilton	0	0	45,799	0	45,799	0	0	60,380	0	60,380	100,219
55313	City of Galax	0	11,310	1,762,898	0	1,774,208	582,350	0	2,314,293	0	2,896,643	(6,970)
55314	Town of Jonesville	0	0	67,139	0	67,139	67,532	0	87,695	0	155,227	(82,560)
55315	Town of Wytheville	257,340	260,625	1,714,752	0	2,232,717	435,984	0	2,244,965	0	2,680,949	924,649
55316	City of Fairfax	1,449,336	0	7,883,335	0	9,332,671	381,982	0	10,364,216	0	10,746,198	4,150,194
55317	Town of Vienna	354,243	305,080	3,645,585	0	4,304,908	909,346	0	4,782,042	0	5,691,388	1,026,429
55318	Town of Vinton	0	0	1,074,858	0	1,074,858	77,473	0	1,414,574	0	1,492,047	(151,187)
55319	City of Emporia	512,992	0	1,623,358	0	2,136,350	204,256	0	2,129,376	0	2,333,632	444,099
55320	Town of Culpeper	1,053,013	80,342	2,354,761	0	3,488,116	613,765	0	3,043,236	0	3,657,001	983,356
55321	Town of Woodstock	2,085	143,635	696,537	0	842,257	610,620	0	905,209	0	1,515,829	156,940
55322	Town of Glasgow	0	0	61,025	0	61,025	10,453	0	79,098	0	89,551	(55,302)
55323	Town of Marion	0	94,683	923,242	0	1,017,925	609,097	0	1,203,669	0	1,812,766	162,934
55324	Town of Altavista	274,045	0	662,708	0	936,753	0	0	877,901	0	877,901	88,862
55325	Town of Herndon	137,275	406,756	5,130,614	0	5,674,645	426,712	0	6,727,760	0	7,154,472	881,936
55326	Town of Pearisburg	60,083	63,832	435,124	0	559,039	245,586	0	562,346	0	807,932	(37,138)
55327	Town of Christiansburg	451,941	131,149	2,592,719	0	3,175,809	50,969	0	3,360,793	0	3,411,762	1,899,901
55328	Town of Wakefield	90,348	2,418	42,328	0	135,094	0	0	51,424	0	51,424	106,877
55329	Town of Leesburg	789,734	468,744	6,276,816	0	7,535,294	175,668	0	8,140,968	0	8,316,636	2,925,154
55330	Town of Chatham	0	0	129,876	0	129,876	90,343	0	171,620	0	261,963	(88,721)
55331	Town of Bowling Green	0	0	62,313	0	62,313	90,405	0	78,486	0	168,891	(110,766)
55332	City of Manassas	2,848,732	1,460,356	8,112,259	0	12,421,347	1,433,203	0	10,578,947	0	12,012,150	5,216,999
55333	Town of Alberta	0	0	19,003	0	19,003	0	0	24,988	0	24,988	67,717
55334	Town of Boydton	7,834	0	87,677	0	95,511	0	0	116,051	0	116,051	19,021
55335	City of Salem	735,965	0	9,948,807	0	10,684,772	0	0	13,137,140	0	13,137,140	4,162,331
55336	Town of Mckenney	5,159	0	17,887	0	23,046	0	0	24,248	0	24,248	5,610
55337	Town of Narrows	17,626	0	234,837	0	252,463	39,769	0	300,114	0	339,883	(62,661)
55338	Town of Quantico	21,771	0	44,359	0	66,130	0	0	58,470	0	58,470	29,510
55339	Town of Halifax	0	0	125,528	0	125,528	101,642	0	166,336	0	267,978	(54,202)
55340	Town of Blacksburg	2,619,080	510,874	4,319,190	0	7,449,144	330,979	0	5,653,328	0	5,984,307	3,597,200
55341	Town of Chincoteague	245,146	115,096	535,832	0	896,074	16,197	0	701,012	0	717,209	338,391
55342	Town of Lawrenceville	89,397	0	237,244	0	326,641	144,456	0	307,865	0	452,321	(106,728)
55343	Town of Amherst	325,688	38,515	255,045	0	619,248	54,991	0	338,935	0	393,926	234,458
55344	Town of Stanley	3,686	0	177,703	0	181,389	308,573	0	227,959	0	536,532	126,513
55345	Town of Hillsville	0	11,918	404,168	0	416,086	227,739	0	527,487	0	755,226	50,352
55346	Town of Elkton	0	0	239,769	0	239,769	84,508	0	311,304	0	395,812	(132,909)
55347	Town of Bridgewater	276,687	0	633,211	0	909,898	9,154	0	829,149	0	838,303	281,176
55348	Town of Purcellville	862,308	35,620	1,022,254	0	1,920,182	84,528	0	1,324,023	0	1,408,551	709,292
55349	Town of Timberville	72,626	30,137	172,247	0	275,010	21,931	0	220,180	0	242,111	159,799
55350	Town of Wise	381,642	37,324	710,620	0	1,129,586	110,679	0	936,008	0	1,046,687	188,802
55351	Town of New Market	2,379	34,367	211,837	0	248,583	17,182	0	275,831	0	293,013	258,593
55352	Town of Tappahannock	85,178	15,951	357,340	0	458,469	0	0	465,469	0	465,469	222,233
55353	Town of Rocky Mount	274,874	81,101	709,053	0	1,065,028	244,146	0	917,819	0	1,161,965	220,571
55354	Town of Big Stone Gap	0	0	627,594	0	627,594	120,126	0	826,233	0	946,359	(59,965)
55355	Town of Luray	315,159	0	680,971	0	996,130	187,104	0	892,332	0	1,079,436	207,344
55356	Town of Stuart	0	0	0	0	0	0	0	22,793	0	22,793	65
55357	Town of Strasburg	35,217	0	721,573	0	756,790	0	0	946,036	0	946,036	506,206
55358	Town of Appomattox	172,635	1,789	177,280	0	351,704	11,503	0	229,388	0	240,891	129,724
55359	Town of Clarksville	276,863	8,559	233,924	0	519,346	42,084	0	302,406	0	344,490	236,463
55360	Town of Dublin	0	10,666	289,842	0	300,508	140,606	0	371,231	0	511,837	(91,145)
55361	Town of Middleburg	74,632	0	202,468	0	277,100	41,003	0	262,643	0	303,646	(17,644)
55362	Town of Edinburg	642	0	84,530	0	85,172	0	0	109,628	0	109,628	(32,530)
55363	Town of Chase City	86,780	0	347,413	0	434,193	26,190	0	462,516	0	488,706	114,242
55364	Town of Bedford	26,321	0	1,367,760	0	1,394,081	269,824	0	1,813,234	0	2,083,058	583,462
55365	City of Poquoson	343,731	268,207	2,025,913	0	2,637,851	329,110	0	2,649,190	0	2,978,300	727,599
55366	Town of Ashland	58,898	0	1,008,793	0	1,067,691	87,794	0	1,320,430	0	1,408,224	469,213
55367	Town of Broadway	229,947	47,819	216,092	0	493,858	7,376	0	280,513	0	287,889	280,963





# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
		Between Expected and Actual Experience	Changes of Assumptions	Between Projected and Actual Earnings on Plan Investments			Between Projected and Actual Earnings on Plan Investments	Between Expected and Actual Experience	Changes of Assumptions			
55368	Town of Berryville	14,399	0	414,606	0	429,005	15,588	0	538,322	0	553,910	147,847
55369	Town of Tazewell	2,357	20,504	459,044	0	481,905	49,574	0	597,526	0	647,100	196,160
55370	Town of Urbanna	0	0	65,150	0	65,150	12,221	0	87,244	0	99,465	(75,826)
55371	Town of Bluefield	221,027	42,356	508,787	0	772,170	20,809	0	663,847	0	684,656	301,486
55372	Town of Weber City	41,465	0	47,265	0	88,730	0	0	62,090	0	62,090	119,181
55373	Town of Damascus	0	0	13,503	0	13,503	0	0	18,632	0	18,632	(5,541)
55374	Town of Hurt	29,709	0	42,826	0	72,535	0	0	55,907	0	55,907	71,535
55375	Town of Waverly	0	0	146,433	0	146,433	0	0	194,200	0	194,200	(304,152)
55376	Town of Coeburn	70,842	0	195,251	0	266,093	0	0	259,382	0	259,382	80,911
55377	Town of Dayton	44,878	0	191,030	0	235,908	0	0	250,534	0	250,534	172,664
55378	Town of Courtland	963	0	44,531	0	45,494	0	0	58,061	0	58,061	(10,891)
55379	Town of Cape Charles	574	1,823	238,835	0	241,232	16,333	0	308,677	0	325,010	86,949
55380	Town of Independence	66,967	11,529	99,338	0	177,834	30,296	0	126,566	0	156,862	275,885
55381	Town of Warsaw	0	0	145,141	0	145,141	118,598	0	193,473	0	312,071	(140,793)
55382	Town of Grundy	32,252	0	187,022	0	219,274	0	0	246,228	0	246,228	(79,492)
55383	Town of Warrenton	142,167	0	1,691,871	0	1,834,038	187,320	0	2,233,896	0	2,421,216	487,091
55384	Town of Louisa	0	0	194,156	0	194,156	45,880	0	253,406	0	299,286	(388,774)
55385	Town of Kenbridge	0	0	92,725	0	92,725	162,472	0	118,474	0	280,946	(160,225)
55386	Town of Mt Jackson	42,024	0	178,616	0	220,640	7,246	0	233,398	0	240,644	124,656
55387	Town of Pulaski	0	0	1,436,907	0	1,436,907	774,718	0	1,890,728	0	2,665,446	(745,275)
55388	Town of Jarratt	0	0	14,136	0	14,136	0	0	18,768	0	18,768	(2,110)
55389	Town of Pembroke	122,857	3,873	64,664	0	191,394	20,056	0	82,640	0	102,696	63,487
55390	Town of Parksley	0	0	45,169	0	45,169	19,674	0	61,078	0	80,752	24,373
55391	Town of Onancock	0	0	145,841	0	145,841	87,391	0	189,622	0	277,013	(105,762)
55392	Town of Victoria	16,018	6,664	128,202	0	150,884	108,607	0	167,578	0	276,185	(34,513)
55393	Town of Shenandoah	0	0	150,689	0	150,689	191,221	0	207,226	0	398,447	(35,535)
55394	Town of Gate City	0	0	124,959	0	124,959	66,517	0	160,312	0	226,829	(152,705)
55395	Town of Round Hill	40,161	0	139,938	0	180,099	33,166	0	181,860	0	215,026	100,678
55396	Town of Kilmarnock	5,359	2,184	213,200	0	220,743	77,971	0	277,826	0	355,797	(11,989)
55397	Town of Orange	0	0	541,990	0	541,990	232,179	0	697,071	0	929,250	17,936
55398	Town of Saltville	0	0	126,565	0	126,565	31,053	0	165,205	0	196,258	(48,519)
55399	Town of Blackstone	57,621	0	564,510	0	622,131	164,304	0	734,490	0	898,794	145,464
55401	Southeastern Public Service Authority	13,232	0	3,085,973	0	3,099,205	0	0	4,089,726	0	4,089,726	(1,177,144)
55402	Pittsylvania County Service Authority	100,821	8,134	117,876	0	226,831	61,402	0	159,029	0	220,431	(43,742)
55403	Rappahannock Area Youth Services & Group Home Commission	0	0	64,334	0	64,334	23,006	0	83,189	0	106,195	(29,434)
55404	Appomattox Regional Library	0	0	184,328	0	184,328	145,508	0	240,708	0	386,216	(152,243)
55405	Staunton Redevelopment & Housing Authority	0	0	112,333	0	112,333	45,218	0	145,769	0	190,987	(99,682)
55406	Hampton Newport News Community Services Board	0	0	5,057,653	0	5,057,653	940,542	0	6,584,937	0	7,525,479	(2,335,517)
55408	Allegheny Highlands Regional Library	8,670	0	24,529	0	33,199	0	0	32,308	0	32,308	33,347
55409	Southside Regional Juvenile Group Home	0	0	56,252	0	56,252	0	0	74,419	0	74,419	(11,992)
55411	Hampton Roads Sanitation District	7,482,793	1,416,507	13,414,259	0	22,313,559	169,190	0	17,644,546	0	17,813,736	5,238,917
55412	Peninsula Airport Commission	230,835	0	491,124	0	721,959	13,101	0	641,672	0	654,773	124,114
55413	Richmond Redevelopment & Housing Authority	0	0	3,538,484	0	3,538,484	592,480	0	4,715,423	0	5,307,903	(1,563,134)
55415	Chesapeake Redevelopment & Housing Authority	101,773	0	678,231	0	780,004	0	0	896,690	0	896,690	(231,828)
55416	Alexandria Renew Enterprises	900,140	0	2,696,948	0	3,597,088	0	0	3,613,343	0	3,613,343	1,180,141
55417	Norfolk Airport Authority	672,618	0	2,988,187	0	3,660,805	382,957	0	3,903,516	0	4,286,473	946,958
55418	Charlottesville Redevelopment & Housing Authority	0	0	226,414	0	226,414	11,952	0	300,480	0	312,432	(208,056)
55419	Hampton Redevelopment & Housing Authority	32,303	0	933,003	0	965,306	23,607	0	1,228,760	0	1,252,367	64,434
55420	Loudoun County Sanitation Authority	1,030,914	657,036	3,716,573	0	5,404,523	544,995	0	4,816,396	0	5,361,391	1,440,786
55421	Danville Redevelopment & Housing Authority	525,711	3,497	474,544	0	1,003,752	163,134	0	621,526	0	784,660	(146,395)
55422	NRV Regional Water Authority	375,036	83,151	208,182	0	666,369	3,015	0	281,600	0	284,615	321,118
55423	Northern Virginia Juvenile Detention Center	0	0	977,367	0	977,367	21,586	0	1,293,870	0	1,315,456	(231,157)
55424	Hopewell Redevelopment & Housing Authority	0	0	293,395	0	293,395	72,492	0	392,535	0	465,027	(581,246)
55425	Colonial Behavioral Health	737,661	0	1,929,398	0	2,667,059	37,379	0	2,533,151	0	2,570,530	597,979
55426	Blacksburg-VPI Sanitation Authority	0	8,163	487,865	0	496,028	49,346	0	639,307	0	688,653	(193,916)
55427	Potomac River Fisheries Commission	69,409	0	88,344	0	157,753	0	0	117,078	0	117,078	80,976
55428	Chesapeake Bay Bridge Tunnel	491,078	0	2,247,360	0	2,738,438	47,787	0	2,947,736	0	2,995,523	1,636,047



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
		Experience										
55429	Alexandria Redevelopment & Housing Authority	0	20,619	974,745	0	995,364	263,299	0	1,279,958	0	1,543,257	(131,798)
55430	Albemarle County Service Authority	573,955	15,768	1,013,530	0	1,603,253	702	0	1,307,248	0	1,307,950	737,409
55431	Franklin Redevelopment & Housing Authority	0	0	79,331	0	79,331	0	0	103,823	0	103,823	(123,736)
55432	Bristol Redevelopment & Housing Authority	0	0	201,249	0	201,249	101,229	0	262,559	0	363,788	(53,407)
55433	Norfolk Redevelopment & Housing Authority	0	0	5,040,199	0	5,040,199	209,277	0	6,743,892	0	6,953,169	(131,481)
55435	Richmond Metropolitan Transportation Authority	211,218	0	1,204,585	0	1,415,803	86,879	0	1,591,592	0	1,678,471	(568,049)
55436	Riverside Regional Jail	1,291,227	0	3,555,465	0	4,846,692	147,897	0	4,612,120	0	4,760,017	567,318
55437	Peninsula Ports Authority of Virginia	0	0	101,823	0	101,823	0	0	133,855	0	133,855	(168,968)
55439	Rappahannock Rapidan Regional Commission	0	0	96,446	0	96,446	16,971	0	126,111	0	143,082	(69,908)
55440	Shenandoah Valley Juvenile Center	0	0	346,670	0	346,670	139,057	0	456,098	0	595,155	(283,449)
55442	Southside Regional Library Board	0	0	81,651	0	81,651	0	0	109,178	0	109,178	(205,433)
55443	Bedford Public Library	61,861	0	181,663	0	243,524	0	0	239,531	0	239,531	33,916
55444	Eastern Shore Economic Development Commission	0	0	30,560	0	30,560	0	0	39,610	0	39,610	(46,890)
55445	Chesterfield County Health Center Commission	0	0	1,203,831	0	1,203,831	0	0	1,586,856	0	1,586,856	(402,989)
55446	Washington County Service Authority	263,966	107,939	911,482	0	1,283,387	406,617	0	1,192,698	0	1,599,315	(111,953)
55447	Rappahannock Area Community Services Board	8,596	0	2,886,178	0	2,894,774	805,674	0	3,730,918	0	4,536,592	(641,753)
55449	Hampton Roads Planning District Commission	54,116	0	917,196	0	971,312	0	0	1,205,805	0	1,205,805	291,655
55450	Meherrin Regional Library	0	0	110,715	0	110,715	11,068	0	145,562	0	156,630	(73,347)
55451	New River Valley Regional Commission	46,426	0	173,526	0	219,952	3,493	0	222,956	0	226,449	111,909
55452	Northern Virginia Health Care Center	54,311	0	1,758,567	0	1,812,878	7,871	0	2,300,620	0	2,308,491	(403,222)
55453	Rockbridge Area Community Services Board	0	0	959,440	0	959,440	211,313	0	1,254,105	0	1,465,418	(416,109)
55454	Greensville-Emporia Social Services	0	0	353,801	0	353,801	147,121	0	470,111	0	617,232	(55,909)
55455	James City Service Authority	417,364	0	1,136,472	0	1,553,836	0	0	1,478,958	0	1,478,958	617,716
55456	Accomack/Northampton Planning District Commission	0	0	242,822	0	242,822	15,898	0	323,496	0	339,394	(65,057)
55457	Harrisonburg-Rockingham Regional Sewer Authority	335,634	0	437,050	0	772,684	4,912	0	575,786	0	580,698	269,272
55458	Wytheville Redevelopment & Housing Authority	15,103	0	129,705	0	144,808	0	0	167,932	0	167,932	66,490
55459	Waynesboro Redevelopment & Housing Authority	41,204	0	261,266	0	302,470	0	0	344,690	0	344,690	95,423
55460	Region Ten Community Services Board	32,283	0	3,699,796	0	3,732,079	0	0	4,837,133	0	4,837,133	(451,056)
55462	Lenowisco Planning District Commission	5,474	0	226,645	0	232,119	0	0	303,300	0	303,300	181,047
55465	Rivanna Water & Sewer Authority	318,887	0	1,290,479	0	1,609,366	216,410	0	1,694,798	0	1,911,208	264,999
55466	Appomattox River Water Authority	0	10,876	377,711	0	388,587	333,564	0	494,699	0	828,263	(439,672)
55467	Campbell County Utilities and Service Authority	404,532	22,010	295,677	0	722,219	0	0	397,406	0	397,406	378,470
55469	Eastern Shore Community Services Board	0	0	1,153,148	0	1,153,148	285,358	0	1,521,394	0	1,806,752	(238,548)
55470	Anchor Commission	0	0	210,142	0	210,142	1,056	0	278,095	0	279,151	(213,500)
55471	Horizon Behavioral Health	0	0	4,055,650	0	4,055,650	1,531,407	0	5,307,804	0	6,839,211	(2,833,864)
55472	District 19 Community Services Board	0	0	2,334,193	0	2,334,193	436,956	0	3,070,024	0	3,506,980	(992,949)
55473	Hampton Roads Transit	554,862	0	2,924,515	0	3,479,377	39,847	0	3,808,012	0	3,847,859	218,381
55474	Upper Occoquan Sewage Authority	1,191,704	101,490	3,698,857	0	4,992,051	82,117	0	4,852,016	0	4,934,133	694,774
55475	New River Valley Juvenile Detention Commission	24,445	0	211,147	0	235,592	0	0	280,204	0	280,204	(18,847)
55476	Rockbridge Regional Library	54,045	0	129,684	0	183,729	0	0	169,717	0	169,717	110,175
55477	Frederick County Sanitation Authority	316,256	101,379	690,732	0	1,108,367	32,770	0	897,351	0	930,121	327,174
55478	Western Tidewater Community Services Board	0	0	2,639,021	0	2,639,021	1,409,875	0	3,425,554	0	4,835,429	(769,900)
55479	Cumberland Mountain Community Services Board	813,710	253,905	2,347,435	0	3,415,050	53,475	0	3,060,880	0	3,114,355	1,312,543
55480	Fredericksburg-Stafford Park Authority	0	0	126,570	0	126,570	0	0	164,388	0	164,388	(248,398)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	0	0	2,495,170	0	2,495,170	796,211	0	3,278,844	0	4,075,055	(1,811,222)
55483	Rockbridge County Public Service Authority	38,305	8,575	110,925	0	157,805	0	0	146,638	0	146,638	53,603
55484	Danville-Pittsylvania Community Services Board	0	41,213	2,027,587	0	2,068,800	301,016	0	2,648,641	0	2,949,657	(346,160)
55485	Crater Juvenile Detention Home Commission	0	0	356,199	0	356,199	214,918	0	466,752	0	681,670	(286,020)
55486	Hampton Roads Workforce Council	167,129	0	534,858	0	701,987	29,690	0	692,005	0	721,695	(222,273)
55487	Capital Region Airport Commission	78,427	0	2,256,323	0	2,334,750	53,050	0	2,950,912	0	3,003,962	190,495
55488	Northwestern Community Services Board	0	0	1,566,617	0	1,566,617	648,485	0	2,039,908	0	2,688,393	(590,665)
55489	Harrisonburg-Rockingham Community Services Bd	7,671	0	1,399,501	0	1,407,172	827,670	0	1,831,980	0	2,659,650	(337,090)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	2,116	0	2,116	3,624
55491	Middle Peninsula Regional Security Center	340,661	0	827,576	0	1,168,237	0	0	1,068,386	0	1,068,386	647,410
55492	Northern Neck Planning District Commission	0	0	106,493	0	106,493	40,865	0	139,422	0	180,287	(90,725)
55493	Planning District One Behavioral Health Services	0	0	113,104	0	113,104	45,872	0	146,925	0	192,797	(300,717)
55494	Rockbridge Area Department of Social Services	25,920	0	292,201	0	318,121	10,520	0	386,853	0	397,373	(115,305)



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55495	Dinwiddie County Water Authority	170,782	0	162,779	0	333,561	0	0	210,288	0	210,288	74,234
55496	Rappahannock-Rapidan Community Services Board	0	0	2,472,359	0	2,472,359	274,614	0	3,255,214	0	3,529,828	(1,295,750)
55498	Valley Community Services Board	0	0	2,058,088	0	2,058,088	140,602	0	2,702,954	0	2,843,556	(1,117,636)
55499	Eastern Shore Public Library	39,648	0	66,903	0	106,551	0	0	88,850	0	88,850	51,519
55500	Alexandria City School Board	0	0	2,950,362	0	2,950,362	304,633	0	3,896,494	0	4,201,127	(1,497,319)
55501	Albemarle County Schools	684,092	0	1,922,550	0	2,606,642	142,772	0	2,510,000	0	2,652,772	145,767
55502	Alleghany County School Board	1,977,285	0	617,408	0	2,594,693	0	0	903,600	0	903,600	(1,729,851)
55503	Charlottesville Public Schools	51,580	0	663,292	0	714,872	1,438	0	878,676	0	880,114	(204,721)
55504	Amherst County School Board	0	0	630,714	0	630,714	67,019	0	823,631	0	890,650	(116,153)
55505	Appomattox County School Board	6,229	0	211,862	0	218,091	6,253	0	279,044	0	285,297	(27,460)
55506	Arlington Public Schools	3,594,834	340,063	3,389,207	0	7,324,104	9,068	0	4,354,573	0	4,364,641	2,584,885
55507	Augusta County School Board	0	0	754,572	0	754,572	19,630	0	987,576	0	1,007,206	(18,116)
55508	Bath County School Board	4,580	0	249,307	0	253,887	128,389	0	329,967	0	458,356	(148,864)
55509	Bedford County School Board	301,736	0	1,498,730	0	1,800,466	3,619	0	1,975,488	0	1,979,107	170,387
55510	Bland County School Board	15,053	0	113,553	0	128,606	0	0	150,807	0	150,807	(17,476)
55511	Botetourt County School Board	220,868	0	708,380	0	929,248	0	0	935,170	0	935,170	65,087
55512	Norfolk Public Schools	1,007,604	0	5,167,911	0	6,175,515	146,127	0	6,822,394	0	6,968,521	451,896
55513	Petersburg City Public Schools	0	0	791,024	0	791,024	173,051	0	1,051,964	0	1,225,015	(636,822)
55514	Buckingham County School Board	3,597	0	240,086	0	243,683	189,698	0	314,817	0	504,515	(198,879)
55515	Radford City School Board	1,424	0	110,317	0	111,741	0	0	147,868	0	147,868	32,667
55516	Caroline County School Board	48,083	0	334,932	0	383,015	16,667	0	439,574	0	456,241	(9,215)
55517	Carroll County School Board	57,387	0	638,213	0	695,600	12,842	0	845,372	0	858,214	32,470
55518	Charles City County School Board	23,690	0	116,869	0	140,559	0	0	154,844	0	154,844	(16,576)
55519	Charlotte County School Board	14,002	0	213,529	0	227,531	0	0	289,470	0	289,470	(96,339)
55520	Chesterfield County School Board	698,365	0	6,009,329	0	6,707,694	0	0	7,954,857	0	7,954,857	(484,494)
55521	Clarke County School Board	0	0	223,184	0	223,184	32,755	0	296,371	0	329,126	(123,973)
55522	Winchester Public Schools	21,912	880	531,562	0	554,354	108,108	0	691,671	0	799,779	(132,950)
55523	Culpeper County School Board	0	0	939,887	0	939,887	35,830	0	1,234,172	0	1,270,002	(169,561)
55524	Cumberland County School Board	1,440	0	216,177	0	217,617	5	0	283,325	0	283,330	(51,596)
55525	Dickenson County School Board	69,006	0	320,996	0	390,002	0	0	424,317	0	424,317	456,708
55526	Dinwiddie County School Board	0	0	481,131	0	481,131	141,564	0	628,500	0	770,064	(276,065)
55528	Essex County Public Schools	4,634	0	255,697	0	260,331	701	0	339,629	0	340,330	(59,590)
55530	Covington City School Board	0	0	217,514	0	217,514	0	0	195,213	0	195,213	(479,998)
55531	Floyd County School Board	66,614	0	379,965	0	446,579	0	0	499,652	0	499,652	(15,802)
55532	Fluvanna County Public Schools	0	0	462,910	0	462,910	123,121	0	602,241	0	725,362	(184,441)
55533	Chesapeake Public Schools	1,464,351	0	5,652,594	0	7,116,945	0	0	7,446,587	0	7,446,587	2,601,293
55534	Virginia Beach City School Board	2,269,737	0	13,327,721	0	15,597,458	446,267	0	17,545,259	0	17,991,526	1,005,529
55535	Giles County Schools	0	0	278,670	0	278,670	46,764	0	367,618	0	414,382	(99,660)
55536	Gloucester County School Board	26,385	0	1,167,805	0	1,194,190	95,394	0	1,545,315	0	1,640,709	(191,516)
55537	Goochland County School Board	0	0	273,770	0	273,770	190,588	0	358,167	0	548,755	(129,319)
55538	Grayson County School Board	0	0	337,772	0	337,772	17,337	0	449,830	0	467,167	8,500
55539	Greene County Public Schools	102,867	0	544,882	0	647,749	11,904	0	715,846	0	727,750	53,838
55540	Greensville County Public Schools	13,907	0	346,358	0	360,265	0	0	460,712	0	460,712	(169,335)
55541	Halifax County School Board	110,013	0	744,040	0	854,053	0	0	997,087	0	997,087	237,166
55542	Hanover County Public Schools	217,995	0	1,730,371	0	1,948,366	0	0	2,282,106	0	2,282,106	(574,389)
55543	Henrico County School Board	0	0	274,758	0	274,758	0	0	370,088	0	370,088	(558,175)
55544	Henry County Public Schools	0	0	1,025,038	0	1,025,038	88,085	0	1,386,650	0	1,474,735	(332,107)
55545	Highland County School Board	0	0	53,250	0	53,250	8,146	0	70,262	0	78,408	78,728
55546	Isle of Wight County Schools	103,754	0	388,658	0	492,412	0	0	508,367	0	508,367	110,695
55548	King George County School Board	116,336	0	530,754	0	647,090	78,114	0	686,026	0	764,140	148,922
55549	King & Queen County School Board	0	0	207,032	0	207,032	42,744	0	271,936	0	314,680	(136,992)
55550	King William County School Board	0	11,695	238,603	0	250,298	146,035	0	311,857	0	457,892	(161,232)
55551	Lancaster County Public Schools	33,343	0	217,767	0	251,110	0	0	283,531	0	283,531	39,319
55552	Lee County School Board	0	0	484,553	0	484,553	158,114	0	639,727	0	797,841	55,414
55553	Loudoun County School Board	8,334,855	924,026	10,525,007	0	19,783,888	0	0	13,549,516	0	13,549,516	10,022,809
55554	Louisa County Public Schools	333,634	0	1,000,889	0	1,334,523	1,128	0	1,309,596	0	1,310,724	48,590
55555	Lunenburg County School Board	1,716	0	178,996	0	180,712	49,351	0	235,974	0	285,325	(50,625)



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55556	Madison County School Board	85,516	0	259,529	0	345,045	6,166	0	342,243	0	348,409	(26,527)
55557	Mathews County School Board	0	0	211,544	0	211,544	154,744	0	276,276	0	431,020	(151,191)
55558	Mecklenburg County School Board	0	0	318,624	0	318,624	28,108	0	421,624	0	449,732	(37,076)
55559	Middlesex County School Board	0	0	153,225	0	153,225	58,560	0	205,852	0	264,412	(141,219)
55560	Montgomery County School Board	288,787	0	1,338,975	0	1,627,762	0	0	1,766,770	0	1,766,770	283,175
55562	Nelson County Public Schools	140,759	0	454,105	0	594,864	0	0	602,362	0	602,362	173,382
55563	New Kent County School Board	5,244	0	333,830	0	339,074	0	0	443,334	0	443,334	(12,916)
55565	Northampton County Schools	51,327	0	225,856	0	277,183	0	0	299,576	0	299,576	36,088
55566	Northumberland County School Board	0	0	219,111	0	219,111	41,052	0	294,581	0	335,633	(64,533)
55567	Nottoway County School Board	116,409	0	378,259	0	494,668	0	0	501,042	0	501,042	29,535
55568	Orange County Public Schools	416,132	0	660,460	0	1,076,592	0	0	874,048	0	874,048	278,896
55569	Page County Public Schools	46,425	0	479,464	0	525,889	1,439	0	630,986	0	632,425	5,624
55570	Patrick County School Board	126,061	0	440,988	0	567,049	5,015	0	587,360	0	592,375	132,057
55571	Pittsylvania County School Board	164,631	0	845,792	0	1,010,423	5,207	0	1,114,542	0	1,119,749	(10,284)
55572	Powhatan County School Board	145,123	0	546,233	0	691,356	27,725	0	717,032	0	744,757	45,794
55573	Prince Edward County School Board	55,570	0	245,790	0	301,360	0	0	324,323	0	324,323	(90,508)
55574	Prince George County School Board	273,554	0	1,063,854	0	1,337,408	161,507	0	1,399,168	0	1,560,675	16,371
55576	Prince William County School Board	5,028,600	731,772	13,190,052	0	18,950,424	0	0	17,223,009	0	17,223,009	5,345,673
55577	Pulaski County School Board	108,262	0	680,069	0	788,331	0	0	896,811	0	896,811	(24,251)
55578	Rappahannock County School Board	0	0	163,925	0	163,925	86,977	0	212,404	0	299,381	(108,124)
55579	Richmond County School Board	0	0	50,652	0	50,652	0	0	67,056	0	67,056	40,102
55580	Roanoke County School Board	0	0	1,908,308	0	1,908,308	0	0	2,551,878	0	2,551,878	353,544
55581	Rockbridge County School Board	0	0	448,602	0	448,602	18,153	0	596,612	0	614,765	(194,366)
55582	Rockingham County School Board	385,787	0	2,201,944	0	2,587,731	50,706	0	2,911,584	0	2,962,290	342,782
55583	Russell County School Board	450,117	0	689,943	0	1,140,060	0	0	913,694	0	913,694	1,003,184
55584	Scott County School Board	138,852	23,531	593,427	0	755,810	0	0	777,438	0	777,438	100,816
55585	Shenandoah County School Board	0	0	848,375	0	848,375	97,755	0	1,123,128	0	1,220,883	(175,337)
55586	Smyth County School Board	0	0	713,447	0	713,447	107,735	0	948,447	0	1,056,182	(242,250)
55587	Southampton County School Board	0	0	311,473	0	311,473	121,798	0	414,306	0	536,104	(303,152)
55588	Spotsylvania County School Board	75,739	0	1,987,675	0	2,063,414	280,872	0	2,606,232	0	2,887,104	62,729
55589	Stafford County School Board	851,278	0	1,900,540	0	2,751,818	0	0	2,476,496	0	2,476,496	1,706,895
55590	Surry County Schools	0	0	321,663	0	321,663	48,711	0	423,578	0	472,289	(105,258)
55591	Sussex County School Board	7,791	0	246,704	0	254,495	157,325	0	324,461	0	481,786	(174,191)
55592	Tazewell County Schools	364,313	0	1,235,145	0	1,599,458	9,958	0	1,642,712	0	1,652,670	579,248
55593	Warren County School Board	0	0	591,707	0	591,707	0	0	790,004	0	790,004	(163,102)
55595	Washington County School Board	41,302	0	784,448	0	825,750	0	0	1,041,243	0	1,041,243	(105,775)
55596	Westmoreland County School Board	0	0	244,905	0	244,905	76,573	0	321,929	0	398,502	(318,657)
55597	Wise County School Board	32,622	0	523,489	0	556,111	0	0	697,523	0	697,523	333,821
55598	Wythe County School Board	0	0	354,886	0	354,886	2,434	0	472,261	0	474,695	101,130
55599	York County School Board	503,190	0	1,580,465	0	2,083,655	32,080	0	2,072,305	0	2,104,385	277,600
55600	Accomack County School Board	0	0	833,671	0	833,671	144,981	0	1,094,784	0	1,239,765	(221,048)
55601	Bristol Virginia School Board	0	0	141,053	0	141,053	52,777	0	186,760	0	239,537	23,718
55602	Buena Vista City Public Schools	2,672	0	103,501	0	106,173	0	0	137,802	0	137,802	(16,272)
55603	Amelia County School Board	0	0	244,347	0	244,347	37,556	0	324,117	0	361,673	(258,239)
55605	Danville School Board	0	12,653	530,656	0	543,309	156,502	0	702,809	0	859,311	(263,045)
55606	Franklin City Public Schools	0	0	123,786	0	123,786	9,586	0	163,019	0	172,605	(102,984)
55607	Lexington City School Board	0	0	29,539	0	29,539	0	0	39,201	0	39,201	(31,892)
55608	Harrisonburg City School Board	116,328	0	529,753	0	646,081	0	0	697,777	0	697,777	151,500
55609	Hopewell City School Board	175,787	0	435,289	0	611,076	85,816	0	573,607	0	659,423	244,989
55610	Lynchburg City Schools	18,173	0	979,021	0	997,194	80,318	0	1,289,388	0	1,369,706	(197,775)
55611	Fauquier County School Board	188,256	0	1,748,469	0	1,936,725	117,543	0	2,291,678	0	2,409,221	(189,818)
55612	Brunswick County Public Schools	92,449	0	339,137	0	431,586	6,176	0	450,643	0	456,819	94,770
55613	The College and Career Academy At Pruden	0	0	0	0	0	0	0	0	0	0	1,582
55614	Portsmouth School Board	0	0	1,911,168	0	1,911,168	527,473	0	2,537,096	0	3,064,569	(463,921)
55615	Campbell County School Board	246,048	0	810,459	0	1,056,507	14,478	0	1,078,646	0	1,093,124	152,787
55616	Richmond Public Schools	1,587,714	0	3,332,715	0	4,920,429	0	0	4,397,525	0	4,397,525	1,479,979
55617	Roanoke City School Board	198,890	0	297,492	0	496,382	0	0	377,918	0	377,918	234,334



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
Employer Code	Political Subdivision	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
		Between Expected and Actual Experience	Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions			Between Expected and Actual Experience	Between Projected and Actual Earnings on Plan Investments				
55619	Staunton City Schools	78,088	0	248,777	0	326,865	0	0	328,830	0	328,830	125,839
55620	Suffolk City School Board	1,297,073	0	1,818,549	0	3,115,622	93,901	0	2,370,722	0	2,464,623	622,726
55622	Craig County School Board	0	0	115,966	0	115,966	89,273	0	153,833	0	243,106	(110,779)
55623	Martinsville City Schools	0	0	136,870	0	136,870	0	0	189,490	0	189,490	71,607
55624	Appomattox Regional Governor's School	43,056	2,668	16,634	0	62,358	1,941	0	21,806	0	23,747	24,139
55625	Colonial Heights City Schools	10,108	0	318,648	0	328,756	12,742	0	419,334	0	432,076	(27,280)
55632	Manassas City Schools	423,006	0	1,117,572	0	1,540,578	87,648	0	1,468,248	0	1,555,896	104,524
55633	Franklin County Public Schools	104,348	0	1,332,386	0	1,436,734	6,895	0	1,745,149	0	1,752,044	252,234
55634	Frederick County School Board	186,565	0	1,747,524	0	1,934,089	122,331	0	2,276,704	0	2,399,035	98,361
55635	City of Salem Schools	28,010	0	344,426	0	372,436	0	0	458,022	0	458,022	30,592
55636	Manassas Park City Schools	9,699	0	266,205	0	275,904	268,562	0	348,726	0	617,288	(167,141)
55637	Newport News Public Schools	281,092	0	488,225	0	769,317	42,770	14,032	608,786	0	665,588	398,581
55638	Town of West Point School Board	37,352	3,613	16,107	0	57,072	19,888	0	15,501	0	35,389	38,348
55708	Waynesboro Public Schools	64,120	0	245,990	0	310,110	570	0	324,533	0	325,103	33,144
55710	Valley Vocational-Technical Center	1,018	0	22,549	0	23,567	1,958	0	29,492	0	31,450	(30,495)
55711	New Horizons Technical Center	0	0	53,430	0	53,430	17,388	0	68,382	0	85,770	19,173
55713	Galax City Schools	0	0	134,433	0	134,433	143,640	0	178,770	0	322,410	(113,051)
55714	Norton City Schools	20,120	0	127,639	0	147,759	0	0	168,829	0	168,829	(28,488)
55802	Williamsburg-James City County Schools	309,002	0	1,337,096	0	1,646,098	0	0	1,752,237	0	1,752,237	458,823
55803	Poquoson City Public Schools	0	0	129,114	0	129,114	49,439	0	171,213	0	220,652	(107,918)
55806	Fredericksburg City Public Schools	0	20,356	345,724	0	366,080	155,950	0	451,592	0	607,542	(78,201)
55807	Hampton City Schools	178,418	0	1,564,083	0	1,742,501	0	0	2,079,054	0	2,079,054	(172,475)
55813	Buchanan County School Board	76,850	0	615,050	0	691,900	0	0	813,236	0	813,236	26,001
55814	Jackson River Technical Center	0	0	27,151	0	27,151	0	0	24,730	0	24,730	(13,320)
55815	Northern Neck Regional Vocational Center	55	1,020	10,877	0	11,952	6,054	0	13,911	0	19,965	(2,801)
55851	Rapidan Service Authority	0	0	0	0	0	0	0	6,967	0	6,967	598,073
55852	Virginia Dare Soil and Water Conservation District	0	0	0	0	0	0	0	694	0	694	56,828
55853	Northern Neck Soil And Water Conservation District	0	0	10,626	0	10,626	0	0	0	0	0	4,018
55854	Orange County Broadband Authority	0	0	2,859	0	2,859	0	0	418	0	418	20,298
55855	Northern Virginia Soil And Water Conservation District	0	0	2,502	0	2,502	0	0	48	0	48	13,717
55856	Blue Ridge Resource Authority	58,049	0	18,580	0	76,629	0	0	11,942	0	11,942	21,300
55857	Peanut Soil and Water Conservation District	18,847	0	9,565	0	28,412	21,047	20,221	12,991	0	54,259	(8,943)
55858	Peumansend Creek Regional Jail Authority	771	56,105	143,613	0	200,489	621,830	0	139,869	0	761,699	544,122
55859	Williamsburg Area Transit Authority	37,607	3,706	106,528	0	147,841	29,339	0	131,113	0	160,452	111,201
55860	Middle Peninsula Juvenile Detention Commission	10,392	0	194,847	0	205,239	99,012	0	242,804	0	341,816	76,472
55861	Breaks Interstate Park Commission	297,826	0	28,923	0	326,749	49,695	15,387	36,333	0	101,415	89,272
55862	Crater Criminal Justice Training Academy	9,832	635	7,643	0	18,110	40,691	1,096	8,964	0	50,751	(7,298)
55863	Central Shenandoah Criminal Justice Training Academy	9,422	1,567	16,538	0	27,527	9,640	1,173	19,186	0	29,999	22,491
55864	New River Valley Emergency Communications Regional Authority	20,843	1,439	54,385	0	76,667	14,335	3,843	65,705	0	83,883	32,444
55865	Maury Service Authority	5,651	5,232	40,331	0	51,214	66,513	0	48,845	0	115,358	18,714
55866	Hampton Roads Transportation Accountability Commission	3,269	2,001	20,536	0	25,806	51,927	2,016	23,703	0	77,646	41,523
55867	Pamunkey Regional Library	200,363	10,024	312,955	0	523,342	16,528	0	406,867	0	423,395	94,847
55868	Northern Virginia Transportation Authority	38,634	18,546	55,495	0	112,675	8,213	0	66,649	0	74,862	89,709
55869	RSW Regional Jail Authority	2,748	148,553	392,899	0	544,200	1,202,079	0	476,844	0	1,678,923	30,815
55870	Bedford Regional Water Authority	215,389	53,070	364,988	0	633,447	0	0	461,914	0	461,914	371,386
55871	Portsmouth Redevelopment & Housing Authority	0	0	161,344	0	161,344	219,055	0	197,634	0	416,689	53,405
55872	Southwest Regional Recreation Authority	1,582	324	14,664	0	16,570	30,025	1,019	18,604	0	49,648	(7,447)
55873	Roanoke Redevelopment & Housing Authority	0	0	237,490	0	237,490	12,182	0	302,486	0	314,668	6,535
55874	Meherrin River Regional Jail Authority	0	36,572	590,501	0	627,073	785,635	0	740,410	0	1,526,045	(655,576)
55875	Woodway Water Authority	12,927	9,907	11,369	0	34,203	37,801	0	14,007	0	51,808	(2,010)
55876	BVU Authority	335,626	79,104	704,144	0	1,118,874	48,096	0	914,344	0	962,440	(149,108)
55877	Washington Metropolitan Area Transit Commission	49,985	8,483	55,157	0	113,625	549,080	0	69,100	0	618,180	(167,727)
55878	Mount Rogers Community Services Board	127,757	538,664	2,950,123	0	3,616,544	1,209,525	0	3,768,144	0	4,977,669	268,602
55879	Lonesome Pine Soil & Water Conservation District	13,282	7,182	4,355	0	24,819	5,852	151	5,382	0	11,385	6,922
55880	Big Sandy Soil & Water Conservation District	5,541	1,238	7,193	0	13,972	63,550	3,452	8,564	0	75,566	(21,446)
55881	Central Virginia Planning District Commission	53,408	1,525	260,380	0	315,313	52,244	0	333,501	0	385,745	(51,863)
55882	Middle Peninsula Planning District Commission	19,002	0	53,954	0	72,956	4,934	0	70,344	0	75,278	22,096



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference	Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
				Between Projected and Actual Earnings on Plan Investments					Between Projected and Actual Earnings on Plan Investments			
55883	Western Virginia Regional Jail Authority	0	538,674	1,374,392	0	1,913,066	1,470,966	0	1,741,909	0	3,212,875	171,314
55884	Halifax Service Authority	4,499	9,053	171,446	0	184,998	49,118	0	223,267	0	272,385	98,960
55886	Russell County PSA	112,391	11,546	57,511	0	181,448	60,476	1,496	71,988	0	133,960	56,816
55887	Piedmont Community Services	211,943	72,758	1,208,221	0	1,492,922	9,898	0	1,536,916	0	1,546,814	370,730
55888	Blue Ridge Behavioral Healthcare	0	0	1,742,322	0	1,742,322	308,577	0	2,254,977	0	2,563,554	(657,310)
55889	Skyline Soil & Water Conservation District	23,039	0	32,801	0	55,840	5,295	0	41,135	0	46,430	33,754
55890	Middle River Regional Jail Authority	0	335,700	1,292,464	0	1,628,164	2,166,679	0	1,632,136	0	3,798,815	(685,037)
55891	Tidewater Soil & Water Conservation District	0	0	12,106	0	12,106	14,624	0	15,462	0	30,086	(16,172)
55892	Big Stone Gap Redevelopment and Housing Authority	7,079	3,717	41,684	0	52,480	19,792	0	52,840	0	72,632	43,629
55893	Eastern Shore Soil & Water Conservation District	11,037	1,204	28,909	0	41,150	198	0	37,349	0	37,547	19,171
55894	Town of Boykins	9,578	40	8,847	0	18,465	8,462	0	11,172	0	19,634	(22,829)
55895	Town of Gordonsville	206,248	0	105,761	0	312,009	26,915	0	137,942	0	164,857	144,852
55896	Virginia Resources Authority	7,319	0	155,605	0	162,924	122,121	549	196,025	0	318,695	(82,426)
55897	Prince William County Service Authority	1,499,432	296,970	3,262,167	0	5,058,569	406,168	0	4,192,500	0	4,598,668	1,537,966
55898	Western Virginia Water Authority	1,038,699	42,569	1,177,854	0	2,259,122	88,366	0	1,503,863	0	1,592,229	860,823
55899	Shenandoah Valley Regional Airport Commission	420,048	73,891	131,196	0	625,135	4,726	6,539	166,230	0	177,495	152,493
55900	Allegheny Highlands Community Services Board	8,576	0	580,195	0	588,771	144,908	0	752,302	0	897,210	(60,370)
55901	Brunswick Industrial Development Authority	0	0	27,344	0	27,344	108,843	0	35,526	0	144,369	(59,705)
55902	Northern Neck-Essex County Group Home Commission	0	0	51,638	0	51,638	0	0	69,828	0	69,828	(15,715)
55904	Appalachian Juvenile Commission	331,248	17,528	357,709	0	706,485	49,626	0	468,595	0	518,221	274,402
55905	Goochland Powhatan Community Services	0	0	585,540	0	585,540	148,955	0	767,662	0	916,617	(254,552)
55906	Suffolk Redevelopment & Housing Authority	23,844	0	319,701	0	343,545	0	0	420,454	0	420,454	(63,586)
55908	Lee County Redevelopment & Housing Authority	91,847	0	101,539	0	193,386	2,249	0	137,490	0	139,739	94,335
55909	Henry County Public Service Authority	28,504	0	758,724	0	787,228	0	0	994,814	0	994,814	151,140
55910	Southside Planning District Commission	33,998	0	167,484	0	201,482	0	0	216,648	0	216,648	77,377
55911	Economic Development Authority of Henrico County, VA	245,518	0	156,307	0	401,825	1,494	0	204,693	0	206,187	137,084
55912	Augusta County Service Authority	549,132	74,972	1,126,307	0	1,750,411	272,947	0	1,467,564	0	1,740,511	344,040
55914	Rappahannock Juvenile Center	286,332	0	616,126	0	902,458	0	0	810,109	0	810,109	391,253
55915	Cumberland Plateau Regional Housing Authority	30,107	9,002	162,084	0	201,193	36,599	0	212,676	0	249,275	(24,592)
55918	Amherst County Service Authority	230,191	0	345,388	0	575,579	23,589	0	450,154	0	473,743	109,298
55919	Pepper's Ferry Regional Wastewater Treatment Authority	168,855	0	220,386	0	389,241	7,801	0	286,875	0	294,676	285,596
55920	Rappahannock Regional Jail	0	0	3,014,803	0	3,014,803	1,025,989	0	3,907,933	0	4,933,922	380,004
55921	Thomas Jefferson Planning District Commission	0	0	130,417	0	130,417	58,229	0	170,850	0	229,079	(192,759)
55922	Piedmont Regional Jail Authority	0	0	952,372	0	952,372	10,006	0	1,248,945	0	1,258,951	209,187
55923	Nelson County Service Authority	24,037	5,989	246,108	0	276,134	20,874	0	321,261	0	342,135	(25,386)
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	35,415	32,904	148,661	0	216,980	55,714	4,809	192,606	0	253,129	(51,088)
55925	Fauquier County Water & Sanitation Authority	95,731	28,753	534,524	0	659,008	147,739	0	685,363	0	833,102	114,587
55926	Scott County Soil & Water Conservation District	8,274	0	26,727	0	35,001	7,381	0	34,270	0	41,651	19,179
55927	New River Resource Authority	288,888	39,142	201,457	0	529,487	345	0	257,819	0	258,164	211,480
55928	Scott County Public Service Authority	239,101	23,642	174,147	0	436,890	4,453	0	223,071	0	227,524	267,870
55929	Greensville County Water & Sewer Authority	176,109	22,562	300,805	0	499,476	378,617	0	391,568	0	770,185	125,395
55930	Petersburg Redevelopment & Housing Authority	0	0	330,371	0	330,371	109,605	0	434,098	0	543,703	(130,354)
55931	Central Rappahannock Regional Library	320,908	117,115	1,159,060	0	1,597,083	49,320	0	1,517,005	0	1,566,325	752,292
55932	Virginia Coalfield Economic Development Authority	35,511	19,577	94,418	0	149,506	0	0	121,730	0	121,730	54,871
55933	Central Virginia Regional Jail	0	88,491	1,057,088	0	1,145,579	1,053,738	0	1,359,982	0	2,413,720	29,707
55934	Thomas Jefferson Soil & Water Conservation District	0	0	55,920	0	55,920	12,461	0	73,603	0	86,064	(19,955)
55936	Commonwealth Regional Council	18,849	0	78,858	0	97,707	0	0	103,546	0	103,546	60,129
55937	Wythe-Grayson Regional Library	12,447	0	86,621	0	99,068	2,995	0	112,330	0	115,325	(27,864)
55938	Colonial Soil & Water Conservation District	0	0	42,356	0	42,356	41,030	0	55,486	0	96,516	(38,160)
55939	Rivanna Solid Waste Authority	0	0	156,111	0	156,111	132,439	0	203,830	0	336,269	(150,475)
55940	Monacan Soil & Water Conservation District	34,654	5,954	45,989	0	86,597	4,931	0	59,194	0	64,125	93,167
55941	Robert E. Lee Soil & Water Conservation District	0	0	29,405	0	29,405	45,850	0	39,117	0	84,967	(65,935)
55942	Tri-County/City Soil & Water Conservation District	2,658	0	34,828	0	37,486	3,963	0	47,042	0	51,005	(39,025)
55944	Central Virginia Waste Management Authority	0	0	122,676	0	122,676	29,474	0	160,575	0	190,049	(21,322)
55945	Lonesome Pine Regional Library	0	0	316,965	0	316,965	61,640	0	416,582	0	478,222	(143,087)
55946	Virginia Peninsulas Public Service Authority	99,659	0	359,771	0	459,430	0	0	471,058	0	471,058	75,001
55947	Tidewater Youth Services Commission	0	0	710,510	0	710,510	0	0	939,332	0	939,332	(1,725,510)



# Political Subdivisions

## Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Difference	Difference		Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
		Between Expected and Actual Experience	Between Expected and Actual Experience	Earnings on Plan Investments			Changes of Assumptions	Between Expected and Actual Experience	Between Expected and Actual Experience			
55948	Virginia Highlands Airport Authority	26,514	0	40,884	0	67,398	21,688	2,424	53,214	0	77,326	(6,581)
55949	Western Tidewater Regional Jail	0	0	1,939,412	0	1,939,412	266,137	0	2,526,662	0	2,792,799	(22,728)
55950	Scott County Redevelopment & Housing Authority	41,645	0	70,446	0	112,091	4,886	0	93,288	0	98,174	67,556
55951	Handley Regional Library	34,424	0	193,451	0	227,875	0	0	250,464	0	250,464	10,102
55952	Northern Neck Regional Jail	0	8,031	926,025	0	934,056	964,025	0	1,205,167	0	2,169,192	(658,401)
55953	Montgomery Regional Solid Waste Authority	46,789	0	157,899	0	204,688	0	0	204,738	0	204,738	(2,873)
55954	Potomac & Rappahannock Transportation Commission	220,538	146,747	1,310,868	0	1,678,153	148,238	0	1,681,584	0	1,829,822	573,225
55955	Giles County Public Service Authority	10,627	0	106,467	0	117,094	6,235	0	137,501	0	143,736	(17,843)
55956	South Central Wastewater Authority	155,324	0	309,017	0	464,341	0	0	402,724	0	402,724	200,114
55957	Wise County Redevelopment & Housing Authority	208,026	9,675	281,620	0	499,321	20,132	0	390,220	0	410,352	37,496
55958	Prince William Soil & Water Conservation District	5,874	0	34,247	0	40,121	0	1,516	44,410	0	45,926	(186,520)
55959	Hampton Roads Regional Jail	0	133,774	2,908,731	0	3,042,505	585,487	0	3,822,236	0	4,407,723	(134,671)
55960	Castlewood Water & Sewage Authority	0	0	42,414	0	42,414	0	0	56,738	0	56,738	(111,982)
55961	Pamunkey Regional Jail	43,041	0	1,394,391	0	1,437,432	629,915	0	1,798,758	0	2,428,673	70,721
55962	Charlottesville-Albemarle Airport Authority	747,817	54,389	342,784	0	1,144,990	632	0	447,308	0	447,940	683,674
55963	Virginia Peninsula Regional Jail	0	0	1,148,410	0	1,148,410	236,409	0	1,498,362	0	1,734,771	(721,155)
55964	Virginia Biotechnology Research Partnership Authority	197,148	0	137,127	0	334,275	0	0	183,327	0	183,327	78,867
55966	Blue Ridge Regional Jail Authority	264,310	411,909	3,266,998	0	3,943,217	382,236	0	4,223,094	0	4,605,330	1,255,345
55967	Massanutten Regional Library	2,069	0	169,386	0	171,455	8,441	0	221,606	0	230,047	(43,418)
55968	Albemarle-Charlottesville Regional Jail	1,039,935	279,562	1,769,140	0	3,088,637	211,566	0	2,293,655	0	2,505,221	1,515,711
55969	Culpeper Soil & Water Conservation District	5,956	0	71,387	0	77,343	8,704	5,908	90,389	0	105,001	(18,275)
55970	New River Valley Regional Jail	0	269,794	1,865,617	0	2,135,411	1,428,085	0	2,411,810	0	3,839,895	(1,093,575)
55971	Sussex Service Authority	0	0	185,407	0	185,407	34,391	0	243,499	0	277,890	(54,615)
55972	Big Walker Soil & Water Conservation District	112,010	13,598	16,370	0	141,978	885	3,144	20,486	0	24,515	24,788
55973	Peter Francisco Soil & Water Conservation District	28,504	4,245	18,270	0	51,019	2,699	641	23,172	0	26,512	18,691
55974	Peaks of Otter Soil & Water Conservation District	313	0	8,597	0	8,910	27,567	0	11,065	0	38,632	(19,514)
55975	New River Soil & Water Conservation District	81,541	11,867	20,641	0	114,049	316	1,353	25,996	0	27,665	30,148
55977	Southside Regional Jail	92,120	26,460	512,685	0	631,265	30,197	0	665,379	0	695,576	445,949
55978	Evergreen Soil & Water Conservation District	13,697	0	12,534	0	26,231	428	0	14,711	0	15,139	8,108
55979	Roanoke Higher Education Authority	16,074	992	155,019	0	172,085	37,519	0	200,407	0	237,926	32,206
55981	John Marshall Soil & Water Conservation District	0	0	52,190	0	52,190	13,141	0	67,107	0	80,248	(18,645)
55982	Daniel Boone Soil & Water Conservation District	56,512	14,793	16,701	0	88,006	7,152	757	21,334	0	29,243	17,700
55983	Southside Behavioral Health	0	67,050	1,257,760	0	1,324,810	758,446	0	1,654,688	0	2,413,134	(500,042)
55984	Northern Shenandoah Valley Regional Commission	4,935	0	89,355	0	94,290	2,500	0	115,941	0	118,441	48,842
55985	Tazewell Soil & Water Conservation District	8,923	1,025	11,416	0	21,364	4,326	0	14,308	0	18,634	12,328
55987	Richmond Regional Planning District Commission	0	0	231,283	0	231,283	100,786	0	298,186	0	398,972	12,740
55988	Henricopolis Soil & Water Conservation District	97	0	16,268	0	16,365	30,756	204	20,919	0	51,879	(14,906)
55989	Piedmont Regional Juvenile Detention Center	17,550	19,928	105,184	0	142,662	66,667	0	134,538	0	201,205	(39,136)
55990	Roanoke River Service Authority	67,917	2,237	47,426	0	117,580	0	0	61,730	0	61,730	88,271
55991	Lee County Public Service Authority	0	1,760	67,383	0	69,143	25,143	0	85,423	0	110,566	(8,296)
55992	Blue Ridge Juvenile Detention Center	0	0	223,546	0	223,546	57,438	0	286,617	0	344,055	(27,370)
55993	Ferrum Water & Sewage Authority	26,988	17,095	24,698	0	68,781	12,780	1,242	31,440	0	45,462	4,388
55994	Wise County Public Service Authority	121,289	34,267	140,645	0	296,201	53,778	0	178,153	0	231,931	16,160
55995	Holston River Soil & Water Conservation District	1,591	0	27,435	0	29,026	1,297	0	35,170	0	36,467	(1,317)
55996	New River Valley Community Services	41,769	0	3,145,655	0	3,187,424	1,431,199	0	4,054,498	0	5,485,697	(1,706,628)
55997	Institute For Advanced Learning and Research	361	222	228,025	0	228,608	184,311	0	288,556	0	472,867	(72,779)
55998	Southwest Virginia Regional Jail Authority	0	738,990	2,529,837	0	3,268,827	949,418	0	3,239,312	0	4,188,730	933,304
55999	Clinch Valley Soil & Water Conservation District	380	1,039	15,100	0	16,519	15,307	0	19,599	0	34,906	(11,401)
Total Political Subdivisions		382,143,243	167,091,471	1,337,417,023	0	1,886,651,737	226,098,377	97,226	1,744,648,234	0	1,970,843,837	586,097,099



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(1,223,801)	(1,916,653)	970,208	38,796	0	0
55101	Albemarle County	(252,529)	(2,578,075)	4,543,747	102,899	0	0
55102	Alleghany County	(892,021)	(1,242,985)	544,571	21,920	0	0
55103	Amelia County	(187,309)	(315,033)	311,049	11,018	0	0
55104	Amherst County	(1,421,294)	(1,380,073)	741,758	27,653	0	0
55105	Appomattox County	(82,641)	(303,991)	415,054	13,765	0	0
55107	Augusta County	(2,698,949)	(2,791,251)	1,533,503	55,535	0	0
55108	Bath County	(213,378)	(387,208)	189,440	8,542	0	0
55109	Bedford County	(1,826,132)	(1,877,234)	1,278,100	44,669	0	0
55110	Bland County	(149,017)	(234,422)	164,733	5,576	0	0
55111	Botetourt County	(329,234)	(1,330,703)	1,075,794	29,616	0	0
55112	Brunswick County	90,814	(326,042)	407,786	12,644	0	0
55113	Buchanan County	827,268	(219,787)	793,995	30,012	0	0
55114	Buckingham County	(225,416)	(488,739)	312,305	11,595	0	0
55115	Campbell County	(102,047)	(1,123,072)	1,180,525	42,835	0	0
55116	Caroline County	(1,300,151)	(1,443,207)	1,016,469	35,932	0	0
55117	Carroll County	(169,441)	(376,099)	641,869	19,972	0	0
55118	Charles City County	(340,884)	(508,118)	253,085	8,445	0	0
55119	Charlotte County	(231,588)	(649,896)	428,408	15,276	0	0
55120	Chesterfield County	7,252,078	(9,179,800)	26,605,647	588,684	0	0
55121	Clarke County	(443,948)	(489,404)	383,549	14,046	0	0
55122	Craig County	(189,101)	(221,472)	136,707	4,996	0	0
55123	Culpeper County	(1,084,348)	(1,761,094)	1,154,338	36,943	0	0
55124	Cumberland County	(240,635)	(374,560)	255,761	9,403	0	0
55125	Dickenson County	92,518	(332,262)	599,775	19,183	0	0
55126	Dinwiddie County	(744,732)	(972,737)	681,321	22,498	0	0
55128	Essex County	(548,989)	(487,661)	298,961	10,348	0	0
55130	Fauquier County	83,438	(2,110,225)	2,957,537	72,735	0	0
55131	Floyd County	(230,096)	(374,381)	285,021	9,943	0	0
55132	Fluvanna County	(662,792)	(573,046)	444,046	13,916	0	0
55133	Franklin County	(450,526)	(1,069,257)	1,464,667	40,283	0	0
55134	Frederick County	(1,271,200)	(3,480,722)	3,275,726	390,065	0	0
55135	Giles County	(101,284)	(353,994)	422,325	16,211	0	0
55136	Gloucester County	(298,428)	(667,391)	1,179,282	37,200	0	0
55137	Goochland County	(171,994)	(910,260)	726,283	58,582	0	0
55138	Grayson County	(507,242)	(512,491)	342,915	12,176	0	0
55139	Greene County	(651,842)	(587,345)	380,238	13,455	0	0
55140	Greensville County	(385,975)	(597,320)	399,076	14,041	0	0
55141	Halifax County	(611,975)	(838,227)	682,160	25,576	0	0
55142	Hanover County	(1,052,871)	(5,787,284)	5,123,535	158,892	0	0
55143	Henrico County	7,291,663	(16,375,168)	28,951,312	808,240	0	0
55144	Henry County	(965,555)	(1,743,083)	1,851,053	45,095	0	0
55145	Highland County	(54,002)	(124,216)	119,945	4,659	0	0
55146	Isle of Wight County	(1,072,991)	(1,173,408)	855,350	28,235	0	0
55147	James City County	(1,655,005)	(3,662,093)	3,187,579	111,986	0	0
55148	King George County	272,867	(620,513)	757,457	20,999	0	0
55149	King & Queen County	(207,974)	(252,910)	200,776	7,788	0	0
55150	King William County	(205,671)	(367,136)	308,007	10,212	0	0
55151	Lancaster County	(153,359)	(233,230)	375,803	12,435	0	0
55152	Lee County	(434,789)	(755,496)	443,850	17,303	0	0
55153	Loudoun County	6,255,678	(3,660,492)	8,952,913	742,173	0	0
55154	Louisa County	(611,743)	(974,355)	782,160	23,903	0	0
55155	Lunenburg County	(169,279)	(270,227)	198,922	7,476	0	0
55156	Madison County	(636,431)	(716,330)	277,561	11,653	0	0
55157	Mathews County	(259,809)	(384,107)	226,879	7,733	0	0
55158	Mecklenburg County	(259,217)	(268,569)	1,010,319	29,127	0	0
55159	Middlesex County	(589,643)	(454,483)	224,383	7,531	0	0
55160	Montgomery County	(817,370)	(1,383,978)	1,455,536	49,154	0	0
55162	Nelson County	(547,174)	(525,741)	314,749	11,449	0	0
55163	New Kent County	(90,346)	(740,566)	439,304	16,628	0	0
55165	Northampton County	(407,082)	(884,802)	672,705	20,885	0	0
55166	Northumberland County	(294,014)	(394,761)	383,249	10,348	0	0
55167	Nottoway County	(255,071)	(411,797)	294,728	11,551	0	0
55168	Orange County	(748,384)	(837,126)	692,845	22,691	0	0
55169	Page County	(534,923)	(673,990)	580,610	17,002	0	0
55170	Patrick County	(440,793)	(762,064)	336,369	15,216	0	0
55171	Pittsylvania County	(563,659)	(1,383,743)	1,176,391	41,835	0	0
55172	Powhatan County	261,266	(175,099)	649,945	166,807	0	0
55173	Prince Edward County	(439,699)	(622,971)	404,036	14,419	0	0
55174	Prince George County	(362,497)	(897,030)	1,210,257	38,847	0	0
55176	Prince William County	(10,169,040)	(28,648,675)	16,615,606	335,575	0	0
55177	Pulaski County	(356,998)	(536,741)	937,253	33,583	0	0





# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	(299,911)	(377,536)	253,439	8,044	0	0
55179	Richmond County	(186,764)	(289,447)	243,243	8,423	0	0
55180	Roanoke County	(782,169)	(3,803,556)	4,363,312	138,047	0	0
55181	Rockbridge County	(514,003)	(1,024,433)	598,354	18,903	0	0
55182	Rockingham County	(458,853)	(2,051,692)	2,069,499	57,470	0	0
55183	Russell County	(583,620)	(701,489)	490,770	19,499	0	0
55184	Scott County	(54,461)	(200,109)	604,231	16,322	0	0
55185	Shenandoah County	(1,092,972)	(1,594,238)	775,075	27,290	0	0
55186	Smyth County	(240,329)	(706,930)	712,556	26,543	0	0
55187	Southampton County	(1,180,213)	(1,053,661)	699,006	25,483	0	0
55188	Spotsylvania County	1,214,586	(3,035,678)	3,090,419	110,544	0	0
55189	Stafford County	2,606,031	(2,978,371)	5,090,916	188,813	0	0
55190	Surry County	(460,669)	(481,155)	306,152	11,832	0	0
55191	Sussex County	(786,643)	(717,398)	483,630	17,584	0	0
55192	Tazewell County	(863,927)	(1,083,856)	903,761	31,785	0	0
55193	Warren County	(934,992)	(1,273,422)	736,709	26,666	0	0
55195	Washington County	(942,878)	(1,244,446)	779,551	28,308	0	0
55196	Westmoreland County	(546,996)	(736,185)	378,873	14,637	0	0
55197	Wise County	(952,678)	(997,071)	891,430	32,608	0	0
55198	Wythe County	(835,058)	(888,616)	590,225	21,665	0	0
55199	York County	(1,028,904)	(2,533,204)	3,918,299	129,873	0	0
55200	City of Alexandria	170,566	(10,018,719)	11,068,548	355,863	0	0
55201	City of Bristol	(1,131,156)	(1,984,273)	1,561,367	61,637	0	0
55202	City of Buena Vista	(617,962)	(714,317)	291,781	10,617	0	0
55203	Town of St. Paul	(79,361)	(111,962)	36,422	1,560	0	0
55204	Town of Clifton Forge	(203,060)	(213,019)	152,158	6,200	0	0
55205	City of Danville	(777,499)	(963,954)	448,319	16,365	0	0
55206	City of Fredericksburg	(269,091)	(1,839,914)	1,958,809	74,171	0	0
55207	City of Hampton	(3,524,305)	(8,624,577)	8,348,803	321,960	0	0
55208	City of Harrisonburg	123,818	(2,073,414)	2,813,039	81,213	0	0
55209	City of Hopewell	(1,973,161)	(2,104,942)	1,640,509	64,835	0	0
55210	City of Lynchburg	(2,914,178)	(6,782,072)	5,059,621	176,089	0	0
55211	Town of Crewe	(87,264)	(83,964)	62,741	2,257	0	0
55212	City of Norfolk	(650,764)	(1,619,862)	3,256,276	197,962	0	0
55213	City of Petersburg	(3,101,742)	(3,682,358)	2,634,877	108,968	0	0
55214	City of Portsmouth	(5,951,738)	(7,479,296)	5,970,641	218,138	0	0
55215	City of Radford	(441,527)	(877,165)	911,533	31,265	0	0
55216	City of Richmond	(2,364,891)	(2,994,251)	2,135,652	80,691	0	0
55217	City of Roanoke	1,076,653	171,756	1,675,752	40,077	0	0
55218	Town of Craigsville	(1,349)	(12,439)	8,882	255	0	0
55219	City of Staunton	(659,650)	(1,310,518)	1,109,638	42,724	0	0
55220	City of Suffolk	(593,626)	(4,283,689)	5,927,615	168,356	0	0
55221	City of Williamsburg	(249,009)	(1,086,613)	1,042,736	39,327	0	0
55222	City of Winchester	(1,750,853)	(2,034,412)	1,879,898	68,548	0	0
55223	City of Martinsville	(1,737,965)	(1,926,030)	1,355,180	55,651	0	0
55224	City of Falls Church	(43,367)	(134,807)	98,502	3,703	0	0
55225	City of Colonial Heights	(369,902)	(1,067,567)	1,297,754	43,814	0	0
55226	Town of Front Royal	(612,641)	(796,099)	586,000	21,410	0	0
55227	Town of Boyce	(1,148)	(1,918)	1,469	45	0	0
55228	Town of Middletown	(16,336)	(20,957)	16,997	587	0	0
55229	Town of Chilhowie	(167,014)	(128,764)	55,207	3,863	0	0
55230	City of Covington	(973,457)	(629,341)	348,302	14,322	0	0
55231	Town of Floyd	(17,967)	(25,973)	693	205	0	0
55232	City of Franklin	(748,995)	(871,339)	598,599	22,298	0	0
55233	City of Chesapeake	57,778	(13,880,774)	19,793,897	530,701	0	0
55234	City of Virginia Beach	8,554,849	(25,869,598)	47,349,149	1,125,505	0	0
55235	City of Norton	(248,755)	(433,742)	313,137	11,175	0	0
55236	City of Manassas Park	(65,754)	(346,855)	686,104	20,804	0	0
55237	Town of Exmore	(76,154)	(64,097)	23,014	1,091	0	0
55238	Town of Pound	(19,604)	(32,846)	22,805	1,023	0	0
55239	Town of Grottoes	(234,500)	(163,432)	43,438	1,387	0	0
55240	Town of Onley	(10,697)	(12,623)	9,409	190	0	0
55241	Town of West Point	152,997	1,336	93,384	2,504	0	0
55242	Town of South Hill	(202,427)	(375,771)	157,435	5,683	0	0
55243	Town of Rural Retreat	(61,114)	(60,652)	963	420	0	0
55244	Town of Dillwyn	(284)	(476)	366	11	0	0
55245	Town of Scottsville	(52,593)	(11,432)	8,902	293	0	0
55246	Town of Burkeville	(1,257)	(4,036)	7,939	242	0	0
55247	Town of Madison	(9,039)	(8,412)	1,572	32	0	0
55248	Town of Pennington Gap	(16,647)	(42,033)	19,300	678	0	0
55249	Town of La Crosse	(3,833)	(8,718)	7,475	271	0	0
55250	Town of Rich Creek	20,618	10,622	15,465	322	0	0



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55252	Town of Windsor	(18,580)	(21,522)	28,556	277	0	0
55253	Town of Haysi	18,787	11,380	3,546	187	0	0
55254	Town of Stephens City	(57,822)	(40,340)	25,170	838	0	0
55255	Town of Brodnax	(18,281)	(12,923)	3,028	94	0	0
55256	Town of Mineral	(30,104)	(5,275)	4,061	133	0	0
55257	Town of Lebanon	151,492	(92,798)	74,941	2,807	0	0
55258	City of Newport News	(1,332,892)	(2,125,324)	404,442	(666,031)	(101,565)	0
55259	Town of Richlands	22,727	(135,606)	73,533	8,133	0	0
55260	Town of Haymarket	(159,712)	(84,477)	8,353	332	0	0
55261	Town of Lovettsville	(65,755)	(42,668)	12,086	256	0	0
55262	Town of Troutville	3,835	2,712	1,951	106	0	0
55263	Town of Buchanan	(2,676)	(2,745)	(904)	(49)	0	0
55264	Town of Eastville	14,482	13,987	19,947	16,472	10,430	11,361
55265	Town of Occoquan	17,111	17,092	23,090	4,578	133	0
55266	Town of Farmville	46,925	46,925	46,924	(2,354)	0	0
55267	Town of Glade Spring	(118)	(118)	(118)	(117)	0	0
55300	Town of Abingdon	(784,080)	(573,830)	345,635	13,041	0	0
55301	Town of Dumfries	27,850	(92,509)	84,461	2,786	0	0
55302	Town of Iron Gate	(11,455)	(6,045)	4,224	179	0	0
55303	Town of Montross	11,166	(5,670)	7,342	314	0	0
55304	Town of South Boston	(649,186)	(787,310)	351,454	13,628	0	0
55305	Town of Gretna	(123,219)	(132,573)	29,654	1,150	0	0
55306	Town of Remington	49,965	16,795	12,224	456	0	0
55307	City of Lexington	(291,364)	(383,610)	420,883	15,232	0	0
55308	City of Waynesboro	(1,011,918)	(1,522,595)	1,154,191	45,636	0	0
55309	Town of Colonial Beach	(131,745)	(175,704)	129,954	4,935	0	0
55310	Town of Smithfield	(390,756)	(341,306)	207,630	6,578	0	0
55311	Town of Brookneal	(25,085)	(33,012)	23,802	955	0	0
55312	Town of Hamilton	(10,321)	(17,479)	12,710	509	0	0
55313	City of Galax	(708,833)	(923,515)	491,550	18,363	0	0
55314	Town of Jonesville	(82,414)	(25,086)	18,761	651	0	0
55315	Town of Wytheville	(157,525)	(689,891)	383,632	15,552	0	0
55316	City of Fairfax	(1,360,842)	(2,332,091)	2,192,668	86,738	0	0
55317	Town of Vienna	(801,206)	(1,570,175)	946,386	38,515	0	0
55318	Town of Vinton	(315,270)	(412,208)	298,056	12,233	0	0
55319	City of Emporia	(261,645)	(404,657)	452,390	16,630	0	0
55320	Town of Culpeper	(475,393)	(376,914)	659,687	23,735	0	0
55321	Town of Woodstock	(390,003)	(457,108)	167,169	6,370	0	0
55322	Town of Glasgow	(23,816)	(22,400)	17,150	540	0	0
55323	Town of Marion	(512,960)	(523,161)	232,792	8,488	0	0
55324	Town of Altavista	122,974	(254,811)	184,138	6,551	0	0
55325	Town of Herndon	(1,052,835)	(1,911,026)	1,429,939	54,095	0	0
55326	Town of Pearisburg	(172,807)	(212,610)	132,175	4,349	0	0
55327	Town of Christiansburg	(206,464)	(779,841)	728,653	21,699	0	0
55328	Town of Wakefield	83,284	(12,380)	12,235	531	0	0
55329	Town of Leesburg	(679,685)	(1,920,489)	1,762,260	56,572	0	0
55330	Town of Chatham	(119,280)	(50,026)	35,783	1,436	0	0
55331	Town of Bowling Green	(103,114)	(21,656)	17,588	604	0	0
55332	City of Manassas	21,150	(2,437,425)	2,747,857	77,615	0	0
55333	Town of Alberta	(4,273)	(7,197)	5,298	187	0	0
55334	Town of Boydton	(12,287)	(33,575)	24,449	873	0	0
55335	City of Salem	(1,613,456)	(3,705,631)	2,755,002	111,717	0	0
55336	Town of Mckenney	(1,084)	(5,215)	4,875	222	0	0
55337	Town of Narrows	(75,430)	(80,277)	65,924	2,363	0	0
55338	Town of Quantico	11,771	(16,913)	12,322	480	0	0
55339	Town of Halifax	(130,518)	(48,090)	35,081	1,077	0	0
55340	Town of Blacksburg	712,803	(496,906)	1,206,411	42,529	0	0
55341	Town of Chincoteague	47,031	(97,088)	214,475	14,447	0	0
55342	Town of Lawrenceville	(145,614)	(48,690)	66,352	2,272	0	0
55343	Town of Amherst	52,462	(3,300)	173,769	2,391	0	0
55344	Town of Stanley	(213,466)	(193,212)	49,940	1,595	0	0
55345	Town of Hillsville	(244,914)	(211,149)	113,019	3,904	0	0
55346	Town of Elkton	(136,863)	(88,585)	67,066	2,339	0	0
55347	Town of Bridgewater	126,141	(237,885)	176,688	6,651	0	0
55348	Town of Purcellville	130,235	14,165	358,065	9,166	0	0
55349	Town of Timberville	7,419	(36,964)	60,420	2,024	0	0
55350	Town of Wise	(41,498)	(99,348)	216,377	7,368	0	0
55351	Town of New Market	(26,806)	(79,124)	59,835	1,665	0	0
55352	Town of Tappahannock	(9,302)	(103,800)	102,308	3,794	0	0
55353	Town of Rocky Mount	(171,222)	(132,088)	198,937	7,436	0	0
55354	Town of Big Stone Gap	(260,631)	(239,121)	173,995	6,992	0	0
55355	Town of Luray	(171,256)	(108,900)	189,920	6,930	0	0



# Political Subdivisions

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55356	Town of Stuart	(9,101)	(6,846)	(4,564)	(2,282)	0	0
55357	Town of Strasburg	(127,299)	(270,709)	202,113	6,649	0	0
55358	Town of Appomattox	86,453	(27,053)	49,877	1,536	0	0
55359	Town of Clarksville	90,965	16,013	65,899	1,979	0	0
55360	Town of Dublin	(136,565)	(153,212)	75,654	2,794	0	0
55361	Town of Middleburg	(37,696)	(47,350)	56,875	1,625	0	0
55362	Town of Edinburg	(17,909)	(31,044)	23,770	727	0	0
55363	Town of Chase City	(29,867)	(124,678)	95,926	4,106	0	0
55364	Town of Bedford	(507,524)	(575,865)	379,409	15,003	0	0
55365	City of Poquoson	(348,711)	(611,776)	600,100	19,938	0	0
55366	Town of Ashland	(223,966)	(407,591)	281,496	9,528	0	0
55367	Town of Broadway	67,627	207	116,595	21,540	0	0
55368	Town of Berryville	(96,611)	(148,339)	116,088	3,957	0	0
55369	Town of Tazewell	(106,174)	(191,753)	128,745	3,987	0	0
55370	Town of Urbanna	(27,460)	(25,588)	18,033	700	0	0
55371	Town of Bluefield	11,011	(92,141)	164,111	4,533	0	0
55372	Town of Weber City	30,944	(17,940)	13,102	534	0	0
55373	Town of Damascus	(3,339)	(5,622)	3,695	137	0	0
55374	Town of Hurt	20,370	(16,058)	11,897	419	0	0
55375	Town of Waverly	(33,362)	(56,568)	40,531	1,632	0	0
55376	Town of Coeburn	12,616	(62,152)	54,000	2,247	0	0
55377	Town of Dayton	(1,490)	(68,289)	53,261	1,892	0	0
55378	Town of Courtland	(8,893)	(16,561)	12,469	418	0	0
55379	Town of Cape Charles	(62,354)	(90,877)	67,475	1,978	0	0
55380	Town of Independence	4,749	(20,416)	35,836	803	0	0
55381	Town of Warsaw	(141,316)	(67,446)	40,222	1,610	0	0
55382	Town of Grundy	(9,938)	(71,130)	51,985	2,129	0	0
55383	Town of Warrenton	(484,819)	(591,293)	470,176	18,758	0	0
55384	Town of Louisa	(88,954)	(72,406)	54,296	1,934	0	0
55385	Town of Kenbridge	(136,721)	(78,211)	25,939	772	0	0
55386	Town of Mt Jackson	(15,319)	(56,425)	50,090	1,650	0	0
55387	Town of Pulaski	(894,099)	(750,328)	400,117	15,771	0	0
55388	Town of Jarratt	(3,244)	(5,458)	3,924	146	0	0
55389	Town of Pembroke	19,701	18,140	49,976	881	0	0
55390	Town of Parksley	(30,537)	(18,055)	12,481	528	0	0
55391	Town of Onancock	(119,933)	(53,736)	41,076	1,421	0	0
55392	Town of Victoria	(75,820)	(86,553)	35,828	1,244	0	0
55393	Town of Shenandoah	(151,081)	(135,858)	40,874	(1,693)	0	0
55394	Town of Gate City	(93,136)	(45,012)	35,143	1,135	0	0
55395	Town of Round Hill	(15,875)	(59,588)	39,384	1,152	0	0
55396	Town of Kilmarnock	(86,283)	(103,913)	53,106	2,036	0	0
55397	Town of Orange	(349,138)	(195,375)	153,159	4,094	0	0
55398	Town of Saltville	(58,542)	(47,704)	35,136	1,417	0	0
55399	Town of Blackstone	(170,713)	(268,881)	158,016	4,915	0	0
55401	Southeastern Public Service Authority	(689,056)	(1,190,321)	854,542	34,314	0	0
55402	Pittsylvania County Service Authority	(2,417)	(25,170)	32,538	1,449	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	(32,592)	(28,005)	18,044	692	0	0
55404	Appomattox Regional Library	(143,159)	(112,088)	51,456	1,903	0	0
55405	Staunton Redevelopment & Housing Authority	(67,321)	(43,827)	31,620	874	0	0
55406	Hampton Newport News Community Services Board	(1,991,141)	(1,942,534)	1,416,451	49,398	0	0
55408	Alleghany Highlands Regional Library	3,135	(9,341)	6,813	284	0	0
55409	Southside Regional Juvenile Group Home	(12,807)	(21,587)	15,623	604	0	0
55411	Hampton Roads Sanitation District	1,150,886	(2,163,483)	5,366,784	145,636	0	0
55412	Peninsula Airport Commission	92,530	(166,982)	136,757	4,881	0	0
55413	Richmond Redevelopment & Housing Authority	(1,405,154)	(1,382,231)	975,481	42,485	0	0
55415	Chesapeake Redevelopment & Housing Authority	(51,873)	(260,143)	188,203	7,127	0	0
55416	Alexandria Renew Enterprises	244,602	(1,036,268)	744,427	30,984	0	0
55417	Norfolk Airport Authority	(685,067)	(802,511)	836,317	25,593	0	0
55418	Charlottesville Redevelopment & Housing Authority	(63,865)	(87,405)	62,837	2,415	0	0
55419	Hampton Redevelopment & Housing Authority	(202,822)	(352,998)	258,715	10,044	0	0
55420	Loudoun County Sanitation Authority	(66,105)	(1,154,147)	1,199,809	63,575	0	0
55421	Danville Redevelopment & Housing Authority	25,677	55,836	132,951	4,628	0	0
55422	NRV Regional Water Authority	120,960	41,732	153,949	65,113	0	0
55423	Northern Virginia Juvenile Detention Center	(243,921)	(376,573)	270,363	12,042	0	0
55424	Hopewell Redevelopment & Housing Authority	(140,472)	(115,423)	80,846	3,417	0	0
55425	Colonial Behavioral Health	265,879	(727,762)	538,815	19,597	0	0
55426	Blacksburg-VPI Sanitation Authority	(148,956)	(184,970)	136,570	4,731	0	0
55427	Potomac River Fisheries Commission	37,496	(22,274)	24,396	1,057	0	0
55428	Chesapeake Bay Bridge Tunnel	(256,029)	(649,761)	625,336	23,369	0	0
55429	Alexandria Redevelopment & Housing Authority	(372,426)	(457,208)	271,304	10,437	0	0
55430	Albemarle County Service Authority	146,824	(169,528)	307,855	10,152	0	0
55431	Franklin Redevelopment & Housing Authority	(17,632)	(29,740)	22,174	706	0	0



# Political Subdivisions

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55432	Bristol Redevelopment & Housing Authority	(135,642)	(85,055)	56,115	2,043	0	0
55433	Norfolk Redevelopment & Housing Authority	(1,379,072)	(1,983,130)	1,388,817	60,415	0	0
55435	Richmond Metropolitan Transportation Authority	(148,550)	(460,900)	334,897	11,885	0	0
55436	Riverside Regional Jail	364,630	(1,309,526)	996,535	35,036	0	0
55437	Peninsula Ports Authority of Virginia	(22,884)	(38,539)	28,388	1,003	0	0
55439	Rappahannock Rapidan Regional Commission	(38,474)	(36,083)	26,971	950	0	0
55440	Shenandoah Valley Juvenile Center	(216,377)	(132,137)	95,912	4,117	0	0
55442	Southside Regional Library Board	(18,875)	(32,093)	22,498	943	0	0
55443	Bedford Public Library	4,312	(52,840)	50,505	2,016	0	0
55444	Eastern Shore Economic Development Commission	(6,703)	(11,206)	8,602	257	0	0
55445	Chesterfield County Health Center Commission	(272,139)	(458,241)	335,187	12,168	0	0
55446	Washington County Service Authority	(218,718)	(390,396)	283,945	9,241	0	0
55447	Rappahannock Area Community Services Board	(1,202,199)	(1,277,511)	809,803	28,089	0	0
55449	Hampton Roads Planning District Commission	(161,119)	(338,163)	253,983	10,806	0	0
55450	Meherrin Regional Library	(35,408)	(42,206)	30,577	1,122	0	0
55451	New River Valley Regional Commission	(14,711)	(42,027)	48,672	1,569	0	0
55452	Northern Virginia Health Care Center	(347,030)	(657,980)	492,327	17,070	0	0
55453	Rockbridge Area Community Services Board	(424,110)	(359,322)	267,731	9,723	0	0
55454	Greensville-Emporia Social Services	(228,056)	(137,109)	97,944	3,790	0	0
55455	James City Service Authority	97,648	(352,248)	318,076	11,402	0	0
55456	Accomack/Northampton Planning District Commission	(71,680)	(94,730)	67,018	2,820	0	0
55457	Harrisonburg-Rockingham Regional Sewer Authority	70,254	(4,519)	121,645	4,606	0	0
55458	Wytheville Redevelopment & Housing Authority	(16,773)	(43,981)	36,381	1,249	0	0
55459	Waynesboro Redevelopment & Housing Authority	(24,168)	(93,138)	72,275	2,811	0	0
55460	Region Ten Community Services Board	(791,695)	(1,385,378)	1,033,189	38,830	0	0
55462	Lenowisco Planning District Commission	(47,151)	(89,316)	62,336	2,950	0	0
55465	Rivanna Water & Sewer Authority	(293,282)	(381,222)	359,881	12,781	0	0
55466	Appomattox River Water Authority	(338,507)	(209,669)	104,763	3,737	0	0
55467	Campbell County Utilities and Service Authority	155,400	(1,333)	167,760	2,986	0	0
55469	Eastern Shore Community Services Board	(532,425)	(453,918)	321,198	11,541	0	0
55470	Anchor Commission	(48,856)	(80,703)	58,342	2,208	0	0
55471	Horizon Behavioral Health	(2,439,235)	(1,518,294)	1,135,607	38,361	0	0
55472	District 19 Community Services Board	(961,503)	(885,392)	649,619	24,489	0	0
55473	Hampton Roads Transit	(379,822)	(835,700)	820,000	27,040	0	0
55474	Upper Occoquan Sewage Authority	(206,091)	(807,455)	1,032,766	38,698	0	0
55475	New River Valley Juvenile Detention Commission	(23,544)	(81,708)	58,394	2,246	0	0
55476	Rockbridge Regional Library	10,850	(34,276)	36,118	1,320	0	0
55477	Frederick County Sanitation Authority	31,780	(158,258)	266,061	38,663	0	0
55478	Western Tidewater Community Services Board	(1,339,105)	(1,620,880)	740,398	23,179	0	0
55479	Cumberland Mountain Community Services Board	112,768	(547,998)	713,445	22,480	0	0
55480	Fredericksburg-Stafford Park Authority	(27,867)	(46,620)	35,574	1,095	0	0
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(1,338,050)	(962,742)	696,306	24,601	0	0
55483	Rockbridge County Public Service Authority	12,910	(35,503)	32,653	1,107	0	0
55484	Danville-Pittsylvania Community Services Board	(617,199)	(849,935)	566,947	19,330	0	0
55485	Crater Juvenile Detention Home Commission	(294,229)	(134,226)	99,148	3,836	0	0
55486	Hampton Roads Workforce Council	(16,278)	(158,583)	149,850	5,303	0	0
55487	Capital Region Airport Commission	(472,262)	(847,914)	627,543	23,421	0	0
55488	Northwestern Community Services Board	(931,506)	(644,113)	437,734	16,109	0	0
55489	Harrisonburg-Rockingham Community Services Bd	(777,078)	(879,941)	390,767	13,774	0	0
55490	Upper Valley Regional Park Authority	(734)	(635)	(478)	(269)	0	0
55491	Middle Peninsula Regional Security Center	51,860	(192,154)	233,324	6,821	0	0
55492	Northern Neck Planning District Commission	(64,712)	(39,901)	29,812	1,007	0	0
55493	Planning District One Behavioral Health Services	(70,411)	(41,870)	31,595	993	0	0
55494	Rockbridge Area Department of Social Services	(50,493)	(112,700)	80,728	3,213	0	0
55495	Dinwiddie County Water Authority	79,740	(3,716)	45,747	1,502	0	0
55496	Rappahannock-Rapidan Community Services Board	(809,211)	(961,699)	688,327	25,114	0	0
55498	Valley Community Services Board	(602,385)	(777,642)	573,836	20,723	0	0
55499	Eastern Shore Public Library	12,413	(13,928)	18,480	736	0	0
55500	Alexandria City School Board	(969,617)	(1,130,672)	818,183	31,341	0	0
55501	Albemarle County Schools	(81,776)	(520,421)	535,658	20,409	0	0
55502	Alleghany County School Board	1,418,628	121,968	160,988	(10,491)	0	0
55503	Charlottesville Public Schools	(111,925)	(244,345)	183,395	7,633	0	0
55504	Amherst County School Board	(194,427)	(247,973)	176,076	6,388	0	0
55505	Appomattox County School Board	(46,233)	(82,059)	58,977	2,109	0	0
55506	Arlington Public Schools	1,133,485	82,893	1,714,187	29,898	0	0
55507	Augusta County School Board	(185,610)	(285,756)	209,665	9,067	0	0
55508	Bath County School Board	(167,562)	(108,635)	69,072	2,656	0	0
55509	Bedford County School Board	(38,331)	(572,054)	415,693	16,051	0	0
55510	Bland County School Board	(10,904)	(44,022)	31,379	1,346	0	0
55511	Botetourt County School Board	61,484	(271,127)	196,459	7,262	0	0
55512	Norfolk Public Schools	(478,308)	(1,805,458)	1,430,868	59,892	0	0
55513	Petersburg City Public Schools	(337,544)	(324,177)	219,169	8,561	0	0



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55514	Buckingham County School Board	(236,138)	(94,192)	66,935	2,563	0	0
55515	Radford City School Board	(24,325)	(43,507)	30,347	1,358	0	0
55516	Caroline County School Board	(55,687)	(114,165)	93,156	3,470	0	0
55517	Carroll County School Board	(103,230)	(243,106)	176,846	6,876	0	0
55518	Charles City County School Board	(2,967)	(44,990)	32,432	1,240	0	0
55519	Charlotte County School Board	(37,155)	(86,021)	58,714	2,523	0	0
55520	Chesterfield County School Board	(658,652)	(2,316,041)	1,661,386	66,144	0	0
55521	Clarke County School Board	(83,917)	(86,385)	61,800	2,560	0	0
55522	Winchester Public Schools	(210,928)	(187,876)	148,639	4,740	0	0
55523	Culpeper County School Board	(241,976)	(359,151)	261,851	9,161	0	0
55524	Cumberland County School Board	(46,762)	(81,395)	60,266	2,178	0	0
55525	Dickenson County School Board	(2,317)	(124,187)	87,971	4,218	0	0
55526	Dinwiddie County School Board	(242,458)	(185,270)	133,652	5,143	0	0
55528	Essex County Public Schools	(54,295)	(99,311)	70,504	3,103	0	0
55530	Covington City School Board	(16,019)	(39,154)	58,451	19,023	0	0
55531	Floyd County School Board	(17,904)	(144,625)	105,200	4,256	0	0
55532	Fluvanna County Public Schools	(208,148)	(187,820)	129,260	4,256	0	0
55533	Chesapeake Public Schools	(132,310)	(1,823,241)	1,570,114	55,795	0	0
55534	Virginia Beach City School Board	(1,309,820)	(4,923,073)	3,701,071	137,754	0	0
55535	Giles County Schools	(109,564)	(106,512)	77,300	3,064	0	0
55536	Gloucester County School Board	(333,991)	(448,968)	323,690	12,750	0	0
55537	Goochland County School Board	(183,748)	(170,228)	76,396	2,595	0	0
55538	Grayson County School Board	(94,841)	(131,626)	93,290	3,782	0	0
55539	Greene County Public Schools	(38,570)	(197,875)	150,697	5,747	0	0
55540	Greensville County Public Schools	(65,603)	(134,517)	95,840	3,833	0	0
55541	Halifax County School Board	(62,367)	(293,932)	204,611	8,654	0	0
55542	Hanover County Public Schools	(172,082)	(660,678)	480,378	18,642	0	0
55543	Henrico County School Board	(62,891)	(110,627)	74,420	3,768	0	0
55544	Henry County Public Schools	(331,994)	(411,560)	281,765	12,092	0	0
55545	Highland County School Board	(19,741)	(20,571)	14,562	592	0	0
55546	Isle of Wight County Schools	18,028	(146,081)	108,104	3,994	0	0
55548	King George County School Board	(113,785)	(156,507)	148,776	4,466	0	0
55549	King & Queen County School Board	(84,647)	(82,814)	57,641	2,172	0	0
55550	King William County School Board	(151,727)	(124,870)	66,537	2,466	0	0
55551	Lancaster County Public Schools	(14,668)	(81,059)	60,708	2,598	0	0
55552	Lee County School Board	(265,852)	(186,306)	133,556	5,314	0	0
55553	Loudoun County School Board	2,647,009	(503,724)	4,002,264	88,823	0	0
55554	Louisa County Public Schools	(683)	(265,384)	279,698	10,168	0	0
55555	Lunenburg County School Board	(77,310)	(79,017)	49,763	1,951	0	0
55556	Madison County School Board	7,759	(85,934)	72,141	2,670	0	0
55557	Mathews County School Board	(201,046)	(79,395)	58,743	2,222	0	0
55558	Mecklenburg County School Board	(99,653)	(122,829)	87,982	3,392	0	0
55559	Middlesex County School Board	(94,213)	(60,784)	42,139	1,671	0	0
55560	Montgomery County School Board	(13,440)	(511,436)	371,949	13,919	0	0
55562	Nelson County Public Schools	25,651	(164,139)	125,948	5,042	0	0
55563	New Kent County School Board	(72,116)	(128,568)	92,897	3,527	0	0
55565	Northampton County Schools	(5,698)	(81,677)	62,409	2,573	0	0
55566	Northumberland County School Board	(92,120)	(87,278)	60,012	2,864	0	0
55567	Nottoway County School Board	15,111	(130,446)	104,756	4,205	0	0
55568	Orange County Public Schools	222,866	(210,737)	183,209	7,206	0	0
55569	Page County Public Schools	(67,010)	(177,863)	133,029	5,308	0	0
55570	Patrick County School Board	3,169	(155,176)	122,064	4,617	0	0
55571	Pittsylvania County School Board	(30,023)	(322,830)	234,439	9,088	0	0
55572	Powhatan County School Board	(33,389)	(177,480)	152,011	5,457	0	0
55573	Prince Edward County School Board	227	(93,985)	68,176	2,619	0	0
55574	Prince George County School Board	(186,652)	(343,050)	295,041	11,394	0	0
55576	Prince William County School Board	560,897	(2,671,037)	3,701,746	135,809	0	0
55577	Pulaski County School Board	(44,960)	(259,700)	188,703	7,477	0	0
55578	Rappahannock County School Board	(109,744)	(73,118)	45,672	1,734	0	0
55579	Richmond County School Board	(11,501)	(19,490)	14,038	549	0	0
55580	Roanoke County School Board	(435,801)	(753,338)	522,598	22,971	0	0
55581	Rockbridge County School Board	(120,459)	(174,593)	123,715	5,174	0	0
55582	Rockingham County School Board	(314,113)	(695,412)	611,269	23,697	0	0
55583	Russell County School Board	274,248	(245,792)	189,212	8,698	0	0
55584	Scott County School Board	(24,490)	(173,766)	170,423	6,205	0	0
55585	Shenandoah County School Board	(290,376)	(326,184)	235,379	8,673	0	0
55586	Smyth County School Board	(257,973)	(289,435)	197,007	7,666	0	0
55587	Southampton County School Board	(193,443)	(120,791)	86,364	3,239	0	0
55588	Spotsylvania County School Board	(677,168)	(721,059)	555,821	18,716	0	0
55589	Stafford County School Board	50,828	(325,378)	531,325	18,547	0	0
55590	Surry County Schools	(120,478)	(122,735)	89,052	3,535	0	0
55591	Sussex County School Board	(205,086)	(93,565)	68,664	2,696	0	0



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55592	Tazewell County Schools	73,095	(480,923)	340,434	14,182	0	0
55593	Warren County School Board	(136,588)	(231,773)	163,231	6,833	0	0
55595	Washington County School Board	(138,650)	(302,765)	216,656	9,266	0	0
55596	Westmoreland County School Board	(131,200)	(92,941)	68,022	2,522	0	0
55597	Wise County School Board	(86,766)	(204,979)	143,784	6,549	0	0
55598	Wythe County School Board	(83,555)	(138,170)	97,958	3,958	0	0
55599	York County School Board	118,311	(595,633)	440,519	16,073	0	0
55600	Accomack County School Board	(301,721)	(344,936)	231,661	8,902	0	0
55601	Bristol Virginia School Board	(74,236)	(64,675)	38,994	1,433	0	0
55602	Buena Vista City Public Schools	(20,949)	(40,361)	28,539	1,142	0	0
55603	Amelia County School Board	(93,547)	(94,237)	67,820	2,638	0	0
55605	Danville School Board	(234,165)	(233,940)	147,981	4,122	0	0
55606	Franklin City Public Schools	(36,632)	(47,929)	34,572	1,170	0	0
55607	Lexington City School Board	(6,725)	(11,429)	8,170	322	0	0
55608	Harrisonburg City School Board	(24,284)	(180,266)	147,577	5,277	0	0
55609	Hopewell City School Board	(37,099)	(136,639)	120,867	4,524	0	0
55610	Lynchburg City Schools	(286,564)	(368,084)	272,310	9,826	0	0
55611	Fauquier County School Board	(353,281)	(623,754)	486,881	17,658	0	0
55612	Brunswick County Public Schools	8,574	(131,400)	93,922	3,671	0	0
55613	The College and Career Academy At Pruden	0	0	0	0	0	0
55614	Portsmouth School Board	(961,452)	(740,749)	527,799	21,001	0	0
55615	Campbell County School Board	45,653	(315,282)	224,042	8,970	0	0
55616	Richmond Public Schools	622,289	(1,060,301)	923,828	37,088	0	0
55617	Roanoke City School Board	66,225	(34,581)	85,012	1,808	0	0
55619	Staunton City Schools	22,108	(95,620)	68,795	2,752	0	0
55620	Suffolk City School Board	314,530	(190,523)	508,434	18,558	0	0
55622	Craig County School Board	(115,928)	(44,715)	32,200	1,303	0	0
55623	Martinsville City Schools	(33,502)	(57,735)	37,008	1,609	0	0
55624	Appomattox Regional Governor's School	16,115	8,608	13,742	146	0	0
55625	Colonial Heights City Schools	(77,323)	(117,931)	88,744	3,190	0	0
55632	Manassas City Schools	(7,942)	(330,427)	311,164	11,887	0	0
55633	Franklin County Public Schools	(225,404)	(474,463)	370,488	14,069	0	0
55634	Frederick County School Board	(369,190)	(602,029)	488,983	17,290	0	0
55635	City of Salem Schools	(51,078)	(133,630)	95,380	3,742	0	0
55636	Manassas Park City Schools	(196,107)	(222,112)	74,059	2,776	0	0
55637	Newport News Public Schools	(4,454)	(33,650)	141,465	368	0	0
55638	Town of West Point School Board	10,449	9,558	1,529	147	0	0
55708	Waynesboro Public Schools	6,825	(92,686)	68,324	2,544	0	0
55710	Valley Vocational-Technical Center	(5,956)	(8,455)	6,293	235	0	0
55711	New Horizons Technical Center	(28,660)	(19,215)	14,977	558	0	0
55713	Galax City Schools	(119,330)	(107,365)	37,327	1,391	0	0
55714	Norton City Schools	(8,819)	(48,999)	35,417	1,331	0	0
55802	Williamsburg-James City County Schools	(58,461)	(433,590)	371,863	14,049	0	0
55803	Poquoson City Public Schools	(78,778)	(49,841)	35,768	1,313	0	0
55806	Fredericksburg City Public Schools	(134,203)	(199,814)	88,940	3,615	0	0
55807	Hampton City Schools	(177,261)	(608,665)	430,863	18,510	0	0
55813	Buchanan County School Board	(59,796)	(237,818)	168,799	7,479	0	0
55814	Jackson River Technical Center	(2,032)	(5,130)	7,235	2,348	0	0
55815	Northern Neck Regional Vocational Center	(4,450)	(6,104)	2,457	84	0	0
55851	Rapidan Service Authority	(1,742)	(1,742)	(1,742)	(1,741)	0	0
55852	Virginia Dare Soil and Water Conservation District	(174)	(174)	(174)	(172)	0	0
55853	Northern Neck Soil And Water Conservation District	3,526	3,526	3,525	49	0	0
55854	Orange County Broadband Authority	848	848	848	(103)	0	0
55855	Northern Virginia Soil And Water Conservation District	822	822	822	(12)	0	0
55856	Blue Ridge Resource Authority	15,635	15,637	21,608	11,807	0	0
55857	Peanut Soil and Water Conservation District	(8,406)	(8,639)	(2,142)	(5,183)	(3,572)	2,095
55858	Peumansend Creek Regional Jail Authority	(181,294)	(188,146)	(120,892)	(70,878)	0	0
55859	Williamsburg Area Transit Authority	(16,850)	(27,436)	31,102	573	0	0
55860	Middle Peninsula Juvenile Detention Commission	(127,124)	(67,033)	56,310	1,270	0	0
55861	Breaks Interstate Park Commission	65,365	60,570	72,110	26,877	412	0
55862	Crater Criminal Justice Training Academy	(10,055)	(10,455)	(6,430)	(5,622)	(79)	0
55863	Central Shenandoah Criminal Justice Training Academy	(3,664)	(5,278)	4,704	684	1,082	0
55864	New River Valley Emergency Communications Regional Authority	(4,809)	(18,362)	15,776	179	0	0
55865	Maury Service Authority	(37,043)	(37,064)	9,910	53	0	0
55866	Hampton Roads Transportation Accountability Commission	(11,530)	(16,552)	(4,111)	(9,458)	(6,512)	(3,677)
55867	Pamunkey Regional Library	54,193	(50,822)	93,324	3,252	0	0
55868	Northern Virginia Transportation Authority	9,862	77	20,913	4,389	2,572	0
55869	RSW Regional Jail Authority	(510,726)	(554,884)	(70,655)	1,542	0	0
55870	Bedford Regional Water Authority	79,086	(51,394)	141,069	2,772	0	0
55871	Portsmouth Redevelopment & Housing Authority	(196,085)	(106,867)	46,589	1,018	0	0
55872	Southwest Regional Recreation Authority	(21,303)	(15,997)	4,200	22	0	0
55873	Roanoke Redevelopment & Housing Authority	(62,860)	(83,654)	67,589	1,747	0	0



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
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55874	Meherrin River Regional Jail Authority	(785,058)	(287,421)	169,347	4,160	0	0
55875	Woodway Water Authority	(4,225)	(5,523)	(994)	(4,534)	(2,329)	0
55876	BVU Authority	83,512	(131,490)	198,260	6,152	0	0
55877	Washington Metropolitan Area Transit Commission	(127,190)	(141,598)	(118,664)	(118,443)	1,340	0
55878	Mount Rogers Community Services Board	(772,252)	(1,297,328)	679,359	29,096	0	0
55879	Lonesome Pine Soil & Water Conservation District	1,417	853	3,546	2,305	2,162	3,151
55880	Big Sandy Soil & Water Conservation District	(19,308)	(20,311)	(16,075)	(6,506)	436	170
55881	Central Virginia Planning District Commission	(61,023)	(85,427)	73,665	2,353	0	0
55882	Middle Peninsula Planning District Commission	(6,234)	(11,702)	15,144	470	0	0
55883	Western Virginia Regional Jail Authority	(645,307)	(807,714)	142,333	10,879	0	0
55884	Halifax Service Authority	(53,414)	(81,930)	46,552	1,405	0	0
55886	Russell County PSA	5,201	1,373	33,392	9,112	(1,590)	0
55887	Piedmont Community Services	(82,311)	(328,875)	347,059	10,235	0	0
55888	Blue Ridge Behavioral Healthcare	(673,363)	(654,101)	490,519	15,713	0	0
55889	Skyline Soil & Water Conservation District	296	(465)	9,383	196	0	0
55890	Middle River Regional Jail Authority	(1,074,612)	(1,176,448)	69,831	10,578	0	0
55891	Tidewater Soil & Water Conservation District	(17,229)	(4,272)	3,458	63	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	(6,649)	(16,063)	8,491	(4,043)	(1,888)	0
55893	Eastern Shore Soil & Water Conservation District	324	(5,269)	8,336	212	0	0
55894	Town of Boykins	(1,459)	(1,578)	1,803	65	0	0
55895	Town of Gordonsville	109,124	7,247	29,851	930	0	0
55896	Virginia Resources Authority	(110,379)	(90,984)	44,389	1,203	0	0
55897	Prince William County Service Authority	(105,723)	(757,508)	1,294,058	29,074	0	0
55898	Western Virginia Water Authority	249,507	58,705	347,838	10,843	0	0
55899	Shenandoah Valley Regional Airport Commission	93,601	80,483	159,390	88,343	25,823	0
55900	Alleghany Highlands Community Services Board	(261,910)	(214,208)	161,941	5,738	0	0
55901	Brunswick Industrial Development Authority	(71,140)	(53,779)	7,652	242	0	0
55902	Northern Neck-Essex County Group Home Commission	(12,226)	(20,761)	14,156	641	0	0
55904	Appalachian Juvenile Commission	79,442	5,403	100,112	3,307	0	0
55905	Goochland Powhatan Community Services	(250,063)	(249,862)	163,112	5,736	0	0
55906	Suffolk Redevelopment & Housing Authority	(48,345)	(121,010)	89,219	3,227	0	0
55908	Lee County Redevelopment & Housing Authority	48,926	(24,657)	28,147	1,231	0	0
55909	Henry County Public Service Authority	(145,276)	(281,680)	212,047	7,323	0	0
55910	Southside Planning District Commission	(905)	(62,089)	46,233	1,595	0	0
55911	Economic Development Authority of Henrico County ,VA	104,644	45,594	43,524	1,876	0	0
55912	Augusta County Service Authority	(85,772)	(264,142)	348,674	11,140	0	0
55914	Rappahannock Juvenile Center	87,724	(172,921)	171,481	6,065	0	0
55915	Cumberland Plateau Regional Housing Authority	(34,289)	(68,539)	53,120	1,626	0	0
55918	Amherst County Service Authority	51,665	(49,812)	96,517	3,466	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	45,406	(14,538)	61,763	1,934	0	0
55920	Rappahannock Regional Jail	(1,433,035)	(1,359,862)	848,970	24,808	0	0
55921	Thomas Jefferson Planning District Commission	(87,406)	(49,015)	36,410	1,349	0	0
55922	Piedmont Regional Jail Authority	(223,849)	(357,960)	266,515	8,715	0	0
55923	Nelson County Service Authority	(39,623)	(97,707)	69,067	2,262	0	0
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	(33,905)	(50,905)	42,894	5,767	0	0
55925	Fauquier County Water & Sanitation Authority	(121,312)	(220,952)	163,538	4,632	0	0
55926	Scott County Soil & Water Conservation District	(866)	(12,313)	6,327	202	0	0
55927	New River Resource Authority	99,591	28,809	133,336	9,587	0	0
55928	Scott County Public Service Authority	139,764	(6,531)	74,498	1,635	0	0
55929	Greensville County Water & Sewer Authority	(71,120)	(220,916)	18,649	2,678	0	0
55930	Petersburg Redevelopment & Housing Authority	(161,695)	(146,995)	92,167	3,191	0	0
55931	Central Rappahannock Regional Library	22,195	(361,362)	358,038	11,887	0	0
55932	Virginia Coalfield Economic Development Authority	11,014	(14,084)	30,006	840	0	0
55933	Central Virginia Regional Jail	(814,609)	(760,999)	299,056	8,411	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(25,016)	(21,253)	15,549	576	0	0
55936	Commonwealth Regional Council	1,170	(29,782)	21,992	781	0	0
55937	Wythe-Grayson Regional Library	(10,915)	(30,513)	24,319	852	0	0
55938	Colonial Soil & Water Conservation District	(40,524)	(25,873)	11,823	414	0	0
55939	Rivanna Solid Waste Authority	(152,015)	(73,209)	43,452	1,614	0	0
55940	Monacan Soil & Water Conservation District	18,988	(9,922)	13,080	326	0	0
55941	Robert E. Lee Soil & Water Conservation District	(52,627)	(11,410)	8,149	326	0	0
55942	Tri-County/City Soil & Water Conservation District	(9,740)	(13,852)	9,667	406	0	0
55944	Central Virginia Waste Management Authority	(51,376)	(51,499)	34,426	1,076	0	0
55945	Lonesome Pine Regional Library	(132,845)	(119,908)	88,383	3,113	0	0
55946	Virginia Peninsulas Public Service Authority	19,141	(134,901)	100,625	3,507	0	0
55947	Tidewater Youth Services Commission	(161,077)	(272,523)	197,143	7,635	0	0
55948	Virginia Highlands Airport Authority	(13,052)	(8,732)	11,469	387	0	0
55949	Western Tidewater Regional Jail	(667,735)	(747,635)	541,840	20,143	0	0
55950	Scott County Redevelopment & Housing Authority	8,658	(14,994)	19,541	712	0	0
55951	Handley Regional Library	(10,834)	(67,914)	54,350	1,809	0	0
55952	Northern Neck Regional Jail	(741,596)	(762,371)	259,155	9,676	0	0
55953	Montgomery Regional Solid Waste Authority	12,132	(58,039)	44,329	1,528	0	0



# Political Subdivisions

## Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55954	Potomac & Rappahannock Transportation Commission	(139,458)	(434,278)	410,377	11,690	0	0
55955	Giles County Public Service Authority	(20,287)	(37,224)	29,832	1,037	0	0
55956	South Central Wastewater Authority	50,836	(78,822)	86,929	2,674	0	0
55957	Wise County Redevelopment & Housing Authority	18,052	(26,828)	94,252	3,493	0	0
55958	Prince William Soil & Water Conservation District	(4,809)	(10,937)	9,603	338	0	0
55959	Hampton Roads Regional Jail	(1,113,292)	(1,097,130)	813,987	31,217	0	0
55960	Castlewood Water & Sewage Authority	(9,832)	(16,676)	11,692	492	0	0
55961	Pamunkey Regional Jail	(787,008)	(610,476)	393,888	12,355	0	0
55962	Charlottesville-Albemarle Airport Authority	336,559	142,673	215,253	2,565	0	0
55963	Virginia Peninsula Regional Jail	(492,072)	(427,400)	321,783	11,328	0	0
55964	Virginia Biotechnology Research Partnership Authority	164,959	(53,709)	37,955	1,743	0	0
55966	Blue Ridge Regional Jail Authority	(515,015)	(1,097,926)	919,516	31,312	0	0
55967	Massanutten Regional Library	(44,969)	(62,731)	47,264	1,844	0	0
55968	Albemarle-Charlottesville Regional Jail	344,387	(274,828)	497,157	16,700	0	0
55969	Culpeper Soil & Water Conservation District	(23,067)	(24,820)	19,704	525	0	0
55970	New River Valley Regional Jail	(1,232,476)	(1,015,215)	526,092	17,115	0	0
55971	Sussex Service Authority	(71,490)	(74,666)	52,042	1,631	0	0
55972	Big Walker Soil & Water Conservation District	13,782	11,556	21,800	17,627	17,880	34,818
55973	Peter Francisco Soil & Water Conservation District	9,190	1,150	10,460	3,707	0	0
55974	Peaks of Otter Soil & Water Conservation District	(16,658)	(14,230)	1,099	67	0	0
55975	New River Soil & Water Conservation District	19,678	17,092	25,176	13,736	8,719	1,983
55977	Southside Regional Jail	(24,981)	(188,110)	144,579	4,201	0	0
55978	Evergreen Soil & Water Conservation District	5,018	2,374	3,624	76	0	0
55979	Roanoke Higher Education Authority	(31,556)	(71,460)	35,889	1,286	0	0
55981	John Marshall Soil & Water Conservation District	(24,438)	(18,789)	14,766	403	0	0
55982	Daniel Boone Soil & Water Conservation District	9,874	7,547	19,215	12,397	4,449	5,281
55983	Southside Behavioral Health	(749,850)	(702,314)	351,536	12,304	0	0
55984	Northern Shenandoah Valley Regional Commission	(19,374)	(30,663)	25,083	803	0	0
55985	Tazewell Soil & Water Conservation District	(565)	(2,224)	5,435	84	0	0
55987	Richmond Regional Planning District Commission	(119,894)	(114,965)	64,882	2,288	0	0
55988	Henricopolis Soil & Water Conservation District	(17,624)	(17,725)	(305)	140	0	0
55989	Piedmont Regional Juvenile Detention Center	(43,434)	(44,312)	28,335	868	0	0
55990	Roanoke River Service Authority	44,152	(2,065)	13,328	435	0	0
55991	Lee County Public Service Authority	(26,932)	(32,136)	17,162	483	0	0
55992	Blue Ridge Juvenile Detention Center	(97,926)	(87,629)	63,048	1,998	0	0
55993	Ferrum Water & Sewage Authority	(1,394)	(4,590)	13,453	6,864	6,516	2,470
55994	Wise County Public Service Authority	(7,917)	(19,343)	71,477	20,053	0	0
55995	Holston River Soil & Water Conservation District	(5,615)	(9,812)	7,771	215	0	0
55996	New River Valley Community Services	(1,496,794)	(1,715,047)	886,396	27,172	0	0
55997	Institute For Advanced Learning and Research	(170,603)	(140,148)	64,958	1,534	0	0
55998	Southwest Virginia Regional Jail Authority	(608,889)	(998,669)	670,033	17,622	0	0
55999	Clinch Valley Soil & Water Conservation District	(9,501)	(11,732)	2,703	143	0	0
Total Political Subdivisions		(120,713,960)	(394,243,714)	417,375,023	13,368,480	(35,581)	57,652





# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55100	Accomack County	(2,981,063)	(3,970,753)	4,941,281	(11,406,192)
55101	Albemarle County	29,619,866	37,622,600	74,091,520	7,610,184
55102	Alleghany County	3,508,666	2,459,332	8,458,201	(2,420,233)
55103	Amelia County	(1,034,036)	(775,075)	1,986,837	(2,992,124)
55104	Amherst County	1,075,007	(291,747)	6,490,442	(5,766,121)
55105	Appomattox County	4,161,628	4,771,212	8,611,985	1,684,482
55107	Augusta County	2,727,697	1,344,335	17,889,963	(12,214,904)
55108	Bath County	2,053,237	1,780,147	4,298,194	(202,776)
55109	Bedford County	613,705	(573,018)	12,394,738	(11,270,549)
55110	Bland County	918,294	980,989	2,880,899	(557,642)
55111	Botetourt County	(1,515,667)	(665,889)	8,551,679	(8,228,774)
55112	Brunswick County	4,258,574	4,774,375	9,274,374	1,148,381
55113	Buchanan County	15,471,909	17,244,031	27,141,714	9,195,846
55114	Buckingham County	473,586	331,599	3,716,128	(2,346,825)
55115	Campbell County	5,306,114	6,590,216	18,896,632	(3,485,675)
55116	Caroline County	(6,586,973)	(7,677,871)	1,479,613	(15,234,228)
55117	Carroll County	5,485,831	6,686,560	12,845,359	1,678,412
55118	Charles City County	1,540,219	957,260	3,430,062	(1,114,290)
55119	Charlotte County	626,417	410,338	4,406,734	(2,878,956)
55120	Chesterfield County	176,597,749	215,889,252	410,209,184	55,251,477
55121	Clarke County	1,091,751	1,131,794	4,658,986	(1,802,080)
55122	Craig County	98,259	(170,375)	940,378	(1,106,426)
55123	Culpeper County	5,664,172	4,769,424	17,820,954	(5,834,536)
55124	Cumberland County	1,404,417	1,248,179	3,908,494	(977,022)
55125	Dickenson County	6,034,760	6,751,789	12,831,575	1,797,120
55126	Dinwiddie County	(2,138,445)	(2,336,582)	4,058,177	(7,625,972)
55128	Essex County	(2,551,828)	(2,810,267)	(413,460)	(4,854,820)
55130	Fauquier County	5,955,847	8,941,076	36,872,893	(13,739,993)
55131	Floyd County	2,848,721	2,869,430	5,886,840	343,500
55132	Fluvanna County	(1,150,838)	(1,198,295)	3,111,017	(4,670,268)
55133	Franklin County	(24,511)	2,143,074	13,601,289	(7,346,282)
55134	Frederick County	12,254,047	15,972,951	50,313,578	(12,128,364)
55135	Giles County	2,543,005	3,460,200	8,105,335	(345,777)
55136	Gloucester County	5,294,878	8,273,802	20,761,315	(2,014,001)
55137	Goochland County	755,309	1,195,383	8,833,921	(5,025,544)
55138	Grayson County	3,851,731	3,501,686	6,860,188	682,877
55139	Greene County	(988,807)	(1,399,792)	2,128,420	(4,309,259)
55140	Greensville County	407,369	250,317	3,931,467	(2,785,749)
55141	Halifax County	61,579	372,171	6,713,351	(4,771,229)
55142	Hanover County	15,904,828	16,813,346	71,009,951	(27,329,175)
55143	Henrico County	220,260,826	255,430,075	497,177,318	54,525,502
55144	Henry County	6,290,318	7,923,127	22,451,969	(3,847,597)
55145	Highland County	(22,193)	93,281	1,096,603	(770,855)
55146	Isle of Wight County	2,326,364	2,006,121	10,816,202	(5,136,349)
55147	James City County	19,855,824	21,187,022	55,751,954	(7,075,640)
55148	King George County	4,386,032	4,549,437	12,989,118	(2,318,354)
55149	King & Queen County	(745,818)	(685,375)	1,115,906	(2,159,180)
55150	King William County	(135,646)	(36,724)	2,957,268	(2,460,262)
55151	Lancaster County	1,335,955	2,168,996	5,672,959	(782,311)
55152	Lee County	2,232,674	1,787,960	6,168,424	(1,912,837)
55153	Loudoun County	117,085,241	114,626,569	291,879,018	(31,175,171)
55154	Louisa County	(1,119,182)	(1,121,298)	7,095,216	(7,800,649)
55155	Lunenburg County	871,510	769,828	2,506,090	(676,446)
55156	Madison County	(715,137)	(1,144,682)	2,092,684	(3,842,025)
55157	Mathews County	(83,539)	(480,849)	1,477,549	(2,105,682)
55158	Mecklenburg County	1,970,955	4,724,694	13,097,452	(2,224,916)
55159	Middlesex County	(1,981,291)	(2,888,875)	(1,152,176)	(4,307,843)
55160	Montgomery County	11,672,707	13,136,595	29,407,133	(178,012)
55162	Nelson County	1,196,302	758,591	3,734,114	(1,689,213)
55163	New Kent County	2,726,955	1,952,916	8,407,036	(3,298,314)
55165	Northampton County	(1,115,644)	(960,989)	4,909,230	(5,827,656)
55166	Northumberland County	719,374	1,054,437	4,267,277	(1,638,066)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55167	Nottoway County	(3,140,103)	(2,916,339)	(749,744)	(4,685,555)
55168	Orange County	(750,978)	(637,521)	6,735,747	(6,668,729)
55169	Page County	187,270	352,049	6,156,051	(4,376,528)
55170	Patrick County	3,072,875	2,411,512	6,989,828	(1,324,089)
55171	Pittsylvania County	8,226,450	8,579,497	20,128,541	(923,218)
55172	Powhatan County	2,561,538	3,616,795	9,028,249	(1,071,735)
55173	Prince Edward County	740,897	392,215	4,085,571	(2,671,483)
55174	Prince George County	8,290,197	9,857,579	20,744,799	652,165
55176	Prince William County	166,580,351	153,959,083	388,522,504	(39,247,482)
55177	Pulaski County	753,021	3,081,197	12,437,892	(4,670,170)
55178	Rappahannock County	979,872	734,292	3,131,186	(1,282,013)
55179	Richmond County	135,743	259,687	2,559,436	(1,573,261)
55180	Roanoke County	37,735,346	42,272,215	86,468,146	6,080,081
55181	Rockbridge County	2,543,693	2,369,880	8,010,550	(2,250,500)
55182	Rockingham County	14,712,084	15,580,814	38,189,572	(2,750,562)
55183	Russell County	5,425,558	5,145,489	10,394,036	883,891
55184	Scott County	4,678,588	6,082,617	11,207,487	1,945,667
55185	Shenandoah County	2,218,428	970,099	11,371,980	(7,239,400)
55186	Smyth County	2,867,630	3,639,931	10,623,736	(2,095,528)
55187	Southampton County	1,815,681	1,374,864	7,915,402	(3,881,619)
55188	Spotsylvania County	24,971,423	23,795,200	66,302,356	(10,577,681)
55189	Stafford County	29,055,673	34,017,332	77,945,218	(1,910,335)
55190	Surry County	1,074,776	923,018	3,798,724	(1,390,373)
55191	Sussex County	(5,086,674)	(5,590,900)	(1,942,500)	(8,484,991)
55192	Tazewell County	6,157,464	6,446,821	15,727,305	(1,228,152)
55193	Warren County	452,056	(230,752)	7,809,153	(6,574,315)
55195	Washington County	4,098,566	3,321,133	11,094,735	(2,967,048)
55196	Westmoreland County	537,026	268,737	4,491,133	(3,198,584)
55197	Wise County	8,378,296	9,085,533	18,798,042	1,031,969
55198	Wythe County	2,214,598	2,051,220	7,740,605	(2,509,984)
55199	York County	18,000,847	25,501,998	62,323,893	(4,946,645)
55200	City of Alexandria	85,425,917	96,580,528	207,130,978	18,481,994
55201	City of Bristol	16,370,731	17,625,081	32,948,501	4,905,279
55202	City of Buena Vista	2,758,117	1,567,409	4,472,260	(898,631)
55203	Town of St. Paul	823,672	633,037	1,209,296	167,982
55204	Town of Clifton Forge	1,128,423	917,690	2,235,704	(163,250)
55205	City of Danville	364,027	(916,430)	2,807,917	(4,010,905)
55206	City of Fredericksburg	24,248,922	26,811,563	48,124,671	9,154,377
55207	City of Hampton	121,404,844	130,153,046	221,197,266	54,830,080
55208	City of Harrisonburg	25,179,949	29,286,183	57,601,371	6,210,958
55209	City of Hopewell	13,327,688	13,765,487	29,517,144	814,903
55210	City of Lynchburg	88,398,188	88,290,995	141,939,742	43,637,684
55211	Town of Crewe	(344,581)	(441,338)	158,101	(929,644)
55212	City of Norfolk	(1,741,204)	(6,258,764)	15,738,482	(23,946,540)
55213	City of Petersburg	8,234,452	6,174,308	28,391,402	(12,440,420)
55214	City of Portsmouth	9,544,139	10,490,652	68,085,876	(37,367,512)
55215	City of Radford	5,703,692	6,726,180	16,226,369	(1,139,660)
55216	City of Richmond	3,328,864	1,772,940	21,281,303	(14,535,794)
55217	City of Roanoke	9,647,457	11,936,484	22,814,498	2,890,156
55218	Town of Craigsville	215,742	204,378	321,385	106,267
55219	City of Staunton	17,686,789	18,162,680	30,625,563	8,041,001
55220	City of Suffolk	36,555,778	45,686,236	102,800,763	(1,200,648)
55221	City of Williamsburg	10,703,320	12,253,712	22,913,973	3,298,871
55222	City of Winchester	5,129,493	6,190,838	26,630,144	(10,326,667)
55223	City of Martinsville	21,861,054	21,392,225	35,191,903	9,857,651
55224	City of Falls Church	(1,391,889)	(1,295,483)	(683,409)	(1,825,786)
55225	City of Colonial Heights	8,046,626	10,055,446	22,615,974	(223,043)
55226	Town of Front Royal	5,352,553	5,259,980	11,508,323	308,750
55227	Town of Boyce	(85,405)	(92,143)	(90,754)	(93,353)
55228	Town of Middletown	(222,259)	(228,743)	(44,949)	(383,229)
55229	Town of Chilhowie	66,045	2,610	684,468	(561,171)
55230	City of Covington	2,294,975	1,641,223	4,623,798	(846,540)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55231	Town of Floyd	84,872	42,625	128,315	7,652
55232	City of Franklin	2,409,183	2,085,695	7,481,974	(2,319,972)
55233	City of Chesapeake	131,935,647	156,230,357	311,362,158	27,075,668
55234	City of Virginia Beach	355,016,844	436,351,947	759,160,352	168,575,442
55235	City of Norton	(532,496)	(532,962)	2,337,999	(2,881,932)
55236	City of Manassas Park	595,484	2,189,213	10,035,135	(4,302,572)
55237	Town of Exmore	(1,018,533)	(1,059,448)	(777,109)	(1,261,614)
55238	Town of Pound	46,491	632,947	993,044	348,229
55239	Town of Grottoes	(37,947)	(575,327)	(180,792)	(907,503)
55240	Town of Onley	(34,198)	(94,154)	(497)	(175,281)
55241	Town of West Point	100,897	650,996	1,843,049	(295,195)
55242	Town of South Hill	5,002,610	4,457,178	6,964,472	2,369,474
55243	Town of Rural Retreat	(12,070)	(140,575)	807	(228,240)
55244	Town of Dillwyn	(10,417)	(23,525)	(23,355)	(23,662)
55245	Town of Scottsville	(50,943)	(162,058)	(62,464)	(221,966)
55246	Town of Burkeville	(111,588)	(97,686)	(70,682)	(120,999)
55247	Town of Madison	(45,874)	(74,214)	(66,084)	(83,236)
55248	Town of Pennington Gap	(55,566)	(96,643)	160,728	(292,222)
55249	Town of La Crosse	(136,744)	(130,661)	(76,657)	(174,704)
55250	Town of Rich Creek	(128,848)	(65,406)	14,758	(132,313)
55252	Town of Windsor	(158,238)	73,055	397,327	(155,973)
55253	Town of Haysi	387,282	446,325	533,049	377,784
55254	Town of Stephens City	241,903	198,655	452,725	(33,803)
55255	Town of Brodnax	(77,808)	(115,461)	(99,418)	(128,642)
55256	Town of Mineral	(46,831)	(113,166)	(83,946)	(157,288)
55257	Town of Lebanon	4,338,229	4,197,202	5,638,552	3,049,435
55258	City of Newport News	(15,396,159)	(18,667,359)	593,386	(33,276,936)
55259	Town of Richlands	7,342,096	7,371,935	9,466,745	5,661,839
55260	Town of Haymarket	(525,207)	(602,314)	(418,418)	(724,718)
55261	Town of Lovettsville	(167,149)	(250,671)	(108,450)	(338,331)
55262	Town of Troutville	25,999	36,672	47,161	27,681
55263	Town of Buchanan	3,326	265	12,867	(9,828)
55264	Town of Eastville	234,869	270,366	348,781	205,442
55265	Town of Occoquan	(85,023)	(91,161)	(51,321)	(121,961)
55266	Town of Farmville	646,112	(237,479)	463,607	(799,421)
55267	Town of Glade Spring	-	(11,509)	(4,698)	(16,950)
55300	Town of Abingdon	2,018,513	1,349,295	4,977,280	(1,430,481)
55301	Town of Dumfries	(101,389)	85,921	860,942	(539,764)
55302	Town of Iron Gate	65,823	47,211	90,779	(9,773)
55303	Town of Montross	13,415	50,610	100,885	7,186
55304	Town of South Boston	3,288,318	2,308,152	5,620,706	(477,156)
55305	Town of Gretna	(129,974)	(344,193)	5,233	(613,824)
55306	Town of Remington	53,682	203,079	329,212	95,748
55307	City of Lexington	1,085,924	1,833,756	5,748,447	(1,497,216)
55308	City of Waynesboro	9,907,103	10,307,731	22,118,995	790,199
55309	Town of Colonial Beach	(1,813,474)	(1,761,479)	(866,680)	(2,520,274)
55310	Town of Smithfield	(1,482,199)	(1,596,747)	499,576	(3,306,137)
55311	Town of Brookneal	419,206	352,582	590,765	164,940
55312	Town of Hamilton	19,921	119,383	236,618	26,217
55313	City of Galax	1,006,652	109,949	4,693,780	(3,640,959)
55314	Town of Jonesville	(51,356)	(196,039)	(38,514)	(353,522)
55315	Town of Wytheville	3,845,966	3,096,738	8,174,159	(975,247)
55316	City of Fairfax	40,341,419	42,121,616	68,582,360	20,629,429
55317	Town of Vienna	10,638,709	9,553,496	20,238,531	746,213
55318	Town of Vinton	60,827	(90,800)	2,652,731	(2,365,248)
55319	City of Emporia	112,866	848,002	5,011,566	(2,677,601)
55320	Town of Culpeper	3,527,602	4,899,763	12,331,354	(1,091,634)
55321	Town of Woodstock	1,787,801	1,552,103	3,932,401	(335,315)
55322	Town of Glasgow	(516,349)	(559,263)	(459,887)	(644,420)
55323	Town of Marion	2,699,629	2,318,906	5,127,176	3,692
55324	Town of Altavista	(84,470)	468,569	2,150,799	(891,135)
55325	Town of Herndon	559,665	645,857	14,085,169	(10,632,436)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55326	Town of Pearisburg	510,580	585,362	1,944,094	(520,956)
55327	Town of Christiansburg	9,313,592	9,727,925	19,190,163	2,129,515
55328	Town of Wakefield	3,381	5,917	87,812	(64,417)
55329	Town of Leesburg	12,269,064	12,849,191	33,259,893	(3,538,638)
55330	Town of Chatham	(347,313)	(557,742)	(310,154)	(787,347)
55331	Town of Bowling Green	426,877	176,061	377,456	611
55332	City of Manassas	23,521,662	27,065,392	54,307,776	4,959,150
55333	Town of Alberta	(191,902)	(119,151)	(92,131)	(141,940)
55334	Town of Boydton	(293,168)	(271,058)	(82,300)	(421,718)
55335	City of Salem	39,575,194	40,415,062	69,339,632	16,172,262
55336	Town of Mckenney	91,856	92,057	127,726	61,331
55337	Town of Narrows	369,597	387,254	1,017,362	(130,164)
55338	Town of Quantico	(435,837)	(373,361)	(300,945)	(424,099)
55339	Town of Halifax	(121,787)	(347,634)	(61,340)	(596,189)
55340	Town of Blacksburg	17,135,936	20,886,717	35,510,311	8,873,163
55341	Town of Chincoteague	537,542	780,719	2,445,564	(590,655)
55342	Town of Lawrenceville	(33,241)	89,962	683,302	(399,492)
55343	Town of Amherst	277,463	701,521	1,441,624	91,378
55344	Town of Stanley	179,654	(108,422)	376,921	(510,469)
55345	Town of Hillsville	779,143	585,208	1,813,623	(396,847)
55346	Town of Elkton	(310,599)	(438,617)	193,884	(955,048)
55347	Town of Bridgewater	261,246	816,892	2,653,890	(651,262)
55348	Town of Purcellville	(577,160)	671,805	3,892,724	(1,929,613)
55349	Town of Timberville	246,426	222,175	725,831	(198,047)
55350	Town of Wise	329,397	852,641	2,924,766	(864,232)
55351	Town of New Market	935,041	956,784	1,783,384	323,116
55352	Town of Tappahannock	352,921	363,622	1,349,835	(454,395)
55353	Town of Rocky Mount	1,886,996	2,203,145	4,565,334	298,590
55354	Town of Big Stone Gap	2,760,562	2,582,720	4,379,108	1,153,865
55355	Town of Luray	891,918	1,366,485	3,265,256	(173,424)
55356	Town of Stuart	169,038	169,038	169,038	169,038
55357	Town of Strasburg	816,596	821,314	3,137,673	(1,025,473)
55358	Town of Appomattox	(244,819)	62,523	602,774	(375,389)
55359	Town of Clarksville	473,693	908,581	1,644,282	295,101
55360	Town of Dublin	(62,480)	(222,021)	472,195	(804,148)
55361	Town of Middleburg	(342,691)	(273,774)	216,516	(652,857)
55362	Town of Edinburg	(405,491)	(412,472)	(233,765)	(560,990)
55363	Town of Chase City	861,722	1,040,923	1,965,018	281,794
55364	Town of Bedford	7,456,255	6,891,883	10,822,746	3,639,312
55365	City of Poquoson	1,699,968	2,031,893	7,655,368	(2,558,233)
55366	Town of Ashland	1,081,736	894,727	3,973,082	(1,507,987)
55367	Town of Broadway	557,649	710,998	1,450,794	111,753
55368	Town of Berryville	580,871	573,696	1,723,089	(400,741)
55369	Town of Tazewell	35,553	(39,354)	1,240,694	(1,099,226)
55370	Town of Urbanna	(414,936)	(484,930)	(397,191)	(554,719)
55371	Town of Bluefield	(7,037)	226,940	1,880,831	(1,111,551)
55372	Town of Weber City	(26,478)	111,184	274,402	(20,159)
55373	Town of Damascus	(97,780)	(99,514)	(75,669)	(118,952)
55374	Town of Hurt	206,935	274,540	410,395	153,472
55375	Town of Waverly	(666,834)	(931,098)	(668,561)	(1,154,234)
55376	Town of Coeburn	(275,739)	(124,190)	304,882	(493,913)
55377	Town of Dayton	(125,880)	(96,652)	384,350	(477,872)
55378	Town of Courtland	(230,806)	(221,778)	(148,066)	(284,725)
55379	Town of Cape Charles	(466,055)	(489,426)	154,937	(1,046,516)
55380	Town of Independence	258,010	550,876	931,765	241,461
55381	Town of Warsaw	18,693	(164,140)	141,789	(412,957)
55382	Town of Grundy	(206,508)	(131,941)	258,967	(469,523)
55383	Town of Warrenton	1,081,471	1,373,818	5,566,437	(2,170,849)
55384	Town of Louisa	(1,104,413)	(1,420,567)	(1,095,439)	(1,675,374)
55385	Town of Kenbridge	(360,630)	(511,052)	(325,924)	(658,741)
55386	Town of Mt Jackson	180,989	235,078	678,406	(138,918)
55387	Town of Pulaski	(1,105,684)	(2,115,679)	1,459,176	(5,016,368)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55388	Town of Jarratt	1,736	70	26,842	(23,248)
55389	Town of Pembroke	4,485	192,425	338,562	67,956
55390	Town of Parksley	176,135	118,549	225,580	34,377
55391	Town of Onancock	73,205	(115,283)	269,120	(439,154)
55392	Town of Victoria	(136,030)	(304,907)	27,199	(555,910)
55393	Town of Shenandoah	592,412	42,686	509,780	(398,403)
55394	Town of Gate City	(131,026)	(336,612)	8,782	(614,311)
55395	Town of Round Hill	(54,343)	(116,144)	298,524	(456,144)
55396	Town of Kilmarnock	(732,352)	(796,743)	(317,699)	(1,200,530)
55397	Town of Orange	1,956,400	1,426,367	3,366,795	(156,613)
55398	Town of Saltville	271,515	192,242	527,983	(78,042)
55399	Town of Blackstone	(79,804)	(378,807)	1,218,503	(1,617,199)
55401	Southeastern Public Service Authority	(7,987,976)	(7,989,367)	(1,809,374)	(13,075,872)
55402	Pittsylvania County Service Authority	(227,471)	(248,791)	(4,659)	(437,177)
55403	Rappahannock Area Youth Services & Group Home Commission	(349,164)	(377,428)	(243,723)	(521,368)
55404	Appomattox Regional Library	(381,090)	(607,393)	(236,412)	(898,468)
55405	Staunton Redevelopment & Housing Authority	(361,500)	(430,048)	(161,320)	(633,170)
55406	Hampton Newport News Community Services Board	(17,067,787)	(18,571,841)	(6,017,790)	(28,589,960)
55408	Alleghany Highlands Regional Library	153,523	170,618	253,339	101,123
55409	Southside Regional Juvenile Group Home	(304,128)	(300,868)	(221,102)	(369,471)
55411	Hampton Roads Sanitation District	18,336,517	28,607,545	69,804,829	(4,899,061)
55412	Peninsula Airport Commission	(762,213)	(328,009)	820,065	(1,437,506)
55413	Richmond Redevelopment & Housing Authority	3,122,025	1,520,576	8,799,055	(4,678,929)
55415	Chesapeake Redevelopment & Housing Authority	(1,946,944)	(1,803,818)	(366,385)	(3,033,531)
55416	Alexandria Renew Enterprises	4,530,655	6,280,413	12,875,662	872,608
55417	Norfolk Airport Authority	3,632,540	4,441,155	12,501,797	(2,220,973)
55418	Charlottesville Redevelopment & Housing Authority	(1,682,460)	(1,840,876)	(1,574,720)	(2,077,110)
55419	Hampton Redevelopment & Housing Authority	1,021,932	1,127,092	3,437,469	(856,318)
55420	Loudoun County Sanitation Authority	3,786,770	4,382,260	16,630,909	(5,462,711)
55421	Danville Redevelopment & Housing Authority	(2,465,166)	(1,733,550)	(755,535)	(2,549,037)
55422	NRV Regional Water Authority	2,796,127	3,145,710	4,180,639	2,322,702
55423	Northern Virginia Juvenile Detention Center	(852,548)	(934,308)	1,150,258	(2,629,939)
55424	Hopewell Redevelopment & Housing Authority	(649,002)	(1,160,376)	(727,215)	(1,541,753)
55425	Colonial Behavioral Health	(2,882,868)	(1,371,736)	3,193,022	(5,222,078)
55426	Blacksburg-VPI Sanitation Authority	(1,006,652)	(1,046,717)	(45,532)	(1,878,800)
55427	Potomac River Fisheries Commission	161,370	262,422	456,588	96,413
55428	Chesapeake Bay Bridge Tunnel	13,051,028	13,774,988	21,162,541	7,659,236
55429	Alexandria Redevelopment & Housing Authority	(829,068)	(1,097,742)	1,035,499	(2,836,616)
55430	Albemarle County Service Authority	2,454,029	3,030,688	6,398,500	261,346
55431	Franklin Redevelopment & Housing Authority	(805,353)	(908,739)	(794,004)	(1,005,445)
55432	Bristol Redevelopment & Housing Authority	225,941	55,460	539,121	(354,211)
55433	Norfolk Redevelopment & Housing Authority	10,897,672	10,852,253	22,024,361	1,477,457
55435	Richmond Metropolitan Transportation Authority	(3,614,413)	(3,316,205)	(783,477)	(5,397,091)
55436	Riverside Regional Jail	(11,004,889)	(8,269,093)	974,090	(15,911,272)
55437	Peninsula Ports Authority of Virginia	(1,492,101)	(1,634,131)	(1,605,140)	(1,657,916)
55439	Rappahannock Rapidan Regional Commission	(501,905)	(548,928)	(333,161)	(720,494)
55440	Shenandoah Valley Juvenile Center	388,603	(61,459)	900,987	(715,685)
55442	Southside Regional Library Board	(59,593)	(242,455)	(140,038)	(346,665)
55443	Bedford Public Library	(252,555)	(197,208)	265,278	(558,629)
55444	Eastern Shore Economic Development Commission	(604,252)	(643,365)	(643,365)	(643,365)
55445	Chesterfield County Health Center Commission	(4,816,034)	(4,866,115)	(2,457,437)	(6,856,789)
55446	Washington County Service Authority	(1,401,423)	(1,063,853)	1,307,057	(3,117,496)
55447	Rappahannock Area Community Services Board	(6,886,300)	(8,365,267)	(227,701)	(14,667,686)
55449	Hampton Roads Planning District Commission	1,994,964	2,039,229	4,684,746	(69,121)
55450	Meherrin Regional Library	(183,814)	(222,834)	(251)	(406,880)
55451	New River Valley Regional Commission	43,292	142,346	749,428	(348,462)
55452	Northern Virginia Health Care Center	(6,115,432)	(6,058,371)	(2,133,646)	(9,314,625)
55453	Rockbridge Area Community Services Board	(1,679,705)	(2,115,305)	500,333	(4,152,646)
55454	Greensville-Emporia Social Services	1,258,811	974,372	1,944,371	157,303
55455	James City Service Authority	1,002,620	1,364,244	4,674,833	(1,341,601)
55456	Accomack/Norhampton Planning District Commission	(231,537)	(228,172)	336,713	(691,002)
55457	Harrisonburg-Rockingham Regional Sewer Authority	296,904	808,815	1,974,429	(167,374)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55458	Wytheville Redevelopment & Housing Authority	295,428	311,902	684,608	1,385
55459	Waynesboro Redevelopment & Housing Authority	169,493	210,152	851,561	(309,143)
55460	Region Ten Community Services Board	(10,474,961)	(10,331,177)	(740,288)	(17,858,812)
55462	Lenowisco Planning District Commission	512,189	712,435	1,265,219	267,096
55465	Rivanna Water & Sewer Authority	2,108,079	2,601,819	6,139,030	(398,705)
55466	Appomattox River Water Authority	(1,738,602)	(1,997,164)	(1,341,433)	(2,585,581)
55467	Campbell County Utilities and Service Authority	1,101,260	1,472,878	2,636,039	540,518
55469	Eastern Shore Community Services Board	408,314	(89,059)	2,667,798	(2,378,560)
55470	Anchor Commission	(1,805,289)	(1,956,368)	(1,719,038)	(2,153,188)
55471	Horizon Behavioral Health	(15,359,612)	(18,606,219)	(7,648,108)	(26,624,890)
55472	District 19 Community Services Board	(4,683,264)	(5,580,400)	55,432	(10,081,260)
55473	Hampton Roads Transit	(6,004,562)	(5,276,112)	2,150,558	(11,386,311)
55474	Upper Occoquan Sewage Authority	4,048,595	5,688,989	16,250,748	(2,968,004)
55475	New River Valley Juvenile Detention Commission	(707,170)	(660,731)	(161,528)	(1,063,040)
55476	Rockbridge Regional Library	298,962	370,705	698,211	91,499
55477	Frederick County Sanitation Authority	158,923	506,331	2,446,888	(1,101,164)
55478	Western Tidewater Community Services Board	(4,689,768)	(6,729,184)	273,871	(12,332,041)
55479	Cumberland Mountain Community Services Board	6,118,011	6,756,887	14,692,611	224,266
55480	Fredericksburg-Stafford Park Authority	(2,340,841)	(2,556,839)	(2,540,755)	(2,564,012)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(9,139,828)	(10,510,563)	(4,962,934)	(15,006,210)
55483	Rockbridge County Public Service Authority	53,970	71,208	368,937	(171,964)
55484	Danville-Pittsylvania Community Services Board	(4,834,225)	(5,087,195)	532,021	(9,647,317)
55485	Crater Juvenile Detention Home Commission	29,823	(416,454)	347,377	(1,033,025)
55486	Hampton Roads Workforce Council	(3,674,104)	(3,477,023)	(2,537,426)	(4,203,458)
55487	Capital Region Airport Commission	1,032,834	948,099	6,682,917	(3,793,300)
55488	Northwestern Community Services Board	(1,642,505)	(2,727,806)	1,156,023	(5,898,866)
55489	Harrisonburg-Rockingham Community Services Bd	(2,013,361)	(3,322,735)	226,463	(6,127,218)
55490	Upper Valley Regional Park Authority	95,021	98,098	106,739	90,774
55491	Middle Peninsula Regional Security Center	(969,511)	(560,520)	1,642,167	(2,357,574)
55492	Northern Neck Planning District Commission	(292,600)	(414,046)	(217,538)	(575,901)
55493	Planning District One Behavioral Health Services	(1,404,901)	(1,584,678)	(1,497,664)	(1,658,830)
55494	Rockbridge Area Department of Social Services	(841,663)	(785,364)	(301,149)	(1,201,147)
55495	Dinwiddie County Water Authority	(474,094)	(195,536)	210,364	(533,662)
55496	Rappahannock-Rapidan Community Services Board	(11,695,314)	(12,108,413)	(7,392,767)	(15,944,336)
55498	Valley Community Services Board	(6,075,823)	(6,453,824)	(1,156,805)	(10,501,929)
55499	Eastern Shore Public Library	67,309	118,709	281,780	(33,513)
55500	Alexandria City School Board	(10,978,540)	(11,179,336)	(5,782,457)	(15,687,541)
55501	Albemarle County Schools	(2,648,580)	(1,451,822)	3,155,058	(5,245,536)
55502	Alleghany County School Board	(574,856)	(484,684)	1,089,124	(1,820,524)
55503	Charlottesville Public Schools	(2,059,153)	(1,964,243)	(811,077)	(2,951,736)
55504	Amherst County School Board	(1,842,526)	(1,929,911)	(657,431)	(3,014,844)
55505	Appomattox County School Board	(381,783)	(402,472)	74,467	(791,397)
55506	Arlington Public Schools	1,607,156	6,160,488	17,102,054	(2,983,925)
55507	Augusta County School Board	(354)	(6,275)	1,821,902	(1,508,895)
55508	Bath County School Board	(175,982)	(405,567)	93,821	(826,001)
55509	Bedford County School Board	(1,781,581)	(1,163,748)	1,853,046	(3,718,409)
55510	Bland County School Board	(155,202)	(114,728)	93,071	(296,603)
55511	Botetourt County School Board	410,740	934,263	2,583,776	(475,386)
55512	Norfolk Public Schools	2,049,457	3,992,627	15,945,438	(6,035,321)
55513	Petersburg City Public Schools	(1,955,479)	(2,163,912)	(719,328)	(3,407,278)
55514	Buckingham County School Board	(405,602)	(776,403)	(309,627)	(1,176,161)
55515	Radford City School Board	(52,464)	(51,732)	132,193	(207,292)
55516	Caroline County School Board	(548,290)	(461,877)	238,705	(1,093,162)
55517	Carroll County School Board	(436,028)	(308,013)	1,022,871	(1,428,732)
55518	Charles City County School Board	(721,857)	(682,211)	(515,035)	(825,365)
55519	Charlotte County School Board	(740,480)	(723,248)	(380,909)	(975,220)
55520	Chesterfield County School Board	7,527,866	8,861,021	22,765,794	(2,858,859)
55521	Clarke County School Board	(384,789)	(487,480)	(112,514)	(824,030)
55522	Winchester Public Schools	(1,171,957)	(1,123,116)	(17,024)	(2,047,820)
55523	Culpeper County School Board	(3,155,210)	(3,186,042)	(1,312,645)	(4,755,918)
55524	Cumberland County School Board	(847,294)	(849,963)	(462,457)	(1,190,356)
55525	Dickenson County School Board	6,868,690	6,955,247	8,221,984	5,865,095



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55526	Dinwiddie County School Board	(732,767)	(966,147)	(45,431)	(1,774,375)
55528	Essex County Public Schools	59,931	54,507	543,613	(361,450)
55530	Covington City School Board	208,937	-	-	-
55531	Floyd County School Board	1,314,590	1,424,797	2,301,459	672,110
55532	Fluvanna County Public Schools	(989,629)	(1,080,988)	11,480	(1,967,905)
55533	Chesapeake Public Schools	14,101,373	16,170,036	31,282,268	3,489,899
55534	Virginia Beach City School Board	9,472,799	13,283,632	45,575,504	(13,813,099)
55535	Giles County Schools	88,707	(18,469)	620,578	(526,605)
55536	Gloucester County School Board	(286,145)	(244,525)	2,282,599	(2,392,921)
55537	Goochland County School Board	(36,050)	(300,787)	285,736	(803,596)
55538	Grayson County School Board	401,938	365,319	1,087,582	(247,648)
55539	Greene County Public Schools	255,527	436,543	1,748,152	(535,017)
55540	Greensville County Public Schools	(659,049)	(608,206)	(38,677)	(1,100,403)
55541	Halifax County School Board	(279,114)	239,028	1,629,121	(959,155)
55542	Hanover County Public Schools	(5,777,600)	(5,274,251)	(2,066,113)	(8,018,765)
55543	Henrico County School Board	3,346,528	2,618,637	3,327,152	2,001,640
55544	Henry County Public Schools	567,065	497,012	2,394,803	(1,156,593)
55545	Highland County School Board	552,088	522,324	680,960	386,101
55546	Isle of Wight County Schools	(388,271)	(122,024)	717,433	(839,860)
55548	King George County School Board	174,119	336,270	1,691,546	(798,155)
55549	King & Queen County School Board	(996,157)	(1,079,953)	(747,546)	(1,366,894)
55550	King William County School Board	(883,191)	(948,620)	(455,111)	(1,355,867)
55551	Lancaster County Public Schools	46,384	122,337	611,788	(278,709)
55552	Lee County School Board	6,847,023	6,350,392	7,925,774	5,012,235
55553	Loudoun County School Board	15,324,762	25,719,514	60,444,334	(2,917,766)
55554	Louisa County Public Schools	(2,293,206)	(1,719,127)	432,067	(3,520,575)
55555	Lunenburg County School Board	(433,786)	(517,262)	(155,682)	(807,183)
55556	Madison County School Board	(1,036,472)	(890,463)	(367,258)	(1,309,829)
55557	Mathews County School Board	698,823	377,949	837,798	(15,373)
55558	Mecklenburg County School Board	383,355	293,656	934,947	(252,791)
55559	Middlesex County School Board	518,917	227,427	532,119	(38,613)
55560	Montgomery County School Board	2,630,165	3,269,736	7,050,268	128,313
55562	Nelson County Public Schools	113,720	352,353	1,351,773	(526,885)
55563	New Kent County School Board	57,440	51,194	855,221	(633,125)
55565	Northampton County Schools	(364,275)	(278,110)	136,118	(630,412)
55566	Northumberland County School Board	719,765	596,041	1,027,219	227,964
55567	Nottoway County School Board	(497,967)	(280,840)	511,071	(950,808)
55568	Orange County Public Schools	(1,626,672)	(868,544)	502,372	(2,085,680)
55569	Page County Public Schools	107,189	155,834	1,189,023	(708,668)
55570	Patrick County School Board	(104,404)	129,657	1,049,087	(689,576)
55571	Pittsylvania County School Board	(213,720)	123,859	1,972,579	(1,432,628)
55572	Powhatan County School Board	(806,696)	(528,800)	721,415	(1,601,922)
55573	Prince Edward County School Board	(558,869)	(434,759)	5,751	(812,869)
55574	Prince George County School Board	85,297	581,118	2,832,081	(1,292,761)
55576	Prince William County School Board	3,665,049	10,018,800	45,191,365	(19,025,438)
55577	Pulaski County School Board	(672,414)	(406,816)	1,149,583	(1,789,767)
55578	Rappahannock County School Board	(217,590)	(279,742)	27,406	(542,825)
55579	Richmond County School Board	(131,325)	(77,892)	7,683	(150,820)
55580	Roanoke County School Board	(2,996,020)	(2,138,982)	1,106,457	(4,909,198)
55581	Rockbridge County School Board	(681,063)	(785,269)	(3,426)	(1,466,657)
55582	Rockingham County School Board	(1,590,638)	(971,440)	3,721,763	(4,958,600)
55583	Russell County School Board	6,821,641	7,519,037	9,755,151	5,667,592
55584	Scott County School Board	(300,299)	(188,409)	1,169,931	(1,329,751)
55585	Shenandoah County School Board	(216,018)	(480,635)	1,242,805	(1,908,304)
55586	Smyth County School Board	484,929	365,471	1,884,664	(941,983)
55587	Southampton County School Board	(1,216,676)	(1,533,799)	(1,050,385)	(1,941,479)
55588	Spotsylvania County School Board	(1,133,771)	(1,047,002)	3,814,600	(5,120,980)
55589	Stafford County School Board	2,346,294	3,528,154	9,062,790	(1,088,500)
55590	Surry County Schools	555,906	442,054	1,188,925	(182,956)
55591	Sussex County School Board	(500,921)	(833,813)	(349,978)	(1,199,817)
55592	Tazewell County Schools	5,372,322	6,063,225	9,247,443	3,371,860
55593	Warren County School Board	(1,010,525)	(1,040,463)	(293)	(1,943,877)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55595	Washington County School Board	343,107	422,707	2,013,412	(960,144)
55596	Westmoreland County School Board	368,510	37,218	537,963	(385,084)
55597	Wise County School Board	3,984,766	4,087,410	5,559,285	2,846,015
55598	Wythe County School Board	503,607	486,687	1,315,576	(159,520)
55599	York County School Board	(1,017,763)	76,295	3,898,282	(3,215,284)
55600	Accomack County School Board	(1,633,162)	(1,861,634)	(265,831)	(3,187,741)
55601	Bristol Virginia School Board	387,001	339,133	679,115	58,630
55602	Buena Vista City Public Schools	(331,173)	(319,902)	(152,384)	(464,796)
55603	Amelia County School Board	(532,420)	(668,671)	(230,219)	(1,030,333)
55605	Danville School Board	(923,614)	(1,481,325)	(349,709)	(2,432,927)
55606	Franklin City Public Schools	(697,617)	(724,833)	(508,620)	(887,722)
55607	Lexington City School Board	(282,657)	(306,590)	(287,139)	(323,677)
55608	Harrisonburg City School Board	(810,493)	(700,467)	366,185	(1,608,785)
55609	Hopewell City School Board	1,137,990	1,463,457	2,547,687	545,034
55610	Lynchburg City Schools	(910,604)	(866,207)	1,273,002	(2,681,641)
55611	Fauquier County School Board	(3,258,106)	(2,934,934)	865,601	(6,167,593)
55612	Brunswick County Public Schools	(560,297)	(315,460)	376,121	(894,767)
55613	The College and Career Academy At Pruden	-	-	-	-
55614	Portsmouth School Board	6,032,517	4,944,605	9,445,135	1,153,662
55615	Campbell County School Board	(472,905)	18,522	1,639,191	(1,364,009)
55616	Richmond Public Schools	(900,420)	2,187,401	9,709,451	(4,199,077)
55617	Roanoke City School Board	(1,422,568)	(1,163,937)	(250,027)	(1,867,605)
55619	Staunton City Schools	234,635	374,930	924,288	(100,596)
55620	Suffolk City School Board	(2,253,379)	(106,607)	4,347,572	(3,874,406)
55622	Craig County School Board	18,119	(136,747)	84,828	(331,997)
55623	Martinsville City Schools	1,684,863	1,602,593	2,001,844	1,251,257
55624	Appomattox Regional Governor's School	(9,997)	43,479	89,007	3,816
55625	Colonial Heights City Schools	(509,046)	(461,441)	204,791	(1,021,833)
55632	Manassas City Schools	(883,823)	(131,938)	2,698,780	(2,502,940)
55633	Franklin County Public Schools	642,825	828,384	4,011,226	(1,852,353)
55634	Frederick County School Board	(2,459,412)	(2,200,201)	1,568,560	(5,372,083)
55635	City of Salem Schools	(909,597)	(833,000)	(195,221)	(1,363,383)
55636	Manassas Park City Schools	(1,001,805)	(1,417,001)	(897,489)	(1,807,405)
55637	Newport News Public Schools	(2,247,906)	(1,892,763)	(252,683)	(3,182,782)
55638	Town of West Point School Board	59,339	38,369	89,390	(4,355)
55708	Waynesboro Public Schools	(359,707)	(215,822)	309,553	(655,023)
55710	Valley Vocational-Technical Center	(169,679)	(171,425)	(144,555)	(194,070)
55711	New Horizons Technical Center	353,449	309,693	466,369	168,854
55713	Galax City Schools	(248,188)	(437,679)	(197,131)	(641,718)
55714	Norton City Schools	(758,098)	(730,677)	(539,636)	(900,273)
55802	Williamsburg-James City County Schools	(1,976,129)	(1,480,491)	1,488,925	(3,982,223)
55803	Poquoson City Public Schools	119,255	(9,234)	269,896	(235,145)
55806	Fredericksburg City Public Schools	(675,450)	(907,056)	(245,406)	(1,472,650)
55807	Hampton City Schools	78,615	708,894	4,130,824	(2,102,435)
55813	Buchanan County School Board	7,037,375	7,023,148	8,858,011	5,470,497
55814	Jackson River Technical Center	(2,026)	-	-	-
55815	Northern Neck Regional Vocational Center	5,683	(1,482)	21,087	(21,413)
55851	Rapidan Service Authority	-	191,652	306,315	105,033
55852	Virginia Dare Soil and Water Conservation District	-	17,938	31,317	8,521
55853	Northern Neck Soil And Water Conservation District	62,996	59,071	130,484	4,970
55854	Orange County Broadband Authority	(25,075)	(44,478)	(27,944)	(63,113)
55855	Northern Virginia Soil And Water Conservation District	48,832	59,966	100,772	28,239
55856	Blue Ridge Resource Authority	(40,087)	8,666	82,788	(49,022)
55857	Peanut Soil and Water Conservation District	(7,385)	8,924	70,062	(39,040)
55858	Peumansend Creek Regional Jail Authority	(608,156)	(1,076,732)	(540,504)	(1,512,782)
55859	Williamsburg Area Transit Authority	(98,502)	(9,614)	368,038	(316,487)
55860	Middle Peninsula Juvenile Detention Commission	249,628	49,113	884,229	(594,021)
55861	Breaks Interstate Park Commission	16,069	12,914	121,449	(70,367)
55862	Crater Criminal Justice Training Academy	(39,416)	(79,444)	(52,769)	(98,505)
55863	Central Shenandoah Criminal Justice Training Academy	(105,814)	(95,579)	(22,038)	(155,292)
55864	New River Valley Emergency Communications Regional Authority	(345,051)	(355,769)	(136,639)	(514,163)
55865	Maury Service Authority	(286,188)	(312,697)	(216,363)	(390,210)





# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55866	Hampton Roads Transportation Accountability Commission	(100,179)	(113,783)	(54,540)	(161,849)
55867	Pamunkey Regional Library	(32,728)	87,610	852,718	(572,336)
55868	Northern Virginia Transportation Authority	(17,302)	(27,305)	183,333	(199,259)
55869	RSW Regional Jail Authority	(2,372,590)	(3,444,966)	(2,222,729)	(4,391,217)
55870	Bedford Regional Water Authority	410,881	558,396	2,126,455	(646,195)
55871	Portsmouth Redevelopment & Housing Authority	1,015,645	682,020	1,369,238	168,699
55872	Southwest Regional Recreation Authority	(142,885)	(178,471)	(142,522)	(197,863)
55873	Roanoke Redevelopment & Housing Authority	(783,051)	(819,657)	(229,031)	(1,298,157)
55874	Meherrin River Regional Jail Authority	(4,207,727)	(4,871,156)	(3,406,127)	(6,023,716)
55875	Woodway Water Authority	(65,062)	(81,570)	(45,773)	(110,914)
55876	BUV Authority	(4,402,875)	(3,854,385)	(1,932,848)	(5,392,468)
55877	Washington Metropolitan Area Transit Commission	(578,461)	(574,880)	(426,633)	(690,809)
55878	Mount Rogers Community Services Board	1,109,877	245,199	9,953,762	(7,458,362)
55879	Lonesome Pine Soil & Water Conservation District	15,509	21,321	41,400	4,073
55880	Big Sandy Soil & Water Conservation District	(20,336)	(100,391)	(87,423)	(109,860)
55881	Central Virginia Planning District Commission	(1,501,469)	(1,434,197)	(896,653)	(1,961,691)
55882	Middle Peninsula Planning District Commission	42,116	75,639	241,883	(63,967)
55883	Western Virginia Regional Jail Authority	(7,497,433)	(8,104,614)	(3,991,331)	(11,378,637)
55884	Halifax Service Authority	(174,032)	(211,686)	223,981	(568,790)
55886	Russell County PSA	45,986	3,212	215,403	(170,319)
55887	Piedmont Community Services	(2,267,263)	(2,369,960)	1,375,343	(5,319,680)
55888	Blue Ridge Behavioral Healthcare	(8,731,859)	(9,415,343)	(5,121,304)	(12,750,200)
55889	Skyline Soil & Water Conservation District	179,950	211,242	349,909	94,471
55890	Middle River Regional Jail Authority	(7,910,335)	(9,150,068)	(6,065,258)	(11,725,390)
55891	Tidewater Soil & Water Conservation District	509	(29,912)	27,976	(61,043)
55892	Big Stone Gap Redevelopment and Housing Authority	86,752	64,338	223,689	(61,564)
55893	Eastern Shore Soil & Water Conservation District	(62,085)	(41,271)	49,321	(117,101)
55894	Town of Boykins	(113,794)	(123,351)	(109,836)	(132,943)
55895	Town of Gordonsville	(244,273)	142,747	463,279	(114,351)
55896	Virginia Resources Authority	(476,752)	(609,810)	(23,409)	(998,901)
55897	Prince William County Service Authority	(3,237,019)	(1,345,392)	8,794,403	(9,688,070)
55898	Western Virginia Water Authority	(1,456,111)	(98,419)	3,851,405	(3,311,356)
55899	Shenandoah Valley Regional Airport Commission	485,769	810,288	1,408,295	332,728
55900	Alleghany Highlands Community Services Board	(207,941)	(520,065)	1,085,457	(1,782,584)
55901	Brunswick Industrial Development Authority	(28,032)	(202,500)	(147,136)	(236,261)
55902	Northern Neck-Essex County Group Home Commission	(122,864)	(123,798)	(50,089)	(187,087)
55904	Appalachian Juvenile Commission	962,759	1,427,327	2,750,219	361,750
55905	Goochland Powhatan Community Services	(1,682,632)	(1,885,618)	(481,034)	(2,973,940)
55906	Suffolk Redevelopment & Housing Authority	(1,681,250)	(1,610,932)	(1,016,741)	(2,131,974)
55908	Lee County Redevelopment & Housing Authority	349,587	514,788	806,957	274,235
55909	Henry County Public Service Authority	899,146	885,025	3,037,571	(873,425)
55910	Southside Planning District Commission	1,078,861	1,140,802	1,773,034	632,069
55911	Economic Development Authority of Henrico County ,VA	(100,122)	289,647	580,873	38,850
55912	Augusta County Service Authority	(103,108)	613,242	3,993,596	(2,132,597)
55914	Rappahannock Juvenile Center	113,421	609,236	2,469,555	(919,879)
55915	Cumberland Plateau Regional Housing Authority	(418,575)	(399,376)	(9,257)	(722,264)
55918	Amherst County Service Authority	145,465	513,482	1,444,951	(263,293)
55919	Pepper's Ferry Regional Wastewater Treatment Authority	870,587	1,148,896	1,841,217	568,804
55920	Rappahannock Regional Jail	(2,555,285)	(4,360,891)	4,474,226	(11,510,570)
55921	Thomas Jefferson Planning District Commission	(474,726)	(667,217)	(363,756)	(886,338)
55922	Piedmont Regional Jail Authority	1,199,396	1,166,023	3,899,910	(1,027,545)
55923	Nelson County Service Authority	(577,601)	(591,350)	94,897	(1,187,057)
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	(98,872)	(59,311)	429,526	(449,447)
55925	Fauquier County Water & Sanitation Authority	(267,547)	(216,531)	1,576,990	(1,734,523)
55926	Scott County Soil & Water Conservation District	85,909	71,192	188,389	(20,445)
55927	New River Resource Authority	502,463	798,738	1,616,272	144,882
55928	Scott County Public Service Authority	604,720	755,016	1,330,318	275,781
55929	Greensville County Water & Sewer Authority	909,077	362,048	1,360,532	(476,891)
55930	Petersburg Redevelopment & Housing Authority	20,819	(165,478)	612,168	(849,332)
55931	Central Rappahannock Regional Library	2,560,855	2,809,966	6,214,094	4,663
55932	Virginia Coalfield Economic Development Authority	326,143	333,080	659,721	60,173
55933	Central Virginia Regional Jail	(890,007)	(2,080,672)	841,945	(4,388,182)



# Political Subdivisions

## Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55934	Thomas Jefferson Soil & Water Conservation District	55,452	21,214	165,542	(125,319)
55936	Commonwealth Regional Council	366,110	396,264	660,473	166,076
55937	Wythe-Grayson Regional Library	(307,383)	(288,880)	(106,313)	(463,982)
55938	Colonial Soil & Water Conservation District	81,851	17,453	121,503	(68,830)
55939	Rivanna Solid Waste Authority	(269,499)	(338,017)	(56,992)	(571,802)
55940	Monacan Soil & Water Conservation District	347,393	358,212	549,854	198,755
55941	Robert E. Lee Soil & Water Conservation District	(36,730)	(140,953)	(25,868)	(179,285)
55942	Tri-County/City Soil & Water Conservation District	(17,391)	(88,861)	(27,927)	(133,587)
55944	Central Virginia Waste Management Authority	113,569	60,064	498,657	(264,949)
55945	Lonesome Pine Regional Library	261,625	106,263	827,146	(506,537)
55946	Virginia Peninsulas Public Service Authority	(635,000)	(438,647)	381,559	(1,127,153)
55947	Tidewater Youth Services Commission	(1,028,934)	(2,628,857)	(1,177,458)	(3,821,967)
55948	Virginia Highlands Airport Authority	(55,143)	(43,818)	84,230	(142,516)
55949	Western Tidewater Regional Jail	(177,528)	(829,146)	3,855,807	(4,729,852)
55950	Scott County Redevelopment & Housing Authority	639,272	679,215	881,737	504,033
55951	Handley Regional Library	(272,310)	(260,597)	223,513	(645,842)
55952	Northern Neck Regional Jail	(2,526,457)	(3,717,929)	(1,346,801)	(5,494,261)
55953	Montgomery Regional Solid Waste Authority	(175,662)	(65,762)	388,142	(445,416)
55954	Potomac & Rappahannock Transportation Commission	(112,758)	120,394	4,179,322	(3,114,210)
55955	Giles County Public Service Authority	(14,400)	18,487	307,368	(214,573)
55956	South Central Wastewater Authority	119,429	323,643	1,282,903	(471,381)
55957	Wise County Redevelopment & Housing Authority	478,692	783,696	1,402,377	263,907
55958	Prince William Soil & Water Conservation District	(219,069)	(399,239)	(302,844)	(470,623)
55959	Hampton Roads Regional Jail	3,566,667	2,252,053	9,811,061	(4,050,216)
55960	Castlewood Water & Sewage Authority	(111,021)	(211,163)	(99,514)	(274,545)
55961	Pamunkey Regional Jail	(213,479)	(1,480,960)	2,655,455	(4,782,916)
55962	Charlottesville-Albemarle Airport Authority	1,537,402	2,449,980	3,772,883	1,371,909
55963	Virginia Peninsula Regional Jail	(5,913,721)	(6,652,572)	(4,452,165)	(8,424,666)
55964	Virginia Biotechnology Research Partnership Authority	(526,592)	(130,411)	162,334	(417,491)
55966	Blue Ridge Regional Jail Authority	(4,728,282)	(4,495,360)	4,076,719	(11,551,301)
55967	Massanutten Regional Library	(429,506)	(428,767)	(61,670)	(714,443)
55968	Albemarle-Charlottesville Regional Jail	641,493	2,047,266	7,759,241	(2,526,537)
55969	Culpeper Soil & Water Conservation District	(160,737)	(167,680)	83,813	(359,157)
55970	New River Valley Regional Jail	(8,493,075)	(10,169,439)	(5,456,847)	(13,744,319)
55971	Sussex Service Authority	(692,308)	(751,750)	(257,903)	(1,130,995)
55972	Big Walker Soil & Water Conservation District	110,013	152,853	258,782	66,854
55973	Peter Francisco Soil & Water Conservation District	40,808	66,763	169,061	(10,251)
55974	Peaks of Otter Soil & Water Conservation District	(109,892)	(151,288)	(90,488)	(157,693)
55975	New River Soil & Water Conservation District	121,961	164,044	286,208	66,072
55977	Southside Regional Jail	(212,149)	(5,143)	1,551,044	(1,291,281)
55978	Evergreen Soil & Water Conservation District	3,286	16,059	92,958	(37,357)
55979	Roanoke Higher Education Authority	(281,573)	(324,168)	119,035	(681,258)
55981	John Marshall Soil & Water Conservation District	(90,694)	(130,928)	9,152	(258,395)
55982	Daniel Boone Soil & Water Conservation District	69,502	95,867	179,798	26,733
55983	Southside Behavioral Health	(1,959,468)	(2,819,780)	220,866	(5,321,213)
55984	Northern Shenandoah Valley Regional Commission	(139,827)	(119,431)	162,109	(327,262)
55985	Tazewell Soil & Water Conservation District	29,549	44,525	84,786	11,230
55987	Richmond Regional Planning District Commission	448,097	308,141	1,044,399	(261,551)
55988	Henricopolis Soil & Water Conservation District	(60,301)	(93,760)	(18,620)	(121,352)
55989	Piedmont Regional Juvenile Detention Center	(415,646)	(460,493)	(220,290)	(657,250)
55990	Roanoke River Service Authority	460	59,846	228,513	(76,265)
55991	Lee County Public Service Authority	(308,019)	(318,097)	(99,121)	(479,366)
55992	Blue Ridge Juvenile Detention Center	(23,965)	(117,911)	661,365	(708,297)
55993	Ferrum Water & Sewage Authority	(11,228)	(1,613)	85,569	(74,883)
55994	Wise County Public Service Authority	(452,067)	(370,347)	86,570	(727,514)
55995	Holston River Soil & Water Conservation District	(40,480)	(43,397)	62,132	(119,456)
55996	New River Valley Community Services	(12,132,472)	(14,567,827)	(5,141,013)	(21,557,567)
55997	Institute For Advanced Learning and Research	(1,006,130)	(1,225,600)	(543,430)	(1,706,721)
55998	Southwest Virginia Regional Jail Authority	(7,618,948)	(7,858,156)	(342,278)	(13,956,398)
55999	Clinch Valley Soil & Water Conservation District	(94,191)	(114,736)	(81,673)	(160,164)
Total Political Subdivisions		2,104,325,688	2,396,240,721	6,319,818,868	(819,270,035)



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55100	Accomack County	1,601,306	4,672,537	-	(797,997)	-	(3,612,768)	(138,299)	1,724,779	69,497,004	71,221,783
55101	Albemarle County	7,421,366	16,600,336	-	9,504,553	-	(11,419,966)	(277,448)	21,828,841	244,358,252	266,187,093
55102	Alleghany County	1,052,014	3,095,199	-	(923,214)	-	(2,322,119)	(55,410)	846,470	45,991,550	46,838,020
55103	Amelia County	615,414	1,367,302	-	264,888	-	(994,437)	(35,586)	1,217,581	20,155,921	21,373,502
55104	Amherst County	1,514,476	3,550,703	-	(1,384,517)	-	(3,025,327)	(105,766)	549,569	52,654,085	53,203,654
55105	Appomattox County	623,643	1,964,912	-	706,630	-	(1,663,773)	(17,645)	1,613,767	29,326,872	30,940,639
55107	Augusta County	3,351,983	7,723,242	-	(1,261,958)	-	(5,675,497)	(182,581)	3,955,189	113,995,461	117,950,650
55108	Bath County	367,432	1,212,699	-	(266,187)	-	(801,199)	-	512,745	17,999,083	18,511,828
55109	Bedford County	2,451,352	6,073,429	-	(619,696)	-	(4,294,310)	(191,290)	3,419,485	89,768,178	93,187,663
55110	Bland County	342,112	816,587	-	42,616	-	(455,219)	(13,825)	732,271	11,989,989	12,722,260
55111	Botetourt County	2,221,294	4,284,280	-	1,006,813	-	(3,452,932)	(73,133)	3,986,322	63,012,547	66,998,869
55112	Brunswick County	861,119	2,025,408	-	507,721	-	(1,403,138)	(36,783)	1,954,327	29,864,880	31,819,207
55113	Buchanan County	1,163,424	4,713,043	-	2,939,969	-	(3,661,513)	(37,162)	5,117,761	70,508,769	75,626,530
55114	Buckingham County	777,467	1,655,895	-	(175,302)	-	(1,231,741)	(41,442)	984,877	24,390,903	25,375,780
55115	Campbell County	2,176,108	5,889,625	-	1,412,997	-	(4,726,874)	(95,188)	4,656,668	87,488,624	92,145,292
55116	Caroline County	1,768,151	4,362,839	-	(843,112)	-	(2,721,936)	(94,655)	2,471,287	64,274,801	66,746,088
55117	Carroll County	1,055,058	2,936,075	-	1,357,237	-	(2,413,305)	(99,604)	2,835,461	43,698,810	46,534,271
55118	Charles City County	549,950	1,298,999	-	(535,746)	-	(983,798)	(35,128)	294,277	19,203,940	19,498,217
55119	Charlotte County	707,840	2,055,294	-	(205,572)	-	(1,726,020)	(53,456)	778,086	30,630,696	31,408,782
55120	Chesterfield County	36,657,668	91,543,617	-	41,914,379	-	(63,791,449)	(1,031,272)	105,292,943	1,351,955,424	1,457,248,367
55121	Clarke County	731,681	1,868,969	-	100,757	-	(1,511,802)	(65,633)	1,123,972	27,745,464	28,869,436
55122	Craig County	275,378	646,791	-	(231,496)	-	(602,943)	(104)	87,626	9,608,235	9,695,861
55123	Culpeper County	2,987,352	5,954,572	-	(612,942)	-	(3,756,108)	(277,532)	4,295,342	87,245,345	91,540,687
55124	Cumberland County	479,113	1,298,566	-	(141,488)	-	(836,023)	(96,084)	704,084	19,224,953	19,929,037
55125	Dickenson County	891,030	2,850,536	-	855,904	-	(2,277,873)	(91,408)	2,228,189	42,523,770	44,751,959
55126	Dinwiddie County	1,664,748	3,148,132	-	(90,905)	-	(1,935,196)	(43,820)	2,742,959	45,963,756	48,706,715
55128	Essex County	637,155	1,249,663	-	(261,557)	-	(809,240)	(47,081)	768,940	18,304,532	19,073,472
55130	Fauquier County	6,444,982	11,947,977	-	3,371,745	-	(7,089,908)	(265,514)	14,409,282	174,239,791	188,649,073
55131	Floyd County	695,420	1,541,372	-	106,946	-	(1,164,910)	(42,687)	1,136,141	22,743,526	23,879,667
55132	Fluvanna County	1,086,393	2,049,523	-	29,554	-	(1,267,801)	(53,668)	1,844,001	29,937,639	31,781,640
55133	Franklin County	2,457,163	5,374,048	-	2,260,497	-	(3,866,310)	(140,000)	6,085,398	79,161,516	85,246,914
55134	Frederick County	7,137,210	14,808,043	-	4,770,091	-	(8,363,510)	(380,235)	17,971,599	216,613,072	234,584,671
55135	Giles County	811,304	2,148,848	-	983,115	-	(1,683,193)	(30,610)	2,229,464	31,880,384	34,109,848
55136	Gloucester County	2,266,070	5,949,876	-	3,225,935	-	(3,994,073)	(84,706)	7,363,102	87,919,634	95,282,736
55137	Goochland County	2,560,121	3,333,205	-	493,881	-	(2,152,064)	(269,875)	3,965,268	48,031,657	51,996,925
55138	Grayson County	647,159	1,864,114	-	(177,064)	-	(1,572,009)	-	762,200	27,755,350	28,517,550
55139	Greene County	796,168	1,736,512	-	(311,488)	-	(1,349,297)	(33,039)	838,856	25,621,098	26,459,954
55140	Greensville County	732,982	1,908,709	-	(165,856)	-	(1,417,536)	(47,873)	1,010,426	28,276,886	29,287,312
55141	Halifax County	1,111,348	3,188,864	-	325,567	-	(2,535,330)	(37,727)	2,052,722	47,417,613	49,470,335
55142	Hanover County	9,789,210	24,036,718	-	1,662,818	-	(13,362,726)	(308,330)	21,817,690	353,145,839	374,963,529
55143	Henrico County	42,494,694	119,825,508	-	36,502,994	-	(87,357,449)	(2,128,860)	109,336,887	1,777,441,179	1,886,778,066
55144	Henry County	3,034,189	6,967,286	-	2,031,719	-	(5,739,830)	(107,063)	6,186,301	103,108,307	109,294,608
55145	Highland County	215,689	559,348	-	111,410	-	(477,360)	(2,016)	407,071	8,310,636	8,717,707
55146	Isle of Wight County	2,300,712	4,265,337	-	(144,501)	-	(2,633,351)	(118,083)	3,670,114	62,265,184	65,935,298
55147	James City County	5,393,256	16,065,148	-	1,942,788	-	(10,726,724)	(263,680)	12,410,788	238,104,144	250,514,932
55148	King George County	2,008,341	3,725,760	-	250,231	-	(2,144,661)	(69,960)	3,769,711	54,295,417	58,065,128
55149	King & Queen County	563,105	899,338	-	37,701	-	(874,637)	(6,279)	619,228	13,200,883	13,820,111
55150	King William County	793,589	1,437,449	-	143,485	-	(1,130,727)	(162,228)	1,081,568	21,148,425	22,229,993
55151	Lancaster County	934,618	1,874,353	-	889,120	-	(1,524,507)	(59,725)	2,113,859	27,625,693	29,739,552
55152	Lee County	634,079	2,241,917	-	(433,550)	-	(1,774,302)	(108,140)	560,004	33,520,725	34,080,729
55153	Loudoun County	42,062,640	77,855,583	-	1,824,554	-	(39,323,298)	(1,043,212)	81,376,267	1,131,536,664	1,212,912,931
55154	Louisa County	2,281,334	3,615,282	-	195,744	-	(2,190,295)	(43,480)	3,858,585	52,395,293	56,253,878
55155	Lunenburg County	301,912	985,473	-	3,977	-	(182,830)	(33,049)	445,483	14,720,627	15,166,110
55156	Madison County	887,362	1,519,139	-	(367,067)	-	(1,078,334)	(62,044)	899,056	22,188,588	23,087,644
55157	Mathews County	485,312	1,071,861	-	(400,452)	-	(726,401)	(8,004)	422,316	15,761,308	16,183,624



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55158	Mecklenburg County	1,292,196	3,869,324	-	2,840,279	-	(3,298,009)	(41,051)	4,662,739	57,700,652	62,363,391
55159	Middlesex County	504,704	937,798	-	(920,486)	-	(623,287)	(16,250)	(117,521)	13,708,375	13,590,854
55160	Montgomery County	2,807,939	7,649,961	9,227	1,763,185	-	(5,387,778)	(81,950)	6,760,584	113,259,685	120,020,269
55162	Nelson County	570,731	1,548,773	-	(398,143)	-	(1,411,079)	(53,499)	256,783	23,106,349	23,363,132
55163	New Kent County	1,804,182	2,907,421	-	(538,824)	-	(1,532,330)	(63,329)	2,577,120	42,066,558	44,643,678
55165	Northampton County	1,262,757	2,915,403	-	266,750	-	(2,152,370)	(55,466)	2,237,074	43,032,311	45,269,385
55166	Northumberland County	634,497	1,543,022	191,504	346,800	-	(1,112,240)	(20,752)	1,582,831	22,791,585	24,374,416
55167	Nottoway County	535,934	1,165,819	-	80,630	-	(1,056,583)	(15,045)	710,755	17,271,278	17,982,033
55168	Orange County	1,803,515	3,261,044	-	266,488	-	(1,863,799)	(108,857)	3,358,391	47,494,573	50,852,964
55169	Page County	1,246,943	2,575,357	-	359,750	-	(1,733,833)	(88,489)	2,359,728	37,817,658	40,177,386
55170	Patrick County	975,558	2,223,388	-	(461,374)	-	(1,566,718)	(44,395)	1,126,459	32,769,081	33,895,540
55171	Pittsylvania County	2,243,567	5,958,155	-	682,287	-	(4,867,474)	(139,504)	3,877,031	88,528,885	92,405,916
55172	Powhatan County	1,596,013	2,322,046	-	1,258,886	-	(1,312,761)	(57,560)	3,806,624	33,489,828	37,296,452
55173	Prince Edward County	720,288	1,942,673	-	(326,484)	-	(1,521,049)	(65,515)	749,913	28,853,331	29,603,244
55174	Prince George County	2,476,616	5,329,494	-	1,846,355	-	(4,218,285)	(63,005)	5,371,175	78,619,502	83,990,677
55176	Prince William County	45,653,877	113,519,702	-	(5,034,985)	-	(77,848,316)	(2,137,159)	74,153,119	1,676,112,230	1,750,265,349
55177	Pulaski County	1,969,026	4,479,154	-	2,301,475	-	(3,481,144)	(91,342)	5,177,199	66,175,034	71,352,233
55178	Rappahannock County	463,189	1,255,317	-	(178,898)	-	(1,140,649)	(31,215)	367,744	18,720,031	19,087,775
55179	Richmond County	662,504	1,158,671	-	112,898	-	(1,019,484)	(3,342)	911,247	17,014,398	17,925,645
55180	Roanoke County	7,674,427	21,148,649	-	5,444,742	-	(15,524,848)	(333,165)	18,409,805	313,567,891	331,977,696
55181	Rockbridge County	1,423,020	2,926,861	-	94,047	-	(2,203,161)	(69,012)	2,171,755	43,073,976	45,245,731
55182	Rockingham County	4,607,297	9,782,588	-	1,264,088	-	(6,366,388)	(144,940)	9,142,645	143,575,604	152,718,249
55183	Russell County	765,894	2,632,436	-	(157,255)	-	(2,368,704)	(47,637)	824,734	39,441,334	40,266,068
55184	Scott County	876,987	2,419,516	-	1,644,814	-	(1,825,782)	(22,650)	3,092,885	35,891,917	38,984,802
55185	Shenandoah County	2,219,871	4,496,705	-	(861,265)	-	(2,774,834)	(131,479)	2,948,998	65,851,143	68,800,141
55186	Smyth County	1,027,605	3,507,787	-	854,773	-	(2,837,373)	(38,956)	2,513,836	52,377,774	54,891,610
55187	Southampton County	1,206,288	3,402,308	-	(375,404)	-	(2,509,415)	(52,147)	1,671,630	50,479,051	52,150,681
55188	Spotsylvania County	9,292,285	18,163,090	-	411,215	-	(9,318,043)	(425,638)	18,122,909	264,662,372	282,785,281
55189	Stafford County	9,255,513	19,119,076	-	6,248,864	-	(11,084,797)	(462,733)	23,075,923	279,763,820	302,839,743
55190	Surry County	570,253	1,502,674	-	(74,468)	-	(1,308,670)	(15,440)	674,349	22,353,633	23,027,982
55191	Sussex County	818,646	1,931,682	-	(510,032)	-	(1,462,180)	(120,501)	657,615	28,590,203	29,247,818
55192	Tazewell County	1,478,560	4,636,456	-	474,006	-	(3,848,667)	(44,587)	2,695,768	69,156,306	71,852,074
55193	Warren County	2,077,367	3,727,582	-	(565,374)	-	(2,693,074)	(218,853)	2,327,648	54,602,031	56,929,679
55195	Washington County	1,538,900	3,935,679	-	(572,888)	-	(3,128,506)	(87,290)	1,685,895	58,375,353	60,061,248
55196	Westmoreland County	1,013,713	2,159,406	392,957	(420,948)	-	(1,542,893)	(17,272)	1,584,963	31,757,563	33,342,526
55197	Wise County	1,513,863	4,623,234	-	842,336	-	(3,511,451)	(103,725)	3,364,257	68,786,086	72,150,343
55198	Wythe County	1,011,407	2,901,470	507,142	(614,030)	-	(2,279,384)	(78,662)	1,447,943	43,152,355	44,600,298
55199	York County	5,959,147	17,846,347	-	8,154,297	-	(13,659,051)	(306,846)	17,993,894	265,414,134	283,408,028
55200	City of Alexandria	14,137,998	49,880,739	-	11,914,562	-	(38,108,640)	(1,151,160)	36,673,499	744,465,806	781,139,305
55201	City of Bristol	1,734,243	8,253,741	-	1,491,482	-	(7,621,609)	(132,428)	3,725,429	124,420,413	128,145,842
55202	City of Buena Vista	452,017	1,542,760	-	(1,088,741)	-	(1,295,642)	(12,364)	(401,970)	23,057,696	22,655,726
55203	Town of St. Paul	101,266	280,179	-	(157,632)	-	(269,856)	(5,289)	(51,332)	4,187,111	4,135,779
55204	Town of Clifton Forge	164,026	770,379	-	(205,934)	-	(768,796)	(17,435)	(57,760)	11,642,114	11,584,354
55205	City of Danville	714,884	2,113,764	-	(1,158,667)	-	(1,685,512)	(93,309)	(108,840)	31,489,549	31,380,709
55206	City of Fredericksburg	3,811,974	10,757,613	-	2,893,717	-	(9,045,913)	(202,340)	8,215,051	160,184,192	168,399,243
55207	City of Hampton	13,848,019	46,870,101	-	9,806,392	-	(39,254,602)	(899,204)	30,370,706	700,600,744	730,971,450
55208	City of Harrisonburg	4,122,781	12,885,077	-	4,677,700	-	(9,491,824)	(214,530)	11,979,204	191,620,429	203,599,633
55209	City of Hopewell	2,552,445	8,442,569	-	617,959	-	(8,394,520)	(355,365)	2,863,088	126,897,599	129,760,687
55210	City of Lynchburg	7,591,733	28,109,009	-	2,153,966	-	(24,239,496)	(333,509)	13,281,703	421,124,533	434,406,236
55211	Town of Crewe	84,872	207,045	-	(83,020)	-	(160,210)	(1,018)	4,011,226	4,122,895	4,122,895
55212	City of Norfolk	7,469,996	9,832,433	-	5,171,227	-	(5,772,488)	(339,526)	16,361,642	141,251,691	157,613,333
55213	City of Petersburg	3,353,088	12,626,008	-	(2,140,005)	-	(12,003,662)	(614,669)	1,220,760	190,008,041	191,228,801
55214	City of Portsmouth	11,583,071	28,753,222	-	1,384,926	-	(20,915,503)	(953,603)	19,852,113	425,325,143	445,177,256
55215	City of Radford	1,650,782	4,515,221	-	1,109,537	-	(3,501,717)	(110,015)	3,663,808	67,047,245	70,711,053
55216	City of Richmond	3,344,450	10,152,900	-	(869,276)	-	(8,664,183)	(447,272)	3,516,619	151,624,612	155,141,231



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55217	City of Roanoke	1,631,660	5,501,863	-	2,355,615	-	(4,851,512)	(75,408)	4,562,218	82,340,884	86,903,102	
55218	Town of Craigsville	13,860	57,141	-	(10,141)	-	(18,388)	-	42,472	841,860	884,332	
55219	City of Staunton	1,939,421	6,342,402	-	692,356	-	(5,311,394)	(64,826)	3,597,959	94,710,197	98,308,156	
55220	City of Suffolk	10,017,571	25,927,892	-	9,941,153	-	(16,042,867)	(332,477)	29,511,272	382,287,019	411,798,291	
55221	City of Williamsburg	1,618,172	5,540,023	-	1,685,163	-	(5,076,749)	(82,024)	3,684,585	83,035,628	86,720,213	
55222	City of Winchester	3,504,243	9,061,979	-	1,548,251	-	(6,306,521)	(170,288)	7,637,664	133,985,695	141,623,359	
55223	City of Martinsville	1,913,347	7,679,568	-	(214,752)	-	(7,366,108)	(35,879)	1,976,176	115,559,031	117,535,207	
55224	City of Falls Church	165,870	368,691	-	83,364	-	(313,473)	(938)	303,514	5,453,419	5,756,933	
55225	City of Colonial Heights	2,055,149	6,230,862	-	2,153,586	-	(4,724,205)	(47,990)	5,667,402	92,640,017	98,307,419	
55226	Town of Front Royal	896,429	3,076,155	-	8,435	-	(2,736,418)	(43,467)	1,201,134	46,066,184	47,267,318	
55227	Town of Boyce	-	1,212	-	(1,260)	-	-	-	(48)	17,950	17,902	
55228	Town of Middletown	114,755	70,730	-	(6,713)	-	(35,831)	(41,972)	100,969	971,997	1,072,966	
55229	Town of Chilhowie	176,336	306,234	-	(68,674)	-	(379,324)	-	34,572	4,550,131	4,584,703	
55230	City of Covington	389,923	1,748,209	-	(665,278)	-	(1,710,274)	(11,509)	(248,929)	26,370,362	26,121,433	
55231	Town of Floyd	15,135	30,443	-	(39,816)	-	(37,613)	-	(31,851)	454,673	422,822	
55232	City of Franklin	1,159,103	2,951,036	-	(163,084)	-	(2,692,039)	(60,037)	1,194,979	43,935,980	45,130,959	
55233	City of Chesapeake	29,120,955	78,901,129	-	26,094,375	-	(60,476,303)	(1,292,314)	72,347,842	1,170,668,972	1,243,016,814	
55234	City of Virginia Beach	50,070,544	161,907,327	-	85,562,485	-	(133,214,069)	(2,861,699)	161,464,588	2,416,594,400	2,578,058,988	
55235	City of Norton	521,899	1,435,103	-	3,547	-	(990,785)	(41,749)	928,015	21,255,149	22,183,164	
55236	City of Manassas Park	1,623,777	3,320,102	-	1,791,429	-	(2,055,318)	(41,488)	4,638,502	48,611,317	53,249,819	
55237	Town of Exmore	115,248	104,883	-	(50,496)	-	(31,306)	-	138,329	1,454,230	1,592,559	
55238	Town of Pound	-	104,736	-	(113,579)	692,126	(107,792)	(2,070)	573,421	1,606,581	2,180,002	
55239	Town of Grottoes	147,260	207,576	-	(508,340)	-	(124,753)	(13,945)	(292,202)	2,997,291	2,705,089	
55240	Town of Onley	37,050	44,053	-	(9,395)	-	(24,147)	-	47,561	627,662	675,223	
55241	Town of West Point	278,750	463,547	-	562,491	-	(184,386)	(195)	1,120,207	6,680,905	7,801,112	
55242	Town of South Hill	538,466	1,238,935	-	(456,548)	-	(740,419)	(15,858)	564,576	18,194,265	18,758,841	
55243	Town of Rural Retreat	45,165	66,351	-	(129,164)	-	(34,791)	-	(52,439)	955,210	902,771	
55244	Town of Dillwyn	-	1,026	-	(12,476)	-	-	-	(11,450)	15,196	3,746	
55245	Town of Scottsville	31,275	39,690	-	(102,400)	-	(33,109)	(559)	(65,103)	573,558	508,455	
55246	Town of Burkeville	12,102	19,442	-	13,636	-	(26,189)	-	18,991	289,025	308,016	
55247	Town of Madison	5,745	4,154	-	(25,558)	-	-	-	(15,659)	55,794	40,135	
55248	Town of Pennington Gap	80,141	107,788	-	(32,392)	-	(72,135)	(347)	83,055	1,552,961	1,636,016	
55249	Town of La Crosse	15,859	26,238	-	4,869	-	(22,382)	-	24,584	384,036	408,620	
55250	Town of Rich Creek	19,693	35,016	-	68,183	-	(26,275)	-	96,617	512,201	608,818	
55252	Town of Windsor	84,398	102,151	297,343	29,293	-	(21,622)	(1,293)	490,270	1,440,405	1,930,675	
55253	Town of Haysi	7,440	41,180	-	51,671	-	(48,696)	-	51,595	626,977	678,572	
55254	Town of Stephens City	68,275	134,315	-	(33,918)	-	(136,220)	(29,871)	2,581	2,004,620	2,007,201	
55255	Town of Brodnax	9,198	9,624	-	(38,368)	-	(3,435)	-	(22,981)	135,093	112,112	
55256	Town of Mineral	11,117	16,507	-	(66,931)	-	(8,479)	-	(47,786)	237,667	189,881	
55257	Town of Lebanon	147,441	703,776	-	(156,376)	-	(654,593)	(53,750)	(13,502)	10,633,043	10,619,541	
55258	City of Newport News	11,612,464	5,871,107	-	(2,409,890)	-	(536,859)	(581,333)	13,955,489	75,925,988	89,881,477	
55259	Town of Richlands	297,735	1,052,712	-	51,132	-	(909,331)	(14,390)	477,858	15,759,863	16,237,721	
55260	Town of Haymarket	155,015	56,873	-	(129,026)	-	(10,797)	-	72,065	692,942	765,007	
55261	Town of Lovettsville	61,660	49,268	-	(90,868)	-	(4,055)	-	16,005	670,265	686,270	
55262	Town of Troutville	3,556	4,774	-	12,336	-	(3,203)	-	17,463	68,778	86,241	
55263	Town of Buchanan	23,144	5,007	-	(7,361)	-	(565)	(7,925)	12,300	55,275	67,575	
55264	Town of Eastville	68,023	37,223	-	43,406	-	(27,321)	-	121,331	497,082	618,413	
55265	Town of Occoquan	37,533	14,793	-	4,017	-	(567)	-	55,776	181,908	237,684	
55266	Town of Farmville	463,516	285,534	-	-	-	(9,697)	(39,450)	699,903	3,791,192	4,491,095	
55267	Town of Glade Spring	35,547	2,399	-	-	-	-	-	37,946	-	37,946	
55300	Town of Abingdon	450,046	1,740,786	-	(629,787)	-	(1,357,696)	(7,598)	195,751	26,022,020	26,217,771	
55301	Town of Dumfries	345,334	400,072	-	212,361	-	(415,555)	(5,984)	536,228	5,792,427	6,328,655	
55302	Town of Iron Gate	3,683	23,542	-	(18,058)	-	(23,552)	-	(14,385)	356,856	342,471	
55303	Town of Montross	14,212	34,513	-	36,406	-	(43,763)	-	41,368	518,969	560,337	
55304	Town of South Boston	570,718	1,835,725	-	(953,787)	-	(1,872,547)	(47,906)	(467,797)	27,585,436	27,117,639	



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55305	Town of Gretna	49,844	164,704	-	(193,018)	-	(73,134)	-	(51,604)	2,426,776	2,375,172
55306	Town of Remington	18,520	60,868	-	157,082	-	(54,607)	-	181,863	910,529	1,092,392
55307	City of Lexington	705,713	2,037,435	-	797,284	-	(1,725,222)	(8,533)	1,806,677	30,345,380	32,152,057
55308	City of Waynesboro	1,540,252	5,987,664	-	487,938	-	(5,266,415)	(86,372)	2,663,067	89,842,277	92,505,344
55309	Town of Colonial Beach	306,672	492,887	-	(58,098)	-	(415,944)	(21,422)	304,095	7,214,042	7,518,137
55310	Town of Smithfield	458,636	901,979	-	(81,499)	-	(394,844)	(16,150)	868,122	13,109,509	13,977,631
55311	Town of Brookneal	20,923	134,667	-	(47,989)	-	(168,587)	-	(60,986)	2,058,442	1,997,456
55312	Town of Hamilton	30,167	60,633	-	83,589	-	(61,476)	-	112,913	898,843	1,011,756
55313	City of Galax	695,858	2,354,403	-	(850,838)	-	(1,752,659)	(86,559)	360,205	35,103,792	35,463,997
55314	Town of Jonesville	23,618	84,433	-	(144,416)	-	(62,935)	-	(99,300)	1,258,716	1,159,416
55315	Town of Wytheville	999,044	2,521,089	-	(603,670)	-	(1,867,511)	(9,134)	1,039,818	37,288,749	38,328,567
55316	City of Fairfax	2,638,564	12,753,836	-	2,241,323	-	(11,289,612)	(232,015)	6,112,096	192,067,961	198,180,057
55317	Town of Vienna	1,465,400	5,422,424	-	(943,539)	-	(4,279,644)	(19,662)	1,644,979	81,016,458	82,661,437
55318	Town of Vinton	453,050	1,378,312	-	(151,966)	-	(1,366,234)	(41,078)	272,084	20,670,042	20,942,126
55319	City of Emporia	750,871	2,125,862	-	818,344	-	(1,622,387)	(21,644)	2,051,046	31,565,401	33,616,447
55320	Town of Culpeper	1,400,360	3,341,672	-	1,584,837	-	(2,872,745)	(64,757)	3,389,367	49,574,636	52,964,003
55321	Town of Woodstock	435,066	1,038,362	-	(191,711)	-	(963,047)	(71,979)	246,691	15,465,586	15,712,277
55322	Town of Glasgow	23,468	47,403	-	(26,785)	-	(15,972)	-	28,114	686,788	714,902
55323	Town of Marion	475,111	1,399,029	-	(331,865)	-	(879,173)	(21,806)	641,296	20,701,737	21,343,033
55324	Town of Altavista	327,747	856,070	-	604,219	-	(713,147)	(19,314)	1,055,575	12,721,002	13,776,577
55325	Town of Herndon	1,955,303	6,710,646	-	206,258	-	(4,868,516)	(98,935)	3,904,756	99,945,404	103,850,160
55326	Town of Pearisburg	177,479	603,955	-	85,014	-	(487,753)	(10,384)	368,311	9,019,078	9,387,389
55327	Town of Christiansburg	1,651,626	4,101,793	-	541,504	-	(2,679,271)	(67,378)	3,548,274	60,489,006	64,037,280
55328	Town of Wakefield	13,382	55,732	-	2,729	-	(65,679)	-	845,123	851,287	851,287
55329	Town of Leesburg	3,356,162	9,169,728	-	1,152,508	-	(5,759,465)	(205,457)	7,713,476	135,474,125	143,187,601
55330	Town of Chatham	43,231	141,811	-	(212,428)	-	(116,595)	(23,563)	(167,544)	2,127,756	1,960,212
55331	Town of Bowling Green	45,429	111,620	-	(233,906)	-	(85,290)	(3,894)	(166,041)	1,652,793	1,486,752
55332	City of Manassas	4,211,376	12,249,728	-	3,912,307	-	(8,845,688)	(172,448)	11,355,275	181,775,144	193,130,419
55333	Town of Alberta	-	11,635	-	84,526	-	(9,291)	-	86,870	177,017	263,887
55334	Town of Boynton	36,174	95,465	-	15,994	-	(58,657)	-	88,976	1,407,454	1,496,430
55335	City of Salem	3,088,371	15,262,503	-	1,135,933	-	(13,837,869)	(174,828)	5,474,110	230,029,140	235,503,250
55336	Town of Mckenney	4,898	27,784	-	8,285	-	(38,103)	-	2,864	425,771	428,635
55337	Town of Narrows	150,849	337,366	-	31,396	-	(234,412)	(14,616)	270,583	4,971,687	5,242,270
55338	Town of Quantico	12,309	27,808	-	80,612	-	(37,856)	-	82,873	418,592	501,465
55339	Town of Halifax	72,963	159,953	-	(225,596)	-	(85,062)	-	(77,742)	2,339,236	2,261,494
55340	Town of Blacksburg	1,744,683	6,764,413	-	3,860,795	-	(5,064,413)	(54,342)	7,251,136	101,028,226	108,279,362
55341	Town of Chincoteague	350,503	757,440	-	256,887	-	(450,244)	(51,239)	863,347	11,121,576	11,984,923
55342	Town of Lawrenceville	110,077	311,816	-	139,904	-	(189,865)	(7,988)	363,944	4,608,346	4,972,290
55343	Town of Amherst	191,941	354,838	-	437,225	-	(303,437)	-	680,567	5,216,639	5,897,206
55344	Town of Stanley	61,105	247,648	285,678	(487,976)	-	(128,338)	(11,901)	(33,784)	3,677,872	3,644,088
55345	Town of Hillsville	218,492	583,920	-	(150,206)	-	(462,435)	(392)	189,379	8,663,587	8,852,966
55346	Town of Elkton	217,941	301,855	-	(175,377)	-	(217,851)	(2,946)	123,622	4,364,385	4,488,007
55347	Town of Bridgewater	266,915	838,269	-	580,738	-	(689,407)	(55,319)	941,196	12,524,253	13,465,449
55348	Town of Purcellville	830,671	1,343,636	-	1,257,862	-	(856,372)	(37,078)	2,538,719	19,521,771	22,060,490
55349	Town of Timberville	131,186	245,540	-	3,024	-	(226,688)	(15,193)	137,869	3,627,384	3,765,253
55350	Town of Wise	267,435	946,648	-	563,376	-	(727,612)	(10,349)	1,039,498	14,125,960	15,165,458
55351	Town of New Market	164,108	348,323	71,260	3,387	-	(265,747)	-	321,331	5,129,107	5,450,438
55352	Town of Tappahannock	177,013	490,908	-	44,525	-	(415,486)	-	296,960	7,303,444	7,600,404
55353	Town of Rocky Mount	392,158	1,060,434	-	421,866	-	(923,874)	(8,828)	941,756	15,784,327	16,726,083
55354	Town of Big Stone Gap	212,127	980,237	-	(126,840)	-	(1,030,119)	(11,692)	23,713	14,830,815	14,854,528
55355	Town of Luray	343,235	948,594	-	479,305	-	(781,594)	(7,887)	981,653	14,104,755	15,086,408
55356	Town of Stuart	-	-	-	-	-	-	-	-	-	-
55357	Town of Strasburg	405,870	1,009,040	-	905	-	(726,401)	(12,025)	677,389	14,912,079	15,589,468
55358	Town of Appomattox	94,874	222,705	-	307,506	-	(104,496)	(895)	519,694	3,257,150	3,776,844
55359	Town of Clarksville	141,056	341,614	-	449,902	-	(350,654)	-	581,918	5,095,223	5,677,141



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55360	Town of Dublin	177,789	382,822	-	(128,845)	-	(262,919)	(8,512)	160,335	5,629,364	5,789,699
55361	Town of Middleburg	229,471	253,956	-	122,169	-	(233,479)	-	372,117	3,649,578	4,021,695
55362	Town of Edinburg	27,821	86,558	-	1,499	-	(17,818)	-	98,060	1,263,429	1,361,489
55363	Town of Chase City	92,512	494,277	-	162,903	-	(481,404)	(18,164)	250,124	7,479,893	7,730,017
55364	Town of Bedford	589,069	2,242,752	-	(490,991)	-	(2,122,100)	(12,879)	205,851	33,704,370	33,910,221
55365	City of Poquoson	1,066,136	2,770,850	-	399,396	-	(2,508,016)	(3,854)	1,724,512	41,239,434	42,963,946
55366	Town of Ashland	533,133	1,402,539	-	(146,716)	-	(958,002)	(10,537)	820,417	20,729,493	21,549,910
55367	Town of Broadway	208,560	329,885	-	173,610	-	(247,079)	(11,883)	453,093	4,808,112	5,261,205
55368	Town of Berryville	222,972	587,582	-	24,062	-	(425,113)	(6,255)	403,248	8,697,629	9,100,877
55369	Town of Tazewell	337,800	617,714	-	(74,535)	-	(444,401)	(21,982)	414,596	9,046,715	9,461,311
55370	Town of Urbanna	8,223	54,808	-	(50,411)	-	(54,815)	-	(42,195)	831,154	788,959
55371	Town of Bluefield	333,093	681,471	-	301,161	-	(436,441)	(9,831)	869,453	9,985,914	10,855,367
55372	Town of Weber City	17,680	58,229	10,248	153,533	-	(71,501)	(910)	167,279	881,183	1,048,462
55373	Town of Damascus	-	10,449	-	4,017	-	(8,246)	-	6,220	158,925	165,145
55374	Town of Hurt	28,734	69,463	-	76,865	-	(69,632)	-	105,430	1,035,168	1,140,598
55375	Town of Waverly	15,395	140,189	-	(236,861)	-	(122,396)	(18,059)	(221,732)	2,131,712	1,909,980
55376	Town of Coeburn	73,330	230,425	-	126,384	-	(210,588)	(11,604)	207,947	3,451,474	3,659,421
55377	Town of Dayton	139,351	244,029	-	18,876	-	(212,043)	(4,400)	185,813	3,584,119	3,769,932
55378	Town of Courtland	24,106	44,281	-	2,543	-	(17,832)	-	53,098	640,824	693,922
55379	Town of Cape Charles	192,439	296,308	-	(13,349)	-	(141,090)	(23,169)	311,139	4,279,439	4,590,578
55380	Town of Independence	53,813	148,478	228,416	91,171	-	(166,404)	(2,279)	353,195	2,230,205	2,583,400
55381	Town of Warsaw	70,217	187,443	-	(167,104)	-	(188,985)	(1,361)	(99,790)	2,801,882	2,702,092
55382	Town of Grundy	34,464	224,306	-	71,583	-	(205,138)	-	125,215	3,391,151	3,516,366
55383	Town of Warrenton	771,729	2,260,268	184,607	228,854	-	(1,865,281)	(63,065)	1,517,112	33,677,891	35,195,003
55384	Town of Louisa	137,753	185,266	-	(351,745)	-	(104,041)	(42,271)	(175,038)	2,680,079	2,505,041
55385	Town of Kenbridge	91,149	103,111	-	(155,808)	-	(49,474)	-	(11,022)	1,461,157	1,450,135
55386	Town of Mt Jackson	149,788	251,965	-	73,861	-	(213,081)	-	262,533	3,689,564	3,952,097
55387	Town of Pulaski	620,786	1,782,036	-	(978,971)	-	(1,587,594)	(76,523)	(240,266)	26,611,808	26,371,542
55388	Town of Jarratt	3,964	18,334	-	(792)	-	(11,767)	-	9,739	273,540	283,279
55389	Town of Pembroke	49,821	82,721	-	168,359	-	(183,807)	-	117,094	1,267,585	1,384,679
55390	Town of Parksley	12,599	68,142	-	(51,407)	-	(65,992)	(10,256)	(46,914)	1,035,035	988,121
55391	Town of Onancock	80,262	200,762	-	(192,074)	-	(129,683)	-	(40,733)	2,958,837	2,918,104
55392	Town of Victoria	73,832	160,687	-	(167,514)	-	(111,394)	-	(44,389)	2,362,410	2,318,021
55393	Town of Shenandoah	96,580	249,363	-	(239,272)	-	(126,595)	(7,068)	(26,992)	3,664,513	3,637,521
55394	Town of Gate City	48,182	158,857	-	(196,942)	-	(63,217)	(10)	(53,130)	2,336,868	2,283,738
55395	Town of Round Hill	112,467	188,229	-	(58,291)	-	(73,461)	-	168,944	2,712,842	2,881,786
55396	Town of Kilmarnock	137,895	236,188	-	(81,085)	-	(133,990)	-	159,008	3,428,186	3,587,194
55397	Town of Orange	337,627	871,736	-	(461,392)	-	(426,939)	(7,744)	313,288	12,794,320	13,107,608
55398	Town of Saltville	74,905	181,383	-	(47,506)	-	(180,075)	(3,745)	24,962	2,704,155	2,729,117
55399	Town of Blackstone	317,846	750,314	-	(268,957)	-	(415,794)	(505)	382,904	11,006,063	11,388,967
55401	Southeastern Public Service Authority	558,274	3,391,199	-	66,159	-	(2,813,921)	(78,797)	1,122,914	51,128,066	52,250,980
55402	Pittsylvania County Service Authority	-	130,270	-	(14,689)	-	(151,853)	-	(36,272)	2,005,849	1,969,577
55403	Rappahannock Area Youth Services & Group Home Commission	59,885	63,368	-	(41,560)	-	(26,668)	(29,564)	25,461	907,013	932,474
55404	Appomattox Regional Library	70,031	215,884	-	(226,977)	-	(143,288)	(291)	(84,641)	3,200,043	3,115,402
55405	Staunton Redevelopment & Housing Authority	39,293	118,732	-	(66,652)	-	(290,865)	-	(199,492)	1,865,128	1,665,636
55406	Hampton Newport News Community Services Board	2,159,436	5,551,294	-	(1,544,667)	-	(3,002,097)	(398,454)	2,765,512	81,782,229	84,547,741
55408	Alleghany Highlands Regional Library	8,822	41,456	-	(17,993)	-	(36,844)	-	31,427	623,761	655,188
55409	Southside Regional Juvenile Group Home	15,987	51,725	-	8,749	-	(57,321)	-	19,140	778,964	798,104
55411	Hampton Roads Sanitation District	4,081,272	18,536,957	-	10,376,327	-	(13,889,091)	(179,617)	18,925,848	277,574,673	296,500,521
55412	Peninsula Airport Commission	221,162	589,989	-	444,571	-	(447,407)	(9,672)	798,643	8,747,953	9,546,596
55413	Richmond Redevelopment & Housing Authority	683,270	4,618,263	-	(1,650,480)	-	(4,567,673)	(235,998)	(1,152,618)	70,137,271	68,984,653
55415	Chesapeake Redevelopment & Housing Authority	212,565	744,445	-	211,206	-	(562,224)	(24,018)	581,974	11,109,366	11,691,340
55416	Alexandria Renew Enterprises	608,854	3,687,628	-	1,757,748	-	(3,656,205)	(91,042)	2,306,983	55,896,298	58,203,281
55417	Norfolk Airport Authority	1,829,175	4,226,986	-	1,032,307	-	(3,108,814)	(11,779)	3,967,875	62,353,129	66,321,004
55418	Charlottesville Redevelopment & Housing Authority	60,816	178,266	-	(86,653)	-	(182,923)	(14,039)	(44,533)	2,678,642	2,634,109



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55419	Hampton Redevelopment & Housing Authority	309,450	1,262,810	-	61,939	-	(1,120,059)	(5,616)	508,524	18,961,689	19,470,213	
55420	Loudoun County Sanitation Authority	2,051,623	5,233,985	-	858,406	-	(2,931,176)	(290,022)	4,922,816	77,099,490	82,022,306	
55421	Danville Redevelopment & Housing Authority	120,816	456,662	-	817,772	-	(319,974)	(10,989)	1,064,287	6,810,025	7,874,312	
55422	NRV Regional Water Authority	105,978	454,454	-	389,540	-	(429,340)	(817)	519,815	6,841,746	7,361,561	
55423	Northern Virginia Juvenile Detention Center	227,098	1,167,200	-	(129,518)	-	(1,315,247)	(67,445)	(117,912)	17,756,095	17,638,183	
55424	Hopewell Redevelopment & Housing Authority	61,258	324,864	-	(525,569)	-	(332,610)	(3,527)	(475,584)	4,919,610	4,444,026	
55425	Colonial Behavioral Health	859,970	2,335,788	-	1,475,323	-	(1,795,201)	(61,155)	2,814,725	34,672,481	37,487,206	
55426	Blacksburg-VPI Sanitation Authority	51,588	571,017	-	(7,775)	-	(230,401)	-	384,429	8,523,123	8,907,552	
55427	Potomac River Fisheries Commission	26,613	121,070	-	110,770	-	(150,565)	-	107,888	1,842,298	1,950,186	
55428	Chesapeake Bay Bridge Tunnel	681,744	3,762,128	-	783,387	-	(2,812,674)	(30,606)	2,383,979	56,475,129	58,859,108	
55429	Alexandria Redevelopment & Housing Authority	320,575	1,202,872	-	(249,673)	-	(990,963)	(26,429)	256,382	18,008,448	18,264,830	
55430	Albemarle County Service Authority	445,651	1,502,954	-	559,609	-	(1,013,975)	(1,083)	1,493,156	22,327,862	23,821,016	
55431	Franklin Redevelopment & Housing Authority	18,650	51,045	-	(65,323)	-	(18,207)	-	746,675	732,840	732,840	
55432	Bristol Redevelopment & Housing Authority	85,663	276,860	-	(162,049)	-	(202,105)	(9,690)	(11,321)	4,121,861	4,110,540	
55433	Norfolk Redevelopment & Housing Authority	994,144	6,982,863	-	(314,798)	-	(7,615,935)	(261,755)	(215,481)	106,394,517	106,179,036	
55435	Richmond Metropolitan Transportation Authority	237,720	1,315,738	-	431,237	-	(850,505)	(1,859)	1,132,331	19,680,873	20,813,204	
55436	Riverside Regional Jail	1,959,588	3,991,905	-	2,710,158	-	(2,509,823)	(203,113)	5,948,715	58,536,210	64,484,925	
55437	Peninsula Ports Authority of Virginia	-	31,145	-	(47,606)	-	(48,437)	-	(64,898)	485,630	420,732	
55439	Rappahannock Rapidan Regional Commission	32,583	93,476	-	(31,815)	-	(58,819)	(5,104)	30,321	1,384,215	1,414,536	
55440	Shenandoah Valley Juvenile Center	193,381	468,642	-	(428,760)	-	(424,345)	(88,633)	(279,715)	7,005,956	6,726,241	
55442	Southside Regional Library Board	-	97,491	-	(184,575)	-	(93,709)	-	(180,793)	1,491,172	1,310,379	
55443	Bedford Public Library	61,572	216,275	-	58,000	-	(204,978)	-	130,869	3,244,985	3,375,854	
55444	Eastern Shore Economic Development Commission	-	-	-	-	-	-	-	-	-	-	
55445	Chesterfield County Health Center Commission	483,758	1,248,794	-	(10,855)	-	(874,396)	(53,151)	794,150	18,480,669	19,274,819	
55446	Washington County Service Authority	295,486	1,098,988	-	341,470	-	(751,759)	-	984,185	16,361,696	17,345,881	
55447	Rappahannock Area Community Services Board	1,719,786	3,398,781	-	(1,389,495)	-	(1,852,920)	(261,698)	1,614,454	49,689,831	51,304,285	
55449	Hampton Roads Planning District Commission	294,130	1,296,232	-	75,954	-	(1,145,855)	(79,084)	441,377	19,521,777	19,963,154	
55450	Meherrin Regional Library	18,257	126,578	-	(35,664)	-	(85,237)	-	23,934	1,899,595	1,923,529	
55451	New River Valley Regional Commission	158,049	238,729	-	72,075	-	(135,775)	-	333,078	3,446,564	3,779,642	
55452	Northern Virginia Health Care Center	868,141	1,919,183	-	116,028	-	(1,198,798)	(144,628)	1,559,926	28,235,908	29,795,834	
55453	Rockbridge Area Community Services Board	321,847	1,140,722	-	(465,907)	-	(709,280)	(50,843)	236,539	16,957,804	17,194,343	
55454	Greensville-Emporia Social Services	95,630	533,755	-	(297,244)	-	(446,775)	(703)	(115,337)	8,035,590	7,920,253	
55455	James City Service Authority	440,954	1,561,858	-	383,483	-	(949,827)	(18,325)	1,418,143	23,181,763	24,599,906	
55456	Accomack/Norhampton Planning District Commission	59,192	290,730	-	(7,550)	-	(282,856)	(3,894)	55,622	4,391,290	4,446,912	
55457	Harrisonburg-Rockingham Regional Sewer Authority	138,198	584,510	-	509,538	-	(399,463)	(6,893)	825,890	8,724,383	9,550,273	
55458	Wytheville Redevelopment & Housing Authority	48,488	191,853	-	19,987	-	(87,208)	(864)	172,256	2,837,814	3,010,070	
55459	Waynesboro Redevelopment & Housing Authority	67,710	344,394	-	36,416	-	(276,803)	(5,159)	166,558	5,175,407	5,341,965	
55460	Region Ten Community Services Board	1,707,171	4,145,010	-	71,178	-	(2,780,867)	(452,373)	2,690,119	61,316,999	64,007,118	
55462	Lenowisco Planning District Commission	25,784	311,400	-	187,924	-	(359,186)	(28,025)	137,897	4,781,152	4,919,049	
55465	Rivanna Water & Sewer Authority	568,529	1,825,246	-	531,479	-	(1,381,662)	(8,585)	1,535,007	27,167,271	28,702,278	
55466	Appomattox River Water Authority	162,496	376,703	-	(253,433)	-	(251,613)	(39,738)	(5,585)	5,563,971	5,558,386	
55467	Campbell County Utilities and Service Authority	146,275	458,099	-	369,762	-	(475,729)	-	498,407	6,878,243	7,376,650	
55469	Eastern Shore Community Services Board	352,779	1,518,371	-	(495,107)	-	(1,143,433)	(71,841)	160,769	22,749,247	22,910,016	
55470	Anchor Commission	25,676	147,665	-	(155,625)	-	(53,874)	-	(36,158)	2,239,770	2,203,612	
55471	Horizon Behavioral Health	1,762,737	4,358,553	-	(3,093,125)	-	(2,039,188)	(450,984)	537,993	64,053,510	64,591,503	
55472	District 19 Community Services Board	807,922	2,714,959	-	(931,638)	-	(1,837,198)	(167,998)	586,047	40,416,284	41,002,331	
55473	Hampton Roads Transit	1,644,319	3,493,849	-	861,416	-	(2,282,817)	(194,473)	3,522,294	51,355,053	54,877,347	
55474	Upper Occoquan Sewage Authority	1,142,794	5,063,681	-	1,744,095	-	(3,787,525)	(117,559)	4,045,486	75,827,249	79,872,735	
55475	New River Valley Juvenile Detention Commission	53,865	222,567	-	60,929	-	(186,931)	-	150,430	3,336,895	3,487,325	
55476	Rockbridge Regional Library	76,579	190,126	-	66,123	-	(145,378)	-	187,450	2,812,789	3,000,239	
55477	Frederick County Sanitation Authority	427,842	932,835	-	344,989	-	(693,876)	(7,212)	1,004,578	13,742,474	14,747,052	
55478	Western Tidewater Community Services Board	1,779,508	3,248,229	-	(1,955,364)	-	(1,628,934)	(273,062)	1,170,377	47,293,395	48,463,772	
55479	Cumberland Mountain Community Services Board	871,376	3,494,675	-	756,742	-	(2,323,095)	(93,219)	2,706,479	52,109,741	54,816,220	
55480	Fredericksburg-Stafford Park Authority	-	10,213	-	(65,055)	-	(8,609)	-	(63,451)	155,606	92,155	
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	915,562	2,659,101	-	(1,327,943)	-	(1,529,145)	(288,707)	428,868	39,387,452	39,816,320	





# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55483	Rockbridge County Public Service Authority	37,042	148,009	-	16,581	-	(104,168)	-	97,464	2,207,765	2,305,229
55484	Danville-Pittsylvania Community Services Board	909,485	2,366,968	-	(250,912)	-	(1,236,191)	(61,427)	1,727,923	34,805,511	36,533,434
55485	Crater Juvenile Detention Home Commission	139,529	456,843	-	(461,950)	-	(505,795)	(47,134)	(418,507)	6,904,977	6,486,470
55486	Hampton Roads Workforce Council	334,443	467,505	-	296,686	-	(366,931)	(32,376)	699,327	6,791,217	7,490,544
55487	Capital Region Airport Commission	826,256	2,987,532	-	157,646	-	(2,345,384)	(31,873)	1,594,177	44,622,113	46,216,290
55488	Northwestern Community Services Board	756,584	1,946,657	-	(1,093,378)	-	(1,387,090)	(104,105)	118,668	28,828,372	28,947,040
55489	Harrisonburg-Rockingham Community Services Bd	697,306	1,709,122	-	(1,300,625)	-	(1,134,800)	(94,624)	(123,621)	25,237,730	25,114,109
55490	Upper Valley Regional Park Authority	-	2,773	-	1,672	(1,368)	(4,320)	-	(1,243)	77,319	76,076
55491	Middle Peninsula Regional Security Center	778,485	1,068,680	-	387,470	-	(675,706)	(55,844)	1,503,085	15,419,593	16,922,678
55492	Northern Neck Planning District Commission	43,648	121,737	-	(125,999)	-	(60,542)	-	(21,156)	1,790,127	1,768,971
55493	Planning District One Behavioral Health Services	42,697	56,473	-	(119,859)	-	(27,962)	-	(48,651)	807,921	759,270
55494	Rockbridge Area Department of Social Services	89,912	315,181	-	57,529	-	(335,777)	(1,091)	125,754	4,747,874	4,873,628
55495	Dinwiddie County Water Authority	49,956	185,256	-	282,955	-	(72,814)	(440)	444,913	2,731,201	3,176,114
55496	Rappahannock-Rapidan Community Services Board	1,054,035	2,449,097	-	(258,420)	-	(1,777,727)	(139,046)	1,327,939	36,187,274	37,515,213
55498	Valley Community Services Board	790,509	2,285,796	-	(410,990)	-	(1,492,060)	(94,010)	1,079,245	33,866,167	34,945,412
55499	Eastern Shore Public Library	25,593	89,312	-	58,243	-	(92,092)	-	81,056	1,343,594	1,424,650
55500	Alexandria City School Board	711,898	3,051,486	-	(3,187)	-	(2,429,148)	(74,232)	1,256,819	45,746,984	47,003,803
55501	Albemarle County Schools	910,815	2,300,043	-	1,169,264	-	(1,759,746)	(113,265)	2,537,109	34,544,846	37,081,955
55502	Alleghany County School Board	204,256	772,902	-	3,526,193	-	(974,702)	(13,090)	3,515,559	11,740,034	15,255,593
55503	Charlottesville Public Schools	190,245	701,404	-	91,564	-	(731,625)	(31,337)	220,251	10,582,405	10,802,656
55504	Amherst County School Board	249,961	702,740	-	(84,190)	-	(464,610)	(38,261)	365,640	10,412,436	10,778,076
55505	Appomattox County School Board	70,006	250,426	-	(10,990)	-	(159,690)	(947)	148,805	3,720,330	3,869,135
55506	Arlington Public Schools	2,419,392	4,715,547	-	4,553,119	-	(2,324,055)	(92,095)	9,271,908	68,648,636	77,920,544
55507	Augusta County School Board	275,636	960,125	-	(19,790)	-	(1,040,579)	(17,141)	158,251	14,477,297	14,635,548
55508	Bath County School Board	56,592	306,550	-	(244,054)	-	(239,740)	-	(120,652)	4,604,760	4,484,108
55509	Bedford County School Board	524,571	1,800,821	-	629,709	-	(1,699,471)	(11,777)	1,243,853	27,009,882	28,253,735
55510	Bland County School Board	27,706	132,207	-	46,414	-	(143,502)	(3,506)	59,319	2,004,420	2,063,739
55511	Botetourt County School Board	318,774	941,798	-	531,950	-	(795,327)	(23,001)	974,194	14,042,954	15,017,148
55512	Norfolk Public Schools	1,430,172	6,690,110	-	1,840,334	-	(5,948,135)	(281,440)	3,731,041	100,797,363	104,528,404
55513	Petersburg City Public Schools	313,086	881,865	-	(284,507)	-	(719,811)	(56,538)	134,095	13,139,751	13,273,846
55514	Buckingham County School Board	78,769	284,379	-	(375,676)	-	(180,915)	(37,976)	(231,419)	4,243,695	4,012,276
55515	Radford City School Board	33,580	132,830	-	1,438	-	(196,967)	-	(29,119)	2,032,761	2,003,642
55516	Caroline County School Board	159,918	398,951	-	83,700	-	(338,302)	(4,004)	300,263	5,921,618	6,221,881
55517	Carroll County School Board	188,048	784,955	-	112,041	-	(712,116)	(417)	372,511	11,797,180	12,169,691
55518	Charles City County School Board	23,592	101,503	-	71,070	-	(102,308)	-	93,857	1,531,317	1,625,174
55519	Charlotte County School Board	44,384	213,942	-	30,284	-	(274,114)	-	14,496	3,262,189	3,276,685
55520	Chesterfield County School Board	2,210,947	8,139,247	-	1,425,828	-	(7,875,625)	(266,647)	3,633,750	122,441,630	126,075,380
55521	Clarke County School Board	53,840	256,826	-	(103,961)	-	(252,270)	-	(45,565)	3,877,132	3,831,567
55522	Winchester Public Schools	334,903	631,237	-	34,505	-	(420,792)	(4,550)	575,303	9,229,428	9,804,731
55523	Culpeper County School Board	433,126	1,022,281	-	(36,545)	-	(769,026)	(24,894)	624,942	15,108,742	15,733,684
55524	Cumberland County School Board	68,102	223,874	-	3,174	-	(144,139)	(59,883)	91,128	3,350,560	3,441,688
55525	Dickenson County School Board	121,816	840,336	-	152,146	-	(1,023,719)	(35,579)	55,000	12,857,252	12,912,252
55526	Dinwiddie County School Board	188,263	568,721	-	(238,333)	-	(590,867)	(4,597)	(76,813)	8,534,965	8,458,152
55528	Essex County Public Schools	53,123	322,817	-	10,354	-	(337,271)	(20,580)	28,443	4,908,283	4,936,726
55530	Covington City School Board	-	206,311	-	(3,262,777)	-	-	-	(3,056,466)	3,056,466	-
55531	Floyd County School Board	138,675	566,925	-	150,936	-	(641,409)	(3,838)	211,289	8,582,832	8,794,121
55532	Fluvanna County Public Schools	200,914	543,726	-	(107,149)	-	(343,513)	(23,765)	270,213	8,037,925	8,308,138
55533	Chesapeake Public Schools	2,040,728	8,232,674	-	2,458,559	-	(6,551,022)	(158,682)	6,022,257	123,279,662	129,301,919
55534	Virginia Beach City School Board	4,580,664	17,751,173	-	4,390,987	-	(15,194,069)	(334,923)	11,193,832	266,164,170	277,358,002
55535	Giles County Schools	51,298	359,856	-	(114,539)	-	(303,076)	-	(6,461)	5,431,443	5,424,982
55536	Gloucester County School Board	314,737	1,464,605	-	52,771	-	(1,382,887)	(37,002)	412,224	22,093,060	22,505,284
55537	Goochland County School Board	133,677	358,134	-	(260,517)	-	(235,046)	12,393	8,641	5,283,341	5,291,982
55538	Grayson County School Board	89,295	452,534	-	(36,181)	-	(445,502)	(1,705)	58,441	6,838,518	6,896,959
55539	Greene County Public Schools	172,326	713,008	-	196,383	-	(603,498)	-	478,219	10,692,509	11,170,728
55540	Greensville County Public Schools	93,175	396,763	-	42,880	-	(368,852)	(6,695)	157,271	5,972,566	6,129,837



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55541	Halifax County School Board	193,139	914,413	-	443,384	-	(926,204)	(2,100)	622,632	13,817,874	14,440,506
55542	Hanover County Public Schools	493,466	1,830,756	-	529,417	-	(1,535,169)	(223,393)	1,095,077	27,508,127	28,603,204
55543	Henrico County School Board	64,277	547,636	-	(759,873)	-	(667,790)	(3,772)	(819,522)	8,384,635	7,565,113
55544	Henry County Public Schools	320,930	1,327,052	-	(202,480)	-	(1,430,744)	(26,965)	(12,207)	20,067,954	20,055,747
55545	Highland County School Board	19,890	102,294	-	(17,843)	-	(101,692)	(15,579)	(12,930)	1,554,209	1,541,279
55546	Isle of Wight County Schools	217,231	476,136	-	265,870	-	(518,086)	(14,100)	427,051	7,102,723	7,529,774
55548	King George County School Board	309,486	719,934	-	194,941	-	(414,594)	(8,519)	801,248	10,567,756	11,369,004
55549	King & Queen County School Board	63,310	201,395	-	(60,566)	-	(170,882)	(2,302)	30,955	3,006,913	3,037,868
55550	King William County School Board	127,318	256,285	-	(63,146)	-	(159,305)	(20,105)	141,047	3,759,209	3,900,256
55551	Lancaster County Public Schools	84,132	281,890	-	74,508	-	(273,618)	(4,599)	162,313	4,231,123	4,393,436
55552	Lee County School Board	185,752	1,054,500	-	(366,158)	-	(1,130,519)	(19,524)	(275,949)	16,011,486	15,735,537
55553	Loudoun County School Board	8,036,037	15,320,013	-	10,803,276	-	(8,403,597)	(157,945)	25,597,784	223,207,893	248,805,677
55554	Louisa County Public Schools	386,276	1,153,560	-	557,550	-	(1,239,883)	(42,142)	1,239,883	17,132,260	18,372,143
55555	Lunenburg County School Board	50,396	201,126	-	(87,907)	-	(171,469)	-	(7,854)	3,014,988	3,007,134
55556	Madison County School Board	84,909	267,065	-	157,987	-	(208,282)	(1,166)	300,513	3,976,328	4,276,841
55557	Mathews County School Board	82,533	318,573	-	(315,936)	-	(262,441)	(15,097)	(192,368)	4,775,842	4,583,474
55558	Mecklenburg County School Board	161,901	432,112	-	(67,696)	-	(444,120)	(19,106)	63,091	6,471,368	6,534,459
55559	Middlesex County School Board	45,604	226,023	-	(253,760)	-	(239,010)	-	(221,143)	3,422,388	3,201,245
55560	Montgomery County School Board	375,964	1,891,046	-	668,770	-	(1,547,921)	(7,177)	1,380,682	28,417,077	29,797,759
55562	Nelson County Public Schools	127,707	586,000	-	257,644	-	(527,813)	(22,526)	421,012	8,828,945	9,249,957
55563	New Kent County School Board	134,765	435,500	-	10,287	-	(342,467)	(24,055)	214,030	6,500,343	6,714,373
55565	Northampton County Schools	88,210	261,532	-	81,765	-	(280,822)	(14,079)	136,606	3,933,786	4,070,392
55566	Northumberland County School Board	37,382	316,785	-	(134,352)	-	(348,225)	(687)	(129,097)	4,830,187	4,701,900
55567	Nottoway County School Board	70,698	447,852	-	206,845	-	(371,533)	(375)	353,487	6,750,100	7,103,587
55568	Orange County Public Schools	278,803	737,535	-	761,003	-	(738,615)	(38,971)	999,755	11,036,428	12,036,183
55569	Page County Public Schools	167,536	618,454	-	88,249	-	(560,731)	(27,845)	285,663	9,289,030	9,574,693
55570	Patrick County School Board	208,922	557,437	-	235,679	-	(564,298)	(23,834)	413,906	8,343,472	8,757,378
55571	Pittsylvania County School Board	322,944	1,069,282	-	329,263	-	(1,008,619)	(5,931)	706,939	16,025,540	16,732,479
55572	Powhatan County School Board	201,650	657,847	-	261,221	-	(450,172)	(4,392)	666,154	9,771,516	10,437,670
55573	Prince Edward County School Board	55,440	278,095	-	124,174	-	(208,969)	-	248,740	4,168,970	4,417,710
55574	Prince George County School Board	472,174	1,361,474	-	485,612	-	(1,458,618)	(48,054)	812,588	20,451,154	21,263,742
55576	Prince William County School Board	5,483,467	17,425,983	-	6,603,239	-	(12,197,457)	(456,598)	16,858,634	259,006,274	275,864,908
55577	Pulaski County School Board	245,647	827,709	-	235,630	-	(651,286)	(38,587)	619,113	12,361,649	12,980,762
55578	Rappahannock County School Board	79,021	199,608	-	(77,148)	-	(144,566)	(3,618)	53,297	2,952,232	3,005,529
55579	Richmond County School Board	9,355	55,886	-	54,163	-	(45,197)	-	74,207	841,189	915,396
55580	Roanoke County School Board	319,350	2,151,652	-	774,108	-	(2,539,527)	(25,231)	680,352	32,839,350	33,519,702
55581	Rockbridge County School Board	106,363	519,052	-	(100,666)	-	(537,182)	(5,987)	(18,420)	7,854,879	7,836,459
55582	Rockingham County School Board	822,744	2,715,984	-	622,466	-	(2,296,153)	(154,690)	1,710,351	40,639,480	42,349,831
55583	Russell County School Board	185,969	1,295,877	-	749,998	-	(1,456,016)	(13,893)	761,935	19,747,160	20,509,095
55584	Scott County School Board	198,375	744,937	-	106,454	-	(620,903)	(9,884)	418,979	11,153,120	11,572,099
55585	Shenandoah County School Board	333,654	1,075,554	-	(200,233)	-	(987,908)	(29,403)	191,664	16,109,139	16,300,803
55586	Smyth County School Board	214,216	936,654	-	(118,456)	-	(897,873)	(4,581)	129,960	14,113,363	14,243,323
55587	Southampton County School Board	76,928	318,978	-	(290,962)	-	(243,560)	(8,432)	(147,048)	4,774,667	4,627,619
55588	Spotsylvania County School Board	1,041,512	2,548,344	-	125,242	-	(1,764,199)	(72,056)	1,878,843	37,629,865	39,508,708
55589	Stafford County School Board	1,293,253	2,674,794	-	1,220,096	-	(1,898,765)	(46,362)	3,243,016	39,305,884	42,548,900
55590	Surry County Schools	91,066	444,739	-	(108,849)	-	(388,192)	(3,329)	35,435	6,693,427	6,728,862
55591	Sussex County School Board	86,308	281,125	-	(326,491)	-	(311,964)	(5,042)	(276,064)	4,237,008	3,960,944
55592	Tazewell County Schools	329,298	1,898,388	-	732,306	-	(1,976,847)	(70,946)	912,199	28,818,860	29,731,059
55593	Warren County School Board	168,117	679,219	-	(44,777)	-	(687,415)	(25,459)	89,685	10,250,824	10,340,509
55595	Washington County School Board	247,443	1,009,196	-	81,402	-	(1,045,806)	(53,584)	238,651	15,253,304	15,491,955
55596	Westmoreland County School Board	71,211	338,420	-	(323,581)	-	(278,504)	(12,628)	(205,082)	5,087,980	4,882,898
55597	Wise County School Board	140,489	903,889	-	116,269	-	(1,044,715)	-	115,932	13,772,813	13,888,745
55598	Wythe County School Board	143,526	481,398	-	(6,121)	-	(476,031)	(7,761)	135,011	7,230,191	7,365,202
55599	York County School Board	638,511	1,990,800	-	1,050,135	-	(1,439,403)	(32,868)	2,207,175	29,590,963	31,798,138
55600	Accomack County School Board	281,299	964,579	-	(253,851)	-	(769,589)	(46,176)	176,262	14,416,637	14,592,899



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL	
55601	Bristol Virginia School Board	101,396	208,057	-	(39,683)	-	(229,602)	(2,765)	37,403	3,097,107	3,134,510	
55602	Buena Vista City Public Schools	45,733	109,603	-	6,981	-	(122,395)	-	39,922	1,639,209	1,679,131	
55603	Amelia County School Board	58,969	276,898	-	(131,445)	-	(234,970)	(5,830)	(36,378)	4,163,629	4,127,251	
55605	Danville School Board	237,344	637,804	-	(81,705)	-	(465,065)	(21,680)	306,698	9,454,982	9,761,680	
55606	Franklin City Public Schools	44,478	113,474	-	(4,526)	-	(84,293)	(28,485)	40,648	1,693,014	1,733,662	
55607	Lexington City School Board	-	18,286	-	(6,836)	-	(23,876)	-	(12,426)	282,837	270,411	
55608	Harrisonburg City School Board	229,576	633,472	-	134,809	-	(502,678)	(1,638)	493,541	9,407,356	9,900,897	
55609	Hopewell City School Board	265,845	639,137	-	322,277	-	(613,209)	(20,373)	593,677	9,519,640	10,113,317	
55610	Lynchburg City Schools	401,410	1,210,831	-	32,046	-	(955,098)	(11,742)	677,447	18,020,244	18,697,691	
55611	Fauquier County School Board	828,105	2,057,802	-	341,309	-	(1,683,751)	(80,218)	1,463,247	30,539,836	32,003,083	
55612	Brunswick County Public Schools	89,994	396,278	-	234,679	-	(317,546)	(7,754)	395,651	5,943,434	6,339,085	
55613	The College and Career Academy At Pruden	-	-	-	-	-	-	-	-	-	-	
55614	Portsmouth School Board	616,970	2,805,754	-	(989,661)	-	(2,775,996)	(192,347)	(535,280)	42,433,928	41,898,648	
55615	Campbell County School Board	338,402	999,165	-	492,096	-	(1,051,914)	(18,711)	759,038	14,999,362	15,758,400	
55616	Richmond Public Schools	1,186,671	4,202,627	-	2,897,585	-	(3,481,841)	(137,909)	4,667,133	62,884,351	67,551,484	
55617	Roanoke City School Board	507,416	341,673	-	249,532	-	(114,140)	(30,168)	954,313	4,626,556	5,580,869	
55619	Staunton City Schools	126,244	333,281	-	158,975	-	(346,398)	(6,744)	265,358	4,987,817	5,253,175	
55620	Suffolk City School Board	846,978	2,222,287	-	2,107,743	-	(1,737,615)	(182,836)	3,256,557	33,036,021	36,292,578	
55622	Craig County School Board	26,392	148,976	-	(156,712)	-	(128,525)	(3,840)	(113,709)	2,246,838	2,133,129	
55623	Martinsville City Schools	54,184	276,665	-	(38,273)	-	(347,830)	(1,488)	(56,742)	4,219,218	4,162,476	
55624	Appomattox Regional Governor's School	11,372	21,569	-	55,928	-	(14,992)	-	73,877	315,671	389,548	
55625	Colonial Heights City Schools	127,810	380,110	-	17,227	-	(285,488)	(51,447)	188,212	5,671,917	5,860,129	
55632	Manassas City Schools	332,756	1,384,422	-	753,480	-	(1,031,002)	(51,540)	1,388,116	20,718,473	22,106,589	
55633	Franklin County Public Schools	534,922	1,768,814	-	181,074	-	(1,378,415)	(41,830)	1,064,565	26,379,852	27,444,417	
55634	Frederick County School Board	878,934	2,137,112	-	325,792	-	(1,614,245)	(69,443)	1,658,150	31,623,823	33,281,973	
55635	City of Salem Schools	126,854	378,463	-	73,188	-	(378,177)	(6,945)	193,383	5,672,571	5,865,954	
55636	Manassas Park City Schools	109,555	280,187	-	(415,317)	-	(183,747)	(11,008)	(220,330)	4,138,740	3,918,410	
55637	Newport News Public Schools	1,277,473	623,307	-	414,611	-	(90,310)	(79,649)	2,145,432	8,041,691	10,187,123	
55638	Town of West Point School Board	37,959	29,275	-	(26,539)	-	(12,044)	(991)	27,660	402,268	429,928	
55708	Waynesboro Public Schools	102,742	294,121	-	126,982	-	(236,213)	(1,738)	285,894	4,373,580	4,659,474	
55710	Valley Vocational-Technical Center	10,048	18,136	-	2,068	-	(18,577)	-	11,675	267,924	279,599	
55711	New Horizons Technical Center	34,824	93,446	-	(41,879)	-	(74,277)	(18,864)	(6,750)	1,396,127	1,389,377	
55713	Galax City Schools	66,180	158,492	-	(200,856)	-	(133,040)	-	(109,224)	2,348,366	2,239,142	
55714	Norton City Schools	37,192	113,664	-	51,558	-	(101,785)	(3,885)	96,744	1,699,551	1,796,295	
55802	Williamsburg-James City County Schools	538,065	1,602,826	-	474,462	-	(1,223,026)	(18,149)	1,374,178	23,828,098	25,202,276	
55803	Poquoson City Public Schools	44,781	171,421	-	(115,357)	-	(154,191)	-	(53,346)	2,571,891	2,518,545	
55806	Fredericksburg City Public Schools	153,674	407,451	-	(216,881)	-	(324,322)	-	19,922	6,044,802	6,064,724	
55807	Hampton City Schools	395,192	1,961,917	-	603,222	-	(2,042,046)	(21,547)	896,738	29,702,035	30,598,773	
55813	Buchanan County School Board	186,209	1,217,807	-	162,238	-	(1,490,401)	(3,862)	71,991	18,602,512	18,674,503	
55814	Jackson River Technical Center	-	23,591	-	(373,085)	-	-	-	(349,494)	349,494	-	
55815	Northern Neck Regional Vocational Center	3,007	15,297	-	(7,337)	-	-	-	10,967	223,617	234,584	
55851	Rapidan Service Authority	-	-	651,212	-	-	-	-	-	651,212	-	651,212
55852	Virginia Dare Soil and Water Conservation District	-	-	61,141	-	-	-	-	-	61,141	-	61,141
55853	Northern Neck Soil And Water Conservation District	8,982	16,837	-	-	-	-	-	25,819	240,448	266,267	
55854	Orange County Broadband Authority	56,383	8,355	-	-	-	-	-	64,738	67,391	132,129	
55855	Northern Virginia Soil And Water Conservation District	30,993	13,753	-	-	-	-	-	44,746	172,760	217,506	
55856	Blue Ridge Resource Authority	24,663	27,876	-	63,986	-	(17,151)	-	99,374	396,888	496,262	
55857	Peanut Soil and Water Conservation District	7,534	14,997	-	21,350	-	-	-	43,881	214,643	258,524	
55858	Peumansend Creek Regional Jail Authority	947,680	254,886	-	(385,508)	-	(31,446)	(25,772)	759,840	2,857,011	3,616,851	
55859	Williamsburg Area Transit Authority	211,823	157,617	-	62,027	-	(18,048)	(1,100)	412,319	2,132,814	2,545,133	
55860	Middle Peninsula Juvenile Detention Commission	236,689	300,834	-	(196,082)	-	(46,141)	(39,003)	256,297	4,262,686	4,518,983	
55861	Breaks Interstate Park Commission	34,180	41,401	-	2,712	-	(15,484)	-	62,809	586,909	649,718	
55862	Crater Criminal Justice Training Academy	17,322	9,601	-	(33,567)	-	(1,261)	-	(7,905)	125,547	117,642	
55863	Central Shenandoah Criminal Justice Training Academy	53,291	20,914	-	10,932	-	-	-	85,137	256,547	341,684	
55864	New River Valley Emergency Communications Regional Authority	151,412	65,236	-	(5,232)	-	(4,614)	(4,387)	202,415	819,548	1,021,963	



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55865	Maury Service Authority	106,878	45,207	-	(16,226)	-	(39,745)	-	96,114	582,722	678,836
55866	Hampton Roads Transportation Accountability Commission	77,921	28,633	-	(12,570)	-	-	-	93,984	346,265	440,249
55867	Pamunkey Regional Library	148,404	406,453	-	134,630	-	(327,995)	-	361,492	6,037,122	6,398,614
55868	Northern Virginia Transportation Authority	142,170	90,047	-	32,507	-	(4,119)	-	260,605	1,193,924	1,454,529
55869	RSW Regional Jail Authority	839,265	448,591	-	(984,265)	-	(44,987)	(52,579)	206,025	5,855,310	6,061,335
55870	Bedford Regional Water Authority	360,740	542,155	-	201,242	-	(191,794)	(1,927)	910,416	7,768,041	8,678,457
55871	Portsmouth Redevelopment & Housing Authority	305,684	307,620	-	(342,228)	-	(158,264)	(20,481)	92,331	4,341,018	4,433,349
55872	Southwest Regional Recreation Authority	54,991	14,402	-	(35,140)	-	(2,123)	-	32,130	159,432	191,562
55873	Roanoke Redevelopment & Housing Authority	264,963	283,276	-	(20,338)	-	(100,789)	(37,882)	389,230	4,001,060	4,390,290
55874	Meherrin River Regional Jail Authority	789,280	575,705	-	(581,191)	-	(97,288)	(53,681)	632,825	7,815,171	8,447,996
55875	Woodway Water Authority	16,697	12,314	-	(14,974)	-	-	-	14,037	165,726	179,763
55876	BVU Authority	427,055	660,795	-	553,253	-	(229,907)	(43,194)	1,368,002	9,499,046	10,867,048
55877	Washington Metropolitan Area Transit Commission	27,873	37,695	-	31,825	-	-	-	97,393	530,569	627,962
55878	Mount Rogers Community Services Board	2,250,987	4,067,402	-	(669,788)	-	(2,271,879)	(269,050)	3,107,672	59,277,283	62,384,955
55879	Lonesome Pine Soil & Water Conservation District	6,916	7,653	-	4,824	-	-	-	19,393	106,468	125,861
55880	Big Sandy Soil & Water Conservation District	2,051	7,339	-	(77,049)	-	-	(22,044)	(89,703)	117,698	27,995
55881	Central Virginia Planning District Commission	148,571	251,263	-	97,782	-	(142,884)	(38,389)	316,343	3,664,486	3,980,829
55882	Middle Peninsula Planning District Commission	24,438	75,084	-	29,677	-	(31,289)	-	97,910	1,103,563	1,201,473
55883	Western Virginia Regional Jail Authority	1,641,783	1,456,510	-	(577,701)	-	(288,285)	(126,071)	2,106,236	20,143,321	22,249,557
55884	Halifax Service Authority	139,533	222,464	-	(21,519)	-	(118,344)	(2,296)	219,838	3,216,543	3,436,381
55886	Russell County PSA	85,606	87,229	-	(58,465)	-	(24,503)	-	89,867	1,218,931	1,308,798
55887	Piedmont Community Services	1,128,198	1,522,180	-	28,351	-	(690,965)	(203,154)	1,784,610	21,869,670	23,654,280
55888	Blue Ridge Behavioral Healthcare	1,184,414	1,779,228	-	(588,120)	-	(828,027)	(180,910)	1,366,585	25,678,988	27,045,573
55889	Skyline Soil & Water Conservation District	14,660	58,307	-	35,360	-	-	-	108,327	849,149	957,476
55890	Middle River Regional Jail Authority	1,358,422	1,294,918	-	(943,861)	-	(447,626)	(73,612)	1,188,241	18,086,165	19,274,406
55891	Tidewater Soil & Water Conservation District	13,823	17,679	-	(32,678)	-	-	-	(1,176)	248,083	246,907
55892	Big Stone Gap Redevelopment and Housing Authority	36,168	62,652	-	(23,818)	-	(51,209)	-	23,793	917,619	941,412
55893	Eastern Shore Soil & Water Conservation District	27,775	36,364	-	15,909	-	(9,347)	-	70,701	515,623	586,324
55894	Town of Boykins	4,643	4,335	-	(4,358)	-	-	-	4,620	59,573	64,193
55895	Town of Gordonsville	152,753	131,051	-	366,131	-	(109,781)	(17,820)	522,334	1,852,537	2,374,871
55896	Virginia Resources Authority	131,625	187,813	-	(109,755)	-	(49,543)	-	160,140	2,675,555	2,835,695
55897	Prince William County Service Authority	2,509,447	4,240,110	-	1,987,199	-	(2,314,930)	(63,922)	6,357,904	61,496,417	67,854,321
55898	Western Virginia Water Authority	1,018,617	1,525,074	-	1,493,108	-	(712,183)	(98,486)	3,226,130	21,980,413	25,206,543
55899	Shenandoah Valley Regional Airport Commission	62,010	214,123	-	326,078	-	(22,042)	-	580,169	3,121,204	3,701,373
55900	Allegheny Highlands Community Services Board	300,605	750,666	-	(309,576)	-	(493,210)	(12,547)	235,938	11,073,249	11,309,187
55901	Brunswick Industrial Development Authority	22,026	35,031	-	(174,018)	-	(19,492)	-	(136,453)	506,702	370,249
55902	Northern Neck-Essex County Group Home Commission	-	55,048	-	3,512	-	(64,085)	-	(5,525)	847,570	842,045
55904	Appalachian Juvenile Commission	178,259	535,243	-	486,511	-	(380,634)	(495)	818,884	7,941,836	8,760,720
55905	Goochland Powhatan Community Services	301,035	657,421	-	(217,183)	-	(460,992)	-	280,281	9,669,028	9,949,309
55906	Suffolk Redevelopment & Housing Authority	85,521	303,484	-	123,196	-	(211,320)	(27,163)	273,718	4,529,778	4,803,996
55908	Lee County Redevelopment & Housing Authority	27,094	149,553	-	167,754	-	(148,919)	(6,743)	188,739	2,266,338	2,455,077
55909	Henry County Public Service Authority	208,139	1,042,225	-	6,599	-	(652,641)	-	604,322	15,558,557	16,162,879
55910	Southside Planning District Commission	49,044	286,931	-	69,412	-	(183,981)	-	221,406	4,293,772	4,515,178
55911	Economic Development Authority of Henrico County, VA	100,464	191,449	-	386,621	-	(257,941)	-	420,593	2,864,782	3,285,375
55912	Augusta County Service Authority	560,435	1,476,504	-	717,913	-	(997,492)	(28,087)	1,729,273	21,826,495	23,555,768
55914	Rappahannock Juvenile Center	346,718	812,016	-	465,029	-	(654,594)	(72,558)	896,611	12,046,727	12,943,338
55915	Cumberland Plateau Regional Housing Authority	50,193	182,507	-	33,607	-	(123,006)	-	143,301	2,715,122	2,858,423
55918	Amherst County Service Authority	103,419	457,031	-	381,632	-	(424,211)	(453)	517,418	6,879,748	7,397,166
55919	Pepper's Ferry Regional Wastewater Treatment Authority	160,793	350,751	-	270,575	-	(283,446)	(20,133)	478,540	5,187,308	5,665,848
55920	Rappahannock Regional Jail	2,270,995	3,936,817	-	(1,711,238)	-	(2,000,973)	(196,425)	2,299,176	57,150,922	59,450,098
55921	Thomas Jefferson Planning District Commission	54,146	139,374	-	(196,871)	-	(89,791)	(5,330)	(98,472)	2,058,212	1,959,740
55922	Piedmont Regional Jail Authority	749,551	1,353,264	-	(5,715)	-	(1,026,556)	(73,454)	997,090	19,848,815	20,845,905
55923	Nelson County Service Authority	83,066	289,296	-	(27,280)	-	(102,364)	-	242,718	4,253,984	4,496,702
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	43,125	193,788	-	33,761	-	(43,322)	-	227,352	2,849,474	3,076,826
55925	Fauquier County Water & Sanitation Authority	279,343	706,167	-	70,480	-	(313,743)	-	742,247	10,339,257	11,081,504



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55926	Scott County Soil & Water Conservation District	7,222	42,054	-	(10,456)	-	(7,363)	-	31,457	619,484	650,941
55927	New River Resource Authority	109,338	310,135	-	298,842	-	(94,067)	(1,536)	622,712	4,533,062	5,155,774
55928	Scott County Public Service Authority	126,702	275,624	-	156,656	-	(136,728)	(28,467)	393,787	4,039,219	4,433,006
55929	Greensville County Water & Sewer Authority	106,936	459,892	-	(535,071)	-	(164,192)	(28,596)	(161,031)	6,802,672	6,641,641
55930	Petersburg Redevelopment & Housing Authority	124,439	434,311	-	(185,919)	-	(269,144)	(2,671)	101,016	6,445,712	6,546,728
55931	Central Rappahannock Regional Library	388,859	1,672,737	-	304,955	-	(1,202,213)	-	1,164,338	24,993,535	26,157,873
55932	Virginia Coalfield Economic Development Authority	29,647	148,049	-	2,089	-	-	-	130,213	2,188,457	2,318,670
55933	Central Virginia Regional Jail	1,120,702	1,409,173	-	(1,139,175)	-	(828,090)	(27,927)	534,683	20,183,950	20,718,633
55934	Thomas Jefferson Soil & Water Conservation District	26,319	76,028	-	(18,378)	-	(71,142)	-	12,827	1,135,592	1,148,419
55936	Commonwealth Regional Council	14,444	126,548	-	45,776	-	(74,719)	-	112,049	1,897,694	2,009,743
55937	Wythe-Grayson Regional Library	25,141	93,815	-	23,560	-	(53,558)	(1,129)	87,829	1,392,053	1,479,882
55938	Colonial Soil & Water Conservation District	21,224	61,108	-	(59,701)	-	(44,301)	-	(21,670)	906,235	884,565
55939	Rivanna Solid Waste Authority	98,231	186,627	-	(69,372)	-	(174,159)	(2,121)	39,206	2,754,757	2,793,963
55940	Monacan Soil & Water Conservation District	24,739	86,542	-	26,293	-	(25,480)	-	112,094	1,270,110	1,382,204
55941	Robert E. Lee Soil & Water Conservation District	10,292	34,999	-	(101,765)	-	(36,411)	-	(92,885)	526,410	433,525
55942	Tri-County/City Soil & Water Conservation District	8,625	42,713	-	(70,011)	-	(45,612)	-	(64,285)	646,969	582,684
55944	Central Virginia Waste Management Authority	55,187	170,799	-	(47,376)	-	(79,298)	(1,301)	98,011	2,515,464	2,613,475
55945	Lonesome Pine Regional Library	61,152	428,818	-	(153,641)	-	(256,746)	-	79,583	6,420,081	6,499,664
55946	Virginia Peninsula Public Service Authority	144,258	432,223	-	193,479	-	(246,943)	(8,905)	514,112	6,386,976	6,901,088
55947	Tidewater Youth Services Commission	145,017	840,077	-	(1,576,245)	-	(661,307)	(10,813)	(1,263,271)	12,636,629	11,373,358
55948	Virginia Highlands Airport Authority	17,859	49,981	-	9,992	-	(24,612)	9,992	32,293	745,370	777,663
55949	Western Tidewater Regional Jail	1,130,325	2,530,643	-	(428,360)	-	(2,230,763)	(45,779)	956,066	37,498,951	38,455,017
55950	Scott County Redevelopment & Housing Authority	34,217	132,484	-	71,181	-	(136,015)	-	101,867	1,996,520	2,098,387
55951	Handley Regional Library	77,882	239,538	-	10,785	-	(117,691)	-	210,514	3,529,669	3,740,183
55952	Northern Neck Regional Jail	592,150	1,056,476	-	(1,181,481)	-	(824,019)	(32,768)	(389,642)	15,487,742	15,098,100
55953	Montgomery Regional Solid Waste Authority	57,257	197,866	-	108,354	-	(87,458)	(7,957)	268,062	2,921,805	3,189,867
55954	Potomac & Rappahannock Transportation Commission	867,475	1,763,608	-	280,263	-	(839,295)	(157,878)	1,914,173	25,758,634	27,672,807
55955	Giles County Public Service Authority	67,565	141,186	-	19,558	-	(85,595)	(1,056)	141,658	2,067,411	2,209,069
55956	South Central Wastewater Authority	175,963	421,513	-	205,182	-	(223,752)	(912)	577,994	6,181,009	6,759,003
55957	Wise County Redevelopment & Housing Authority	40,043	382,077	-	303,451	-	(431,295)	-	294,276	5,835,998	6,130,274
55958	Prince William Soil & Water Conservation District	2,956	30,131	-	(165,257)	-	(15,294)	-	(147,464)	451,077	303,613
55959	Hampton Roads Regional Jail	1,313,601	4,033,124	-	(1,236,546)	-	(3,333,878)	(159,314)	616,987	60,182,978	60,799,965
55960	Castlewood Water & Sewage Authority	-	45,375	-	(95,636)	-	(45,184)	-	(95,445)	694,809	599,364
55961	Pamunkey Regional Jail	1,099,329	1,890,582	-	(1,154,844)	-	(918,184)	(78,694)	838,189	27,407,734	28,245,923
55962	Charlottesville-Albemarle Airport Authority	308,518	569,427	-	929,286	-	(391,804)	(24,248)	1,391,179	8,335,466	9,726,645
55963	Virginia Peninsula Regional Jail	781,857	1,142,547	-	(773,702)	-	(765,841)	(52,057)	332,804	16,553,720	16,886,524
55964	Virginia Biotechnology Research Partnership Authority	42,895	137,683	-	400,393	-	(174,288)	(11,197)	395,486	2,089,592	2,485,078
55966	Blue Ridge Regional Jail Authority	2,531,230	4,072,081	-	409,536	-	(2,807,928)	(233,873)	3,971,046	59,316,797	63,287,843
55967	Massanutten Regional Library	66,463	191,406	-	3,330	-	(157,759)	(8,581)	94,859	2,852,355	2,947,214
55968	Albemarle-Charlottesville Regional Jail	1,260,305	2,416,927	-	1,313,730	-	(1,595,470)	(71,097)	3,324,395	35,379,301	38,703,696
55969	Culpeper Soil & Water Conservation District	52,036	89,296	-	(5,070)	-	(14,579)	-	121,683	1,278,161	1,399,844
55970	New River Valley Regional Jail	1,211,796	1,950,819	-	(1,449,687)	-	(1,111,587)	(176,407)	424,934	28,333,227	28,758,161
55971	Sussex Service Authority	97,698	204,710	-	(63,301)	-	(67,410)	-	171,697	2,968,744	3,140,441
55972	Big Walker Soil & Water Conservation District	10,754	30,640	-	43,562	-	-	-	84,956	443,179	528,135
55973	Peter Francisco Soil & Water Conservation District	9,852	28,394	-	26,752	-	-	-	64,998	410,793	475,791
55974	Peaks of Otter Soil & Water Conservation District	2,186	4,297	-	(34,599)	-	-	-	(28,116)	61,476	33,360
55975	New River Soil & Water Conservation District	9,339	37,180	-	43,041	-	-	-	89,560	541,473	631,033
55977	Southside Regional Jail	495,964	690,835	-	184,240	-	(378,259)	(53,283)	939,497	9,954,401	10,893,898
55978	Evergreen Soil & Water Conservation District	8,870	18,197	-	18,576	-	-	(1,645)	43,998	261,538	305,536
55979	Roanoke Higher Education Authority	114,529	193,126	-	(52,397)	-	(72,915)	(2,165)	180,178	2,784,143	2,964,321
55981	John Marshall Soil & Water Conservation District	34,560	65,718	-	(32,186)	-	(21,929)	-	46,163	949,998	996,161
55982	Daniel Boone Soil & Water Conservation District	10,532	28,119	-	26,858	-	-	-	65,509	406,039	471,548
55983	Southside Behavioral Health	593,108	1,522,312	-	(839,991)	-	(1,050,440)	(126,588)	98,401	22,548,177	22,646,578
55984	Northern Shenandoah Valley Regional Commission	82,178	112,605	-	7,647	-	(68,122)	-	134,308	1,620,102	1,754,410
55985	Tazewell Soil & Water Conservation District	14,218	18,079	-	12,156	-	(10,496)	-	33,957	258,864	292,821



# Political Subdivisions

## Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	
55987	Richmond Regional Planning District Commission	162,414	337,909	-	(126,850)	-	(274,520)	-	98,953	4,980,912	5,079,865
55988	Henricopolis Soil & Water Conservation District	14,184	18,285	-	(36,759)	-	(9,418)	-	(13,708)	261,416	247,708
55989	Piedmont Regional Juvenile Detention Center	59,207	116,809	-	(45,281)	-	(13,694)	(5,480)	111,561	1,680,883	1,792,444
55990	Roanoke River Service Authority	25,711	63,712	-	61,651	-	(27,788)	(874)	122,412	932,508	1,054,920
55991	Lee County Public Service Authority	70,408	74,847	-	(14,408)	-	(12,763)	(793)	117,291	1,045,210	1,162,501
55992	Blue Ridge Juvenile Detention Center	144,035	299,766	-	(41,650)	-	(133,198)	(65,489)	203,464	4,396,290	4,599,754
55993	Ferrum Water & Sewage Authority	12,713	33,443	-	7,902	-	(4,568)	-	49,490	485,022	534,512
55994	Wise County Public Service Authority	132,000	167,571	-	77,095	-	(49,542)	-	327,124	2,375,305	2,702,429
55995	Holston River Soil & Water Conservation District	12,497	34,941	-	(3,612)	-	(4,383)	-	39,443	507,334	546,777
55996	New River Valley Community Services	1,911,899	3,455,146	-	(2,288,204)	-	(1,301,130)	(293,771)	1,483,940	50,072,896	51,556,836
55997	Institute For Advanced Learning and Research	272,201	257,327	-	(163,160)	-	(95,797)	(13,509)	257,062	3,594,707	3,851,769
55998	Southwest Virginia Regional Jail Authority	3,189,867	3,088,179	-	(121,856)	-	(1,151,895)	(250,295)	4,754,000	43,262,029	48,016,029
55999	Clinch Valley Soil & Water Conservation District	7,624	14,079	-	(16,351)	-	(10,089)	-	(4,737)	206,001	201,264
Total Political Subdivisions		725,694,222	1,900,513,744	2,890,735	363,647,704	690,758	(1,395,124,313)	(43,391,331)	1,554,921,519	28,149,356,871	29,704,278,390



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55100	Accomack County	1,192,670	684,394	4,633,530	(3,612,768)	(138,299)	(46,767)	1,709	2,714,469	72,478,067	75,192,536	(3,970,753)
55101	Albemarle County	8,839,250	2,838,876	13,975,318	(11,419,966)	(277,448)	(135,583)	5,660	13,826,107	214,738,386	228,564,493	37,622,600
55102	Alleghany County	1,132,895	436,739	2,729,838	(2,322,119)	(55,410)	1,098	1,895,804	42,482,884	44,378,688	2,459,332	
55103	Amelia County	375,827	264,236	1,361,623	(994,437)	(35,586)	(13,591)	548	958,620	21,189,957	22,148,577	(775,075)
55104	Amherst County	1,234,345	548,155	3,296,742	(3,025,327)	(105,766)	(33,151)	1,325	1,916,323	51,579,078	53,495,401	(291,747)
55105	Appomattox County	848,096	243,593	1,609,403	(1,663,773)	(17,645)	(16,139)	648	1,004,183	25,165,244	26,169,427	4,771,212
55107	Augusta County	2,764,879	1,329,260	7,171,048	(5,675,497)	(182,581)	(71,445)	2,887	5,338,551	111,267,764	116,606,315	1,344,335
55108	Bath County	415,879	155,382	1,025,549	(801,199)	-	(10,190)	414	785,835	15,945,846	16,731,681	1,780,147
55109	Bedford County	2,118,476	1,272,124	5,755,792	(4,294,310)	(191,290)	(56,906)	2,322	4,606,208	89,154,473	93,760,681	(573,018)
55110	Bland County	278,981	148,556	717,823	(455,219)	(13,825)	(7,030)	290	669,576	11,071,695	11,741,271	980,989
55111	Botetourt County	1,738,058	791,491	4,172,615	(3,452,932)	(73,133)	(41,230)	1,675	3,136,544	64,528,214	67,664,758	(665,889)
55112	Brunswick County	895,429	340,846	1,657,798	(1,403,138)	(36,783)	(16,301)	675	1,438,526	25,606,306	27,044,832	4,774,375
55113	Buchanan County	2,162,794	1,356,708	3,557,769	(3,661,513)	(37,162)	(34,402)	1,445	3,345,639	55,036,860	58,382,499	17,244,031
55114	Buckingham County	575,961	296,458	1,542,419	(1,231,741)	(41,442)	(15,411)	620	1,126,864	23,917,317	25,044,181	331,599
55115	Campbell County	2,142,749	833,534	5,269,139	(4,726,874)	(95,188)	(52,912)	2,118	3,372,566	82,182,510	85,555,076	6,590,216
55116	Caroline County	1,078,494	774,281	4,569,513	(2,721,936)	(94,655)	(45,355)	1,843	3,562,185	70,861,774	74,423,959	(7,677,871)
55117	Carroll County	1,303,701	415,610	2,451,939	(2,413,305)	(99,604)	(24,595)	986	1,634,732	38,212,979	39,847,711	6,686,560
55118	Charles City County	524,813	241,045	1,141,172	(983,798)	(35,128)	(11,327)	459	877,236	17,663,721	18,540,957	957,260
55119	Charlotte County	615,663	259,058	1,917,742	(1,726,020)	(53,456)	(19,590)	768	994,165	30,004,279	30,998,444	410,338
55120	Chesterfield County	43,026,101	12,459,740	76,053,955	(63,791,449)	(1,031,272)	(746,374)	30,739	66,001,440	1,175,357,675	1,241,359,115	215,889,252
55121	Clarke County	678,035	291,930	1,707,847	(1,511,802)	(65,633)	(17,135)	687	1,083,929	26,653,713	27,737,642	1,131,794
55122	Craig County	249,427	107,344	608,436	(602,943)	(104)	(6,145)	245	356,260	9,509,976	9,866,236	(170,375)
55123	Culpeper County	2,813,935	1,141,713	5,317,707	(3,756,108)	(277,532)	(51,773)	2,148	5,190,090	81,581,173	86,771,263	4,769,424
55124	Cumberland County	457,150	200,070	1,146,218	(836,023)	(96,084)	(11,471)	462	860,322	17,820,536	18,680,858	1,248,179
55125	Dickenson County	1,128,013	435,797	2,339,141	(2,277,873)	(91,408)	(23,450)	940	1,511,160	36,489,010	38,000,170	6,751,789
55126	Dinwiddie County	1,207,840	613,386	3,128,090	(1,935,196)	(43,820)	(30,468)	1,264	2,941,096	48,102,201	51,043,297	(2,336,582)
55128	Essex County	301,545	249,620	1,345,325	(809,240)	(47,081)	(13,332)	542	1,027,379	20,856,360	21,883,739	(2,810,267)
55130	Fauquier County	5,472,849	2,399,657	11,009,483	(7,089,908)	(265,514)	(106,964)	4,450	11,424,053	168,283,944	179,707,997	8,941,076
55131	Floyd County	781,089	266,745	1,287,373	(1,164,910)	(42,687)	(12,698)	520	1,115,432	19,894,805	21,010,237	2,869,430
55132	Fluvanna County	752,039	455,442	2,024,413	(1,267,801)	(53,668)	(19,784)	817	1,891,458	31,088,477	32,979,935	(1,198,295)
55133	Franklin County	1,930,817	938,228	5,103,625	(3,866,310)	(140,000)	(50,604)	2,057	3,917,813	79,186,027	83,103,840	2,143,074
55134	Frederick County	7,214,619	2,551,096	13,381,429	(8,363,510)	(380,235)	(129,609)	(21,095)	14,252,695	204,359,025	218,611,720	15,972,951
55135	Giles County	833,159	330,944	1,880,051	(1,683,193)	(30,610)	(18,841)	759	1,312,269	29,337,379	30,649,648	3,460,200
55136	Gloucester County	2,219,377	935,865	5,358,302	(3,994,073)	(84,706)	(52,741)	2,154	4,384,178	82,624,756	87,008,934	8,273,802
55137	Goochland County	2,017,017	852,909	3,105,853	(2,152,064)	(269,875)	(29,940)	1,258	3,525,194	47,276,348	50,801,542	1,195,383
55138	Grayson County	869,914	290,841	1,538,237	(1,572,009)	-	(15,357)	619	1,112,245	23,903,619	25,015,864	3,501,686
55139	Greene County	574,071	361,155	1,713,258	(1,349,297)	(33,039)	(16,997)	690	1,249,841	26,609,905	27,859,746	(1,399,792)
55140	Greensville County	575,795	284,376	1,789,978	(1,417,536)	(47,873)	(17,981)	719	1,167,478	27,869,517	29,036,995	250,317
55141	Halifax County	827,469	491,656	3,025,351	(2,535,330)	(37,727)	(30,505)	1,216	1,742,130	47,356,034	49,098,164	372,171
55142	Hanover County	9,057,783	3,793,368	21,934,697	(13,362,726)	(308,330)	(214,676)	9,056	20,909,172	337,241,011	358,150,183	16,813,346
55143	Henrico County	49,570,307	14,850,198	100,190,220	(87,357,449)	(2,128,860)	(995,044)	38,266	74,167,638	1,557,180,353	1,631,347,991	255,430,075
55144	Henry County	3,048,441	1,159,243	6,252,393	(5,739,830)	(107,063)	(62,202)	2,510	4,553,492	96,817,989	101,371,481	7,923,127
55145	Highland County	166,244	78,764	531,096	(477,360)	(2,016)	(5,345)	214	291,597	8,332,829	8,624,426	93,281
55146	Isle of Wight County	1,997,760	872,942	3,907,484	(2,633,351)	(118,083)	(37,978)	1,583	3,990,357	59,938,820	63,929,177	2,006,121
55147	James City County	5,903,106	2,229,536	14,070,884	(10,726,724)	(263,680)	(139,210)	5,678	11,079,590	218,248,320	229,327,910	21,187,022
55148	King George County	1,828,897	747,228	3,275,071	(2,144,661)	(69,960)	(31,595)	1,326	3,606,306	49,909,385	53,515,691	4,549,437
55149	King & Queen County	359,408	197,647	891,249	(874,637)	(6,279)	(8,962)	359	558,785	13,946,701	14,505,486	(685,375)
55150	King William County	589,764	329,029	1,372,455	(1,130,727)	(162,228)	(13,662)	(1,985)	982,646	21,284,071	22,266,717	(36,724)
55151	Lancaster County	891,667	291,358	1,698,288	(1,524,507)	(59,725)	(16,946)	683	1,280,818	26,289,738	27,570,556	2,168,996
55152	Lee County	618,756	295,711	1,992,108	(1,774,302)	(108,140)	(20,215)	800	1,004,718	31,288,051	32,292,769	1,787,960
55153	Loudoun County	42,224,807	15,709,837	66,873,334	(39,323,298)	(1,043,212)	(633,733)	27,204	83,834,939	1,014,451,423	1,098,286,362	114,626,569
55154	Louisa County	1,720,256	901,790	3,504,718	(2,190,295)	(43,480)	(33,709)	1,421	3,860,701	53,514,475	57,375,176	(1,121,298)
55155	Lunenburg County	373,066	142,505	886,007	(812,830)	(33,049)	(8,890)	356	547,165	13,849,117	14,396,282	769,828
55156	Madison County	693,917	306,519	1,482,533	(1,078,334)	(62,044)	(14,590)	600	1,328,601	22,903,725	24,232,326	(1,144,682)
55157	Mathews County	350,215	189,597	1,023,962	(726,401)	(8,004)	(10,155)	412	819,626	15,844,847	16,664,473	(480,849)
55158	Mecklenburg County	1,153,841	568,094	3,560,382	(3,298,009)	(41,051)	(35,684)	1,427	1,909,000	55,729,697	57,638,697	4,724,694
55159	Middlesex County	231,429	193,991	1,013,837	(623,287)	(16,250)	(10,065)	408	790,063	15,689,666	16,479,729	(2,888,875)
55160	Montgomery County	3,088,198	1,172,238	6,568,430	(5,387,778)	(81,950)	(65,088)	2,646	5,296,696	101,586,978	106,883,674	13,136,595
55162	Nelson County	540,182	234,645	1,397,942	(1,411,079)	(53,499)	(14,257)	560	694,494	21,910,047	22,604,541	758,591
55163	New Kent County	1,718,618	654,121	2,597,720	(1,532,330)	(63,329)	(24,698)	1,057	3,351,159	39,339,603	42,690,762	1,952,916
55165	Northampton County	943,645	524,203	2,849,671	(2,152,370)	(55,466)	(28,409)	1,145	2,082,419	44,147,955	46,230,374	(960,989)
55166	Northumberland County	684,402	277,993	1,431,911	(1,112,240)	(20,752)	(14,123)	577	1,247,768	22,072,211	23,319,979	1,054,437
55167	Nottoway County	73,390	205,162	1,292,816	(1,056,583)	(15,045)	(13,266)	517	486,991	20,411,381	20,898,372	(2,916,339)



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55168	Orange County	1,362,814	737,517	3,146,444	(1,863,799)	(108,857)	(30,460)	1,275	3,244,934	48,245,551	51,490,485	(637,521)
55169	Page County	1,070,507	523,193	2,446,542	(1,733,833)	(88,489)	(23,957)	986	2,194,949	37,630,388	39,825,337	352,049
55170	Patrick County	1,131,295	361,876	1,923,832	(1,566,718)	(44,395)	(18,848)	780	1,787,822	29,696,206	31,484,028	2,411,512
55171	Pittsylvania County	2,498,615	925,563	5,156,146	(4,867,474)	(139,504)	(51,437)	2,075	3,523,984	80,302,435	83,826,419	8,579,497
55172	Powhatan County	1,529,668	560,244	2,050,304	(1,312,761)	(57,560)	(19,363)	835	2,751,367	30,928,290	33,679,657	3,616,795
55173	Prince Edward County	583,187	317,644	1,801,762	(1,521,049)	(65,515)	(18,157)	723	1,098,595	28,112,434	29,211,029	392,215
55174	Prince George County	2,764,240	835,216	4,528,525	(4,218,285)	(63,005)	(44,734)	1,836	3,803,793	70,329,305	74,133,098	9,857,579
55176	Prince William County	52,960,361	16,801,574	97,920,694	(77,848,316)	(2,137,159)	(961,691)	38,924	86,774,387	1,509,531,879	1,596,306,266	153,959,083
55177	Pulaski County	1,452,787	806,568	4,202,395	(3,481,114)	(91,342)	(41,961)	1,690	2,849,023	65,422,013	68,271,036	3,081,197
55178	Rappahannock County	456,906	199,824	1,139,491	(1,140,649)	(31,215)	(11,487)	454	613,324	17,740,159	18,353,483	734,292
55179	Richmond County	534,252	199,212	1,087,077	(1,019,484)	(3,342)	(10,849)	437	787,303	16,878,655	17,665,958	259,687
55180	Roanoke County	9,238,228	2,866,129	17,796,057	(15,524,848)	(333,165)	(176,638)	7,173	13,872,936	275,832,545	289,705,481	42,272,215
55181	Rockbridge County	1,532,898	477,883	2,631,621	(2,203,161)	(69,012)	(25,723)	1,062	2,345,568	40,530,283	42,875,851	2,369,880
55182	Rockingham County	4,746,659	1,710,797	8,406,457	(6,366,388)	(144,940)	(82,066)	3,396	8,273,915	128,863,520	137,137,435	15,580,814
55183	Russell County	1,041,249	338,062	2,162,853	(2,368,704)	(47,637)	(21,889)	869	1,104,803	34,015,776	35,120,579	5,145,489
55184	Scott County	1,169,386	372,686	2,014,298	(1,825,782)	(22,650)	(19,897)	815	1,688,856	31,213,329	32,902,185	6,082,617
55185	Shenandoah County	2,087,544	894,806	4,160,009	(2,774,834)	(131,479)	(40,399)	1,680	4,197,327	63,632,715	67,830,042	970,099
55186	Smyth County	1,016,019	471,125	3,161,311	(2,837,373)	(38,956)	(31,860)	1,269	1,741,535	49,510,144	51,251,679	3,639,931
55187	Southampton County	1,120,932	459,776	3,123,247	(2,509,415)	(52,147)	(31,203)	1,257	2,112,447	48,663,370	50,775,817	1,374,864
55188	Spotsylvania County	9,783,810	3,552,761	15,850,018	(9,318,043)	(425,638)	(150,191)	6,415	19,299,132	239,690,949	258,990,081	23,795,200
55189	Stafford County	9,687,171	3,704,598	16,421,606	(11,084,797)	(462,733)	(158,238)	6,657	18,114,264	250,708,147	268,822,411	34,017,332
55190	Surry County	551,823	252,341	1,359,172	(1,308,670)	(15,440)	(13,666)	547	826,107	21,278,857	22,104,964	923,018
55191	Sussex County	328,405	285,227	2,151,852	(1,462,180)	(120,501)	(21,824)	862	1,161,841	33,676,877	34,838,718	(5,990,900)
55192	Tazewell County	1,615,123	690,942	4,038,421	(3,848,667)	(44,587)	(40,543)	(4,278)	2,406,411	62,998,842	65,405,253	6,446,821
55193	Warren County	1,714,020	736,288	3,505,095	(2,693,074)	(218,853)	(34,435)	1,415	3,010,456	54,149,975	57,160,431	(230,752)
55195	Washington County	641,927	641,927	3,487,579	(3,128,506)	(87,290)	(54,276,378)	1,405	2,463,328	54,276,787	56,740,115	3,321,133
55196	Westmoreland County	971,990	432,219	2,028,301	(1,542,893)	(17,272)	(19,912)	819	1,853,252	31,220,537	33,073,789	268,737
55197	Wise County	1,776,302	659,547	3,873,432	(3,511,451)	(103,725)	(38,646)	1,561	2,657,020	60,407,790	63,064,810	9,085,533
55198	Wythe County	961,758	411,939	2,620,908	(2,279,384)	(78,662)	(26,291)	1,053	1,611,321	40,937,757	42,549,078	2,051,220
55199	York County	6,365,133	2,377,295	15,869,568	(13,659,051)	(306,846)	(158,847)	5,491	10,492,743	247,413,287	257,906,030	25,501,998
55200	City of Alexandria	15,802,295	7,253,610	42,144,751	(38,108,640)	(1,151,160)	(423,611)	1,643	25,518,888	659,039,889	684,558,777	96,580,528
55201	City of Bristol	2,720,515	735,569	6,837,789	(7,621,609)	(132,428)	(70,387)	1,630	2,471,079	108,049,682	110,520,761	17,625,081
55202	City of Buena Vista	623,289	186,119	1,299,890	(1,295,642)	(12,364)	(13,076)	522	788,738	20,299,579	21,088,312	1,567,409
55203	Town of St. Paul	154,143	45,785	216,615	(269,856)	(5,289)	(2,182)	87	139,303	3,363,439	3,502,742	633,037
55204	Town of Clifton Forge	222,854	61,464	661,507	(768,796)	(17,435)	(6,852)	231	152,973	10,513,691	10,666,664	917,690
55205	City of Danville	686,941	291,327	1,991,474	(1,685,512)	(93,309)	(20,104)	800	1,171,617	31,125,522	32,297,139	(916,430)
55206	City of Fredericksburg	4,784,283	1,498,113	8,701,857	(9,045,913)	(202,340)	(87,096)	3,506	5,652,410	135,935,270	141,587,680	26,811,563
55207	City of Hampton	20,328,949	4,842,846	36,968,012	(39,254,602)	(899,204)	(371,891)	8,394	21,622,504	579,195,900	600,818,404	130,153,046
55208	City of Harrisonburg	5,198,359	1,751,364	10,732,173	(9,491,824)	(214,530)	(106,887)	4,315	7,872,970	166,440,480	174,313,450	29,286,183
55209	City of Hopewell	3,083,853	980,736	7,181,287	(8,394,520)	(355,365)	(73,573)	2,871	2,425,289	113,569,911	115,995,200	13,765,487
55210	City of Lynchburg	13,684,223	3,171,043	21,311,201	(24,239,496)	(333,509)	(213,135)	8,569	13,388,896	332,726,345	346,115,241	88,290,995
55211	Town of Crewe	40,526	51,507	280,298	(160,210)	(1,018)	(2,790)	113	208,426	4,355,807	4,564,233	(441,338)
55212	City of Norfolk	10,620,748	6,603,494	9,848,375	(5,772,488)	(339,526)	(85,463)	4,062	20,879,202	142,992,895	163,872,097	(6,258,764)
55213	City of Petersburg	3,256,996	1,306,641	11,449,193	(12,003,662)	(614,669)	(118,175)	4,580	3,280,904	181,773,589	185,054,493	6,174,308
55214	City of Portsmouth	10,463,248	3,944,856	26,711,085	(20,915,503)	(953,603)	(266,201)	(78,282)	18,905,600	415,781,004	434,686,604	10,490,652
55215	City of Radford	1,694,397	655,966	3,940,509	(3,501,717)	(110,015)	(39,404)	1,584	2,641,320	61,343,553	63,984,873	6,726,180
55216	City of Richmond	3,495,728	1,321,631	9,458,475	(8,664,183)	(447,272)	(95,632)	3,796	5,072,543	148,295,748	153,368,291	1,772,940
55217	City of Roanoke	2,142,924	475,267	4,626,977	(4,851,512)	(75,408)	(46,913)	1,856	2,273,191	72,693,427	74,966,618	11,936,484
55218	Town of Craigsville	20,958	41,404	18,388	(18,388)	-	(931)	17	53,836	626,118	679,954	204,378
55219	City of Staunton	2,823,081	798,035	4,924,616	(5,311,394)	(64,826)	(49,428)	1,984	3,122,068	77,023,408	80,145,476	18,162,680
55220	City of Suffolk	10,653,472	3,888,274	22,426,052	(16,042,867)	(332,477)	(219,410)	7,770	20,380,814	345,731,241	366,112,055	45,686,236
55221	City of Williamsburg	2,114,231	621,161	4,602,483	(5,076,749)	(82,024)	(46,753)	1,844	2,134,193	72,332,308	74,466,501	12,253,712
55222	City of Winchester	3,266,335	1,568,975	8,968,989	(6,306,521)	(170,288)	(82,524)	3,353	6,576,319	128,856,202	135,432,521	6,190,838
55223	City of Martinsville	3,189,757	786,982	5,928,773	(7,366,108)	(35,879)	(60,900)	2,380	2,445,005	93,697,977	96,142,982	21,392,225
55224	City of Falls Church	20,055	69,904	435,820	(313,473)	(938)	(4,435)	175	207,108	6,845,308	7,052,416	(1,295,483)
55225	City of Colonial Heights	2,318,263	733,433	5,431,156	(4,724,205)	(47,990)	(54,260)	2,185	3,658,582	84,593,391	88,251,973	10,055,446
55226	Town of Front Royal	1,124,844	376,994	2,597,122	(2,736,418)	(43,467)	(26,408)	1,040	1,293,707	40,713,631	42,007,338	5,259,980
55227	Town of Boyce	-	-	6,753	-	-	(66)	3	6,690	103,355	110,045	(92,143)
55228	Town of Middletown	68,874	38,440	78,653	(35,831)	(41,972)	(743)	32	107,453	1,194,256	1,301,709	(228,743)
55229	Town of Chilhowie	147,984	54,814	277,302	(379,324)	-	(2,883)	114	98,007	4,484,086	4,582,093	2,610
55230	City of Covington	450,867	174,885	1,515,985	(1,710,274)	(11,509)	(15,737)	606	404,823	24,075,387	24,480,210	1,641,223
55231	Town of Floyd	13,189	11,556	23,495	(37,613)	-	(240)	9	10,396	369,801	380,197	42,625
55232	City of Franklin	1,208,034	434,900	2,653,266	(2,692,039)	(60,037)	(26,722)	1,065	1,518,467	41,526,797	43,045,264	2,085,695





# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

Change in Plan Fiduciary Net Position (PFNP)												
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55233	City of Chesapeake	33,933,407	9,701,330	66,827,368	(60,476,303)	(1,292,314)	(664,550)	24,194	48,053,132	1,038,733,325	1,086,786,457	156,230,357
55234	City of Virginia Beach	67,544,081	18,261,694	131,785,575	(133,214,069)	(2,861,699)	(1,323,192)	(62,905)	80,129,485	2,061,577,556	2,141,707,041	436,351,947
55235	City of Norton	370,373	205,165	1,398,910	(990,785)	(41,749)	(13,995)	562	928,481	21,787,645	22,716,126	(532,962)
55236	City of Manassas Park	1,322,314	714,390	3,134,036	(2,055,318)	(41,488)	(30,426)	1,265	3,044,773	48,015,833	51,060,606	2,189,213
55237	Town of Exmore	10,790	39,210	162,045	(31,306)	-	(1,561)	66	179,244	2,472,763	2,652,007	(1,059,448)
55238	Town of Pound	865	455	96,502	(107,792)	(2,070)	(1,033)	38	(13,035)	1,560,090	1,547,055	632,947
55239	Town of Grottoes	134,238	51,973	199,486	(124,753)	(13,945)	(1,902)	81	245,178	3,035,238	3,280,416	(575,327)
55240	Town of Onley	73,119	13,100	45,813	(24,147)	-	(387)	19	107,517	661,860	769,377	(94,154)
55241	Town of West Point	215,303	107,186	436,152	(184,386)	(195)	(4,129)	177	570,108	6,580,008	7,150,116	650,996
55242	Town of South Hill	820,685	183,378	870,111	(740,419)	(15,858)	(8,243)	354	1,110,008	13,191,655	14,301,663	4,457,178
55243	Town of Rural Retreat	27,761	20,061	63,615	(34,791)	-	(606)	26	76,066	967,280	1,043,346	(140,575)
55244	Town of Dillwyn	-	-	1,673	-	-	(16)	1	1,658	25,613	27,271	(23,525)
55245	Town of Scottsville	25,468	13,729	40,859	(33,109)	(559)	(393)	17	46,012	624,501	670,513	(162,058)
55246	Town of Burkeville	-	6,381	25,150	(26,189)	-	(262)	9	5,089	400,613	405,702	(97,686)
55247	Town of Madison	1,865	3,985	6,890	-	-	(62)	3	12,681	101,668	114,349	(74,214)
55248	Town of Pennington Gap	42,570	49,201	105,808	(72,135)	(347)	(1,008)	43	124,132	1,608,527	1,732,659	(96,643)
55249	Town of La Crosse	971	6,937	33,299	(22,382)	-	(337)	13	18,501	520,780	539,281	(130,661)
55250	Town of Rich Creek	7,219	11,231	41,392	(26,275)	-	(409)	17	33,175	641,049	674,224	(65,406)
55252	Town of Windsor	131,965	39,344	111,493	(21,622)	(1,293)	(956)	46	258,977	1,598,643	1,857,620	73,055
55253	Town of Haysi	23,726	3,181	14,495	(48,696)	-	(160)	6	(7,448)	239,695	232,247	446,325
55254	Town of Stephens City	74,790	25,689	112,549	(136,220)	(29,871)	(1,153)	45	45,829	1,762,717	1,808,546	198,655
55255	Town of Brodnax	788	3,514	13,934	(3,435)	-	(135)	6	14,672	212,901	227,573	(115,461)
55256	Town of Mineral	1,686	6,972	18,543	(8,479)	-	(181)	8	18,549	284,498	303,047	(113,166)
55257	Town of Lebanon	346,067	92,146	401,622	(654,593)	(53,750)	(4,126)	159	127,525	6,294,814	6,422,339	4,197,202
55258	City of Newport News	7,059,130	4,889,209	6,446,778	(536,859)	(581,333)	(52,928)	2,692	17,226,689	91,322,147	108,548,836	(18,667,359)
55259	Town of Richlands	693,742	139,845	543,267	(909,331)	(14,390)	(5,334)	220	448,019	8,417,767	8,865,786	7,371,935
55260	Town of Haymarket	41,581	36,293	82,805	(10,797)	-	(744)	34	149,172	1,218,149	1,367,321	(602,314)
55261	Town of Lovettsville	21,636	25,749	56,687	(4,055)	-	(513)	23	99,527	837,414	936,941	(250,671)
55262	Town of Troutville	4,634	2,426	2,957	(3,203)	-	(25)	1	6,790	42,779	49,569	36,672
55263	Town of Buchanan	11,231	8,514	4,135	(565)	(7,925)	(31)	2	15,361	51,949	67,310	265
55264	Town of Eastville	78,798	14,706	19,773	(27,321)	-	(131)	9	85,834	262,213	348,047	270,366
55265	Town of Occoquan	23,548	19,694	19,384	(567)	-	(153)	8	61,914	266,931	328,845	(91,161)
55266	Town of Farmville	291,187	1,074,552	268,442	(9,697)	(39,450)	(1,658)	118	1,583,494	3,145,080	4,728,574	(237,479)
55267	Town of Glade Spring	33,334	13,914	2,184	-	-	22	1	49,455	-	49,455	(11,509)
55300	Town of Abingdon	509,745	202,862	1,532,499	(1,357,696)	(7,598)	(15,599)	616	864,969	24,003,507	24,868,476	1,349,295
55301	Town of Dumfries	274,510	116,785	382,765	(415,555)	(5,984)	(3,758)	155	348,918	5,893,816	6,242,734	85,921
55302	Town of Iron Gate	7,316	2,371	18,276	(23,552)	-	(191)	7	4,227	291,033	295,260	47,211
55303	Town of Montross	12,222	4,401	31,632	(43,763)	-	(332)	13	4,173	505,554	509,727	50,610
55304	Town of South Boston	729,690	180,983	1,537,323	(1,872,547)	(47,906)	(15,788)	614	512,369	24,297,118	24,809,487	2,308,152
55305	Town of Gretna	42,760	27,837	166,693	(73,134)	-	(1,608)	67	162,615	2,556,750	2,719,365	(344,193)
55306	Town of Remington	22,452	10,344	54,807	(54,607)	-	(552)	22	32,466	856,847	889,313	203,079
55307	City of Lexington	660,867	278,406	1,871,432	(1,725,222)	(8,533)	(18,856)	751	1,058,845	29,259,456	30,318,301	1,833,756
55308	City of Waynesboro	1,865,935	726,377	5,072,605	(5,266,415)	(86,372)	(51,725)	2,034	2,262,439	79,935,174	82,197,613	10,307,371
55309	Town of Colonial Beach	-	126,653	573,828	(415,944)	(21,422)	(5,860)	(5,155)	252,100	9,027,516	9,279,616	(1,761,479)
55310	Town of Smithfield	284,481	164,998	953,042	(394,844)	(16,150)	(9,242)	385	982,670	14,591,708	15,574,378	(1,596,747)
55311	Town of Brookneal	51,581	21,083	102,604	(168,587)	-	(1,084)	41	5,638	1,639,236	1,644,874	352,582
55312	Town of Hamilton	13,216	6,900	55,363	(61,476)	-	(574)	22	13,451	878,922	892,373	119,383
55313	City of Galax	584,318	354,256	2,178,638	(1,752,659)	(86,559)	(21,961)	875	1,256,908	34,097,140	35,354,048	109,949
55314	Town of Jonesville	12,047	13,211	83,876	(62,935)	-	(850)	34	45,383	1,310,072	1,355,455	(196,039)
55315	Town of Wytheville	1,098,889	420,341	2,166,876	(1,867,511)	(9,134)	(21,274)	859	1,789,046	33,442,783	35,231,829	3,096,738
55316	City of Fairfax	4,705,600	1,613,253	9,629,076	(11,289,612)	(232,015)	(98,266)	3,863	4,331,899	151,726,542	156,058,441	42,121,616
55317	Town of Vienna	1,886,409	688,421	4,498,259	(4,279,644)	(19,662)	(45,401)	1,810	2,730,192	70,377,749	73,107,941	9,553,496
55318	Town of Vinton	371,937	171,608	1,300,366	(1,366,234)	(41,078)	(13,409)	521	423,711	20,609,215	21,032,926	(90,800)
55319	City of Emporia	683,644	279,399	2,016,267	(1,622,387)	(21,644)	(20,181)	812	1,315,910	31,452,535	32,768,445	848,002
55320	Town of Culpeper	1,425,001	600,398	2,957,749	(2,872,745)	(64,757)	(29,630)	1,190	2,017,206	46,047,034	48,064,240	4,899,763
55321	Town of Woodstock	498,653	149,262	878,039	(963,047)	(71,979)	(8,889)	350	482,389	13,677,785	14,160,174	1,552,103
55322	Town of Glasgow	-	9,770	78,275	(15,972)	-	(768)	-	71,028	1,203,137	1,274,165	(559,263)
55323	Town of Marion	576,762	189,409	1,167,790	(879,173)	(21,806)	(11,434)	471	1,022,019	18,002,108	19,024,127	2,318,906
55324	Town of Altavista	288,237	133,789	820,866	(713,147)	(19,314)	(8,224)	329	502,536	12,805,472	13,308,008	468,569
55325	Town of Herndon	1,583,248	911,680	6,352,548	(4,868,516)	(98,935)	(64,015)	2,554	3,818,564	99,385,739	103,204,303	645,857
55326	Town of Pearisburg	176,141	76,716	544,114	(487,753)	(10,384)	(5,523)	218	293,529	8,508,498	8,802,027	585,362
55327	Town of Christiansburg	1,934,228	638,702	3,338,923	(2,679,271)	(67,378)	(32,608)	1,345	3,133,941	51,175,414	54,309,355	9,727,925
55328	Town of Wakefield	9,094	8,231	52,513	(65,679)	-	(552)	21	3,628	841,742	845,370	5,917



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions	Contributions	Net	Benefit	Refunds of	Administrative		Net Change	Beginning	Ending	Net Pension
		Employer	Member	Investment Income	Payments	Contributions	Expenses	Other	in PFNP	PFNP	PFNP	Liability
55329	Town of Leesburg	3,667,240	1,502,296	8,004,087	(5,759,465)	(205,457)	(78,579)	3,227	7,133,349	123,205,061	130,338,410	12,849,191
55330	Town of Chatham	12,456	16,082	156,059	(116,595)	(23,563)	(1,616)	62	42,885	2,475,069	2,517,954	(55,742)
55331	Town of Bowling Green	71,455	23,354	79,894	(85,290)	(3,894)	(777)	33	84,775	1,225,916	1,310,691	176,061
55332	City of Manassas	4,967,512	1,746,245	10,212,990	(8,845,688)	(172,448)	(101,178)	4,112	7,811,545	158,253,482	166,065,027	27,065,392
55333	Town of Alberta	-	-	23,638	(9,291)	-	-	10	14,119	368,919	383,038	(119,151)
55334	Town of Boydton	-	17,963	108,997	(58,657)	-	(1,096)	(341)	66,866	1,700,622	1,767,488	(271,058)
55335	City of Salem	5,418,713	1,299,981	12,046,887	(13,837,869)	(174,828)	(123,467)	4,825	4,634,242	190,453,946	195,088,188	40,415,062
55336	Town of Mckenney	16,543	3,621	20,812	(38,103)	-	(218)	8	2,663	333,915	336,578	92,057
55337	Town of Narrows	153,829	53,597	297,335	(234,412)	(14,616)	(2,927)	120	252,926	4,602,090	4,855,016	387,254
55338	Town of Quantico	-	4,645	54,143	(37,856)	-	(556)	21	20,397	854,429	874,826	(373,361)
55339	Town of Halifax	53,731	20,619	160,322	(85,062)	-	(1,570)	65	148,105	2,461,023	2,609,128	(347,634)
55340	Town of Blacksburg	2,522,751	761,615	5,386,426	(5,064,413)	(54,342)	(53,845)	2,163	3,500,355	83,892,290	87,392,645	20,886,717
55341	Town of Chincoteague	325,715	113,159	689,243	(450,244)	(51,239)	(6,742)	278	620,170	10,584,034	11,204,204	780,719
55342	Town of Lawrenceville	82,838	58,657	299,945	(189,865)	(7,988)	-	121	240,741	4,641,587	4,882,328	89,962
55343	Town of Amherst	188,309	55,349	319,323	(303,437)	-	(3,164)	129	256,509	4,939,176	5,195,685	701,521
55344	Town of Stanley	131,221	36,409	229,012	(128,338)	(11,901)	(2,204)	93	254,292	3,498,218	3,752,510	(108,422)
55345	Town of Hillsville	245,055	97,448	508,460	(462,435)	(392)	(5,027)	205	383,314	7,884,444	8,267,758	585,208
55346	Town of Elkton	108,642	64,481	302,169	(217,851)	(2,946)	(2,977)	122	251,640	4,674,984	4,926,624	(438,617)
55347	Town of Bridgewater	240,122	116,646	781,150	(689,407)	(55,319)	(7,955)	313	385,550	12,263,007	12,648,557	816,892
55348	Town of Purcellville	567,641	317,640	1,310,152	(856,372)	(37,078)	(12,759)	530	1,289,754	20,098,931	21,388,685	671,805
55349	Town of Timberville	149,897	38,115	218,075	(226,688)	(15,193)	-	88	162,120	3,380,958	3,543,078	222,175
55350	Town of Wise	261,270	119,415	882,089	(727,612)	(10,349)	(8,913)	354	516,254	13,796,563	14,312,817	852,641
55351	Town of New Market	238,575	53,744	275,584	(265,747)	-	(2,679)	111	299,588	4,194,066	4,493,654	956,784
55352	Town of Tappahannock	186,454	74,734	444,834	(415,486)	-	(4,456)	179	286,259	6,950,523	7,236,782	363,622
55353	Town of Rocky Mount	506,207	168,752	891,899	(923,874)	(8,828)	(8,908)	359	625,607	13,897,331	14,522,938	2,203,145
55354	Town of Big Stone Gap	388,576	101,428	760,900	(1,030,119)	(11,692)	(7,841)	303	201,555	12,070,253	12,271,808	2,582,720
55355	Town of Luray	345,484	113,481	845,793	(781,594)	(7,887)	(8,530)	339	507,086	13,212,837	13,719,923	1,366,485
55356	Town of Stuart	-	-	-	-	-	(169,038)	-	-	(169,038)	(169,038)	169,038
55357	Town of Strasburg	360,480	149,145	910,188	(726,401)	(12,025)	(9,081)	365	672,671	14,095,483	14,768,154	821,314
55358	Town of Appomattox	45,867	45,837	228,177	(104,496)	(895)	(2,230)	92	212,352	3,501,969	3,714,321	62,523
55359	Town of Clarksville	148,934	54,676	296,989	(350,654)	-	(3,033)	118	147,030	4,621,530	4,768,560	908,581
55360	Town of Dublin	160,300	65,902	368,577	(262,919)	(8,512)	(3,621)	149	319,876	5,691,844	6,011,720	(222,021)
55361	Town of Middleburg	218,014	58,365	262,715	(233,479)	-	(2,522)	107	303,200	3,992,269	4,295,469	(273,774)
55362	Town of Edinburg	-	14,988	108,891	(17,818)	-	(1,062)	42	105,041	1,668,920	1,773,961	(412,472)
55363	Town of Chase City	105,667	54,387	414,598	(481,404)	(18,164)	(4,327)	166	70,923	6,618,171	6,689,094	1,040,923
55364	Town of Bedford	1,024,578	230,530	1,666,488	(2,122,100)	(12,879)	(17,063)	669	770,223	26,248,115	27,018,338	6,891,883
55365	City of Poquoson	1,034,988	363,166	2,530,817	(2,508,016)	(3,854)	(25,527)	1,013	1,392,587	39,539,466	40,932,053	2,031,893
55366	Town of Ashland	526,195	192,130	1,269,723	(958,002)	(10,537)	(12,594)	511	1,007,426	19,647,757	20,655,183	894,727
55367	Town of Broadway	215,790	67,375	278,102	(247,079)	(11,883)	(2,674)	113	299,744	4,250,463	4,550,207	710,998
55368	Town of Berryville	236,129	86,403	524,246	(425,113)	(6,255)	(5,198)	211	410,423	8,116,758	8,527,181	573,696
55369	Town of Tazewell	231,468	144,827	585,096	(444,401)	(21,982)	(5,741)	236	489,503	9,011,162	9,500,665	(89,354)
55370	Town of Urbanna	-	4,516	78,879	(54,815)	-	(811)	30	27,799	1,246,090	1,273,889	(484,930)
55371	Town of Bluefield	293,130	143,392	651,316	(436,441)	(9,831)	(6,354)	264	635,476	9,992,951	10,628,427	226,940
55372	Town of Weber City	37,847	7,088	57,651	(71,501)	(910)	(581)	23	29,617	907,661	937,278	111,184
55373	Town of Damascus	-	16,359	16,359	(8,246)	-	(166)	7	7,954	256,705	264,659	(99,514)
55374	Town of Hurt	44,691	9,993	53,285	(69,632)	-	(533)	21	37,825	828,233	866,058	274,540
55375	Town of Waverly	-	10,167	176,237	(122,396)	(18,059)	(1,828)	(1,589)	42,532	2,798,546	2,841,078	(931,098)
55376	Town of Coeburn	8,926	37,650	234,350	(210,588)	(11,604)	(2,430)	94	56,398	3,727,213	3,783,611	(124,190)
55377	Town of Dayton	95,964	41,134	238,218	(212,043)	(4,400)	(2,384)	96	156,585	3,709,999	3,866,584	(96,652)
55378	Town of Courtland	-	6,104	56,335	(17,832)	-	(559)	22	44,070	871,630	915,700	(221,778)
55379	Town of Cape Charles	109,779	80,660	311,221	(141,090)	(23,169)	(3,017)	126	334,510	4,745,494	5,080,004	(489,426)
55380	Town of Independence	74,678	28,718	126,855	(166,404)	(2,279)	(1,289)	50	60,329	1,972,195	2,032,524	550,876
55381	Town of Warsaw	61,730	36,727	176,656	(188,985)	(1,361)	(1,795)	71	83,043	2,783,189	2,866,232	(164,140)
55382	Town of Grundy	6,655	25,127	226,266	(205,138)	-	(2,352)	90	50,648	3,597,659	3,648,307	(131,941)
55383	Town of Warrenton	743,226	352,304	2,077,690	(1,865,281)	(63,065)	(20,946)	837	1,224,765	32,596,420	33,821,185	1,373,818
55384	Town of Louisa	22,665	24,747	242,362	(104,041)	(42,271)	(2,443)	97	141,116	3,784,492	3,925,608	(1,420,567)
55385	Town of Kenbridge	41,427	28,781	119,766	(49,474)	-	(1,149)	49	139,400	1,821,787	1,961,187	(511,052)
55386	Town of Mt Jackson	147,286	48,457	227,918	(213,081)	-	(2,228)	92	208,444	3,508,575	3,717,019	235,078
55387	Town of Pulaski	473,481	218,909	1,758,698	(1,587,594)	(76,523)	(17,947)	705	769,729	27,717,492	28,487,221	(2,115,679)
55388	Town of Jarratt	3,398	2,535	17,406	(11,767)	-	(174)	7	11,405	271,804	283,209	70
55389	Town of Pembroke	25,304	12,553	75,894	(183,807)	-	(820)	30	(70,846)	1,263,100	1,192,254	192,425
55390	Town of Parksley	24,312	9,270	53,874	(65,992)	(10,256)	(558)	22	10,672	858,900	869,572	118,549
55391	Town of Onancock	68,451	24,386	186,372	(129,683)	-	(1,846)	75	147,755	2,885,632	3,033,387	(115,283)



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55392	Town of Victoria	44,280	31,951	161,186	(111,394)	-	(1,600)	65	124,488	2,498,440	2,622,928	(304,907)
55393	Town of Shenandoah	385,502	46,860	225,844	(126,595)	(7,068)	(1,898)	89	522,734	3,072,101	3,594,835	42,686
55394	Town of Gate City	24,783	31,773	160,632	(63,217)	(10)	(1,570)	65	152,456	2,467,894	2,620,350	(336,612)
55395	Town of Round Hill	71,723	51,492	182,648	(73,461)	-	(1,731)	74	230,745	2,767,185	2,997,930	(116,144)
55396	Town of Kilmarnock	34,606	56,212	269,121	(133,990)	-	(2,659)	109	223,399	4,160,538	4,383,937	(796,743)
55397	Town of Orange	444,350	124,774	715,411	(426,939)	(7,744)	(6,820)	289	843,321	10,837,920	11,681,241	1,426,367
55398	Town of Albemarle	99,937	34,213	155,391	(180,075)	(3,745)	(1,549)	63	104,235	2,432,640	2,536,875	192,242
55399	Town of Blackstone	239,401	143,225	722,356	(415,794)	(505)	(7,067)	291	681,907	11,085,867	11,767,774	(378,807)
55401	Southeastern Public Service Authority	-	323,329	3,730,802	(2,813,921)	(78,797)	(38,525)	1,417	1,124,305	59,116,042	60,240,347	(7,989,367)
55402	Pittsylvania County Service Authority	-	-	138,327	(151,853)	-	(1,478)	52	(14,952)	2,233,320	2,218,368	(248,791)
55403	Rappahannock Area Youth Services & Group Home Commission	2,336	27,963	80,423	(26,668)	(29,564)	(797)	32	53,725	1,256,177	1,309,902	(377,428)
55404	Appomattox Regional Library	21,560	36,648	229,247	(143,288)	(291)	(2,306)	92	141,662	3,581,133	3,722,795	(607,393)
55405	Staunton Redevelopment & Housing Authority	-	24,639	136,888	(290,865)	-	(1,655)	49	(130,944)	2,226,628	2,095,684	(430,048)
55406	Hampton Newport News Community Services Board	190,395	1,185,622	6,354,995	(3,002,097)	(398,454)	(63,448)	2,553	4,269,566	98,850,016	103,119,582	(18,571,841)
55408	Allegheny Highlands Regional Library	16,615	5,050	29,803	(36,844)	-	(304)	12	14,332	470,238	484,570	170,618
55409	Southside Regional Juvenile Group Home	-	5,604	68,319	(57,321)	-	(712)	(10)	15,880	1,083,092	1,098,972	(300,868)
55411	Hampton Roads Sanitation District	3,591,837	2,787,378	16,505,430	(13,889,091)	(179,617)	(167,748)	6,631	8,654,820	259,238,156	267,892,976	28,607,545
55412	Peninsula Airport Commission	97,277	120,882	609,260	(447,407)	(9,672)	(6,146)	245	364,439	9,510,166	9,874,605	(328,009)
55413	Richmond Redevelopment & Housing Authority	698,065	411,650	4,185,016	(4,567,673)	(235,998)	(43,899)	1,670	448,831	67,015,246	67,464,077	1,520,576
55415	Chesapeake Redevelopment & Housing Authority	-	200,822	832,388	(562,224)	(24,018)	(8,444)	318	438,848	13,056,310	13,495,158	(1,803,818)
55416	Alexandria Renew Enterprises	685,493	429,032	3,222,310	(3,656,205)	(91,042)	(33,648)	1,285	557,225	51,365,643	51,922,868	6,280,413
55417	Norfolk Airport Authority	1,831,950	670,283	3,813,587	(3,108,814)	(11,779)	(37,499)	1,532	3,159,260	58,720,589	61,879,849	4,441,155
55418	Charlottesville Redevelopment & Housing Authority	-	36,783	276,793	(182,923)	(14,039)	(2,836)	105	113,883	4,361,102	4,474,985	(1,840,876)
55419	Hampton Redevelopment & Housing Authority	267,195	137,099	1,135,984	(1,120,059)	(5,616)	(11,693)	454	403,364	17,939,757	18,343,121	1,127,092
55420	Loudoun County Sanitation Authority	1,473,732	1,348,905	4,770,886	(2,931,176)	(290,022)	(46,922)	1,923	4,327,326	73,312,720	77,640,046	4,382,260
55421	Danville Redevelopment & Housing Authority	-	75,298	594,119	(319,974)	(10,989)	(6,009)	226	332,671	9,275,191	9,607,862	(1,733,550)
55422	NRV Regional Water Authority	271,180	72,437	259,272	(429,340)	(817)	(2,605)	105	170,232	4,045,619	4,215,851	3,145,710
55423	Northern Virginia Juvenile Detention Center	69,334	133,338	1,155,657	(1,315,247)	(67,445)	(12,248)	459	(36,152)	18,608,643	18,572,491	(934,308)
55424	Hopewell Redevelopment & Housing Authority	-	27,255	348,254	(332,610)	(3,527)	(3,660)	78	35,790	5,568,612	5,604,402	(1,160,376)
55425	Colonial Behavioral Health	342,033	441,238	2,400,005	(1,795,201)	(61,155)	(24,289)	962	1,303,593	37,555,349	38,858,949	(1,371,736)
55426	Blacksburg-VPI Sanitation Authority	-	47,553	613,235	(230,401)	-	(6,127)	234	424,494	9,529,775	9,954,269	(1,046,717)
55427	Potomac River Fisheries Commission	39,400	14,192	104,873	(150,565)	-	(1,106)	42	6,836	1,680,928	1,687,764	262,422
55428	Chesapeake Bay Bridge Tunnel	1,319,675	433,816	2,776,594	(2,812,674)	(30,606)	(27,902)	1,116	1,660,019	43,424,101	45,084,120	13,774,988
55429	Alexandria Redevelopment & Housing Authority	156,756	200,741	1,196,684	(990,963)	(26,429)	(12,212)	479	525,056	18,837,516	19,362,572	(1,097,742)
55430	Albemarle County Service Authority	395,660	269,490	1,278,506	(1,013,975)	(1,083)	(12,816)	515	916,497	19,873,833	20,790,330	3,300,688
55431	Franklin Redevelopment & Housing Authority	-	7,893	100,847	(18,207)	-	(990)	8	89,551	1,552,028	1,641,579	(908,739)
55432	Bristol Redevelopment & Housing Authority	71,277	52,373	249,704	(202,105)	(9,690)	(2,500)	101	159,160	3,895,920	4,055,080	55,460
55433	Norfolk Redevelopment & Housing Authority	1,297,857	534,598	5,937,821	(7,615,935)	(261,755)	(62,795)	147	(170,062)	95,496,845	95,326,783	10,852,253
55435	Richmond Metropolitan Transportation Authority	-	211,246	1,490,839	(850,505)	(1,859)	(15,080)	(518)	834,123	23,295,286	24,129,409	(3,316,205)
55436	Riverside Regional Jail	880,888	613,315	4,476,204	(2,509,823)	(203,113)	(44,607)	55	3,212,919	69,541,099	72,754,018	(8,269,093)
55437	Peninsula Ports Authority of Virginia	-	-	126,798	(48,437)	-	(1,277)	48	77,132	1,977,731	2,054,863	(1,634,131)
55439	Rappahannock Rapidan Regional Commission	-	21,473	121,087	(58,819)	(5,104)	(1,215)	(78)	77,344	1,886,120	1,963,464	(548,928)
55440	Shenandoah Valley Juvenile Center	130,300	139,396	417,740	(424,345)	(88,633)	(4,279)	168	170,347	6,617,353	6,787,700	(61,459)
55442	Southside Regional Library Board	-	-	96,766	(93,709)	-	(1,024)	36	2,069	1,550,765	1,552,834	(242,455)
55443	Bedford Public Library	24,931	36,656	221,099	(204,978)	-	(2,275)	89	75,522	3,497,540	3,573,062	(197,208)
55444	Eastern Shore Economic Development Commission	-	-	39,482	-	-	(384)	15	39,113	604,252	643,365	(643,365)
55445	Chesterfield County Health Center Commission	-	296,387	1,489,896	(874,396)	(53,151)	(15,049)	544	844,231	23,296,703	24,140,934	(4,866,115)
55446	Washington County Service Authority	83,343	189,729	1,136,280	(751,759)	-	(11,434)	456	646,615	17,763,119	18,409,734	(1,063,853)
55447	Rappahannock Area Community Services Board	474,723	1,108,540	3,659,336	(1,852,920)	(261,698)	(36,037)	1,477	3,093,421	56,576,131	59,669,552	(8,365,267)
55449	Hampton Roads Planning District Commission	349,716	178,106	1,105,134	(1,145,855)	(79,084)	(11,348)	443	397,112	17,526,813	17,923,925	2,039,229
55450	Meherrin Regional Library	5,283	11,548	132,659	(85,237)	-	(1,352)	53	62,954	2,083,409	2,146,363	(222,834)
55451	New River Valley Regional Commission	71,929	17,662	222,273	(135,775)	-	(2,155)	90	234,024	3,403,272	3,637,296	142,346
55452	Northern Virginia Health Care Center	136,564	521,389	2,209,523	(1,198,798)	(144,628)	(22,072)	887	1,502,865	34,351,340	35,854,205	(6,058,371)
55453	Rockbridge Area Community Services Board	75,366	1,191,884	1,191,884	(709,280)	(50,843)	(12,044)	478	672,139	18,637,509	19,309,648	(2,115,305)
55454	Greensville-Emporia Social Services	139,047	52,086	429,688	(446,775)	(703)	(4,413)	172	169,102	6,776,779	6,945,881	974,372
55455	James City Service Authority	340,978	269,746	1,427,563	(949,827)	(18,325)	(14,191)	575	1,056,519	22,179,143	23,235,662	1,364,244
55456	Accomack/Norhampton Planning District Commission	16,473	35,529	289,916	(282,856)	(3,894)	(3,027)	116	52,257	4,622,827	4,675,084	(228,172)
55457	Harrisonburg-Rockingham Regional Sewer Authority	98,776	88,507	538,256	(399,463)	(6,893)	(5,421)	217	313,979	8,427,479	8,741,458	808,815
55458	Wytheville Redevelopment & Housing Authority	53,181	27,165	165,057	(87,208)	(864)	(1,616)	67	155,782	2,542,386	2,698,168	311,902
55459	Waynesboro Redevelopment & Housing Authority	53,146	40,457	317,385	(276,803)	(5,159)	(3,254)	127	125,899	5,005,914	5,131,813	210,152
55460	Region Ten Community Services Board	281,599	959,398	4,583,075	(2,780,867)	(452,373)	(46,338)	1,841	2,546,335	71,791,960	74,338,295	(10,331,177)
55462	Lenowisco Planning District Commission	50,861	14,283	262,451	(359,186)	(28,025)	(2,837)	104	(62,349)	4,268,963	4,206,614	712,435
55465	Rivanna Water & Sewer Authority	509,360	329,212	1,608,452	(1,381,662)	(8,585)	(16,156)	646	1,041,267	25,059,192	26,100,459	2,601,819



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55466	Appomattox River Water Authority	-	82,043	467,015	(251,613)	(39,738)	(4,712)	(18)	252,977	7,302,573	7,555,550	(1,997,164)
55467	Campbell County Utilities and Service Authority	164,981	74,175	366,908	(475,729)	-	(3,692)	146	126,789	5,776,983	5,903,772	1,472,878
55469	Eastern Shore Community Services Board	246,125	216,791	1,424,441	(1,143,433)	(71,841)	(14,510)	569	658,142	22,340,933	22,999,075	(89,059)
55470	Anchor Commission	-	15,874	257,199	(155,625)	-	(2,625)	98	114,921	4,045,059	4,159,980	(1,956,368)
55471	Horizon Behavioral Health	155,763	1,044,497	5,123,404	(2,039,188)	(450,984)	(50,951)	2,059	3,784,600	79,413,122	83,197,722	(18,606,219)
55472	District 19 Community Services Board	213,581	428,010	2,874,799	(1,837,198)	(167,998)	(29,164)	1,153	1,483,183	45,099,548	46,582,731	(5,580,400)
55473	Hampton Roads Transit	595,367	1,006,058	3,705,792	(2,282,817)	(194,473)	(36,883)	800	2,793,844	57,359,615	60,153,459	(5,276,112)
55474	Upper Occoquan Sewage Authority	1,025,980	750,547	4,578,233	(3,787,525)	(117,559)	(46,421)	1,837	2,405,092	71,778,654	74,183,746	5,688,989
55475	New River Valley Juvenile Detention Commission	-	36,851	256,601	(186,931)	-	(2,628)	98	103,991	4,044,065	4,148,056	(660,731)
55476	Rockbridge Regional Library	69,285	31,810	161,532	(145,378)	-	(1,607)	65	115,707	2,513,827	2,629,534	370,705
55477	Frederick County Sanitation Authority	247,945	238,774	879,969	(693,876)	(7,212)	(8,782)	352	657,170	13,583,551	14,240,721	506,331
55478	Western Tidewater Community Services Board	615,603	1,140,903	3,386,981	(1,628,934)	(273,062)	(33,065)	1,367	3,209,793	51,983,163	55,192,956	(6,729,184)
55479	Cumberland Mountain Community Services Board	970,644	579,851	2,961,857	(2,323,095)	(93,219)	(29,625)	1,190	2,067,603	45,991,730	48,059,333	6,756,887
55480	Fredericksburg-Stafford Park Authority	-	-	162,685	(8,609)	-	(1,592)	63	152,547	2,496,447	2,648,994	(2,556,839)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	-	539,970	3,108,414	(1,529,145)	(288,707)	(31,330)	401	1,799,603	48,527,280	50,326,883	(10,510,563)
55483	Rockbridge County Public Service Authority	25,915	21,905	137,907	(104,168)	-	(1,388)	55	80,226	2,153,795	2,234,021	71,208
55484	Danville-Pittsylvania Community Services Board	190,985	552,380	2,559,504	(1,236,191)	(61,427)	(25,388)	1,030	1,980,893	39,639,736	41,620,629	(5,087,195)
55485	Crater Juvenile Detention Home Commission	93,598	60,237	431,267	(505,795)	(47,134)	(4,574)	171	27,770	6,875,154	6,902,924	(416,454)
55486	Hampton Roads Workforce Council	-	233,895	674,094	(366,931)	(32,376)	(6,694)	258	502,246	10,465,321	10,967,567	(3,477,023)
55487	Capital Region Airport Commission	888,832	406,514	2,787,744	(2,345,384)	(31,873)	(28,022)	1,101	1,678,912	43,589,279	45,268,191	948,099
55488	Northwestern Community Services Board	332,777	430,244	1,951,018	(1,387,090)	(104,105)	(19,660)	785	1,203,969	30,470,877	31,674,846	(2,727,806)
55489	Harrisonburg-Rockingham Community Services Bd	266,938	413,576	1,751,478	(1,134,800)	(94,624)	(17,519)	704	1,185,753	27,251,091	28,436,844	(3,322,735)
55490	Upper Valley Regional Park Authority	-	-	-	(4,320)	-	-	-	(4,320)	(17,702)	(22,022)	98,098
55491	Middle Peninsula Regional Security Center	573,017	189,744	1,072,884	(675,706)	(55,844)	(10,434)	433	1,094,094	16,389,104	17,483,198	(560,520)
55492	Northern Neck Planning District Commission	9,355	18,355	134,406	(60,542)	-	(1,338)	54	100,290	2,082,727	2,183,017	(414,046)
55493	Planning District One Behavioral Health Services	-	16,489	143,974	(27,962)	-	(1,412)	37	131,126	2,212,822	2,343,948	(1,584,678)
55494	Rockbridge Area Department of Social Services	4,309	53,842	351,699	(335,777)	(1,091)	(3,667)	140	69,455	5,589,537	5,658,992	(785,364)
55495	Winidwidge County Water Authority	-	34,123	207,460	(72,814)	(440)	(2,054)	80	166,355	3,205,295	3,371,650	(195,536)
55496	Rappahannock-Rapidan Community Services Board	-	625,634	3,061,925	(1,777,727)	(139,046)	(30,916)	1,168	1,741,038	47,882,588	49,623,626	(12,108,413)
55498	Valley Community Services Board	49,543	463,184	2,555,398	(1,492,060)	(94,010)	(25,834)	1,025	1,457,246	39,941,990	41,399,236	(6,453,824)
55499	Eastern Shore Public Library	24,642	17,156	80,749	(92,092)	-	(831)	32	29,656	1,276,285	1,305,941	118,709
55500	Alexandria City School Board	-	396,483	3,599,971	(2,429,146)	(74,232)	(36,830)	1,369	1,457,615	56,725,524	58,183,139	(11,179,336)
55501	Albemarle County Schools	333,588	529,126	2,373,638	(1,759,748)	(113,265)	(23,942)	954	1,340,351	37,193,426	38,533,777	(1,451,822)
55502	Alleghany County School Board	140,776	115,583	966,683	(974,702)	(13,090)	(8,517)	3,198,654	3,425,387	12,314,890	15,740,277	(484,684)
55503	Charlottesville Public Schools	-	104,384	792,619	(731,625)	(31,337)	(8,271)	(429)	125,341	12,641,558	12,766,899	(1,964,243)
55504	Amherst County School Board	41,423	137,943	784,096	(464,610)	(38,261)	(7,880)	314	453,025	12,254,962	12,707,987	(1,929,911)
55505	Appomattox County School Board	22,514	46,956	263,194	(159,690)	(947)	(2,639)	106	169,494	4,102,113	4,271,607	(402,472)
55506	Arlington Public Schools	1,512,619	1,276,180	4,387,005	(2,324,055)	(92,095)	(42,252)	1,174	4,718,576	67,041,480	71,760,056	6,160,488
55507	Augusta County School Board	160,151	164,001	906,849	(1,040,579)	(17,141)	(9,471)	362	164,172	14,477,651	14,641,823	(6,275)
55508	Bath County School Board	16,128	32,671	302,867	(239,740)	-	(3,114)	121	108,933	4,780,742	4,889,675	(405,567)
55509	Bedford County School Board	261,111	271,335	1,822,782	(1,699,471)	(11,777)	(18,688)	728	626,020	28,791,463	29,417,483	(1,163,748)
55510	Bland County School Board	11,035	21,064	135,112	(143,502)	(3,506)	(1,412)	54	18,845	2,159,622	2,178,467	(114,728)
55511	Botetourt County School Board	249,927	157,814	869,725	(795,327)	(23,001)	(8,815)	348	450,671	13,632,214	14,082,885	934,263
55512	Norfolk Public Schools	1,024,787	837,702	6,216,548	(5,948,135)	(281,440)	(64,151)	2,560	1,787,871	98,747,906	100,535,777	3,992,627
55513	Petersburg City Public Schools	14,698	158,167	955,445	(719,811)	(56,538)	(9,815)	382	342,528	15,095,230	15,437,758	(2,163,912)
55514	Buckingham County School Board	23,290	42,135	295,732	(180,915)	(37,976)	(3,003)	119	139,382	4,649,297	4,788,679	(776,403)
55515	Radford City School Board	24,012	15,825	128,623	(196,967)	-	(1,395)	51	(29,851)	2,085,225	2,055,374	(51,732)
55516	Caroline County School Board	60,220	87,291	412,659	(338,302)	(4,004)	(4,180)	166	213,850	6,469,908	6,683,758	(461,877)
55517	Carroll County School Board	94,402	96,792	773,500	(712,116)	(417)	(7,973)	308	244,496	12,233,208	12,477,704	(308,013)
55518	Charles City County School Board	-	15,035	142,896	(102,308)	-	(1,466)	54	54,211	2,253,174	2,307,385	(682,211)
55519	Charlotte County School Board	-	26,372	249,059	(274,114)	-	(2,637)	(1,416)	(2,736)	4,002,669	3,999,933	(723,248)
55520	Chesterfield County School Board	2,102,424	1,170,011	7,258,625	(7,875,625)	(266,647)	(74,306)	(13,887)	2,300,595	114,913,764	117,214,359	8,861,021
55521	Clarke County School Board	18,980	25,314	267,778	(252,270)	-	(2,783)	107	57,126	4,261,921	4,319,047	(487,480)
55522	Winchester Public Schools	135,028	149,738	673,429	(420,792)	(4,550)	(6,662)	271	526,462	10,401,385	10,927,847	(1,123,116)
55523	Culpeper County School Board	48,917	242,423	1,169,676	(769,026)	(24,894)	(11,790)	468	655,774	18,263,952	18,919,726	(3,186,042)
55524	Cumberland County School Board	-	33,825	266,640	(144,139)	(59,883)	(2,747)	101	93,797	4,197,854	4,291,651	(849,963)
55525	Dickenson County School Board	597,823	64,075	369,607	(1,023,719)	(35,579)	(3,912)	148	(31,557)	5,988,562	5,957,005	6,955,247
55526	Dinwiddie County School Board	72,337	100,074	585,384	(590,867)	(4,597)	(5,998)	234	156,567	9,267,732	9,424,299	(966,147)
55528	Essex County Public Schools	56,189	35,913	302,669	(337,271)	(20,580)	(3,174)	121	33,867	4,848,352	4,882,219	54,507
55530	Covington City School Board	-	-	949	-	-	(1,640)	(2,846,838)	(2,847,529)	2,847,529	-	-
55531	Floyd County School Board	213,080	80,464	457,311	(641,409)	(3,838)	(4,709)	183	101,082	7,268,242	7,369,324	1,424,797
55532	Fluvanna County Public Schools	44,845	108,941	580,677	(343,513)	(23,765)	(5,846)	233	361,572	9,027,554	9,389,126	(1,080,988)
55533	Chesapeake Public Schools	2,569,577	1,177,308	6,988,152	(6,551,022)	(158,682)	(70,364)	(1,375)	3,953,594	109,178,289	113,131,883	16,170,036



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55534	Virginia Beach City School Board	4,068,854	2,670,800	16,335,735	(15,194,069)	(334,923)	(165,884)	2,486	7,382,999	256,691,371	264,074,370	13,283,632
55535	Giles County Schools	37,066	32,733	337,337	(303,076)	-	(3,480)	135	100,715	5,342,736	5,443,451	(18,469)
55536	Gloucester County School Board	203,766	189,083	1,411,705	(1,382,887)	(37,002)	(14,624)	563	370,604	22,379,205	22,749,809	(244,525)
55537	Goochland County School Board	91,635	63,964	343,703	(235,046)	12,393	(3,410)	139	273,378	5,319,391	5,592,769	(300,787)
55538	Grayson County School Schools	93,350	47,856	405,103	(445,502)	(1,705)	(4,204)	162	95,060	6,436,580	6,531,640	365,319
55539	Greene County Public Schools	145,661	98,144	663,394	(603,498)	-	(6,764)	266	297,203	10,436,982	10,734,185	436,543
55540	Greensville County Public Schools	24,354	43,827	417,959	(368,852)	(6,695)	(4,332)	167	106,428	6,631,615	6,738,043	(608,206)
55541	Halifax County School Board	64,577	95,075	882,043	(926,204)	(2,100)	(9,252)	351	104,490	14,096,988	14,201,478	239,028
55542	Hanover County Public Schools	2,427	266,247	2,102,586	(1,535,169)	(223,393)	(21,808)	838	591,728	33,285,727	33,877,455	(5,274,251)
55543	Henrico County School Board	246,434	28,922	307,757	(667,790)	(3,772)	(3,305)	123	(91,631)	5,038,107	4,946,476	2,618,637
55544	Henry County Public Schools	166,012	145,050	1,216,737	(1,430,744)	(26,965)	(12,728)	484	57,846	19,500,889	19,558,735	497,012
55545	Highland County School Board	60,558	11,056	63,113	(101,692)	(15,579)	(647)	25	16,834	1,002,121	1,018,955	522,324
55546	Isle of Wight County Schools	124,493	98,082	475,073	(518,086)	(14,100)	(4,848)	190	160,804	7,490,994	7,651,798	(122,024)
55548	King George County School Board	233,632	157,008	677,922	(414,594)	(8,519)	(6,626)	274	639,097	10,393,637	11,032,734	336,270
55549	King & Queen County School Board	-	35,809	254,626	(170,882)	(2,302)	(2,597)	97	114,751	4,003,070	4,117,821	(1,079,953)
55550	King William County School Board	23,056	67,740	297,953	(159,305)	(20,105)	(2,983)	120	206,476	4,642,400	4,848,876	(948,620)
55551	Lancaster County Public Schools	66,254	37,425	263,505	(273,618)	(4,599)	(2,713)	106	86,360	4,184,739	4,271,099	122,337
55552	Lee County School Board	685,151	111,336	579,903	(1,130,519)	(19,524)	(5,898)	233	220,682	9,164,463	9,385,145	6,350,392
55553	Loudoun County School Board	6,098,659	4,150,877	13,640,724	(8,403,597)	(157,945)	(131,179)	5,493	15,203,032	207,883,131	223,086,163	25,719,514
55554	Louisa County Public Schools	68,077	226,329	1,240,971	(815,361)	(42,142)	(12,567)	497	665,804	19,425,466	20,091,270	(1,719,127)
55555	Lunenburg County School Board	-	31,035	218,220	(171,469)	-	(2,246)	82	75,622	3,448,774	3,524,396	(517,262)
55556	Madison County School Board	-	47,631	319,451	(208,282)	(1,166)	(3,251)	121	154,504	5,012,800	5,167,304	(890,463)
55557	Mathews County School Board	105,834	43,062	259,662	(262,441)	(15,097)	(2,618)	104	128,506	4,077,019	4,205,525	377,949
55558	Mecklenburg County School Board	152,820	80,896	386,107	(444,120)	(19,106)	(3,962)	155	152,790	6,088,013	6,240,803	293,656
55559	Middlesex County School Board	98,996	28,368	183,800	(239,010)	-	(1,881)	74	70,347	2,903,471	2,973,818	227,427
55560	Montgomery County School Board	445,070	226,567	1,640,658	(1,547,921)	(7,177)	(16,743)	657	741,111	25,786,912	26,528,023	3,269,736
55562	Nelson County Public Schools	113,807	73,720	550,647	(527,813)	(22,526)	(5,677)	221	182,379	8,715,225	8,897,604	352,353
55563	New Kent County School Board	107,659	72,292	410,830	(342,467)	(24,055)	(4,148)	165	220,276	6,442,903	6,663,179	51,194
55565	Northampton County Schools	32,731	45,462	269,853	(280,822)	(14,079)	(2,812)	108	50,441	4,298,061	4,348,502	(278,110)
55566	Northumberland County School Board	71,287	20,483	254,367	(348,225)	(687)	(2,700)	102	(5,373)	4,110,422	4,105,049	596,041
55567	Nottoway County School Board	4,935	50,481	457,393	(371,533)	(375)	(4,724)	183	136,360	7,248,067	7,384,427	(280,840)
55568	Orange County Public Schools	59,551	167,716	799,884	(738,615)	(38,971)	(8,257)	319	241,627	12,663,100	12,904,727	(868,544)
55569	Page County Public Schools	152,955	96,737	581,612	(560,731)	(27,845)	(5,944)	234	237,018	9,181,841	9,418,859	155,834
55570	Patrick County School Board	133,687	104,421	535,159	(564,298)	(23,834)	(5,504)	214	179,845	8,447,876	8,627,721	129,657
55571	Pittsylvania County School Board	201,791	163,799	1,028,457	(1,008,619)	(5,931)	(10,548)	411	369,360	16,239,260	16,608,620	123,859
55572	Powhatan County School Board	71,196	101,190	677,003	(450,172)	(4,392)	(6,839)	272	388,258	10,578,212	10,966,470	(528,800)
55573	Prince Edward County School Board	-	36,446	300,108	(208,969)	-	(3,069)	114	124,630	4,727,839	4,852,469	(434,759)
55574	Prince George County School Board	306,496	244,581	1,285,042	(1,458,618)	(48,054)	(13,192)	512	316,767	20,365,857	20,682,624	581,118
55576	Prince William County School Board	3,836,381	3,120,715	16,358,911	(12,197,457)	(456,598)	(163,650)	6,581	10,504,883	255,341,225	265,846,108	10,018,800
55577	Pulaski County School Board	98,322	126,733	826,452	(651,286)	(38,587)	(8,450)	331	353,515	13,034,063	13,387,578	(406,816)
55578	Rappahannock County School Board	23,624	39,611	202,356	(144,566)	(3,618)	(2,039)	81	115,449	3,169,822	3,285,271	(279,742)
55579	Richmond County School Board	356	4,699	61,525	(45,197)	-	(634)	25	20,774	972,514	993,288	(77,892)
55580	Roanoke County School Board	22,602	165,182	2,223,049	(2,539,527)	(25,231)	(23,643)	882	(176,686)	35,835,370	35,658,684	(2,138,982)
55581	Rockbridge County School Board	39,356	59,838	535,133	(537,182)	(5,987)	(5,586)	214	85,786	8,535,942	8,621,728	(785,269)
55582	Rockingham County School Board	462,418	427,432	2,678,476	(2,296,153)	(154,690)	(27,402)	1,072	1,091,153	42,230,118	43,321,271	(971,440)
55583	Russell County School Board	621,698	116,800	804,025	(1,456,016)	(13,893)	(8,396)	321	64,539	12,925,519	12,990,058	7,519,037
55584	Scott County School Board	94,995	122,147	727,887	(620,903)	(9,884)	(7,444)	291	307,089	11,453,419	11,760,508	(188,409)
55585	Shenandoah County School Board	248,662	196,203	1,038,923	(987,908)	(29,403)	(10,599)	403	456,281	16,325,157	16,781,438	(480,635)
55586	Smyth County School Board	185,693	113,776	860,946	(897,873)	(4,581)	(8,886)	343	249,418	13,628,434	13,877,852	365,471
55587	Southampton County School Board	-	44,714	381,091	(243,560)	(8,432)	(3,883)	145	170,075	5,991,343	6,161,418	(1,533,799)
55588	Spotsylvania County School Board	631,213	521,916	2,499,107	(1,764,199)	(72,056)	(24,908)	1,001	1,792,074	38,763,636	40,555,710	(1,047,002)
55589	Stafford County School Board	987,403	650,586	2,390,900	(1,898,765)	(46,362)	(36,959,590)	966	2,061,156	36,959,590	39,020,746	3,528,154
55590	Surry County Schools	107,312	48,786	388,530	(388,192)	(3,329)	(3,976)	156	149,287	6,137,521	6,286,808	442,054
55591	Sussex County School Board	25,238	53,370	298,184	(311,964)	(5,042)	(3,077)	119	56,828	4,737,929	4,794,757	(833,813)
55592	Tazewell County Schools	629,516	184,722	1,469,593	(1,976,847)	(70,946)	(15,328)	586	221,296	23,446,538	23,667,834	6,063,225
55593	Warren County School Board	42,870	90,537	706,184	(687,415)	(25,459)	(19,623)	281	119,623	11,261,349	11,380,972	(1,040,463)
55595	Washington County School Board	195,962	137,900	933,963	(1,045,806)	(53,584)	(9,757)	373	159,051	14,910,197	15,069,248	422,707
55596	Westmoreland County School Board	86,761	33,439	300,090	(278,504)	(12,628)	(3,068)	120	126,210	4,719,470	4,845,680	37,218
55597	Wise County School Board	372,196	84,110	607,873	(1,044,715)	-	(6,419)	243	13,288	9,788,047	9,801,335	4,087,410
55598	Wythe County School Board	143,433	71,443	425,037	(476,031)	(7,761)	(4,361)	171	151,931	6,726,584	6,878,515	486,687
55599	York County School Board	337,518	309,561	1,957,235	(1,439,403)	(32,868)	(19,712)	786	1,113,117	30,608,726	31,721,843	76,295
55600	Accomack County School Board	61,356	151,001	1,018,141	(769,589)	(46,176)	(10,406)	407	404,734	16,049,799	16,454,533	(1,861,634)
55601	Bristol Virginia School Board	87,228	59,286	172,805	(229,602)	(2,765)	(1,750)	69	85,271	2,710,106	2,795,377	339,133



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Contributions		Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
		Employer	Member									
55602	Buena Vista City Public Schools	6,376	21,834	124,074	(122,395)	-	(1,288)	50	28,651	1,970,382	1,999,033	(319,902)
55603	Amelia County School Board	11,202	35,281	297,128	(234,970)	(5,830)	(3,057)	119	99,873	4,696,049	4,795,922	(668,671)
55605	Danville School Board	389,222	282,221	685,964	(465,065)	(21,680)	(6,532)	279	864,409	10,378,596	11,243,005	(1,481,325)
55606	Franklin City Public Schools	-	29,494	152,649	(84,293)	(28,485)	(1,561)	60	67,864	2,390,631	2,458,495	(724,833)
55607	Lexington City School Board	-	-	35,739	(23,876)	-	(369)	13	11,507	565,494	577,001	(306,590)
55608	Harrisonburg City School Board	102,837	137,141	654,185	(502,678)	(1,638)	(6,595)	263	383,515	10,217,849	10,601,364	(700,467)
55609	Hopewell City School Board	248,785	124,026	534,173	(613,209)	(20,373)	(5,407)	215	268,210	8,381,650	8,649,860	1,463,457
55610	Lynchburg City Schools	187,018	215,389	1,209,247	(955,098)	(11,742)	(12,248)	484	633,050	18,930,848	19,563,898	(866,207)
55611	Fauquier County School Board	331,159	435,114	2,158,685	(1,683,751)	(80,218)	(21,778)	864	1,140,075	33,797,942	34,938,017	(2,934,934)
55612	Brunswick County Public Schools	17,359	50,987	411,830	(317,546)	(7,754)	(4,227)	165	150,814	6,503,731	6,654,545	(315,460)
55613	The College and Career Academy At Pruden	-	-	-	-	-	-	-	-	-	-	-
55614	Portsmouth School Board	836,530	413,885	2,293,349	(2,775,996)	(192,347)	(23,203)	914	552,632	36,401,411	36,954,043	4,944,605
55615	Campbell County School Board	188,366	183,947	975,632	(1,051,914)	(18,711)	(10,098)	389	267,611	15,472,267	15,739,878	18,522
55616	Richmond Public Schools	616,013	585,625	4,037,082	(3,481,841)	(137,909)	(41,276)	1,618	1,579,312	63,784,771	65,364,083	2,187,401
55617	Roanoke City School Board	144,691	289,903	408,957	(114,140)	(30,168)	(3,728)	167	695,682	6,049,124	6,744,806	(1,163,937)
55619	Staunton City Schools	111,350	68,673	301,130	(346,398)	(6,744)	(3,069)	121	125,063	4,753,182	4,878,245	374,930
55620	Suffolk City School Board	356,879	444,504	2,250,734	(1,737,615)	(182,836)	(22,782)	901	1,109,785	35,289,400	36,399,185	(106,607)
55622	Craig County School Board	20,242	14,113	140,565	(128,525)	(3,840)	(1,454)	56	41,157	2,228,719	2,269,876	(136,747)
55623	Martinsville City Schools	193,300	24,604	158,539	(347,830)	(1,488)	(1,660)	63	25,528	2,534,355	2,559,883	1,602,593
55624	Appomattox Regional Governor's School	8,933	5,429	21,229	(14,992)	-	(207)	9	20,401	325,668	346,069	43,479
55625	Colonial Heights City Schools	28,958	59,997	392,763	(285,488)	(51,447)	(4,040)	(136)	140,607	6,180,963	6,321,570	(461,441)
55632	Manassas City Schools	159,245	199,158	1,373,830	(1,031,002)	(51,540)	(14,010)	550	636,231	21,602,296	22,238,527	(131,938)
55633	Franklin County Public Schools	395,197	278,775	1,641,184	(1,378,415)	(41,830)	(16,564)	659	879,006	25,737,027	26,616,033	828,384
55634	Frederick County School Board	431,679	484,435	2,187,556	(1,614,245)	(69,443)	(21,921)	878	1,398,939	34,083,235	35,482,174	(2,200,201)
55635	City of Salem Schools	17,162	73,370	415,500	(378,177)	(6,945)	(4,290)	166	116,786	6,582,168	6,698,954	(833,000)
55636	Manassas Park City Schools	-	64,204	328,598	(183,747)	(11,008)	(3,306)	125	194,866	5,140,545	5,335,411	(1,417,001)
55637	Newport News Public Schools	482,897	754,579	728,542	(90,310)	(79,649)	(6,070)	300	1,790,289	10,289,597	12,079,886	(1,892,763)
55638	Town of West Point School Board	23,071	15,526	23,261	(12,044)	(991)	(203)	10	48,630	342,929	391,559	38,369
55708	Waynesboro Public Schools	21,349	60,157	301,405	(236,213)	(1,738)	(3,072)	121	142,009	4,733,287	4,875,296	(215,822)
55710	Valley Vocational-Technical Center	-	4,397	27,875	(18,577)	-	(284)	10	13,421	437,603	451,024	(171,425)
55711	New Horizons Technical Center	48,523	15,675	66,585	(74,277)	(18,864)	(663)	27	37,006	1,042,678	1,079,684	309,693
55713	Galax City Schools	12,726	36,762	165,434	(133,040)	-	(1,681)	66	80,267	2,596,554	2,676,821	(437,679)
55714	Norton City Schools	-	20,233	156,293	(101,785)	(3,885)	(1,593)	60	69,323	2,457,649	2,526,972	(730,677)
55802	Williamsburg-James City County Schools	206,293	283,776	1,645,642	(1,223,026)	(18,149)	(16,657)	661	878,540	25,804,227	26,682,767	(1,480,491)
55803	Poquoson City Public Schools	47,425	27,191	156,243	(154,191)	-	(1,588)	63	75,143	2,452,636	2,527,779	(9,234)
55806	Fredericksburg City Public Schools	56,745	93,733	429,542	(324,322)	-	(4,343)	173	251,528	6,720,252	6,971,780	(907,056)
55807	Hampton City Schools	248,288	246,907	1,853,473	(2,042,046)	(21,547)	(19,356)	740	266,459	29,623,420	29,889,879	708,894
55813	Buchanan County School Board	753,442	112,409	721,801	(1,490,401)	(3,862)	(7,459)	288	86,218	11,565,137	11,651,355	7,023,148
55814	Jackson River Technical Center	-	-	116	-	-	(202)	(351,434)	(351,520)	351,520	-	-
55815	Northern Neck Regional Vocational Center	1,718	2,121	14,424	-	-	(137)	6	18,132	217,934	236,066	(1,482)
55851	Rapidan Service Authority	399,454	36,465	23,428	-	-	201	12	459,560	-	459,560	191,652
55852	Virginia Dare Soil and Water Conservation District	38,196	2,738	2,250	-	-	18	1	43,203	-	43,203	17,938
55853	Northern Neck Soil And Water Conservation District	4,658	12,861	12,325	-	-	(105)	5	29,744	177,452	207,196	59,071
55854	Orange County Broadband Authority	38,330	36,541	9,290	-	-	(24)	4	84,141	92,466	176,607	(44,478)
55855	Northern Virginia Soil And Water Conservation District	1,701	22,728	9,247	-	-	(68)	4	33,612	123,928	157,540	59,966
55856	Blue Ridge Resource Authority	21,734	16,914	29,377	(17,151)	-	(265)	12	50,621	436,975	487,596	8,666
55857	Peanut Soil and Water Conservation District	4,778	7,790	15,134	-	-	(136)	6	27,572	222,028	249,600	8,924
55858	Peumansend Creek Regional Jail Authority	801,291	213,236	272,846	(31,446)	(25,772)	(1,856)	117	1,228,416	3,465,167	4,693,583	(1,076,732)
55859	Williamsburg Area Transit Authority	98,132	92,239	153,485	(18,048)	(1,100)	(1,340)	63	323,431	2,231,316	2,554,747	(9,614)
55860	Middle Peninsula Juvenile Detention Commission	162,419	111,078	270,801	(46,141)	(39,003)	(2,453)	111	456,812	4,013,058	4,469,870	49,113
55861	Breaks Interstate Park Commission	30,087	12,914	38,781	(15,484)	-	(350)	16	65,964	570,840	636,804	12,914
55862	Crater Criminal Justice Training Academy	9,322	12,382	11,771	(1,261)	-	(96)	5	32,123	164,963	197,086	(79,444)
55863	Central Shenandoah Criminal Justice Training Academy	27,036	22,012	26,055	-	-	(212)	11	74,902	362,361	437,263	(95,579)
55864	New River Valley Emergency Communications Regional Authority	53,802	86,843	82,144	(4,614)	(4,387)	(689)	34	213,133	1,164,599	1,377,732	(355,769)
55865	Maury Service Authority	51,972	50,417	60,483	(39,745)	-	(529)	25	122,623	868,910	991,533	(312,697)
55866	Hampton Roads Transportation Accountability Commission	52,703	22,602	32,517	-	-	(248)	14	107,588	446,444	554,032	(113,783)
55867	Pamunkey Regional Library	107,829	76,592	388,483	(327,995)	-	(3,912)	157	241,154	6,069,850	6,311,004	87,610
55868	Northern Virginia Transportation Authority	105,669	81,796	87,917	(4,119)	-	(692)	37	270,608	1,211,226	1,481,834	(27,305)
55869	RSW Regional Jail Authority	569,084	240,077	571,526	(44,987)	(52,579)	(4,956)	236	1,278,401	8,227,900	9,506,301	(3,444,966)
55870	Bedford Regional Water Authority	276,482	192,601	491,898	(191,794)	(1,927)	(4,561)	202	762,901	7,357,160	8,120,061	558,396
55871	Portsmouth Redevelopment & Housing Authority	244,979	135,529	226,114	(158,264)	(20,481)	(2,014)	93	425,956	3,325,373	3,751,329	682,020
55872	Southwest Regional Recreation Authority	16,530	31,619	21,852	(2,123)	-	(171)	9	67,716	302,317	370,033	(178,471)
55873	Roanoke Redevelopment & Housing Authority	108,566	140,975	317,833	(100,789)	(37,882)	(2,996)	129	425,836	4,784,111	5,209,947	(819,657)



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)											
Employer Code	Political Subdivision	Contributions		Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability	
		Employer	Member										
55874	Meherrin River Regional Jail Authority	406,391	240,661	807,246	(97,288)	(53,681)	(7,405)	330	1,296,254	12,022,898	13,319,152	(4,871,156)	
55875	Woodway Water Authority	4,133	10,802	15,744	-	-	(140)	6	30,545	230,788	261,333	(81,570)	
55876	BUV Authority	-	198,180	904,743	(229,907)	(43,194)	(8,890)	(1,420)	819,512	13,901,921	14,721,433	(3,854,385)	
55877	Washington Metropolitan Area Transit Commission	-	20,978	73,504	-	-	(698)	28	93,812	1,109,030	1,202,842	(574,880)	
55878	Mount Rogers Community Services Board	1,502,481	1,258,879	3,787,065	(2,271,879)	(269,050)	(36,685)	1,539	3,972,350	58,167,406	62,139,756	245,199	
55879	Lonesome Pine Soil & Water Conservation District	4,608	2,733	6,292	-	-	(55)	3	13,581	90,959	104,540	21,321	
55880	Big Sandy Soil & Water Conservation District	1,580	2,896	8,004	-	(22,044)	(87)	3	(9,648)	138,034	128,386	(100,391)	
55881	Central Virginia Planning District Commission	27,408	72,063	334,068	(142,884)	(38,389)	(3,329)	134	249,071	5,165,955	5,415,026	(1,434,197)	
55882	Middle Peninsula Planning District Commission	11,739	15,456	69,130	(31,289)	-	(677)	28	64,387	1,061,447	1,125,834	75,639	
55883	Western Virginia Regional Jail Authority	872,936	430,517	1,840,799	(288,285)	(126,071)	(17,231)	752	2,713,417	27,640,754	30,354,171	(8,104,614)	
55884	Halifax Service Authority	96,448	60,722	223,003	(118,344)	(2,296)	(2,132)	91	257,492	3,390,575	3,648,067	(211,686)	
55886	Russell County PSA	41,809	36,957	79,067	(24,503)	-	(721)	32	132,641	1,172,945	1,305,586	3,212	
55887	Piedmont Community Services	548,516	659,320	1,588,168	(690,965)	(203,154)	(15,223)	645	1,887,307	24,136,933	26,024,240	(2,369,960)	
55888	Blue Ridge Behavioral Healthcare	108,868	733,339	2,237,838	(828,027)	(180,910)	(21,941)	902	2,050,069	34,410,847	36,460,916	(9,415,343)	
55889	Skyline Soil & Water Conservation District	21,813	10,354	45,263	-	-	(414)	19	77,035	669,199	746,234	211,242	
55890	Middle River Regional Jail Authority	823,551	415,541	1,725,580	(447,626)	(73,612)	(16,164)	704	2,427,974	25,996,500	28,424,474	(9,150,068)	
55891	Tidewater Soil & Water Conservation District	5,925	6,642	16,823	-	-	(152)	7	29,245	247,574	276,819	(29,912)	
55892	Big Stone Gap Redevelopment and Housing Authority	30,039	13,780	54,110	(51,209)	-	(535)	22	46,207	830,867	877,074	64,338	
55893	Eastern Shore Soil & Water Conservation District	9,915	11,348	38,317	(9,347)	-	(362)	16	49,887	577,708	627,595	(41,271)	
55894	Town of Boykins	-	2,820	11,461	-	-	(109)	5	14,177	173,367	187,544	(123,351)	
55895	Town of Gordonsville	90,719	36,638	136,826	(109,781)	(17,820)	(1,323)	55	135,314	2,096,810	2,232,124	142,747	
55896	Virginia Resources Authority	63,616	71,405	209,596	(49,543)	-	(1,962)	86	293,198	3,152,307	3,445,505	(609,810)	
55897	Prince William County Service Authority	1,293,359	1,359,000	4,232,046	(2,314,930)	(63,922)	(40,990)	1,714	4,466,277	64,733,436	69,199,713	(1,345,392)	
55898	Western Virginia Water Authority	519,058	635,251	1,588,869	(712,183)	(98,486)	(14,698)	627	1,868,438	23,436,524	25,304,962	(98,419)	
55899	Shenandoah Valley Regional Airport Commission	65,360	38,219	175,679	(22,042)	-	(1,638)	72	255,650	2,635,435	2,891,085	810,288	
55900	Allegheny Highlands Community Services Board	163,033	170,955	726,751	(493,210)	(12,547)	(7,212)	292	548,062	11,289,252	11,829,252	(520,065)	
55901	Brunswick Industrial Development Authority	13,769	9,074	34,987	(19,492)	-	(337)	14	38,015	534,734	572,749	(202,500)	
55902	Northern Neck-Essex County Group Home Commission	-	-	60,111	(64,085)	-	(640)	23	(4,591)	970,434	965,843	(123,798)	
55904	Appalachian Juvenile Commission	182,525	105,913	451,277	(380,634)	(495)	(4,452)	182	354,316	6,979,077	7,333,393	1,427,327	
55905	Goochland Powhatan Community Services	49,600	172,419	729,263	(460,992)	-	(7,316)	293	483,267	11,351,660	11,834,927	(1,885,618)	
55906	Suffolk Redevelopment & Housing Authority	-	49,147	396,585	(211,320)	-	(2,163)	151	203,400	6,211,028	6,414,428	(1,610,932)	
55908	Lee County Redevelopment & Housing Authority	43,772	16,657	119,971	(148,919)	(6,743)	(1,248)	48	23,538	1,916,751	1,940,289	514,788	
55909	Henry County Public Service Authority	204,789	133,384	941,976	(652,641)	-	(9,443)	378	618,443	14,659,411	15,277,854	885,025	
55910	Southside Planning District Commission	111,160	26,845	207,417	(183,981)	-	(2,060)	84	159,465	3,214,911	3,374,376	1,140,802	
55911	Economic Development Authority of Henrico County ,VA	62,518	42,578	185,530	(257,941)	-	(1,935)	74	30,824	2,964,904	2,995,728	289,647	
55912	Augusta County Service Authority	323,859	317,064	1,411,101	(997,492)	(28,087)	(14,090)	568	1,012,923	21,929,603	22,942,526	613,242	
55914	Rappahannock Juvenile Center	180,006	192,433	762,958	(654,594)	(72,558)	(7,754)	305	400,796	11,933,306	12,334,102	609,236	
55915	Cumberland Plateau Regional Housing Authority	-	48,573	200,802	(123,006)	-	(2,019)	280	124,102	3,133,697	3,257,799	(399,376)	
55918	Amherst County Service Authority	85,851	64,628	427,837	(424,211)	(453)	(4,422)	171	149,401	6,734,283	6,883,684	513,482	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	161,892	65,528	279,057	(283,446)	(20,133)	(2,779)	112	200,231	4,316,721	4,516,952	1,148,896	
55920	Rappahannock Regional Jail	1,619,763	806,139	3,912,615	(2,000,973)	(196,425)	(37,917)	1,580	4,104,782	59,706,207	63,810,989	(4,360,891)	
55921	Thomas Jefferson Planning District Commission	-	34,130	161,932	(89,791)	(5,330)	(1,636)	94,019	2,532,938	2,626,957	(667,217)		
55922	Piedmont Regional Jail Authority	718,532	214,113	1,209,224	(1,026,556)	(73,454)	(11,883)	487	1,030,463	18,649,419	19,679,882	1,166,023	
55923	Nelson County Service Authority	-	48,897	312,909	(102,364)	-	(3,094)	119	256,467	4,831,585	5,088,052	(591,350)	
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	12,177	28,356	192,376	(43,322)	-	(1,874)	78	187,791	2,948,346	3,136,137	(59,311)	
55925	Fauquier County Water & Sanitation Authority	152,772	165,930	692,744	(313,743)	-	(6,752)	280	691,231	10,606,804	11,298,035	(216,531)	
55926	Scott County Soil & Water Conservation District	11,019	7,472	35,367	(7,363)	-	(335)	14	46,174	533,575	579,749	71,192	
55927	New River Resource Authority	95,558	62,760	266,155	(94,067)	(1,536)	(2,541)	108	326,437	4,030,599	4,357,036	798,738	
55928	Scott County Public Service Authority	124,393	62,078	224,298	(136,728)	(28,467)	(2,174)	91	243,491	3,434,499	3,677,990	755,016	
55929	Greensville County Water & Sewer Authority	131,319	66,570	384,475	(164,192)	(28,596)	(3,734)	156	385,998	5,893,595	6,279,593	362,048	
55930	Petersburg Redevelopment & Housing Authority	80,993	68,629	413,475	(269,144)	(2,671)	(4,135)	166	287,313	6,424,893	6,712,206	(165,478)	
55931	Central Rappahannock Regional Library	457,950	236,158	1,437,160	(1,202,213)	-	(14,406)	578	915,227	22,432,680	23,347,907	2,809,966	
55932	Virginia Coalfield Economic Development Authority	34,233	18,181	121,564	(49,572)	-	(1,179)	49	123,276	1,862,314	1,985,590	333,080	
55933	Central Virginia Regional Jail	861,216	341,326	1,391,690	(828,090)	(27,927)	(13,288)	421	1,725,348	21,073,957	22,799,305	(2,080,672)	
55934	Thomas Jefferson Soil & Water Conservation District	22,982	26,609	69,279	(71,142)	-	(691)	28	47,065	1,080,140	1,127,205	21,214	
55936	Commonwealth Regional Council	48,350	10,291	98,911	(74,719)	-	(978)	40	81,895	1,531,584	1,613,479	396,264	
55937	Wythe-Grayson Regional Library	1,116	14,833	109,117	(53,558)	(1,129)	(1,097)	44	69,326	1,699,436	1,768,762	(288,880)	
55938	Colonial Soil & Water Conservation District	20,314	14,005	53,214	(44,301)	-	(526)	22	42,728	824,384	867,112	17,453	
55939	Rivanna Solid Waste Authority	40,375	52,303	193,175	(174,159)	(2,121)	(1,954)	78	107,724	3,024,256	3,131,980	(338,017)	
55940	Monacan Soil & Water Conservation District	52,856	12,461	61,983	(25,480)	-	(570)	25	101,275	922,717	1,023,992	358,212	
55941	Robert E. Lee Soil & Water Conservation District	5,777	6,768	35,557	(36,411)	-	(367)	14	11,338	563,140	574,478	(140,953)	
55942	Tri-County/City Soil & Water Conservation District	5,390	6,170	41,655	(45,612)	-	(435)	17	7,185	664,360	671,545	(88,861)	
55944	Central Virginia Waste Management Authority	47,896	29,104	156,581	(79,298)	(1,301)	(1,529)	63	151,516	2,401,895	2,553,411	60,064	



# Political Subdivisions

## Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55945	Lonesome Pine Regional Library	66,072	34,697	394,746	(256,746)	-	(3,983)	159	234,945	6,158,456	6,393,401	106,263
55946	Virginia Peninsulas Public Service Authority	46,990	79,037	451,912	(246,943)	(8,905)	(4,514)	182	317,759	7,021,976	7,339,735	(438,647)
55947	Tidewater Youth Services Commission	67,070	83,879	866,373	(661,307)	(10,813)	(8,896)	346	336,652	13,665,563	14,002,215	(2,628,857)
55948	Virginia Highlands Airport Authority	-	15,924	51,091	(24,612)	(20,927)	(527)	19	20,968	800,513	821,481	(43,818)
55949	Western Tidewater Regional Jail	1,156,765	335,456	2,415,186	(2,230,763)	(45,779)	(24,153)	972	1,607,684	37,676,479	39,284,163	(829,146)
55950	Scott County Redevelopment & Housing Authority	95,357	16,218	87,201	(136,015)	-	(872)	35	61,924	1,357,248	1,419,172	679,215
55951	Handley Regional Library	34,705	38,130	245,992	(117,691)	-	(2,434)	99	198,801	3,801,979	4,000,780	(260,597)
55952	Northern Neck Regional Jail	293,606	220,488	1,155,629	(824,019)	(32,768)	(11,572)	466	801,830	18,014,199	18,816,029	(3,717,929)
55953	Montgomery Regional Solid Waste Authority	23,836	31,627	200,018	(87,458)	(7,957)	(1,985)	81	158,162	3,097,467	3,255,629	(65,762)
55954	Potomac & Rappahannock Transportation Commission	523,246	482,987	1,687,642	(839,295)	(157,878)	(16,364)	683	1,681,021	25,871,392	27,552,413	120,394
55955	Giles County Public Service Authority	29,327	32,909	134,466	(85,595)	(1,056)	(1,334)	54	108,771	2,081,811	2,190,582	18,487
55956	South Central Wastewater Authority	114,913	92,176	395,065	(223,752)	(912)	(3,870)	160	373,780	6,061,580	6,435,360	323,643
55957	Wise County Redevelopment & Housing Authority	62,292	29,109	332,567	(431,295)	-	(3,534)	133	(10,728)	5,357,306	5,346,578	783,696
55958	Prince William Soil & Water Conservation District	-	6,500	43,191	(15,294)	-	(429)	(1,262)	32,706	670,146	702,852	(399,239)
55959	Hampton Roads Regional Jail	1,413,475	437,523	3,608,911	(3,333,878)	(159,314)	(36,565)	1,449	1,931,601	56,616,311	58,547,912	2,252,053
55960	Castlewood Water & Sewage Authority	-	-	50,392	(45,184)	-	(530)	19	4,697	805,830	810,527	(211,163)
55961	Pamunkey Regional Jail	988,151	318,513	1,812,546	(918,184)	(78,694)	(17,399)	737	2,105,670	27,621,213	29,726,883	(1,480,960)
55962	Charlottesville-Albemarle Airport Authority	307,710	143,979	447,111	(391,804)	(24,248)	(4,328)	181	478,601	6,798,064	7,276,665	2,449,980
55963	Virginia Peninsula Regional Jail	243,717	212,405	1,447,236	(765,841)	(52,057)	(14,388)	583	1,071,655	22,467,441	23,539,096	(6,652,572)
55964	Virginia Biotechnology Research Partnership Authority	-	30,048	162,366	(174,288)	(11,197)	-	(5,903)	(695)	2,616,184	2,615,489	(130,411)
55966	Blue Ridge Regional Jail Authority	1,937,799	728,640	4,152,494	(2,807,928)	(233,873)	(40,686)	1,678	3,738,124	64,045,073	67,783,203	(4,495,360)
55967	Massanutten Regional Library	18,521	35,522	208,455	(157,759)	(8,581)	(2,122)	84	94,120	3,281,861	3,375,981	(428,767)
55968	Albemarle-Charlottesville Regional Jail	988,335	367,996	2,250,106	(1,595,470)	(71,097)	(22,155)	907	1,918,622	34,737,808	36,656,430	2,047,266
55969	Culpeper Soil & Water Conservation District	17,110	31,348	95,611	(14,579)	-	(903)	39	128,626	1,438,898	1,567,524	(167,680)
55970	New River Valley Regional Jail	622,969	398,389	2,390,441	(1,111,587)	(176,407)	(23,471)	964	2,101,298	36,826,302	38,927,600	(10,169,439)
55971	Sussex Service Authority	15,251	46,816	238,710	(67,410)	-	(2,325)	97	231,139	3,661,052	3,892,191	(751,750)
55972	Big Walker Soil & Water Conservation District	12,204	7,507	22,599	-	-	(203)	9	42,116	333,166	375,282	152,853
55973	Peter Francisco Soil & Water Conservation District	7,694	6,695	24,873	-	-	(229)	10	39,043	369,985	409,028	66,763
55974	Peaks of Otter Soil & Water Conservation District	-	2,088	11,295	-	-	(108)	5	13,280	171,368	184,648	(151,288)
55975	New River Soil & Water Conservation District	12,372	7,017	28,335	-	-	(259)	12	47,477	419,512	466,989	164,044
55977	Southside Regional Jail	385,127	117,635	667,429	(378,259)	(53,283)	(6,428)	270	732,491	10,166,550	10,899,041	(5,143)
55978	Evergreen Soil & Water Conservation District	9,248	6,263	17,511	-	(1,645)	(159)	7	31,225	258,252	289,477	16,059
55979	Roanoke Higher Education Authority	41,554	56,934	201,225	(72,915)	(2,165)	(1,942)	82	222,773	3,065,716	3,288,489	(324,168)
55981	John Marshall Soil & Water Conservation District	25,211	14,914	68,829	(21,929)	-	(656)	28	86,397	1,040,692	1,127,089	(130,928)
55982	Daniel Boone Soil & Water Conservation District	8,732	7,833	22,778	-	-	(208)	9	39,144	336,537	375,681	95,867
55983	Southside Behavioral Health	224,578	354,327	1,572,054	(1,050,440)	(126,588)	(15,849)	631	958,713	24,507,645	25,466,358	(2,819,780)
55984	Northern Shenandoah Valley Regional Commission	33,172	35,188	114,748	(68,122)	-	(1,120)	46	113,912	1,759,929	1,873,841	(119,431)
55985	Tazewell Soil & Water Conservation District	8,785	5,640	15,191	(10,496)	-	(145)	6	18,981	229,315	248,296	44,525
55987	Richmond Regional Planning District Commission	148,405	75,440	292,713	(274,520)	-	(2,887)	118	238,909	4,532,815	4,771,724	308,141
55988	Henricopolis Soil & Water Conservation District	235	8,164	20,967	(9,418)	-	(205)	8	19,751	321,717	341,468	(93,760)
55989	Piedmont Regional Juvenile Detention Center	11,015	28,022	137,812	(13,694)	(5,480)	(1,323)	56	156,408	2,096,529	2,252,937	(460,493)
55990	Roanoke River Service Authority	12,200	19,241	60,809	(27,788)	(874)	(587)	25	63,026	932,048	995,074	59,846
55991	Lee County Public Service Authority	14,271	37,276	90,187	(12,763)	(793)	(846)	37	127,369	1,353,229	1,480,598	(318,097)
55992	Blue Ridge Juvenile Detention Center	106,893	103,207	288,680	(133,198)	(65,489)	(2,800)	117	297,410	4,420,255	4,717,665	(117,911)
55993	Ferrum Water & Sewage Authority	4,840	7,076	32,828	(4,568)	-	(314)	13	39,875	496,250	536,125	(1,613)
55994	Wise County Public Service Authority	30,913	78,284	187,445	(49,542)	-	(1,772)	76	245,404	2,827,372	3,072,776	(370,347)
55995	Holston River Soil & Water Conservation District	1,739	9,230	36,105	(4,383)	-	(346)	15	42,360	547,814	590,174	(43,397)
55996	New River Valley Community Services	215,122	1,278,733	4,058,318	(1,301,130)	(293,771)	(39,614)	1,637	3,919,295	62,205,368	66,124,663	(14,567,827)
55997	Institute For Advanced Learning and Research	126,297	153,710	308,555	(95,797)	(13,509)	(2,850)	126	476,532	4,600,837	5,077,369	(1,225,600)
55998	Southwest Virginia Regional Jail Authority	2,071,521	954,114	3,400,130	(1,151,895)	(250,295)	(31,752)	1,385	4,993,208	50,880,977	55,874,185	(7,858,156)
55999	Clinch Valley Soil & Water Conservation District	-	6,652	19,430	(10,089)	-	(192)	7	15,808	300,192	316,000	(114,736)
Total Political Subdivisions		736,844,665	302,890,308	1,678,095,970	(1,395,124,313)	(43,391,331)	(16,656,245)	347,432	1,263,006,486	26,045,031,183	27,308,037,669	2,396,240,721

