

Virginia Retirement System

GASB Statement No. 68 Plan Reporting and
Accounting Schedules

Valuation Date: June 30, 2023

Measurement Date: June 30, 2024

Reporting Date: June 30, 2025





June 11, 2025

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

This 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 those reports. Please see the actuarial valuation reports as of June 30, 2023 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.



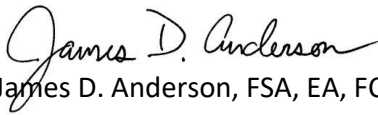
Board of Trustees
Virginia Retirement System
June 11, 2025

Rebecca L. Stouffer, James D. Anderson, Richard C. Koch Jr. and Michael D. Kosciuk 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



Rebecca L. Stouffer, ASA, FCA, MAAA



James D. Anderson, FSA, EA, FCA, MAAA



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RLS/JDA/RCK/MDK:ah



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SECTION A

EXECUTIVE SUMMARY

Executive Summary

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Actuarial Valuation Date	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Measurement Date of the Net Pension Liability	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Single Discount Rate (SDR):						
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 ¹	N/A	N/A	N/A	N/A	N/A	3.97%
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 ²	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net Pension Liability/(Asset):						
Total Pension Liability (TPL)	\$ 29,769,364,860	\$ 60,622,260,455	\$ 1,561,173,664	\$ 811,763,860	\$ 2,743,540,856	\$ 31,924,403,659
Plan Fiduciary Net Position (PFNP)	<u>24,843,783,950</u>	<u>51,235,325,814</u>	<u>1,160,535,743</u>	<u>717,164,352</u>	<u>2,076,731,666</u>	<u>29,500,291,453</u>
Net Pension Liability/(Asset) (NPL = TPL - PFNP)	\$ 4,925,580,910	\$ 9,386,934,641	\$ 400,637,921	\$ 94,599,508	\$ 666,809,190	\$ 2,424,112,206
PFNP as a Percentage of TPL/(Asset) (=PFNP / TPL)	83.45%	84.52%	74.34%	88.35%	75.70%	92.41%
Pension Expense (PE)	\$ 542,957,092	\$ 943,503,567	\$ 73,728,839	\$ 24,069,834	\$ 117,736,246	\$ 713,037,211
Deferred Outflows of Resources	\$ 807,954,494	\$ 1,798,886,212	\$ 125,866,261	\$ 27,001,013	\$ 38,718,825	\$ 1,649,316,711
Deferred Inflows of Resources	\$ 674,605,745	\$ 1,485,400,792	\$ 32,834,245	\$ 29,326,904	\$ 52,076,654	\$ 1,604,540,504

¹ 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 28, 2024. 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.

² The Single Discount Rate for one Political Subdivision Plan – Upper Valley Regional Park Authority (55490) – was the municipal bond index rate.

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, 2024.

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 2123.

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, 2023 and a measurement date of June 30, 2024.

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 3.97% (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

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability/(Asset)

State Employees

Balances at June 30, 2023	\$28,411,528,461	\$23,351,827,481	\$5,059,700,980
Changes for the year:			
Service cost	444,252,652		444,252,652
Interest	1,889,089,632		1,889,089,632
Change in Benefit Terms	0		0
Difference between expected and actual experience	763,030,219		763,030,219
Change in Assumptions	0		0
Contributions - Employer		752,394,176	(752,394,176)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		257,469,474	(257,469,474)
Net investment income		2,237,564,601	(2,237,564,601)
Benefit payments, including refunds of employee contributions	(1,738,536,104)	(1,738,536,104)	0
Administrative expense		(15,339,857)	15,339,857
Other changes	0	(1,595,821)	1,595,821
Net changes	<u>1,357,836,399</u>	<u>1,491,956,469</u>	<u>(134,120,070)</u>
Balances at June 30, 2024	<u>\$29,769,364,860</u>	<u>\$24,843,783,950</u>	<u>\$4,925,580,910</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023	\$29,126,310,868	\$29,126,310,868	\$28,411,528,461
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024	444,252,652	444,252,652	444,252,652
(c) Actual Benefit Payments	1,738,536,104	1,738,536,104	1,738,536,104
(d) TPL as of June 30, 2024	\$29,769,364,860	\$29,769,364,860	\$29,006,334,641
$= [(a+b) * (1+i^1)] - [c * (1+i/2)]$			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$763,030,219

¹ 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

Balances at June 30, 2023	\$57,574,609,485	\$47,467,404,711	\$10,107,204,774
Changes for the year:			
Service cost	920,741,980		920,741,980
Interest	3,847,616,387		3,847,616,387
Change in Benefit Terms	0		0
Difference between expected and actual experience	1,266,547,022		1,266,547,022
Change in Assumptions	0		0
Contributions - Employer		1,702,445,130	(1,702,445,130)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		499,609,753	(499,609,753)
Net investment income		4,582,866,507	(4,582,866,507)
Benefit payments, including refunds of employee contributions	(2,987,254,419)	(2,987,254,419)	0
Administrative expense		(30,412,113)	30,412,113
Other changes	0	666,245	(666,245)
Net changes	<u>3,047,650,970</u>	<u>3,767,921,103</u>	<u>(720,270,133)</u>
Balances at June 30, 2024	<u>\$60,622,260,455</u>	<u>\$51,235,325,814</u>	<u>\$9,386,934,641</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023	\$58,761,070,395	\$58,761,070,395	\$57,574,609,485
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024	920,741,980	920,741,980	920,741,980
(c) Actual Benefit Payments	2,987,254,419	2,987,254,419	2,987,254,419
(d) TPL as of June 30, 2024	\$60,622,260,455	\$60,622,260,455	\$59,355,713,433
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$1,266,547,022

¹ 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

Balances at June 30, 2023	\$1,462,948,004	\$1,079,754,981	\$383,193,023
Changes for the year:			
Service cost	27,276,448		27,276,448
Interest	97,847,321		97,847,321
Change in Benefit Terms	0		0
Difference between expected and actual experience	54,370,918		54,370,918
Change in Assumptions	0		0
Contributions - Employer		50,767,032	(50,767,032)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		8,545,993	(8,545,993)
Net investment income		103,487,971	(103,487,971)
Benefit payments, including refunds of employee contributions	(81,269,027)	(81,269,027)	0
Administrative expense		(646,084)	646,084
Other changes	0	(105,123)	105,123
Net changes	<u>98,225,660</u>	<u>80,780,762</u>	<u>17,444,898</u>
Balances at June 30, 2024	<u>\$1,561,173,664</u>	<u>\$1,160,535,743</u>	<u>\$400,637,921</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023	\$1,513,880,948	\$1,513,880,948	\$1,462,948,004
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024	27,276,448	27,276,448	27,276,448
(c) Actual Benefit Payments	81,269,027	81,269,027	81,269,027
(d) TPL as of June 30, 2024	\$1,561,173,664	\$1,561,173,664	\$1,506,802,746
$= [(a+b) * (1+i^1)] - [c * (1+i/2)]$			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$54,370,918

¹ 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

Balances at June 30, 2023	\$767,857,162	\$677,958,301	\$89,898,861
Changes for the year:			
Service cost	20,305,104		20,305,104
Interest	51,365,478		51,365,478
Change in Benefit Terms	0		0
Difference between expected and actual experience	26,620,571		26,620,571
Change in Assumptions	0		0
Contributions - Employer		26,925,705	(26,925,705)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		2,590,029	(2,590,029)
Net investment income		64,466,022	(64,466,022)
Benefit payments, including refunds of employee contributions	(54,384,455)	(54,384,455)	0
Administrative expense		(382,742)	382,742
Other changes	0	(8,508)	8,508
Net changes	<u>43,906,698</u>	<u>39,206,051</u>	<u>4,700,647</u>
Balances at June 30, 2024	<u>\$811,763,860</u>	<u>\$717,164,352</u>	<u>\$94,599,508</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023	\$792,794,465	\$792,794,465	\$767,857,162
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024	20,305,104	20,305,104	20,305,104
(c) Actual Benefit Payments	54,384,455	54,384,455	54,384,455
(d) TPL as of June 30, 2024	\$811,763,860	\$811,763,860	\$785,143,289
$= [(a+b) * (1+i^1)] - [c * (1+i/2)]$			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$26,620,571

¹ 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

Balances at June 30, 2023	\$2,577,980,717	\$1,931,060,670	\$646,920,047
Changes for the year:			
Service cost	48,553,102		48,553,102
Interest	171,986,486		171,986,486
Change in Benefit Terms	0		0
Difference between expected and actual experience	102,192,308		102,192,308
Change in Assumptions	0		0
Contributions - Employer		97,758,439	(97,758,439)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		20,043,931	(20,043,931)
Net investment income		185,065,901	(185,065,901)
Benefit payments, including refunds of employee contributions	(157,171,757)	(157,171,757)	0
Administrative expense		(1,143,040)	1,143,040
Other changes	0	1,117,522	(1,117,522)
Net changes	<u>165,560,139</u>	<u>145,670,996</u>	<u>19,889,143</u>
Balances at June 30, 2024	<u>\$2,743,540,856</u>	<u>\$2,076,731,666</u>	<u>\$666,809,190</u>

TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023	\$2,673,711,216	\$2,673,711,216	\$2,577,980,717
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024	48,553,102	48,553,102	48,553,102
(c) Actual Benefit Payments	157,171,757	157,171,757	157,171,757
(d) TPL as of June 30, 2024	\$2,743,540,856	\$2,743,540,856	\$2,641,348,548
$= [(a+b) * (1+i^1)] - [c * (1+i/2)]$			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$102,192,308

¹ 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, 2023	\$29,704,278,390	\$27,308,037,669	\$2,396,240,721
Changes for the year:			
Service cost	805,681,340		805,681,340
Interest	2,006,238,837		2,006,238,837
Change in Benefit Terms	4,867,307		4,867,307
Difference between expected and actual experience	977,984,294		977,984,294
Change in Assumptions	(717,453)		(717,453)
Contributions - Employer		814,134,037	(814,134,037)
Contributions - Special		0	0
Contributions - Non-Employer		0	0
Contributions - Employee		329,309,001	(329,309,001)
Net investment income		2,639,597,522	(2,639,597,522)
Benefit payments, including refunds of employee contributions	(1,573,929,056)	(1,573,929,056)	0
Administrative expense		(17,266,822)	17,266,822
Other changes	0	409,102	(409,102)
Net changes	2,220,125,269	2,192,253,784	27,871,485
Balances at June 30, 2024	<u>\$31,924,403,659</u>	<u>\$29,500,291,453</u>	<u>\$2,424,112,206</u>

	TPL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TPL as of June 30, 2023		\$30,623,240,261	\$30,623,973,528	\$29,704,278,390
(b) Entry Age Normal Cost for July 1, 2023-June 30, 2024		806,284,832	806,284,832	805,681,340
(c) Actual Benefit Payments		1,573,929,056	1,573,929,056	1,573,929,056
(d) Change in Benefit Terms ¹		436,872	436,872	4,867,307
(e) TPL as of June 30, 2024		\$31,924,403,659	\$31,925,121,112	\$30,947,136,820
$= [(a+b) * (1+i^2)] - [c * (1+i/2)]$				
(f) Changes in Assumptions			(\$717,453)	
(g) Difference Between Actual and Expected Experience				\$977,984,292

¹ Benefit changes include new employer liability.

² 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 3.97% in the "Actual" column and 3.86% in the "Actual Before Assumption Change" and "Expected" columns. For Town of Pound (55238) this is 3.86% in the "Actual Before Assumption Change" and "Expected" columns.

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)	2024	2025	2026	2027	2028	2029	Thereafter
2019-2020	Investment	\$904,535,014	5.00	\$180,907,002	\$0	\$0	\$0	\$0	\$0	\$0
2020-2021	Experience	(281,382,363)	3.58	(45,587,088)	0	0	0	0	0	0
2020-2021	Assumption	412,575,352	3.58	66,841,816	0	0	0	0	0	0
2020-2021	Investment	(3,812,240,826)	5.00	(762,448,165)	(762,448,166)	0	0	0	0	0
2021-2022	Experience	(247,390,730)	3.37	(73,409,712)	(27,161,594)	0	0	0	0	0
2021-2022	Investment	1,564,403,776	5.00	312,880,755	312,880,755	312,880,756	0	0	0	0
2022-2023	Experience	706,070,610	3.29	214,611,128	214,611,128	62,237,226	0	0	0	0
2022-2023	Investment	64,044,868	5.00	12,808,974	12,808,974	12,808,974	12,808,972	0	0	0
2023-2024	Experience	763,030,219	3.29	231,924,079	231,924,079	231,924,079	67,257,982	0	0	0
2023-2024	Investment	(686,480,520)	5.00	(137,296,104)	(137,296,104)	(137,296,104)	(137,296,104)	(137,296,104)	0	0
				\$1,232,685	(\$154,680,928)	\$482,554,931	(\$57,229,150)	(\$137,296,104)	\$0	\$0

		Amounts Recognized in Pension Expense Through Reporting Date June 30, 2025			Deferred Outflows of Resources	Deferred (Inflows) of Resources
Year		Losses (a)	(Gains) (b)	(c)	(a) (c)	(b) (c)
2019-2020	Investment	\$904,535,014	\$0	\$904,535,014	\$0	\$0
2020-2021	Experience	0	(281,382,363)	(281,382,363)	0	0
2020-2021	Assumptions	412,575,352	0	412,575,352	0	0
2020-2021	Investment	0	(3,812,240,826)	(3,049,792,660)	0	(762,448,166)
2021-2022	Experience	0	(247,390,730)	(220,229,136)	0	(27,161,594)
2021-2022	Investment	1,564,403,776	0	938,642,265	625,761,511	0
2022-2023	Experience	706,070,610	0	429,222,256	276,848,354	0
2022-2023	Investment	64,044,868	0	25,617,948	38,426,920	0
2023-2024	Experience	763,030,219	0	231,924,079	531,106,140	0
2023-2024	Investment	0	(686,480,520)	(137,296,104)	0	(549,184,416)
					\$1,472,142,925	(\$1,338,794,176)

Detail of Deferred (Inflows) and Outflows of Resources

Teachers

			Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,							
Year		(Gain)/Loss	Initial Recognition Period (Years)	2024	2025	2026	2027	2028	2029	Thereafter
2018-2019	Experience	(\$174,815,175)	5.44	(\$14,139,465)	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Assumption	1,472,647,362	5.44	119,111,182	0	0	0	0	0	0
2019-2020	Experience	(404,985,282)	5.22	(77,583,387)	(17,068,347)	0	0	0	0	0
2019-2020	Investment	1,750,537,051	5.00	350,107,411	0	0	0	0	0	0
2020-2021	Experience	(178,348,918)	5.01	(35,598,586)	(35,598,586)	(355,988)	0	0	0	0
2020-2021	Assumption	845,179,109	5.01	168,698,425	168,698,425	1,686,984	0	0	0	0
2020-2021	Investment	(7,451,174,143)	5.00	(1,490,234,829)	(1,490,234,827)	0	0	0	0	0
2021-2022	Experience	(361,724,703)	4.90	(73,821,368)	(73,821,368)	(66,439,231)	0	0	0	0
2021-2022	Investment	3,134,362,090	5.00	626,872,418	626,872,418	626,872,418	0	0	0	0
2022-2023	Experience	1,099,742,161	4.75	231,524,665	231,524,665	231,524,665	173,643,501	0	0	0
2022-2023	Investment	115,715,994	5.00	23,143,199	23,143,199	23,143,199	23,143,198	0	0	0
2023-2024	Experience	1,266,547,022	4.61	274,739,050	274,739,050	274,739,050	274,739,050	167,590,822	0	0
2023-2024	Investment	(1,406,321,096)	5.00	(281,264,219)	(281,264,219)	(281,264,219)	(281,264,219)	(281,264,220)	0	0
				(\$178,445,504)	(\$573,009,590)	\$809,906,878	\$190,261,530	(\$113,673,398)	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) (c)	Deferred (Inflows) of Resources (b) (c)
2018-2019	Experience	\$0	(\$174,815,175)	(\$174,815,175)	\$0	\$0
2018-2019	Assumptions	1,472,647,362	0	1,472,647,362	0	0
2019-2020	Experience	0	(404,985,282)	(387,916,935)	0	(17,068,347)
2019-2020	Investment	1,750,537,051	0	1,750,537,051	0	0
2020-2021	Experience	0	(178,348,918)	(142,394,344)	0	(35,954,574)
2020-2021	Assumptions	845,179,109	0	674,793,700	170,385,409	0
2020-2021	Investment	0	(7,451,174,143)	(5,960,939,316)	0	(1,490,234,827)
2021-2022	Experience	0	(361,724,703)	(221,464,104)	0	(140,260,599)
2021-2022	Investment	3,134,362,090	0	1,880,617,254	1,253,744,836	0
2022-2023	Experience	1,099,742,161	0	463,049,330	636,692,831	0
2022-2023	Investment	115,715,994	0	46,286,398	69,429,596	0
2023-2024	Experience	1,266,547,022	0	274,739,050	991,807,972	0
2023-2024	Investment	0	(1,406,321,096)	(281,264,219)	0	(1,125,056,877)
					\$3,122,060,644	(\$2,808,575,224)

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)	2024	2025	2026	2027	2028	2029 Thereafter
2017-2018	Experience	(\$7,248,000)	6.48	(\$536,845)	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	45,330,743	6.35	7,138,700	2,498,543	0	0	0	0
2018-2019	Assumption	31,772,675	6.35	5,003,571	1,751,249	0	0	0	0
2019-2020	Experience	4,466,024	6.28	711,150	711,150	199,124	0	0	0
2019-2020	Investment	41,166,041	5.00	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)	(318,925)	0	0
2020-2021	Assumption	58,257,232	6.21	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)	(34,516,057)	0	0	0	0
2021-2022	Experience	25,537,550	5.91	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	14,236,756	0	0	0
2022-2023	Experience	66,727,399	5.60	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	0	0
2023-2024	Experience	54,370,918	5.51	9,867,680	9,867,680	9,867,680	9,867,680	9,867,680	5,032,518
2023-2024	Investment	(31,370,878)	5.00	(6,274,176)	(6,274,176)	(6,274,176)	(6,274,176)	(6,274,174)	0
				\$28,516,949	\$12,928,105	\$42,682,342	\$21,646,181	\$10,742,870	\$5,032,518
									\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) (c)	Deferred (Inflows) of Resources (b) (c)
2017-2018	Experience	\$0	(\$7,248,000)	(\$7,248,000)	\$0	\$0
2018-2019	Experience	45,330,743	0	42,832,200	2,498,543	0
2018-2019	Assumptions	31,772,675	0	30,021,426	1,751,249	0
2019-2020	Experience	4,466,024	0	3,555,750	910,274	0
2019-2020	Investment	41,166,041	0	41,166,041	0	0
2020-2021	Experience	0	(9,431,035)	(6,074,740)	0	(3,356,295)
2020-2021	Assumptions	58,257,232	0	37,524,788	20,732,444	0
2020-2021	Investment	0	(172,580,281)	(138,064,224)	0	(34,516,057)
2021-2022	Experience	25,537,550	0	12,963,222	12,574,328	0
2021-2022	Investment	71,183,788	0	42,710,274	28,473,514	0
2022-2023	Experience	66,727,399	0	23,831,214	42,896,185	0
2022-2023	Investment	2,768,825	0	1,107,530	1,661,295	0
2023-2024	Experience	54,370,918	0	9,867,680	44,503,238	0
2023-2024	Investment	0	(31,370,878)	(6,274,176)	0	(25,096,702)
					\$156,001,070	(\$62,969,054)

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)	2024	2025	2026	2027	2028	2029	Thereafter
2019-2020	Experience	(\$9,446,288)	4.06	(\$139,600)	\$0	\$0	\$0	\$0	\$0	\$0
2019-2020	Investment	\$26,517,568	5.00	5,303,512	0	0	0	0	0	0
2020-2021	Experience	(10,245,397)	4.53	(2,261,677)	(1,198,689)	0	0	0	0	0
2020-2021	Assumption	53,039,560	4.53	11,708,512	6,205,512	0	0	0	0	0
2020-2021	Investment	(110,905,427)	5.00	(22,181,085)	(22,181,087)	0	0	0	0	0
2021-2022	Experience	(7,255,761)	4.52	(1,605,257)	(1,605,257)	(834,733)	0	0	0	0
2021-2022	Investment	45,383,948	5.00	9,076,790	9,076,790	9,076,788	0	0	0	0
2022-2023	Experience	(12,421,327)	4.66	(2,665,521)	(2,665,521)	(2,665,521)	(1,759,243)	0	0	0
2022-2023	Investment	1,791,098	5.00	358,220	358,220	358,220	358,218	0	0	0
2023-2024	Experience	26,620,571	4.57	5,825,070	5,825,070	5,825,070	5,825,070	3,320,291	0	0
2023-2024	Investment	(19,556,361)	5.00	(3,911,272)	(3,911,272)	(3,911,272)	(3,911,272)	(3,911,273)	0	0
				(\$492,308)	(\$10,096,234)	\$7,848,552	\$512,773	(\$590,982)	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) (c)	Deferred (Inflows) of Resources (b) (c)
2019-2020	Experience	\$0	(\$9,446,288)	(\$9,446,288)	\$0	\$0
2019-2020	Investment	26,517,568	0	26,517,568	0	0
2020-2021	Experience	0	(10,245,397)	(9,046,708)	0	(1,198,689)
2020-2021	Assumptions	53,039,560	0	46,834,048	6,205,512	0
2020-2021	Investment	0	(110,905,427)	(88,724,340)	0	(22,181,087)
2021-2022	Experience	0	(7,255,761)	(4,815,771)	0	(2,439,990)
2021-2022	Investment	45,383,948	0	27,230,370	18,153,578	0
2022-2023	Experience	0	(12,421,327)	(5,331,042)	0	(7,090,285)
2022-2023	Investment	1,791,098	0	716,440	1,074,658	0
2023-2024	Experience	26,620,571	0	5,825,070	20,795,501	0
2023-2024	Investment	0	(19,556,361)	(3,911,272)	0	(15,645,089)
					\$46,229,249	(\$48,555,140)

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)	2024	2025	2026	2027	2028	2029	Thereafter
2019-2020	Investment	\$71,586,948	5.00	\$14,317,388	\$0	\$0	\$0	\$0	\$0	\$0
2020-2021	Investment	(305,175,670)	5.00	(61,035,134)	(61,035,134)	0	0	0	0	0
2021-2022	Investment	126,933,449	5.00	25,386,690	25,386,690	25,386,689	0	0	0	0
2022-2023	Experience	35,308,088	1.68	14,291,369	0	0	0	0	0	0
2022-2023	Investment	5,040,346	5.00	1,008,069	1,008,069	1,008,069	1,008,070	0	0	0
2023-2024	Experience	102,192,308	1.61	63,473,483	38,718,825	0	0	0	0	0
2023-2024	Investment	(56,048,884)	5.00	(11,209,777)	(11,209,777)	(11,209,777)	(11,209,777)	(11,209,776)	0	0
				\$46,232,088	(\$7,131,327)	\$15,184,981	(\$10,201,707)	(\$11,209,776)	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) (c)	Deferred (Inflows) of Resources (b) (c)
2019-2020	Investment	\$71,586,948	\$0	\$71,586,948	\$0	\$0
2020-2021	Investment	0	(305,175,670)	(244,140,536)	0	(61,035,134)
2021-2022	Investment	126,933,449	0	76,160,070	50,773,379	0
2022-2023	Experience	35,308,088	0	35,308,088	0	0
2022-2023	Investment	5,040,346	0	2,016,138	3,024,208	0
2023-2024	Experience	102,192,308	0	63,473,483	38,718,825	0
2023-2024	Investment	0	(56,048,884)	(11,209,777)	0	(44,839,107)
					\$92,516,412	(\$105,874,241)

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	\$ 807,954,494	\$ 27,161,594	\$ 1,628,500,803	\$ 193,283,520	\$ 103,382,568	\$ 3,356,295
Assumption Changes	0	0	170,385,409	0	22,483,693	0
Net Difference between projected and actual earnings on pension plan investments	0	647,444,151	0	1,292,117,272	0	29,477,950
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 807,954,494	\$ 674,605,745	\$ 1,798,886,212	\$ 1,485,400,792	\$ 125,866,261	\$ 32,834,245

	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	\$ 20,795,501	\$ 10,728,964	\$ 38,718,825	\$ 0	\$ 863,752,687	\$ 83,035,280
Assumption Changes	6,205,512	0	0	0	24,941,306	38,154
Net Difference between projected and actual earnings on pension plan investments	0	18,597,940	0	52,076,654	760,622,718	1,521,467,070
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 27,001,013	\$ 29,326,904	\$ 38,718,825	\$ 52,076,654	\$ 1,649,316,711	\$ 1,604,540,504

¹ 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
2026	\$ (154,680,928)	\$ (573,009,590)	\$ 12,928,105	\$ (10,096,234)	\$ (7,131,327)	\$ (248,992,488)
2027	482,554,931	809,906,878	42,682,342	7,848,552	15,184,981	490,181,186
2028	(57,229,150)	190,261,530	21,646,181	512,773	(10,201,707)	(46,956,038)
2029	(137,296,104)	(113,673,398)	10,742,870	(590,982)	(11,209,776)	(149,700,489)
2030	0	0	5,032,518	0	0	170,402
Thereafter	0	0	0	0	0	73,634
Total	\$ 133,348,749	\$ 313,485,420	\$ 93,032,016	\$ (2,325,891)	\$ (13,357,829)	\$ 44,776,207

Notes to Schedule of Contributions

Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2024 are calculated based upon the results of the June 30, 2022 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2024:

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 2023 Appendix, available on the VRS website.



SECTION C

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	76,876	153,107	1,882	458	7,478
b. Inactive Members	<u>135,441</u>	<u>201,886</u>	<u>2,568</u>	<u>606</u>	<u>19,935</u>
c. Total	212,317	354,993	4,450	1,064	27,413
d. Average Remaining Service Lives	9.10	10.70	13.03	10.61	5.89
Average Expected Remaining Service Lives = [(a. x d.) / c.] ¹	3.29	4.61	5.51	4.57	1.61

¹ 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 Statement No. 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, 2024

	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)	\$23,351,827,481	\$47,467,404,711	\$1,079,754,981	\$677,958,301	\$1,931,060,670	\$27,308,037,669
3. Adjustment to Beginning of Year PFNP	0	0	0	0	0	0
4. Adjusted Beginning 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
5. End of Year PFNP	24,843,783,950	51,235,325,814	1,160,535,743	717,164,352	2,076,731,666	29,500,291,453
6. Expected Return on BOY for Plan Year (1. x 4.)	1,576,248,355	3,204,049,818	72,883,461	45,762,185	130,346,595	1,843,292,543
7. External Cash Flow						
Contributions - Employer	752,394,176	1,702,445,130	50,767,032	26,925,705	97,758,439	814,134,037
Contributions - Special Employer	0	0	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	257,469,474	499,609,753	8,545,993	2,590,029	20,043,931	329,309,001
Benefit Payments, Including Refunds of Contributions	(1,738,536,104)	(2,987,254,419)	(81,269,027)	(54,384,455)	(157,171,757)	(1,573,929,056)
Administrative Expense	(15,339,857)	(30,412,113)	(646,084)	(382,742)	(1,143,040)	(17,266,822)
Other	<u>(1,595,821)</u>	<u>666,245</u>	<u>(105,123)</u>	<u>(8,508)</u>	<u>1,117,522</u>	<u>409,102</u>
Total External Cash Flow	(745,608,132)	(814,945,404)	(22,707,209)	(25,259,971)	(39,394,905)	(447,343,738)
8. Expected return on External Cash Flow (1. x 0.5 x 7.)	(25,164,274)	(27,504,407)	(766,368)	(852,524)	(1,329,578)	(15,097,851)
9. Projected Earnings for Plan Year (6. + 8.)	1,551,084,081	3,176,545,411	72,117,093	44,909,661	129,017,017	1,828,194,692
10. Net Investment Income (5. - 4. - 7.)	<u>2,237,564,601</u>	<u>4,582,866,507</u>	<u>103,487,971</u>	<u>64,466,022</u>	<u>185,065,901</u>	<u>2,639,597,522</u>
11. Investment Earnings (Gain)/Loss (9. - 10.)	(\$686,480,520)	(\$1,406,321,096)	(\$31,370,878)	(\$19,556,361)	(\$56,048,884)	(\$811,402,830)



Pension Expense/(Income) for the Year Ending June 30, 2024

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Service Cost	\$444,252,652	\$920,741,980	\$27,276,448	\$20,305,104	\$48,553,102	\$805,681,340
2. Interest on the Total Pension Liability	1,889,089,632	3,847,616,387	97,847,321	51,365,478	171,986,486	2,006,238,837
3. Current-Period Benefit Changes	0	0	0	0	0	4,867,305
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total Pension Liability	231,924,079	274,739,050	9,867,680	5,825,070	63,473,483	320,607,696
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	0	0	(717,452)
6. Member Contributions (made negative for addition)	(257,469,474)	(499,609,753)	(8,545,993)	(2,590,029)	(20,043,931)	(329,309,001)
7. Projected Earnings on Plan Investments (made negative for addition)	(1,551,084,081)	(3,176,545,411)	(72,117,093)	(44,909,661)	(129,017,017)	(1,828,194,710)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(137,296,104)	(281,264,219)	(6,274,176)	(3,911,272)	(11,209,777)	(162,280,564)
9. Pension Plan Administrative Expense	15,339,857	30,412,113	646,084	382,742	1,143,040	17,266,822
10. Other	1,595,821	(666,245)	105,123	8,508	(1,117,522)	(409,102)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	788,049,675	1,519,457,300	61,495,031	26,447,034	55,003,516	899,803,916
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	<u>(881,444,965)</u>	<u>(1,691,377,635)</u>	<u>(36,571,586)</u>	<u>(28,853,140)</u>	<u>(61,035,134)</u>	<u>(1,020,517,876)</u>
13. Pension Expense/(Income)	\$542,957,092	\$943,503,567	\$73,728,839	\$24,069,834	\$117,736,246	\$713,037,211

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, 2024, 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	33.0%	6.7%
Private Equity	16.0%	8.7%
Real Assets	14.0%	7.3%
Credit Strategies	14.0%	8.1%
Diversifying Strategies	4.0%	5.8%
Private Investment Partnerships	2.0%	8.0%
Exposure Management Portfolio	0.0%	7.0%
Fixed Income	16.0%	4.8%
Cash	2.0%	3.0%
Leverage	-1.0%	3.5%
Total	100.0%	
Currency Return Addition		0.1%
Total Fund Expected Rate of Return		7.04%

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 3.97%. 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, 2024:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
State Employees	\$ 8,395,943,012	\$ 4,925,580,910	\$ 2,031,490,067
Teachers	17,439,084,620	9,386,934,641	2,792,479,984
State Police	599,277,648	400,637,921	235,527,181
Judicial	173,152,584	94,599,508	26,875,236
Virginia Law Officers	1,025,264,802	666,809,190	376,500,228
Political Subdivisions ¹	6,438,531,795	2,424,112,206	(879,027,718)

¹ As denoted in the executive summary, select Political Subdivision plans 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

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2023. 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, 2023 and a measurement date of June 30, 2024. The roll-forward procedure increases the June 30, 2023 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

GLOSSARY OF TERMS

Glossary of Terms

<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<i>Actuarial Accrued Liability (AAL)</i>	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.”
<i>Actuarial Assumptions</i>	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.
<i>Actuarial Equivalent</i>	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.
<i>Actuarial Cost Method</i>	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.
<i>Actuarial Gain (Loss)</i>	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.
<i>Actuarial Present Value (APV)</i>	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.
<i>Actuarial Valuation</i>	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.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	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

<i>Amortization Method</i>	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).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	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.
<i>Covered-Employee Payroll</i>	The payroll of employees that are provided pensions through the Pension Plan.
<i>Deferred Inflows and Outflows</i>	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.
<i>Discount Rate</i>	<p>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:</p> <ol style="list-style-type: none">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;2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.
<i>Entry Age Actuarial Cost Method (EAN)</i>	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

<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Fiduciary Net Position</i>	The fiduciary net position is the value of the assets of the trust.
<i>Long-Term Expected Rate of Return</i>	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.
<i>Money-Weighted Rate of Return</i>	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.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	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.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.
<i>Non-Employer Contribution Entities</i>	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.
<i>Normal Cost</i>	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
<i>Other Postemployment Benefits (OPEB)</i>	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.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	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

APPENDIX

State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions ⁽²⁾	2024 Total Employer Contributions
30100	Senate	\$ 1,086,133	0.14452%	\$ 1,065,257	0.14269%	\$ 0	\$ 1,065,257
30101	House of Delegates	1,845,812	0.24560%	1,744,825	0.23371%	0	1,744,825
30103	Magistrate System	3,407,925	0.45345%	3,326,896	0.44563%	0	3,326,896
30107	Division of Legislative Services	962,818	0.12811%	921,941	0.12349%	0	921,941
30109	Division of Legislative Automated Systems	339,925	0.04523%	350,447	0.04694%	0	350,447
30110	Joint Legislative Audit and Review Commission	461,241	0.06137%	464,808	0.06226%	0	464,808
30111	Supreme Court	3,379,198	0.44963%	3,348,138	0.44847%	0	3,348,138
30112	Judicial Inquiry and Review Commission	67,023	0.00892%	61,442	0.00823%	0	61,442
30114	General District Courts	5,816,894	0.77398%	5,798,454	0.77668%	0	5,798,454
30115	Juvenile and Domestic Relations District Courts	3,537,337	0.47067%	3,547,363	0.47516%	0	3,547,363
30116	Combined District Courts	1,078,507	0.14350%	1,056,877	0.14157%	0	1,056,877
30117	Virginia State Bar	1,023,721	0.13621%	969,793	0.12990%	0	969,793
30119	Office of the Lieutenant Governor	25,220	0.00336%	25,727	0.00345%	0	25,727
30121	Office of the Governor	275,534	0.03666%	307,060	0.04113%	0	307,060
30122	Department of Planning and Budget	665,830	0.08859%	670,479	0.08981%	0	670,479
30123	Department of Military Affairs	2,604,587	0.34656%	2,501,796	0.33511%	0	2,501,796
30125	Virginia Court of Appeals	1,055,388	0.14043%	1,027,163	0.13759%	0	1,027,163
30127	Department of Emergency Management	1,909,462	0.25407%	1,921,510	0.25738%	0	1,921,510
30128	Virginia Veterans Care Center	1,591,463	0.21176%	1,719,583	0.23033%	0	1,719,583
30129	Department of Human Resource Management	1,358,954	0.18082%	1,366,108	0.18299%	0	1,366,108
30132	State Board of Elections	732,742	0.09750%	715,587	0.09585%	0	715,587
30133	Auditor of Public Accounts	1,417,660	0.18863%	1,329,151	0.17804%	0	1,329,151
30136	Virginia Information Technologies Agency (VITA)	3,855,779	0.51304%	4,395,503	0.58876%	0	4,395,503
30140	Department of Criminal Justice Services	1,698,872	0.22605%	1,725,906	0.23118%	0	1,725,906
30141	Office of the Attorney General and Department of Law	5,819,406	0.77432%	6,296,621	0.84341%	0	6,296,621
30143	Office of the Attorney General - Division of Debt Collection	208,531	0.02775%	215,888	0.02892%	0	215,888
30146	Science Museum of Virginia	575,217	0.07654%	582,465	0.07802%	0	582,465
30147	Office of the State Inspector General	519,319	0.06910%	484,219	0.06486%	0	484,219
30148	Virginia Commission for the Arts	61,729	0.00821%	60,124	0.00805%	0	60,124
30151	Department of Accounts	1,886,020	0.25095%	1,747,486	0.23407%	0	1,747,486
30152	Department of the Treasury	1,277,033	0.16992%	1,271,008	0.17025%	0	1,271,008
30154	Department of Motor Vehicles	15,109,828	2.01048%	14,189,073	1.90058%	0	14,189,073
30156	Department of State Police	6,934,511	0.92269%	6,698,319	0.89722%	0	6,698,319
30157	Compensation Board	157,205	0.02092%	141,406	0.01894%	0	141,406
30160	Virginia Criminal Sentencing Commission	113,098	0.01505%	131,058	0.01755%	0	131,058
30161	Department of Taxation	7,871,694	1.04739%	7,769,894	1.04075%	0	7,769,894
30162	Department of Accounts - Transfer Payments (CHRF)	22,615	0.00301%	34,115	0.00457%	0	34,115
30164	Virginia Managemtn Fellows Administration	102,898	0.01369%	93,717	0.01255%	0	93,717
30165	Department of Housing and Community Development	1,503,265	0.20002%	1,505,838	0.20170%	0	1,505,838
30166	Secretary of the Commonwealth	92,922	0.01236%	111,877	0.01499%	0	111,877
30171	State Corporation Commission	8,421,560	1.12055%	8,403,790	1.12566%	0	8,403,790
30172	State Lottery Department	4,314,896	0.57413%	4,233,980	0.56713%	0	4,233,980
30174	Commonwealth Savings Plan	1,807,038	0.24044%	1,835,854	0.24591%	0	1,835,854
30180	Secretary of Administration	246,757	0.03283%	294,628	0.03946%	0	294,628
30181	Department of Labor and Industry	1,441,648	0.19182%	1,469,833	0.19688%	0	1,469,833
30182	Virginia Employment Commission	8,190,403	1.08979%	6,423,981	0.86047%	0	6,423,981
30183	Secretary of Natural and Historic Resources	22,186	0.00295%	26,430	0.00354%	0	26,430
30185	Secretary of Education	13,304	0.00177%	3,820	0.00051%	0	3,820
30186	Secretary of Transportation	39,167	0.00521%	51,536	0.00690%	0	51,536
30187	Secretary of Public Safety	83,014	0.01105%	17,454	0.00234%	0	17,454
30188	Secretary of Health and Human Resources	55,936	0.00744%	58,015	0.00777%	0	58,015
30190	Secretary of Finance	53,660	0.00714%	39,414	0.00528%	0	39,414
30191	Virginia Workers' Compensation Commission	3,112,982	0.41421%	3,049,665	0.40849%	0	3,049,665
30192	Secretary of Commerce and Trade	83,262	0.01108%	65,349	0.00875%	0	65,349
30193	Secretary of Agriculture and Forestry	8,161	0.00109%	16,476	0.00221%	0	16,476
30194	Department of General Services	6,043,175	0.80409%	6,061,660	0.81194%	0	6,061,660
30195	Secretary of Labor	13,404	0.00178%	19,988	0.00268%	0	19,988
30199	Department of Conservation and Recreation	4,430,286	0.58948%	4,316,034	0.57812%	0	4,316,034
30200	Office of Children's Services	193,672	0.02577%	191,793	0.02569%	0	191,793
30201	Department of Education - Central Office Operations	6,067,297	0.80730%	6,135,755	0.82186%	0	6,135,755
30202	The Library of Virginia	1,331,556	0.17717%	1,253,559	0.16791%	0	1,253,559
30203	Woodrow Wilson Rehabilitation Center	1,466,305	0.19510%	1,489,533	0.19952%	0	1,489,533
30204	The College of William and Mary	10,816,909	1.43927%	11,037,629	1.47845%	0	11,037,629
30206	Virginia Commonwealth University Health System Authority	1,927,182	0.25643%	1,588,577	0.21278%	0	1,588,577
30207	University of Virginia - Academic Division	55,284,139	7.35597%	54,792,843	7.33932%	0	54,792,843
30208	Virginia Polytechnic Institute and State University	46,168,458	6.14304%	45,506,972	6.09551%	0	45,506,972
30209	University of Virginia Medical Center	5,766,947	0.76734%	5,248,679	0.70304%	0	5,248,679
30211	Virginia Military Institute	3,150,924	0.41925%	3,081,274	0.41273%	0	3,081,274
30212	Virginia State University	6,229,696	0.82891%	6,793,424	0.90996%	0	6,793,424
30213	Norfolk State University	6,520,989	0.86767%	6,486,046	0.86878%	0	6,486,046
30214	Longwood University	4,267,789	0.56786%	4,208,398	0.56370%	0	4,208,398
30215	University of Mary Washington	3,560,008	0.47369%	3,455,664	0.46287%	0	3,455,664
30216	James Madison University	20,494,353	2.72693%	20,451,914	2.73947%	0	20,451,914
30217	Radford University	8,655,705	1.15171%	8,193,796	1.09753%	0	8,193,796
30218	Virginia School for Deaf and Blind	986,417	0.13125%	934,023	0.12511%	0	934,023



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions ⁽²⁾	2024 Total Employer Contributions
30221	Old Dominion University	15,787,401	2.10063%	16,052,683	2.15020%	0	16,052,683
30222	Department of Professional and Occupational Regulation	1,703,929	0.22672%	1,626,130	0.21781%	0	1,626,130
30223	Department of Health Professions	3,006,303	0.40001%	3,007,315	0.40282%	0	3,007,315
30226	Board of Accountancy	143,675	0.01912%	130,159	0.01743%	0	130,159
30233	Board of Bar Examiners	97,762	0.01301%	91,494	0.01226%	0	91,494
30234	Cooperative Extension and Agricultural Research Service	568,379	0.07563%	663,882	0.08892%	0	663,882
30236	Virginia Commonwealth University	41,664,841	5.54382%	42,123,953	5.64236%	0	42,123,953
30238	Virginia Museum of Fine Arts	2,224,136	0.29594%	2,215,500	0.29676%	0	2,215,500
30239	Frontier Culture Museum of Virginia	232,437	0.03093%	239,177	0.03204%	0	239,177
30241	Richard Bland College	893,644	0.11891%	924,867	0.12388%	0	924,867
30242	Christopher Newport University	5,526,047	0.73528%	5,411,458	0.72485%	0	5,411,458
30245	State Council of Higher Education for Virginia	725,309	0.09651%	723,060	0.09685%	0	723,060
30246	University of Virginia's College at Wise	1,446,198	0.19243%	1,490,825	0.19969%	0	1,490,825
30247	George Mason University	28,124,531	3.74218%	27,744,462	3.71628%	0	27,744,462
30261	Virginia Community College System - Central Office Operations	2,801,392	0.37275%	2,849,473	0.38168%	0	2,849,473
30262	Department of Rehabilitative Services	8,646,909	1.15054%	9,208,426	1.23344%	0	9,208,426
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	177,076	0.02356%	166,619	0.02232%	0	166,619
30268	Virginia Institute of Marine Science	2,229,214	0.29661%	2,308,103	0.30916%	0	2,308,103
30270	Virginia Community College System - Shared Services	778,848	0.10363%	777,456	0.10414%	0	777,456
30275	New River Community College	1,172,788	0.15605%	1,109,497	0.14861%	0	1,109,497
30276	Southside Virginia Community College	1,248,771	0.16616%	1,262,611	0.16912%	0	1,262,611
30277	Paul D. Camp Community College	541,357	0.07203%	539,057	0.07220%	0	539,057
30278	Rappahannock Community College	999,235	0.13296%	985,545	0.13201%	0	985,545
30279	Danville Community College	1,096,348	0.14588%	1,040,614	0.13939%	0	1,040,614
30280	Northern Virginia Community College	14,312,217	1.90435%	13,709,316	1.83632%	0	13,709,316
30282	Piedmont Virginia Community College	1,392,687	0.18531%	1,393,535	0.18666%	0	1,393,535
30283	J. Sargeant Reynolds Community College	3,005,869	0.39995%	2,848,646	0.38157%	0	2,848,646
30284	Eastern Shore Community College	370,567	0.04931%	383,148	0.05132%	0	383,148
30285	Patrick Henry Community College	1,647,009	0.21915%	1,649,858	0.22099%	0	1,649,858
30286	Virginia Western Community College	1,924,703	0.25610%	1,944,919	0.26052%	0	1,944,919
30287	Mountain Gateway Community College	544,546	0.07246%	547,267	0.07330%	0	547,267
30288	Wytheville Community College	830,838	0.11055%	828,159	0.11093%	0	828,159
30290	Brightpoint Community College	2,345,242	0.31205%	2,317,081	0.31037%	0	2,317,081
30291	Blue Ridge Community College	1,547,663	0.20593%	1,502,231	0.20122%	0	1,502,231
30292	Central Virginia Community College	1,382,456	0.18395%	1,286,001	0.17226%	0	1,286,001
30293	Virginia Peninsula Community College	1,893,299	0.25192%	1,878,652	0.25164%	0	1,878,652
30294	Southwest Virginia Community College	1,180,927	0.15713%	1,169,494	0.15665%	0	1,169,494
30295	Tidewater Community College	6,394,901	0.85089%	5,730,565	0.76759%	0	5,730,565
30296	Virginia Highlands Community College	849,167	0.11299%	831,837	0.11142%	0	831,837
30297	Germanna Community College	2,519,382	0.33522%	2,536,471	0.33975%	0	2,536,471
30298	Laurel Ridge Community College	1,765,956	0.23497%	1,756,607	0.23529%	0	1,756,607
30299	Mountain Empire Community College	1,112,702	0.14805%	1,054,627	0.14126%	0	1,054,627
30301	Department of Agriculture and Consumer Services	4,230,651	0.56292%	4,316,233	0.57815%	0	4,316,233
30310	Virginia Economic Development Partnership	2,353,333	0.31313%	2,553,341	0.34201%	0	2,553,341
30320	Virginia Tourism Authority	924,488	0.12301%	893,737	0.11971%	0	893,737
30330	Virginia - Israel Advisory Board	14,661	0.00195%	15,025	0.00201%	0	15,025
30350	Department of Small Business and Supplier Diversity	524,436	0.06978%	487,422	0.06529%	0	487,422
30400	Jamestown-Yorktown Commemoration	72,572	0.00966%	2	0.00000%	0	2
30402	Marine Resources Commission	696,628	0.09269%	689,249	0.09232%	0	689,249
30403	Department of Wildlife Resources (DWR)	2,737,719	0.36427%	2,687,417	0.35997%	0	2,687,417
30405	Virginia Racing Commission	65,071	0.00866%	81,866	0.01097%	0	81,866
30407	Virginia Port Authority	27,876	0.00371%	26,615	0.00356%	0	26,615
30409	Department Energy	1,941,969	0.25839%	1,989,913	0.26654%	0	1,989,913
30411	Department of Forestry	1,917,936	0.25520%	1,951,589	0.26141%	0	1,951,589
30413	Commission on Virginia Alcohol Safety Action Program	86,134	0.01146%	88,406	0.01184%	0	88,406
30417	Gunston Hall	33,642	0.00448%	31,161	0.00417%	0	31,161
30423	Department of Historic Resources	484,694	0.06449%	462,872	0.06200%	0	462,872
30425	Jamestown - Yorktown Foundation	1,231,749	0.16389%	1,175,137	0.15741%	0	1,175,137
30440	Department of Environmental Quality	9,009,486	1.19878%	8,990,678	1.20427%	0	8,990,678
30454	Office of Commonwealth Preparedness	42,132	0.00561%	37,648	0.00504%	0	37,648
30501	Virginia Department of Transportation	78,234,318	10.40963%	76,874,495	10.29710%	0	76,874,495
30505	Department of Rail and Public Transportation	890,394	0.11847%	860,970	0.11532%	0	860,970
30506	Motor Vehicle Dealer Board	225,401	0.02999%	207,423	0.02778%	0	207,423
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	29,027,710	3.86235%	27,737,756	3.71538%	0	27,737,756
30602	Department of Medical Assistance Services	6,714,297	0.89339%	6,579,962	0.88136%	0	6,579,962



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions ⁽²⁾	2024 Total Employer Contributions
30606	Virginia Board for People With Disabilities	102,582	0.01365%	102,140	0.01368%	0	102,140
30701	Department of Corrections - Central Administration	4,544,723	0.60471%	4,854,838	0.65029%	0	4,854,838
30702	Department for the Blind and Vision Impaired	1,288,846	0.17149%	1,385,502	0.18558%	0	1,385,502
30703	Central State Hospital	6,126,231	0.81514%	6,165,935	0.82591%	0	6,165,935
30704	Eastern State Hospital	5,127,626	0.68227%	5,172,623	0.69286%	0	5,172,623
30705	Southwestern Virginia Mental Health Institute	4,573,619	0.60855%	4,305,122	0.57666%	0	4,305,122
30706	Western State Hospital	5,519,101	0.73436%	5,568,223	0.74585%	0	5,568,223
30707	Central Virginia Training Center	7,700	0.00102%	6,321	0.00085%	0	6,321
30708	Commonwealth Center for Children and Adolescents	938,907	0.12493%	973,519	0.13040%	0	973,519
30711	Virginia Correctional Enterprises	1,281,301	0.17049%	1,242,508	0.16643%	0	1,242,508
30716	Virginia Correctional Center for Women	829,886	0.11042%	877,125	0.11749%	0	877,125
30718	Bland Correctional Center	636,545	0.08470%	617,417	0.08270%	0	617,417
30720	Department of Behavioral Health & Developmental Services	6,582,223	0.87581%	6,911,708	0.92580%	0	6,911,708
30723	Southeastern Virginia Training Center	2,080,702	0.27685%	2,003,912	0.26842%	0	2,003,912
30724	Catawba Hospital	2,457,365	0.32697%	2,439,877	0.32681%	0	2,439,877
30725	Northern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30728	Northern Virginia Mental Health Institute	3,716,357	0.49449%	3,847,386	0.51534%	0	3,847,386
30729	Piedmont Geriatric Hospital	2,443,616	0.32514%	2,430,714	0.32559%	0	2,430,714
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	935,593	0.12449%	877,651	0.11756%	0	877,651
30737	St. Brides Correctional Center	707,936	0.09420%	740,786	0.09923%	0	740,786
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	1,363,331	0.18140%	1,421,648	0.19043%	0	1,421,648
30741	Red Onion Correctional Center	902,386	0.12007%	892,988	0.11961%	0	892,988
30742	Department of Corrections - Academy For Staff Development	1,374,966	0.18295%	1,389,241	0.18608%	0	1,389,241
30743	Fluvanna Women's Correctional Center	1,315,912	0.17509%	1,318,661	0.17663%	0	1,318,661
30745	Nottoway Correctional Center	913,427	0.12154%	925,118	0.12392%	0	925,118
30747	Marion Correctional Treatment Center	775,121	0.10314%	762,780	0.10217%	0	762,780
30748	Hiram W. Davis Medical Center	1,614,557	0.21483%	1,592,110	0.21326%	0	1,592,110
30749	Buckingham Correctional Center	725,012	0.09647%	743,442	0.09958%	0	743,442
30751	Department for the Deaf and Hard-of-Hearing	90,835	0.01209%	81,907	0.01097%	0	81,907
30752	State Farm Correctional Center	825,462	0.10983%	1,145,852	0.15348%	0	1,145,852
30753	Deerfield Correctional Center	884,666	0.11771%	1,118,763	0.14985%	0	1,118,763
30754	Augusta Correctional Center	487,032	0.06480%	657,748	0.08810%	0	657,748
30756	Department of Corrections - Division of Institutions	5,315,518	0.70727%	5,564,570	0.74536%	0	5,564,570
30757	Western Region Correctional Field Units	238,857	0.03178%	223,292	0.02991%	0	223,292
30761	Eastern Reg Corr Field Unit	382,110	0.05084%	387,782	0.05194%	0	387,782
30765	Department of Social Services	15,456,703	2.05663%	15,459,845	2.07080%	0	15,459,845
30766	Virginia Parole Board	102,140	0.01359%	115,197	0.01543%	0	115,197
30767	Adult Community Service	2,082,703	0.27712%	2,176,652	0.29156%	0	2,176,652
30768	Keen Mountain Correctional Center	666,649	0.08870%	649,839	0.08704%	0	649,839
30769	Greensville Correctional Center	1,461,471	0.19446%	1,985,667	0.26597%	0	1,985,667
30770	Dillwyn Correctional Center	804,638	0.10706%	808,943	0.10836%	0	808,943
30771	Indian Creek Correctional Center	536,427	0.07138%	566,902	0.07593%	0	566,902
30772	Haynesville Correctional Center	897,475	0.11942%	836,666	0.11207%	0	836,666
30773	Coffeewood Correctional Center	592,082	0.07878%	743,422	0.09958%	0	743,422
30774	Lunenburg Correctional Center	607,609	0.08085%	730,375	0.09783%	0	730,375
30775	Pocahontas State Correctional Center	730,664	0.09722%	705,536	0.09450%	0	705,536
30776	Green Rock Correctional Center	801,236	0.10661%	778,877	0.10433%	0	778,877
30777	Department of Juvenile Justice	11,361,392	1.51172%	11,709,550	1.56846%	0	11,709,550
30778	Department of Forensic Science	3,993,256	0.53133%	3,892,497	0.52139%	0	3,892,497
30779	Sussex State Prison Complex	1,256,403	0.16717%	1,105,032	0.14802%	0	1,105,032
30785	River North Correctional Center	745,944	0.09925%	751,784	0.10070%	0	751,784
30794	Virginia Center for Behavioral Rehabilitation	3,790,325	0.50433%	3,970,589	0.53185%	0	3,970,589
30840	Virginia Housing Commission	19,445	0.00259%	33,548	0.00449%	0	33,548
30841	Department of Aviation	440,587	0.05862%	440,275	0.05897%	0	440,275
30848	Indigent Defense Commission	6,179,858	0.82228%	6,436,428	0.86214%	0	6,436,428
30851	Tobacco Indemnification & Revitalization Commission	124,627	0.01658%	133,190	0.01784%	0	133,190
30852	Virginia Foundation For Healthy Youth	190,624	0.02536%	184,970	0.02478%	0	184,970
30856	Virginia Opioid Abatement Authority	37,505	0.00499%	105,399	0.01412%	0	105,399
30882	Behavioral Health Commission	49,178	0.00654%	45,643	0.00611%	0	45,643
30883	Virginia American Revolution 250 Commission	0	0.00000%	115,480	0.01547%	0	115,480
30902	Puller Veterans Care Center	56,195	0.00748%	132,556	0.01776%	0	132,556
30903	Jones & Cabacoy Veterans Care Center	182,190	0.02424%	513,368	0.06876%	0	513,368
30912	Department of Veterans Services	2,267,959	0.30177%	2,448,731	0.32800%	0	2,448,731
30913	Veterans Services Foundation	15,815	0.00210%	12,625	0.00169%	0	12,625
30922	Sitter-Barfoot Veterans Care Center	2,006,964	0.26704%	1,947,889	0.26091%	0	1,947,889
30937	Southern Virginia Higher Education Center	394,770	0.05253%	400,435	0.05364%	0	400,435
30938	New College Institute	128,434	0.01709%	134,698	0.01804%	0	134,698
30942	Virginia Museum of Natural History	255,402	0.03398%	246,975	0.03308%	0	246,975
30948	Southwest Virginia Higher Education Center	195,323	0.02599%	179,572	0.02405%	0	179,572
30957	Commonwealth's Attorneys' Services Council	87,403	0.01163%	83,775	0.01122%	0	83,775



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions ⁽²⁾	2024 Total Employer Contributions
30960	Department of Fire Programs	701,055	0.09328%	726,498	0.09731%	0	726,498
30961	Division of Capitol Police	144,157	0.01918%	146,664	0.01965%	0	146,664
30977	Virginia Cannabis Control Authority	111,609	0.01485%	231,450	0.03100%	0	231,450
30999	Department of Alcoholic Beverage Control	11,624,324	1.54670%	11,095,046	1.48614%	0	11,095,046
35106	Arlington County Health Department	12,106	0.00161%	11,462	0.00154%	0	11,462
35129	Fairfax County Health Department	196,072	0.02609%	126,844	0.01699%	0	126,844
35522	Virginia Passenger Rail Authority	811,434	0.10797%	914,442	0.12249%	0	914,442
35885	Fort Monroe Federal Area Development Authority	258,150	0.03435%	248,663	0.03331%	0	248,663
Total for State Employers ⁽¹⁾		\$ 751,554,810	100.00000%	\$ 746,565,613	100.00000%	0	\$ 746,565,613

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

⁽²⁾ Special contributions, if applicable, 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 Investment 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 Investment 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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for State Employers ⁽¹⁾		807,954,501	0	0	165,212,407	973,166,908	27,161,603	647,444,152	0	171,415,998	846,021,753	542,957,088	(4,137,268)	538,819,820
Employer Allocation														
30100	Senate	1,152,870	0	0	0	1,152,870	38,757	923,838	0	307,632	1,270,227	774,745	(254,441)	520,304
30101	House of Delegates	1,888,270	0	0	0	1,888,270	63,479	1,513,142	0	932,976	2,509,597	1,268,945	(500,453)	768,492
30103	Magistrate System	3,600,488	0	0	682,893	4,283,381	121,040	2,885,205	0	470,540	3,476,785	2,419,580	11,354	2,430,934
30107	Division of Legislative Services	997,743	0	0	11,109	1,008,852	33,542	799,529	0	229,079	1,062,150	670,498	(91,717)	578,781
30109	Division of Legislative Automated Systems	379,254	0	0	155,867	535,121	12,750	303,910	0	6,663	323,323	254,864	104,419	359,283
30110	Joint Legislative Audit and Review Commission	503,032	0	0	33,375	536,407	16,911	403,099	0	63,284	483,294	338,045	(16,588)	321,457
30111	Supreme Court	3,623,434	0	0	9,383	3,632,817	121,812	2,903,593	0	186,878	3,212,283	2,435,000	(233,800)	2,201,200
30112	Judicial Inquiry and Review Commission	66,495	0	0	0	66,495	2,235	53,285	0	35,504	91,024	44,685	(21,264)	23,421
30114	General District Courts	6,275,221	0	0	445,558	6,720,779	210,959	5,028,569	0	117,600	5,357,128	4,217,039	123,614	4,340,653
30115	Juvenile and Domestic Relations District Courts	3,839,077	0	0	475,764	4,314,841	129,061	3,076,396	0	81,275	3,286,732	2,579,915	185,546	2,765,461
30116	Combined District Courts	1,143,821	0	0	120,869	1,264,690	38,453	916,587	0	76,013	1,031,053	768,664	30,076	798,740
30117	Virginia State Bar	1,049,533	0	0	0	1,049,533	35,283	841,030	0	474,148	1,350,461	705,301	(345,509)	359,792
30119	Office of the Lieutenant Governor	27,874	0	0	23,135	51,009	937	22,337	0	241	23,515	18,732	26,355	45,087
30121	Office of the Governor	332,312	0	0	274,543	606,855	11,172	266,294	0	2,431	279,897	223,318	159,324	382,642
30122	Department of Planning and Budget	725,624	0	0	54,486	780,110	24,394	581,470	0	111,485	717,349	487,630	(56,511)	431,119
30123	Department of Military Affairs	2,707,536	0	0	138,933	2,846,469	91,021	2,169,650	0	419,652	2,680,323	1,819,504	14,919	1,834,423
30125	Virginia Court of Appeals	1,111,665	0	0	393,066	1,504,731	37,372	890,818	0	107,482	1,035,672	747,055	861,308	1,608,363
30127	Department of Emergency Management	2,079,513	0	0	374,996	2,454,509	69,909	1,666,392	0	15,871	1,752,172	1,397,463	896,456	2,293,919
30128	Virginia Veterans Care Center	1,860,962	0	0	729,903	2,590,865	62,561	1,491,258	0	40,424	1,594,243	1,250,593	285,575	1,536,168
30129	Department of Human Resource Management	1,478,476	0	0	75,546	1,554,022	49,703	1,184,758	0	324,796	1,559,257	993,557	(228,376)	765,181
30132	State Board of Elections	774,424	0	0	153,471	927,895	26,034	620,575	0	63,415	710,024	520,424	204,897	725,321
30133	Auditor of Public Accounts	1,438,482	0	0	53,223	1,491,705	48,359	1,152,710	0	611,260	1,812,329	966,681	(185,151)	781,530
30136	Virginia Information Technologies Agency (VITA)	4,756,913	0	0	2,858,887	7,615,800	159,917	3,811,892	0	34,870	4,006,679	3,196,714	1,744,639	4,941,353
30140	Department of Criminal Justice Services	1,867,829	0	0	443,911	2,311,740	62,792	1,496,761	0	14,227	1,573,780	1,255,208	739,711	1,994,919
30141	Office of the Attorney General and Department of Law	6,814,369	0	0	4,232,923	11,047,292	229,084	5,460,609	0	50,543	5,740,236	4,579,354	2,856,580	7,435,934
30143	Office of the Attorney General - Division of Debt Collection	233,660	0	0	49,259	282,919	7,855	187,241	0	38,916	234,012	157,023	(33,637)	123,386
30146	Science Museum of Virginia	630,366	0	0	177,721	808,087	21,191	505,136	0	4,809	531,136	423,615	59,806	483,421
30147	Office of the State Inspector General	524,039	0	0	16,663	540,702	17,617	419,932	0	222,221	659,770	352,162	(101,651)	250,511
30148	Virginia Commission for the Arts	65,040	0	0	79,861	144,901	2,187	52,119	0	11,714	66,020	43,708	49,617	93,325
30151	Department of Accounts	1,891,179	0	0	26,675	1,917,854	63,577	1,515,473	0	1,216,943	2,795,993	1,270,900	(647,866)	623,034
30152	Department of the Treasury	1,375,543	0	0	11,489	1,387,032	46,243	1,102,274	0	264,342	1,412,859	924,384	(167,313)	757,071
30154	Department of Motor Vehicles	15,355,822	0	0	0	15,355,822	516,228	12,305,194	0	6,864,083	19,685,505	10,319,334	(4,222,998)	6,096,336
30156	Department of State Police	7,249,129	0	0	384,701	7,633,830	243,699	5,808,998	0	1,695,813	7,748,510	4,871,520	698,294	5,569,814
30157	Compensation Board	153,027	0	0	6,256	159,283	5,144	122,626	0	78,421	206,191	102,836	(32,120)	70,716
30160	Virginia Criminal Sentencing Commission	141,796	0	0	92,873	234,669	4,767	113,626	0	5,149	123,542	95,289	30,707	125,996
30161	Department of Taxation	8,408,786	0	0	34,815	8,443,601	282,684	6,738,275	0	949,473	7,970,432	5,650,826	(832,068)	4,818,758
30162	Department of Accounts - Transfer Payments (CHRF)	36,924	0	0	55,537	92,461	1,241	29,588	0	1,301	32,130	24,813	26,473	51,286
30164	Virginia Managemtn Fellows Administration	101,398	0	0	34,619	136,017	3,409	81,254	0	41,933	126,596	68,141	18,925	87,066
30165	Department of Housing and Community Development	1,629,644	0	0	281,517	1,911,161	54,785	1,305,895	0	122,373	1,483,053	1,095,144	808,963	1,904,107
30166	Secretary of the Commonwealth	121,112	0	0	102,355	223,467	4,072	97,052	0	882	102,006	81,389	57,756	139,145
30171	State Corporation Commission	9,094,821	0	0	260,900	9,355,721	305,747	7,288,020	0	425,094	8,018,861	6,111,851	24,336	6,136,187
30172	State Lottery Department	4,582,152	0	0	436,167	5,018,319	154,042	3,671,850	0	279,011	4,104,903	3,079,273	1,178,643	4,257,916
30174	Commonwealth Savings Plan	1,986,841	0	0	330,377	2,317,218	66,793	1,592,130	0	15,138	1,674,061	1,335,186	445,097	1,780,283
30180	Secretary of Administration	318,819	0	0	469,948	788,767	10,718	255,481	0	2,231	268,430	214,251	362,331	576,582
30181	Department of Labor and Industry	1,590,701	0	0	205,935	1,796,636	53,476	1,274,688	0	262,990	1,591,154	1,068,974	87,876	1,156,850
30182	Virginia Employment Commission	6,952,206	0	0	1,372,867	8,325,073	233,717	5,571,063	0	10,463,980	16,268,760	4,671,983	304,925	4,976,908
30183	Secretary of Natural and Historic Resources	28,602	0	0	63,486	92,088	962	22,920	0	194	24,076	19,221	58,211	77,432
30185	Secretary of Education	4,121	0	0	0	4,121	139	3,302	0	60,970	64,411	2,769	(53,907)	(51,138)
30186	Secretary of Transportation	55,749	0	0	101,165	156,914	1,874	44,674	0	3,270	49,818	37,464	51,059	88,523
30187	Secretary of Public Safety	18,906	0	0	11,426	30,332	636	15,150	0	303,580	319,366	12,705	(138,334)	(125,629)
30188	Secretary of Health and Human Resources	62,778	0	0	117,963	180,741	2,110	50,306	0	443	52,859	42,188	125,769	167,957
30190	Secretary of Finance	42,660	0	0	11,498	54,158	1,434	34,185	0	120,812	156,431	28,668	(39,418)	(10,750)
30191	Virginia Workers' Compensation Commission	3,300,413	0	0	0	3,300,413	110,952	2,644,745	0	338,124	3,093,821	2,217,925	(415,242)	1,802,683
30192	Secretary of Commerce and Trade	70,696	0	0	169,374	240,070	2,377	56,651	0	81,669	140,697	47,509	126,207	173,716
30193	Secretary of Agriculture and Forestry	17,856	0	0	38,992	56,848	600	14,309	0	60,024	74,933	11,999	(71,115)	(59,116)
30194	Department of General Services	6,560,106	0	0	273,290	6,833,396	220,536	5,256,858	0	653,094	6,130,488	4,408,486	(659,467)	3,749,019
30195	Secretary of Labor	21,653	0	0	66,082	87,735	728	17,352	0	75,230	93,310	14,551	49,289	63,840



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 Investment 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 Investment 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 Plan Pension Expense	Deferred Amounts from	Total Employer Pension Expense
													Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
30199	Department of Conservation and Recreation	4,670,947	0	0	444,048	5,114,995	157,027	3,743,004	0	431,531	4,331,562	3,138,944	332,944	3,471,888
30200	Office of Children's Services	207,564	0	0	24,776	232,340	6,978	166,328	0	4,379	177,685	139,486	33,392	172,878
30201	Department of Education - Central Office Operations	6,640,255	0	0	2,070,857	8,711,112	223,230	5,321,084	0	50,613	5,594,927	4,462,347	4,357,603	8,819,950
30202	The Library of Virginia	1,356,636	0	0	183,115	1,539,751	45,607	1,087,123	0	332,953	1,465,683	911,679	91,494	1,003,173
30203	Woodrow Wilson Rehabilitation Center	1,612,031	0	0	153,878	1,765,909	54,193	1,291,781	0	190,352	1,536,326	1,083,308	(662,124)	421,184
30204	The College of William and Mary	11,945,203	0	0	2,612,615	14,557,818	401,571	9,572,138	0	199,272	10,172,981	8,027,349	1,007,644	9,034,993
30206	Virginia Commonwealth University Health System Authority	1,719,166	0	0	0	1,719,166	57,794	1,377,632	0	3,551,429	4,986,855	1,155,304	(4,241,230)	(3,085,926)
30207	University of Virginia - Academic Division	59,298,366	0	0	245,841	59,544,207	1,993,476	47,517,998	0	2,258,211	51,769,685	39,849,358	(4,855,712)	34,993,646
30208	Virginia Polytechnic Institute and State University	49,248,947	0	0	0	49,248,947	1,655,638	39,465,023	0	3,309,258	44,429,919	33,096,004	(4,068,291)	29,027,713
30209	University of Virginia Medical Center	5,680,243	0	0	0	5,680,243	190,957	4,551,791	0	3,385,607	8,128,355	3,817,206	(3,294,161)	523,045
30211	Virginia Military Institute	3,334,671	0	0	140,916	3,475,587	112,104	2,672,196	0	252,716	3,037,016	2,240,947	157,345	2,398,292
30212	Virginia State University	7,352,063	0	0	4,101,140	11,453,203	247,160	5,891,483	0	79,958	6,218,601	4,940,692	1,770,336	6,711,028
30213	Norfolk State University	7,019,347	0	0	92,383	7,111,730	235,974	5,624,865	0	141,033	6,001,872	4,717,103	183,084	4,900,187
30214	Longwood University	4,554,439	0	0	53,223	4,607,662	153,110	3,649,643	0	736,298	4,539,051	3,060,649	(854,573)	2,206,076
30215	University of Mary Washington	3,739,779	0	0	140,958	3,880,737	125,723	2,996,825	0	519,470	3,642,018	2,513,185	(708,432)	1,804,753
30216	James Madison University	22,133,671	0	0	436,568	22,570,239	744,084	17,736,538	0	379,545	18,860,167	14,874,147	(461,369)	14,412,778
30217	Radford University	8,867,543	0	0	0	8,867,543	298,107	7,105,894	0	2,738,762	10,142,763	5,959,117	(2,250,757)	3,708,360
30218	Virginia School for Deaf and Blind	1,010,832	0	0	0	1,010,832	33,982	810,017	0	339,598	1,183,597	679,294	(274,833)	404,461
30221	Old Dominion University	17,372,638	0	0	1,725,732	19,098,370	584,029	13,921,344	0	272,838	14,778,211	11,674,663	465,101	12,139,764
30222	Department of Professional and Occupational Regulation	1,759,806	0	0	0	1,759,806	59,161	1,410,198	0	420,246	1,889,605	1,182,615	(331,962)	850,653
30223	Department of Health Professions	3,254,602	0	0	380,818	3,635,420	109,412	2,608,035	0	24,891	2,742,338	2,187,140	498,632	2,685,772
30226	Board of Accountancy	140,826	0	0	6,464	147,290	4,734	112,850	0	60,390	177,974	94,637	(33,810)	60,827
30233	Board of Bar Examiners	99,055	0	0	8,340	107,395	3,330	79,377	0	28,269	110,976	66,567	(11,916)	54,651
30234	Cooperative Extension and Agricultural Research Service	718,433	0	0	462,679	1,181,112	24,152	575,707	0	235,565	835,424	482,797	56,703	539,500
30236	Virginia Commonwealth University	45,587,701	0	0	7,137,176	52,724,877	1,532,555	36,531,130	0	717,147	38,780,832	30,635,594	1,999,529	32,635,123
30238	Virginia Museum of Fine Arts	2,397,686	0	0	80,801	2,478,487	80,605	1,921,355	0	24,240	2,026,200	1,611,279	211,119	1,822,398
30239	Frontier Culture Museum of Virginia	258,689	0	0	67,211	326,080	8,703	207,441	0	3,403	219,547	173,963	21,386	195,349
30241	Richard Bland College	1,000,894	0	0	288,095	1,288,989	33,648	802,054	0	7,568	843,270	672,615	165,629	838,244
30242	Christopher Newport University	5,856,458	0	0	312,061	6,168,519	196,881	4,692,999	0	408,262	5,298,142	3,935,624	85,019	4,020,643
30245	State Council of Higher Education for Virginia	782,504	0	0	137,782	920,286	26,306	627,050	0	8,498	661,854	525,854	57,676	583,530
30246	University of Virginia's College at Wise	1,613,404	0	0	485,038	2,098,442	54,239	1,292,881	0	130,460	1,477,580	1,084,231	(53,078)	1,031,153
30247	George Mason University	30,025,851	0	0	3,090,291	33,116,142	1,009,401	24,060,837	0	1,132,300	26,202,538	20,177,806	4,193,323	24,371,129
30261	Virginia Community College System - Central Office Operations	3,083,801	0	0	353,582	3,437,383	103,670	2,471,165	0	444,375	3,019,210	2,072,359	253,123	2,325,482
30262	Department of Rehabilitative Services	9,965,634	0	0	3,107,306	13,072,940	335,022	7,985,835	0	706,260	9,027,117	6,697,050	1,923,982	8,621,032
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	180,335	0	0	5,618	185,953	6,062	144,510	0	96,517	247,089	121,188	(44,790)	76,398
30268	Virginia Institute of Marine Science	2,497,872	0	0	525,535	3,023,407	83,973	2,001,638	0	50,584	2,136,195	1,678,606	77,303	1,755,909
30270	Virginia Community College System - Shared Services	841,404	0	0	97,480	938,884	28,286	674,248	0	6,446	708,980	565,436	45,458	610,894
30275	New River Community College	1,200,701	0	0	21,895	1,222,596	40,365	962,167	0	379,124	1,381,656	806,889	(144,792)	662,097
30276	Southside Virginia Community College	1,366,413	0	0	135,667	1,502,080	45,936	1,094,958	0	54,003	1,194,897	918,249	17,074	935,323
30277	Paul D. Camp Community College	583,343	0	0	5,919	589,262	19,611	467,455	0	71,253	558,319	392,015	(65,462)	326,553
30278	Rappahannock Community College	1,066,581	0	0	70,661	1,137,242	35,856	854,691	0	209,807	1,100,354	716,758	17,332	734,090
30279	Danville Community College	1,126,208	0	0	92,107	1,218,315	37,861	902,472	0	295,652	1,235,985	756,828	76,765	833,593
30280	Northern Virginia Community College	14,836,630	0	0	0	14,836,630	498,774	11,889,146	0	4,484,094	16,872,014	9,970,430	(3,837,570)	6,132,860
30282	Piedmont Virginia Community College	1,508,128	0	0	46,999	1,555,127	50,700	1,208,519	0	380,774	1,639,993	1,013,484	(265,506)	747,978
30283	J. Sargeant Reynolds Community College	3,082,912	0	0	0	3,082,912	103,640	2,470,453	0	1,218,554	3,792,647	2,071,761	(884,872)	1,186,889
30284	Eastern Shore Community College	414,642	0	0	98,979	513,621	13,939	332,268	0	17,949	364,156	278,646	61,105	339,751
30285	Patrick Henry Community College	1,785,499	0	0	64,058	1,849,557	60,024	1,430,787	0	142,923	1,633,734	1,199,881	(100,141)	1,099,740
30286	Virginia Western Community College	2,104,883	0	0	180,749	2,285,632	70,761	1,686,721	0	279,296	2,036,778	1,414,512	(72,724)	1,341,788
30287	Mountain Gateway Community College	592,231	0	0	42,357	634,588	19,909	474,577	0	16,200	510,686	397,988	64,932	462,920
30288	Wytheville Community College	896,264	0	0	174,779	1,071,043	30,130	718,210	0	6,864	755,204	602,302	55,495	657,797
30290	Brightpoint Community College	2,507,648	0	0	81,322	2,588,970	84,301	2,009,472	0	88,049	2,181,822	1,685,176	(45,216)	1,639,960
30291	Blue Ridge Community College	1,625,766	0	0	227,757	1,853,523	54,655	1,302,787	0	176,536	1,533,978	1,092,538	145,861	1,238,399
30292	Central Virginia Community College	1,391,782	0	0	134,485	1,526,267	46,789	1,115,287	0	417,931	1,580,007	935,298	(28,547)	906,751
30293	Virginia Peninsula Community College	2,033,137	0	0	0	2,033,137	68,349	1,629,228	0	665,270	2,362,847	1,366,297	(968,683)	397,614
30294	Southwest Virginia Community College	1,265,661	0	0	153,649	1,419,310	42,549	1,014,221	0	26,422	1,083,192	850,542	375,389	1,225,931
30295	Tidewater Community College	6,201,778	0	0	0	6,201,778	208,490	4,969,717	0	4,018,439	9,196,646	4,167,684	(2,644,355)	1,523,329
30296	Virginia Highlands Community College	900,223	0	0	154,994	1,055,217	30,263	721,382	0	61,575	813,220	604,963	32,512	637,475
30297	Germanna Community College	2,745,025	0	0	923,596	3,668,621	92,282	2,199,691	0	20,839	2,312,812	1,844,697	910,218	2,754,915
30298	Laurel Ridge Community College	1,901,036	0	0	11,140	1,912,176	63,909	1,523,371	0	194,390	1,781,670	1,277,524	(221,523)	1,056,001



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 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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30299	Mountain Empire Community College	1,141,317	0	0	6,464	1,147,781	38,368	914,580	0	256,695	1,209,643	766,981	(47,244)	719,737
30301	Department of Agriculture and Consumer Services	4,671,189	0	0	643,859	5,315,048	157,035	3,743,198	0	93,938	3,994,171	3,139,106	77,803	3,216,909
30310	Virginia Economic Development Partnership	2,763,285	0	0	1,661,656	4,424,941	92,895	2,214,324	0	20,510	2,327,729	1,856,968	1,505,970	3,362,938
30320	Virginia Tourism Authority	967,202	0	0	2,324	969,526	32,515	775,055	0	198,071	1,005,641	649,974	(90,176)	559,798
30330	Virginia - Israel Advisory Board	16,240	0	0	3,807	20,047	546	13,014	0	104	13,664	10,913	(626)	10,287
30350	Department of Small Business and Supplier Diversity	527,513	0	0	89,781	617,294	17,734	422,716	0	214,903	655,353	354,497	139,890	494,387
30400	Jamestown-Yorktown Commemoration	0	0	0	180,987	180,987	0	0	0	336,496	336,496	0	(101,427)	(101,427)
30402	Marine Resources Commission	745,904	0	0	4,973	750,877	25,076	597,720	0	53,006	675,802	501,258	(41,882)	459,376
30403	Department of Wildlife Resources (DWR)	2,908,394	0	0	322	2,908,716	97,774	2,330,605	0	343,955	2,772,334	1,954,483	(221,935)	1,732,548
30405	Virginia Racing Commission	88,633	0	0	87,135	175,768	2,980	71,025	0	660	74,665	59,562	62,634	122,196
30407	Virginia Port Authority	28,763	0	0	0	28,763	967	23,049	0	21,882	45,898	19,329	(42,449)	(23,120)
30409	Department Energy	2,153,522	0	0	283,734	2,437,256	72,397	1,725,698	0	133,800	1,931,895	1,447,198	(248,678)	1,198,520
30411	Department of Forestry	2,112,074	0	0	216,325	2,328,399	71,003	1,692,484	0	185,866	1,949,353	1,419,344	(137,083)	1,282,261
30413	Commission on Virginia Alcohol Safety Action Program	95,662	0	0	13,229	108,891	3,216	76,657	0	32,870	112,743	64,286	(32,718)	31,568
30417	Gunston Hall	33,692	0	0	42,700	76,392	1,133	26,998	0	11,041	39,172	22,641	25,797	48,438
30423	Department of Historic Resources	500,932	0	0	23,640	524,572	16,840	401,415	0	151,269	569,524	336,633	23,416	360,049
30425	Jamestown - Yorktown Foundation	1,271,801	0	0	164,365	1,436,166	42,755	1,019,142	0	235,493	1,297,390	854,669	2,998	857,667
30440	Department of Environmental Quality	9,729,954	0	0	191,129	9,921,083	327,099	7,796,976	0	360,719	8,484,794	6,538,669	(237,890)	6,300,779
30454	Office of Commonwealth Preparedness	40,721	0	0	76,247	116,968	1,369	32,631	0	20,158	54,158	27,365	85,469	112,834
30501	Virginia Department of Transportation	83,195,882	0	0	67,807,352	151,003,234	2,796,856	66,667,972	0	6,403,248	75,868,076	55,908,835	179,693,288	235,602,123
30505	Department of Rail and Public Transportation	931,733	0	0	57,551	989,284	31,323	746,633	0	189,445	967,401	626,138	(128,934)	497,204
30506	Motor Vehicle Dealer Board	224,450	0	0	5,421	229,871	7,545	179,860	0	81,783	269,188	150,833	(50,106)	100,727
30510	Virginia Department of Transportation	0	0	0	0	0	0	0	0	16,804,719	16,804,719	0	(45,774,921)	(45,774,921)
30511	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,913,255	4,913,255	0	(13,412,957)	(13,412,957)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	6,089,639	6,089,639	0	(16,454,559)	(16,454,559)
30513	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,465,515	4,465,515	0	(12,155,983)	(12,155,983)
30514	Virginia Department of Transportation	0	0	0	0	0	0	0	0	6,854,776	6,854,776	0	(18,408,736)	(18,408,736)
30515	Virginia Department of Transportation	0	0	0	0	0	0	0	0	6,968,001	6,968,001	0	(18,786,810)	(18,786,810)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,193,783	4,193,783	0	(11,430,557)	(11,430,557)
30517	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,110,784	4,110,784	0	(11,005,968)	(11,005,968)
30518	Virginia Department of Transportation	0	0	0	0	0	0	0	0	5,055,548	5,055,548	0	(13,658,996)	(13,658,996)
30519	Virginia Department of Transportation	0	0	0	0	0	0	0	0	8,651,095	8,651,095	0	(23,207,500)	(23,207,500)
30601	Department of Health	30,018,580	0	0	0	30,018,580	1,009,156	24,055,010	0	8,819,482	33,883,648	20,172,919	(5,869,321)	14,303,598
30602	Department of Medical Assistance Services	7,120,988	0	0	516,400	7,637,388	239,391	5,706,314	0	1,621,188	7,566,893	4,785,407	842,670	5,628,077
30606	Virginia Board for People With Disabilities	110,528	0	0	1,045	111,573	3,716	88,570	0	13,960	106,246	74,277	(12,608)	61,669
30701	Department of Corrections - Central Administration	5,254,047	0	0	2,022,352	7,276,399	176,629	4,210,265	0	39,315	4,426,209	3,530,796	1,548,156	5,078,952
30702	Department for the Blind and Vision Impaired	1,499,402	0	0	490,530	1,989,932	50,406	1,201,527	0	73,149	1,325,082	1,007,620	164,014	1,171,634
30703	Central State Hospital	6,672,977	0	0	802,823	7,475,800	224,330	5,347,306	0	237,478	5,809,114	4,484,337	(509,045)	3,975,292
30704	Eastern State Hospital	5,597,994	0	0	368,681	5,966,675	188,192	4,485,882	0	436,527	5,110,601	3,761,933	(530,443)	3,231,490
30705	Southwestern Virginia Mental Health Institute	4,659,150	0	0	1,660,005	6,319,155	156,630	3,733,551	0	1,218,538	5,108,719	3,131,016	639,244	3,770,260
30706	Western State Hospital	6,026,129	0	0	604,777	6,630,906	202,585	4,828,962	0	149,496	5,181,043	4,049,645	(141,414)	3,908,231
30707	Central Virginia Training Center	6,868	0	0	6,868	13,736	231	5,503	0	53,456	59,190	4,615	(1,444,002)	(1,439,387)
30708	Commonwealth Center for Children and Adolescents	1,053,573	0	0	190,433	1,244,006	35,419	844,267	0	388,182	1,267,868	708,016	(601,445)	106,571
30711	Virginia Correctional Enterprises	1,344,679	0	0	0	1,344,679	45,205	1,077,541	0	446,507	1,569,253	903,643	(518,146)	385,497
30716	Virginia Correctional Center for Women	949,266	0	0	246,135	1,195,401	31,912	760,682	0	307,054	1,099,648	637,920	(148,343)	489,577
30718	Bland Correctional Center	668,178	0	0	6,777	674,955	22,463	535,436	0	74,803	632,702	449,026	(7,427)	441,599
30720	Department of Behavioral Health & Developmental Services	7,480,043	0	0	2,147,709	9,627,752	251,462	5,994,038	0	56,311	6,301,811	5,026,697	1,764,766	6,791,463
30723	Southeastern Virginia Training Center	2,168,711	0	0	618,461	2,787,172	72,907	1,737,870	0	327,328	2,138,105	1,457,405	186,326	1,643,731
30724	Catawba Hospital	2,640,476	0	0	216,784	2,857,260	88,767	2,115,912	0	25,788	2,230,467	1,774,438	497,990	2,272,428
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	4,163,713	0	0	1,149,371	5,313,084	139,975	3,336,539	0	96,014	3,572,528	2,798,075	452,770	3,250,845
30729	Piedmont Geriatric Hospital	2,630,619	0	0	538,002	3,168,621	88,435	2,108,013	0	196,185	2,392,633	1,767,814	(221,755)	1,546,059
30733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	435,790	435,790	0	(1,142,094)	(1,142,094)
30734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	352,598	352,598	0	(998,700)	(998,700)
30735	Wallen's Ridge Correctional Center	949,831	0	0	106,220	1,056,051	31,931	761,135	0	248,706	1,041,772	638,300	78,112	716,412
30737	St. Brides Correctional Center	801,733	0	0	235,377	1,037,110	26,952	642,459	0	27,774	697,185	538,776	127,341	666,117
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	1,163	1,163	0	(38,550)	(38,550)
30739	Southern Virginia Mental Health Institute	1,538,588	0	0	505,373	2,043,961	51,724	1,232,928	0	106,425	1,391,077	1,033,953	(266,409)	767,544
30741	Red Onion Correctional Center	966,394	0	0	30,085	996,479	32,488	774,408	0	23,431	830,327	649,431	141,256	790,687



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Deferred Outflows of Resources														Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer	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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions							
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense						
30742	Department of Corrections - Academy For Staff Development	1,503,442	0	0	448,113	1,951,555	50,542	1,204,764	0	11,409	1,266,715	1,010,335	534,244	1,544,579						
30743	Fluvanna Women's Correctional Center	1,427,090	0	0	95,533	1,522,623	47,976	1,143,581	0	270,985	1,462,542	959,025	(5,363)	953,662						
30745	Nottoway Correctional Center	1,001,217	0	0	82,858	1,084,075	33,659	802,313	0	318,015	1,153,987	672,832	(344,079)	328,753						
30747	Marion Correctional Treatment Center	825,487	0	0	0	825,487	27,751	661,494	0	55,799	745,044	554,739	52,090	606,829						
30748	Hiram W. Davis Medical Center	1,723,044	0	0	192,045	1,915,089	57,925	1,380,739	0	98,190	1,536,854	1,157,910	161,026	1,318,936						
30749	Buckingham Correctional Center	804,561	0	0	147,057	951,618	27,048	644,725	0	11,138	682,911	540,677	6,752	547,429						
30751	Department for the Deaf and Hard-of-Hearing	88,633	0	0	27,733	116,366	2,980	71,025	0	46,932	120,937	59,562	(27,434)	32,128						
30752	State Farm Correctional Center	1,240,049	0	0	1,560,920	2,800,969	41,688	993,697	0	84,892	1,120,277	833,331	328,514	1,161,845						
30753	Deerfield Correctional Center	1,210,720	0	0	1,118,923	2,329,643	40,702	970,195	0	64,159	1,075,056	813,621	310,109	1,123,730						
30754	Augusta Correctional Center	711,808	0	0	811,167	1,522,975	23,929	570,398	0	114,081	708,408	478,345	199,629	677,974						
30756	Department of Corrections - Division of Institutions	6,022,170	0	0	1,679,575	7,701,745	202,452	4,825,790	0	45,391	5,073,633	4,046,985	1,103,173	5,150,158						
30757	Western Region Correctional Field Units	241,659	0	0	11,358	253,017	8,124	193,651	0	66,993	268,768	162,398	3,082	165,480						
30761	Eastern Reg Corr Field Unit	419,652	0	0	142,110	561,762	14,108	336,282	0	3,164	353,554	282,012	89,775	371,787						
30765	Department of Social Services	16,731,122	0	0	493,315	17,224,437	562,462	13,407,273	0	3,037,733	17,007,468	11,243,555	(4,453,578)	6,789,977						
30766	Virginia Parole Board	124,667	0	0	81,303	205,970	4,191	99,901	0	6,333	110,425	83,778	44,397	128,175						
30767	Adult Community Service	2,355,672	0	0	676,202	3,031,874	79,192	1,887,688	0	62,597	2,029,477	1,583,046	327,331	1,910,377						
30768	Keen Mountain Correctional Center	703,244	0	0	6,256	709,500	23,641	563,535	0	75,020	662,196	472,590	(5,893)	466,697						
30769	Greensville Correctional Center	2,148,917	0	0	2,489,553	4,638,470	72,242	1,722,007	0	386,671	2,180,920	1,444,103	617,608	2,061,711						
30770	Dillwyn Correctional Center	875,499	0	0	59,854	935,353	29,432	701,570	0	19,950	750,952	588,348	(17,729)	570,619						
30771	Indian Creek Correctional Center	613,480	0	0	196,563	810,043	20,624	491,604	0	27,588	539,816	412,267	39,168	451,435						
30772	Haynesville Correctional Center	905,475	0	0	71,313	976,788	30,440	725,591	0	288,708	1,044,739	608,492	(176,976)	431,516						
30773	Coffeeewood Correctional Center	804,561	0	0	724,132	1,528,693	27,048	644,725	0	151,015	822,788	540,677	177,863	718,540						
30774	Lunenburg Correctional Center	790,422	0	0	591,142	1,381,564	26,572	633,395	0	28,283	688,250	531,175	178,590	709,765						
30775	Poahontas State Correctional Center	763,517	0	0	81,114	844,631	25,668	611,835	0	129,898	767,401	513,094	67,912	581,006						
30776	Green Rock Correctional Center	842,939	0	0	61,305	904,244	28,338	675,478	0	114,189	818,005	566,467	(34,301)	532,166						
30777	Department of Juvenile Justice	12,672,443	0	0	3,563,832	16,236,275	426,019	10,154,903	0	541,568	11,122,490	8,516,065	623,321	9,139,386						
30778	Department of Forensic Science	4,212,594	0	0	0	4,212,594	141,618	3,375,709	0	763,136	4,280,463	2,830,924	(446,214)	2,384,710						
30779	Sussex State Prison Complex	1,195,934	0	0	1,370,057	2,565,991	40,205	958,347	0	676,222	1,674,774	803,685	2,594,675	3,398,360						
30785	River North Correctional Center	813,610	0	0	165,164	978,774	27,352	651,976	0	61,865	741,193	546,758	(34,722)	512,036						
30794	Virginia Center for Behavioral Rehabilitation	4,297,106	0	0	2,369,534	6,666,640	144,459	3,443,432	0	200,550	3,788,441	2,887,717	988,017	3,875,734						
30840	Virginia Housing Commission	36,277	0	0	120,153	156,430	1,220	29,070	0	217	30,507	24,379	70,637	95,016						
30841	Department of Aviation	476,451	0	0	13,541	489,992	16,017	381,798	0	44,919	442,734	320,182	(29,796)	290,386						
30848	Indigent Defense Commission	6,965,699	0	0	1,979,626	8,945,325	234,171	5,581,875	0	52,583	5,868,629	4,681,050	1,812,284	6,493,334						
30851	Tobacco Indemnification & Revitalization Commission	144,139	0	0	47,828	191,967	4,846	115,504	0	11,665	132,015	96,864	(7,931)	88,933						
30852	Virginia Foundation For Healthy Youth	200,211	0	0	0	200,211	6,731	160,437	0	71,987	239,155	134,545	(53,522)	81,023						
30856	Virginia Opioid Abatement Authority	114,083	0	0	421,902	535,985	3,835	91,419	0	672	95,926	76,666	219,136	295,802						
30882	Behavioral Health Commission	49,366	0	0	119,819	169,185	1,660	39,559	0	15,312	56,531	33,175	100,464	133,639						
30883	Virginia American Revolution 250 Commission	124,991	0	0	538,573	663,564	4,202	100,160	0	637	104,999	83,995	234,907	318,902						
30902	Puller Veterans Care Center	143,493	0	0	513,859	657,352	4,824	114,986	0	886	120,696	96,429	276,756	373,185						
30903	Jones & Cabacoy Veterans Care Center	555,550	0	0	2,055,367	2,610,917	18,676	445,183	0	3,196	467,055	373,337	1,067,100	1,440,437						
30912	Department of Veterans Services	2,650,091	0	0	1,568,183	4,218,274	89,090	2,123,617	0	19,685	2,232,392	1,780,899	1,019,975	2,800,874						
30913	Veterans Services Foundation	13,654	0	0	2,197	15,851	459	10,942	0	29,178	40,579	9,176	(8,445)	731						
30922	Sitter-Barfoot Veterans Care Center	2,108,034	0	0	0	2,108,034	70,867	1,689,247	0	640,433	2,400,547	1,416,629	(485,369)	931,260						
30937	Southern Virginia Higher Education Center	433,387	0	0	131,890	565,277	14,569	347,289	0	3,315	365,173	291,242	128,226	419,468						
30938	New College Institute	145,755	0	0	33,977	179,732	4,900	116,799	0	110,582	232,281	97,949	(21,164)	76,785						
30942	Virginia Museum of Natural History	267,271	0	0	33,327	300,598	8,985	214,175	0	33,379	256,539	179,610	14,528	194,138						
30948	Southwest Virginia Higher Education Center	194,313	0	0	29,151	223,464	6,532	155,710	0	69,057	231,299	130,581	(1,443)	129,138						
30957	Commonwealth's Attorneys' Services Council	90,652	0	0	2,324	92,976	3,048	72,643	0	14,971	90,662	60,920	106	61,026						
30960	Department of Fire Programs	786,221	0	0	140,300	926,521	26,431	630,028	0	83,556	740,015	528,352	41,800	570,152						
30961	Division of Capitol Police	158,763	0	0	62,750	221,513	5,337	127,223	0	1,226	133,786	106,691	100,807	207,498						
30977	Virginia Cannabis Control Authority	250,466	0	0	843,108	1,093,574	8,420	200,708	0	1,516	210,644	168,317	487,380	655,697						
30999	Department of Alcoholic Beverage Control	12,007,335	0	0	2,570,008	14,577,343	403,659	9,621,926	0	2,201,630	12,227,215	8,069,103	4,920,194	12,989,297						
35106	Arlington County Health Department	12,442	0	0	0	12,442	418	9,971	0	3,857	14,246	8,362	(1,709)	6,653						
35129	Fairfax County Health Department	137,271	0	0	0	137,271	4,615	110,001	0	578,734	693,350	92,248	(623,214)	(530,966)						
35522	Virginia Passenger Rail Authority	989,663	0	0	2,019,179	3,008,842	33,270	793,054	0	7,102	833,426	665,068	2,005,310	2,670,378						
35885	Fort Monroe Federal Area Development Authority	269,130	0	0	7,881	277,011	9,048	215,664	0	75,850	300,562	180,859	(15,535)	165,324						
Total for State Employers ⁽¹⁾		807,954,501	0	0	165,212,407	973,166,908	27,161,603	647,444,152	0	171,415,998	846,021,753	542,957,088	(4,137,268)	538,819,820						

⁽¹⁾ 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
Total for State Employers ⁽¹⁾		(158,198,402)	480,382,581	(57,742,904)	(137,296,108)	0
Employer Allocation						
30100	Senate	(448,765)	617,780	(90,463)	(195,908)	0
30101	House of Delegates	(944,032)	830,950	(187,370)	(320,875)	0
30103	Magistrate System	(465,099)	2,175,325	(291,798)	(611,833)	0
30107	Division of Legislative Services	(301,454)	509,378	(91,674)	(169,547)	0
30109	Division of Legislative Automated Systems	22,655	273,155	(19,565)	(64,447)	0
30110	Joint Legislative Audit and Review Commission	(128,638)	299,260	(32,027)	(85,481)	0
30111	Supreme Court	(838,506)	2,138,845	(264,074)	(615,732)	0
30112	Judicial Inquiry and Review Commission	(33,539)	28,103	(7,794)	(11,299)	0
30114	General District Courts	(984,562)	3,851,136	(436,571)	(1,066,351)	0
30115	Juvenile and Domestic Relations District Courts	(487,609)	2,422,673	(254,579)	(652,376)	0
30116	Combined District Courts	(156,547)	674,813	(90,258)	(194,370)	0
30117	Virginia State Bar	(499,867)	480,112	(102,826)	(178,348)	0
30119	Office of the Lieutenant Governor	12,479	21,350	(1,597)	(4,737)	0
30121	Office of the Governor	95,387	292,086	(4,044)	(56,470)	0
30122	Department of Planning and Budget	(193,625)	426,172	(46,479)	(123,306)	0
30123	Department of Military Affairs	(590,918)	1,461,142	(243,985)	(460,093)	0
30125	Virginia Court of Appeals	107,428	642,509	(91,973)	(188,906)	0
30127	Department of Emergency Management	(137,180)	1,326,917	(134,026)	(353,373)	0
30128	Virginia Veterans Care Center	(43,623)	1,407,605	(51,127)	(316,234)	0
30129	Department of Human Resource Management	(500,890)	842,992	(96,100)	(251,238)	0
30132	State Board of Elections	(50,170)	462,261	(62,622)	(131,598)	0
30133	Auditor of Public Accounts	(568,922)	642,238	(149,497)	(244,442)	0
30136	Virginia Information Technologies Agency (VITA)	432,360	3,991,240	(6,134)	(808,345)	0
30140	Department of Criminal Justice Services	(42,994)	1,209,229	(110,874)	(317,401)	0
30141	Office of the Attorney General and Department of Law	1,162,983	5,484,450	(182,406)	(1,157,969)	0
30143	Office of the Attorney General - Division of Debt Collection	(48,211)	148,366	(11,542)	(39,706)	0
30146	Science Museum of Virginia	8,096	414,499	(38,526)	(107,118)	0
30147	Office of the State Inspector General	(205,126)	231,255	(56,147)	(89,050)	0
30148	Virginia Commission for the Arts	41,085	54,199	(5,350)	(11,052)	0
30151	Department of Accounts	(1,076,840)	729,647	(209,577)	(321,369)	0
30152	Department of the Treasury	(465,259)	770,034	(96,855)	(233,747)	0
30154	Department of Motor Vehicles	(6,959,709)	6,821,420	(1,581,972)	(2,609,422)	0
30156	Department of State Police	(2,006,006)	3,753,549	(630,375)	(1,231,848)	0
30157	Compensation Board	(63,521)	62,283	(19,667)	(26,004)	0
30160	Virginia Criminal Sentencing Commission	10,686	123,645	890	(24,095)	0
30161	Department of Taxation	(2,219,394)	4,751,703	(630,231)	(1,428,909)	0
30162	Department of Accounts - Transfer Payments (CHRF)	16,925	45,440	4,240	(6,274)	0
30164	Virginia Managemtn Fellows Administration	(3,709)	42,633	(12,271)	(17,231)	0
30165	Department of Housing and Community Development	(155,688)	969,780	(109,057)	(276,926)	0
30166	Secretary of the Commonwealth	26,264	112,841	2,937	(20,581)	0
30171	State Corporation Commission	(1,895,497)	5,405,304	(627,460)	(1,545,487)	0
30172	State Lottery Department	(608,978)	2,659,380	(358,338)	(778,647)	0
30174	Commonwealth Savings Plan	(188,738)	1,287,402	(117,882)	(337,625)	0
30180	Secretary of Administration	225,877	342,190	6,446	(54,177)	0
30181	Department of Labor and Industry	(399,165)	966,330	(91,375)	(270,309)	0
30182	Virginia Employment Commission	(5,356,364)	101,945	(1,507,877)	(1,181,392)	0
30183	Secretary of Natural and Historic Resources	38,558	33,759	555	(4,860)	0
30185	Secretary of Education	(34,971)	(18,769)	(5,850)	(700)	0
30186	Secretary of Transportation	44,730	68,370	3,469	(9,473)	0
30187	Secretary of Public Safety	(127,292)	(118,776)	(39,753)	(3,213)	0
30188	Secretary of Health and Human Resources	79,215	62,364	(3,030)	(10,668)	0
30190	Secretary of Finance	(68,337)	(15,438)	(11,249)	(7,249)	0
30191	Virginia Workers' Compensation Commission	(844,233)	1,872,757	(261,090)	(560,841)	0
30192	Secretary of Commerce and Trade	85,553	41,158	(15,325)	(12,013)	0
30193	Secretary of Agriculture and Forestry	(37,910)	19,200	3,659	(3,034)	0
30194	Department of General Services	(1,649,481)	3,901,381	(434,229)	(1,114,762)	0
30195	Secretary of Labor	(13,995)	9,682	2,418	(3,680)	0
30199	Department of Conservation and Recreation	(722,581)	2,683,660	(383,909)	(793,736)	0
30200	Office of Children's Services	(20,081)	125,193	(15,187)	(35,271)	0
30201	Department of Education - Central Office Operations	431,116	4,223,819	(410,369)	(1,128,382)	0
30202	The Library of Virginia	(257,917)	700,300	(137,781)	(230,534)	0
30203	Woodrow Wilson Rehabilitation Center	(412,318)	1,011,560	(95,725)	(273,933)	0
30204	The College of William and Mary	(883,062)	7,978,718	(680,964)	(2,029,854)	0
30206	Virginia Commonwealth University Health System Authority	(2,695,242)	34,997	(315,306)	(292,139)	0
30207	University of Virginia - Academic Division	(12,896,430)	35,058,896	(4,311,343)	(10,076,600)	0
30208	Virginia Polytechnic Institute and State University	(11,504,648)	28,421,850	(3,729,276)	(8,368,898)	0
30209	University of Virginia Medical Center	(3,053,942)	2,260,512	(689,436)	(965,247)	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
30211	Virginia Military Institute	(635,185)	1,907,487	(267,070)	(566,662)	0
30212	Virginia State University	760,641	5,891,410	(168,109)	(1,249,340)	0
30213	Norfolk State University	(1,371,342)	4,170,763	(496,762)	(1,192,801)	0
30214	Longwood University	(1,333,209)	2,519,596	(343,837)	(773,938)	0
30215	University of Mary Washington	(901,513)	2,090,709	(314,975)	(635,502)	0
30216	James Madison University	(4,337,048)	13,334,871	(1,526,565)	(3,761,186)	0
30217	Radford University	(3,203,284)	4,307,540	(872,610)	(1,506,866)	0
30218	Virginia School for Deaf and Blind	(394,552)	492,870	(99,312)	(171,771)	0
30221	Old Dominion University	(2,763,084)	11,058,428	(1,023,044)	(2,952,141)	0
30222	Department of Professional and Occupational Regulation	(558,502)	892,795	(165,048)	(299,045)	0
30223	Department of Health Professions	(359,976)	2,026,326	(220,211)	(553,056)	0
30226	Board of Accountancy	(48,733)	59,493	(17,513)	(23,931)	0
30233	Board of Bar Examiners	(25,710)	49,351	(10,389)	(16,833)	0
30234	Cooperative Extension and Agricultural Research Service	(120,550)	581,072	7,250	(122,084)	0
30236	Virginia Commonwealth University	(4,922,251)	29,436,655	(2,823,619)	(7,746,740)	0
30238	Virginia Museum of Fine Arts	(409,269)	1,436,738	(167,742)	(407,440)	0
30239	Frontier Culture Museum of Virginia	(13,075)	177,208	(13,610)	(43,990)	0
30241	Richard Bland College	(17,680)	683,100	(49,618)	(170,082)	0
30242	Christopher Newport University	(1,058,919)	3,389,021	(464,534)	(995,191)	0
30245	State Council of Higher Education for Virginia	(52,909)	498,738	(54,425)	(132,971)	0
30246	University of Virginia's College at Wise	(143,568)	1,121,896	(83,299)	(274,167)	0
30247	George Mason University	(3,805,783)	18,081,770	(2,260,075)	(5,102,308)	0
30261	Virginia Community College System - Central Office Operations	(751,486)	1,874,718	(181,027)	(524,032)	0
30262	Department of Rehabilitative Services	(957,889)	7,043,915	(346,737)	(1,693,465)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(88,824)	76,689	(18,357)	(30,644)	0
30268	Virginia Institute of Marine Science	(261,062)	1,695,924	(123,186)	(424,465)	0
30270	Virginia Community College System - Shared Services	(94,972)	525,741	(57,885)	(142,980)	0
30275	New River Community College	(412,287)	575,873	(118,609)	(204,036)	0
30276	Southside Virginia Community College	(223,660)	847,644	(84,605)	(232,195)	0
30277	Paul D. Camp Community College	(164,222)	335,230	(40,936)	(99,128)	0
30278	Rappahannock Community College	(283,284)	581,829	(80,412)	(181,245)	0
30279	Danville Community College	(274,409)	557,217	(109,102)	(191,377)	0
30280	Northern Virginia Community College	(5,570,442)	7,416,527	(1,360,273)	(2,521,196)	0
30282	Piedmont Virginia Community College	(564,040)	837,284	(101,833)	(256,277)	0
30283	J. Sargeant Reynolds Community College	(1,323,795)	1,439,305	(301,364)	(523,881)	0
30284	Eastern Shore Community College	(33,077)	273,772	(20,770)	(70,460)	0
30285	Patrick Henry Community College	(430,747)	1,069,473	(119,493)	(303,411)	0
30286	Virginia Western Community College	(522,050)	1,259,534	(130,947)	(357,684)	0
30287	Mountain Gateway Community College	(99,117)	362,276	(38,619)	(100,638)	0
30288	Wytheville Community College	(33,222)	563,743	(62,380)	(152,303)	0
30290	Brightpoint Community College	(463,788)	1,483,690	(186,628)	(426,126)	0
30291	Blue Ridge Community College	(205,591)	938,360	(136,956)	(276,267)	0
30292	Central Virginia Community College	(335,076)	668,851	(151,008)	(236,506)	0
30293	Virginia Peninsula Community College	(911,987)	1,074,306	(146,538)	(345,492)	0
30294	Southwest Virginia Community College	(120,721)	764,485	(92,572)	(215,074)	0
30295	Tidewater Community College	(3,353,544)	2,223,026	(810,478)	(1,053,871)	0
30296	Virginia Highlands Community College	(74,017)	540,247	(71,258)	(152,975)	0
30297	Germanna Community College	144,391	1,854,089	(176,207)	(466,464)	0
30298	Laurel Ridge Community College	(517,675)	1,105,678	(134,453)	(323,044)	0
30299	Mountain Empire Community College	(333,217)	576,799	(111,500)	(193,944)	0
30301	Department of Agriculture and Consumer Services	(653,110)	3,034,463	(266,699)	(793,777)	0
30310	Virginia Economic Development Partnership	448,075	2,188,864	(70,160)	(469,566)	0
30320	Virginia Tourism Authority	(295,964)	507,875	(83,669)	(164,357)	0
30330	Virginia - Israel Advisory Board	(864)	10,900	(893)	(2,760)	0
30350	Department of Small Business and Supplier Diversity	(124,047)	233,125	(57,496)	(89,641)	0
30400	Jamestown-Yorktown Commemoration	(4,833)	(108,085)	(42,591)	0	0
30402	Marine Resources Commission	(173,370)	430,136	(54,939)	(126,752)	0
30403	Department of Wildlife Resources (DWR)	(767,801)	1,625,223	(226,815)	(494,225)	0
30405	Virginia Racing Commission	23,286	89,032	3,847	(15,061)	0
30407	Virginia Port Authority	(23,991)	14,455	(2,711)	(4,888)	0
30409	Department Energy	(407,990)	1,397,276	(117,976)	(365,949)	0
30411	Department of Forestry	(450,519)	1,312,040	(123,569)	(358,906)	0
30413	Commission on Virginia Alcohol Safety Action Program	(38,771)	56,335	(5,160)	(16,256)	0
30417	Gunston Hall	22,954	23,763	(3,771)	(5,725)	0
30423	Department of Historic Resources	(159,386)	246,334	(46,777)	(85,124)	0
30425	Jamestown - Yorktown Foundation	(209,701)	684,062	(119,466)	(216,118)	0
30440	Department of Environmental Quality	(2,058,349)	5,819,230	(671,176)	(1,653,416)	0
30454	Office of Commonwealth Preparedness	46,570	28,580	(5,420)	(6,920)	0
30501	Virginia Department of Transportation	48,374,958	47,339,691	(6,441,974)	(14,137,517)	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	(258,338)	519,026	(80,475)	(158,330)	0
30506	Motor Vehicle Dealer Board	(76,467)	101,072	(25,781)	(38,141)	0
30510	Virginia Department of Transportation	(16,804,719)	0	0	0	0
30511	Virginia Department of Transportation	(4,913,255)	0	0	0	0
30512	Virginia Department of Transportation	(6,089,639)	0	0	0	0
30513	Virginia Department of Transportation	(4,465,515)	0	0	0	0
30514	Virginia Department of Transportation	(6,854,776)	0	0	0	0
30515	Virginia Department of Transportation	(6,968,001)	0	0	0	0
30516	Virginia Department of Transportation	(4,193,783)	0	0	0	0
30517	Virginia Department of Transportation	(4,110,784)	0	0	0	0
30518	Virginia Department of Transportation	(5,055,548)	0	0	0	0
30519	Virginia Department of Transportation	(8,651,095)	0	0	0	0
30601	Department of Health	(10,880,753)	14,910,080	(2,793,324)	(5,101,072)	0
30602	Department of Medical Assistance Services	(1,950,540)	3,793,063	(561,956)	(1,210,073)	0
30606	Virginia Board for People With Disabilities	(32,237)	64,111	(7,764)	(18,782)	0
30701	Department of Corrections - Central Administration	37,744	3,879,811	(174,542)	(892,823)	0
30702	Department for the Blind and Vision Impaired	(128,332)	1,093,012	(45,037)	(254,794)	0
30703	Central State Hospital	(997,433)	4,227,485	(429,424)	(1,133,942)	0
30704	Eastern State Hospital	(1,315,547)	3,476,283	(353,392)	(951,270)	0
30705	Southwestern Virginia Mental Health Institute	(182,665)	2,658,411	(473,579)	(791,732)	0
30706	Western State Hospital	(949,771)	3,803,676	(380,020)	(1,024,023)	0
30707	Central Virginia Training Center	(49,763)	(147)	(1,245)	(1,167)	0
30708	Commonwealth Center for Children and Adolescents	(445,820)	652,172	(51,180)	(179,034)	0
30711	Virginia Correctional Enterprises	(571,455)	689,383	(114,000)	(228,502)	0
30716	Virginia Correctional Center for Women	(336,127)	629,863	(36,675)	(161,309)	0
30718	Bland Correctional Center	(155,714)	368,082	(56,571)	(113,544)	0
30720	Department of Behavioral Health & Developmental Services	(339,007)	5,250,226	(314,190)	(1,271,087)	0
30723	Southeastern Virginia Training Center	(90,522)	1,300,282	(192,162)	(368,530)	0
30724	Catawba Hospital	(347,847)	1,612,748	(189,411)	(448,697)	0
30725	Northern Virginia Training Center	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(234,132)	2,887,877	(205,647)	(707,542)	0
30729	Piedmont Geriatric Hospital	(279,304)	1,688,336	(186,022)	(447,022)	0
30733	Sussex I Correctional Center	(435,790)	0	0	0	0
30734	Sussex II Correctional Center	(352,598)	0	0	0	0
30735	Wallen's Ridge Correctional Center	(203,606)	477,729	(98,439)	(161,405)	0
30737	St. Brides Correctional Center	(55,419)	566,708	(35,125)	(136,239)	0
30738	Southwestern Virginia Training Center	(1,163)	0	0	0	0
30739	Southern Virginia Mental Health Institute	(110,548)	1,095,036	(70,151)	(261,453)	0
30741	Red Onion Correctional Center	(169,788)	571,253	(71,093)	(164,220)	0
30742	Department of Corrections - Academy For Staff Development	31,947	1,002,018	(93,645)	(255,481)	0
30743	Fluvanna Women's Correctional Center	(415,679)	813,467	(95,200)	(242,506)	0
30745	Nottoway Correctional Center	(413,039)	574,329	(61,064)	(170,137)	0
30747	Marion Correctional Treatment Center	(190,711)	474,698	(63,269)	(140,275)	0
30748	Hiram W. Davis Medical Center	(242,661)	1,043,759	(130,066)	(292,798)	0
30749	Buckingham Correctional Center	(85,164)	534,380	(43,789)	(136,719)	0
30751	Department for the Deaf and Hard-of-Hearing	(20,140)	41,902	(11,271)	(15,061)	0
30752	State Farm Correctional Center	377,240	1,410,352	103,822	(210,722)	0
30753	Deerfield Correctional Center	204,236	1,200,919	55,171	(205,738)	0
30754	Augusta Correctional Center	121,224	762,448	51,852	(120,958)	0
30756	Department of Corrections - Division of Institutions	(314,257)	4,228,186	(262,467)	(1,023,350)	0
30757	Western Region Correctional Field Units	(65,822)	116,651	(25,514)	(41,065)	0
30761	Eastern Reg Corr Field Unit	19,665	284,994	(25,140)	(71,312)	0
30765	Department of Social Services	(5,550,557)	9,743,926	(1,133,273)	(2,843,128)	0
30766	Virginia Parole Board	16,640	100,887	(796)	(21,185)	0
30767	Adult Community Service	(151,788)	1,659,179	(104,694)	(400,301)	0
30768	Keen Mountain Correctional Center	(169,917)	394,301	(57,578)	(119,503)	0
30769	Greensville Correctional Center	364,960	2,296,061	161,695	(365,166)	0
30770	Dillwyn Correctional Center	(153,565)	543,585	(56,845)	(148,774)	0
30771	Indian Creek Correctional Center	(44,274)	442,530	(23,780)	(104,249)	0
30772	Haynesville Correctional Center	(259,589)	442,623	(97,118)	(153,868)	0
30773	Coffeewood Correctional Center	44,747	763,676	34,202	(136,719)	0
30774	Lunenburg Correctional Center	81,609	727,651	18,371	(134,317)	0
30775	Pocahontas State Correctional Center	(157,314)	430,847	(66,558)	(129,745)	0
30776	Green Rock Correctional Center	(180,515)	480,291	(70,296)	(143,241)	0
30777	Department of Juvenile Justice	(831,778)	8,754,523	(655,524)	(2,153,434)	0
30778	Department of Forensic Science	(1,278,276)	2,271,148	(344,893)	(715,848)	0
30779	Sussex State Prison Complex	749,948	514,396	(169,901)	(203,226)	0
30785	River North Correctional Center	(103,983)	531,578	(51,757)	(138,257)	0
30794	Virginia Center for Behavioral Rehabilitation	503,487	3,290,701	(185,780)	(730,209)	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
30840	Virginia Housing Commission	63,692	62,610	5,786	(6,165)	0
30841	Department of Aviation	(118,605)	279,333	(32,506)	(80,964)	0
30848	Indigent Defense Commission	(242,951)	4,825,422	(322,090)	(1,183,685)	0
30851	Tobacco Indemnification & Revitalization Commission	(16,562)	105,754	(4,746)	(24,494)	0
30852	Virginia Foundation For Healthy Youth	(87,859)	99,804	(16,866)	(34,022)	0
30856	Virginia Opioid Abatement Authority	197,295	230,053	32,097	(19,386)	0
30882	Behavioral Health Commission	78,377	48,087	(5,421)	(8,389)	0
30883	Virginia American Revolution 250 Commission	210,978	309,558	59,269	(21,240)	0
30902	Puller Veterans Care Center	249,285	276,690	35,065	(24,384)	0
30903	Jones & Cabacoy Veterans Care Center	960,741	1,120,950	156,575	(94,405)	0
30912	Department of Veterans Services	401,988	2,107,980	(73,755)	(450,331)	0
30913	Veterans Services Foundation	(18,185)	(1,438)	(2,784)	(2,320)	0
30922	Sitter-Barfoot Veterans Care Center	(832,394)	1,075,781	(177,681)	(358,219)	0
30937	Southern Virginia Higher Education Center	13,237	286,593	(26,082)	(73,646)	0
30938	New College Institute	(98,054)	76,503	(6,229)	(24,768)	0
30942	Virginia Museum of Natural History	(39,245)	151,791	(23,068)	(45,418)	0
30948	Southwest Virginia Higher Education Center	(42,588)	90,210	(22,439)	(33,020)	0
30957	Commonwealth's Attorneys' Services Council	(21,661)	47,666	(8,285)	(15,405)	0
30960	Department of Fire Programs	(152,873)	511,405	(38,424)	(133,603)	0
30961	Division of Capitol Police	19,545	104,437	(9,277)	(26,979)	0
30977	Virginia Cannabis Control Authority	417,444	454,745	53,303	(42,562)	0
30999	Department of Alcoholic Beverage Control	(916,198)	6,431,869	(1,125,131)	(2,040,412)	0
35106	Arlington County Health Department	(4,575)	6,087	(1,201)	(2,114)	0
35129	Fairfax County Health Department	(386,773)	(96,047)	(49,931)	(23,327)	0
35522	Virginia Passenger Rail Authority	1,269,026	1,081,280	(6,716)	(168,174)	0
35885	Fort Monroe Federal Area Development Authority	(89,752)	135,754	(23,819)	(45,733)	0
Total for State Employers ⁽¹⁾		(158,198,402)	480,382,581	(57,742,904)	(137,296,108)	0

⁽¹⁾ 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, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension	Net Pension
				Liability	Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for State Employers ⁽¹⁾		5,059,700,977	4,925,580,906	8,395,943,017	2,031,490,073
Employer Allocation					
30100	Senate	7,312,280	7,028,311	11,980,171	2,898,733
30101	House of Delegates	12,426,626	11,511,575	19,622,158	4,747,795
30103	Magistrate System	22,943,214	21,949,866	37,414,841	9,052,929
30107	Division of Legislative Services	6,481,983	6,082,600	10,368,150	2,508,687
30109	Division of Legislative Automated Systems	2,288,503	2,312,068	3,941,056	953,581
30110	Joint Legislative Audit and Review Commission	3,105,138	3,066,667	5,227,314	1,264,806
30111	Supreme Court	22,749,934	22,089,753	37,653,286	9,110,624
30112	Judicial Inquiry and Review Commission	451,325	405,375	690,986	167,192
30114	General District Courts	39,161,074	38,256,002	65,209,610	15,778,177
30115	Juvenile and Domestic Relations District Courts	23,814,495	23,404,390	39,894,163	9,652,828
30116	Combined District Courts	7,260,671	6,973,145	11,886,137	2,875,980
30117	Virginia State Bar	6,891,819	6,398,330	10,906,330	2,638,906
30119	Office of the Lieutenant Governor	170,006	169,933	289,660	70,086
30121	Office of the Governor	1,854,886	2,025,891	3,453,251	835,552
30122	Department of Planning and Budget	4,482,389	4,423,664	7,540,396	1,824,481
30123	Department of Military Affairs	17,534,900	16,506,114	28,135,645	6,807,726
30125	Virginia Court of Appeals	7,105,338	6,777,107	11,551,978	2,795,127
30127	Department of Emergency Management	12,855,182	12,677,460	21,609,478	5,228,649
30128	Virginia Veterans Care Center	10,714,423	11,345,091	19,338,376	4,679,131
30129	Department of Human Resource Management	9,148,951	9,013,321	15,363,736	3,717,424
30132	State Board of Elections	4,933,208	4,721,169	8,047,511	1,947,183
30133	Auditor of Public Accounts	9,544,114	8,769,504	14,948,137	3,616,865
30136	Virginia Information Technologies Agency (VITA)	25,958,290	28,999,850	49,431,954	11,960,601
30140	Department of Criminal Justice Services	11,437,454	11,386,958	19,409,741	4,696,399
30141	Office of the Attorney General and Department of Law	39,178,277	41,542,842	70,812,223	17,133,790
30143	Office of the Attorney General - Division of Debt Collection	1,404,067	1,424,478	2,428,107	587,507
30146	Science Museum of Virginia	3,872,695	3,842,938	6,550,515	1,584,969
30147	Office of the State Inspector General	3,496,253	3,194,732	5,445,609	1,317,624
30148	Virginia Commission for the Arts	415,401	396,509	675,873	163,535
30151	Department of Accounts	12,697,320	11,529,307	19,652,384	4,755,109
30152	Department of the Treasury	8,597,444	8,385,801	14,294,093	3,458,612
30154	Department of Motor Vehicles	101,724,276	93,614,606	159,571,614	38,610,094
30156	Department of State Police	46,685,355	44,193,297	75,330,080	18,226,935
30157	Compensation Board	1,058,489	932,905	1,590,192	384,764
30160	Virginia Criminal Sentencing Commission	761,485	864,439	1,473,488	356,527
30161	Department of Taxation	52,994,802	51,262,983	87,380,777	21,142,733
30162	Department of Accounts - Transfer Payments (CHRF)	152,297	225,099	383,695	92,839
30164	Virginia Managemtn Fellows Administration	692,673	618,160	1,053,691	254,952
30165	Department of Housing and Community Development	10,120,414	9,934,897	16,934,617	4,097,515
30166	Secretary of the Commonwealth	625,379	738,345	1,258,552	304,520
30171	State Corporation Commission	56,696,479	55,445,294	94,509,772	22,867,671
30172	State Lottery Department	29,049,261	27,934,447	47,615,912	11,521,190
30174	Commonwealth Savings Plan	12,165,545	12,112,496	20,646,463	4,995,637
30180	Secretary of Administration	1,661,100	1,943,634	3,313,039	801,626
30181	Department of Labor and Industry	9,705,518	9,697,484	16,529,933	3,999,598
30182	Virginia Employment Commission	55,140,115	42,383,146	72,244,571	17,480,363
30183	Secretary of Natural and Historic Resources	149,261	174,366	297,216	71,915
30185	Secretary of Education	89,557	25,120	42,819	10,361
30186	Secretary of Transportation	263,610	339,865	579,320	140,173
30187	Secretary of Public Safety	559,097	115,259	196,465	47,537
30188	Secretary of Health and Human Resources	376,442	382,718	652,365	157,847
30190	Secretary of Finance	361,263	260,071	443,306	107,263
30191	Virginia Workers' Compensation Commission	20,957,787	20,120,505	34,296,588	8,298,434
30192	Secretary of Commerce and Trade	560,615	430,988	734,645	177,755



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	55,151	108,855	185,550	44,896
30194	Department of General Services	40,684,550	39,992,762	68,170,020	16,494,480
30195	Secretary of Labor	90,063	132,006	225,011	54,444
30199	Department of Conservation and Recreation	29,825,925	28,475,768	48,538,626	11,744,450
30200	Office of Children's Services	1,303,885	1,265,382	2,156,918	521,890
30201	Department of Education - Central Office Operations	40,846,966	40,481,379	69,002,897	16,696,004
30202	The Library of Virginia	8,964,272	8,270,543	14,097,628	3,411,075
30203	Woodrow Wilson Rehabilitation Center	9,871,477	9,827,519	16,751,585	4,053,229
30204	The College of William and Mary	72,822,758	72,822,251	124,129,819	30,034,565
30206	Virginia Commonwealth University Health System Authority	12,974,591	10,480,651	17,864,888	4,322,605
30207	University of Virginia - Academic Division	372,190,086	361,504,145	616,205,125	149,097,557
30208	Virginia Polytechnic Institute and State University	310,819,455	300,239,277	511,775,546	123,829,680
30209	University of Virginia Medical Center	38,825,109	34,628,804	59,026,838	14,282,188
30211	Virginia Military Institute	21,212,796	20,329,350	34,652,576	8,384,569
30212	Virginia State University	41,940,367	44,820,816	76,399,723	18,485,747
30213	Norfolk State University	43,901,507	42,792,462	72,942,274	17,649,179
30214	Longwood University	28,732,018	27,765,500	47,327,931	11,451,510
30215	University of Mary Washington	23,967,298	22,799,036	38,862,301	9,403,158
30216	James Madison University	137,974,504	134,934,811	230,004,340	55,652,061
30217	Radford University	58,273,082	54,059,728	92,147,993	22,296,213
30218	Virginia School for Deaf and Blind	6,640,858	6,162,394	10,504,164	2,541,597
30221	Old Dominion University	106,285,597	105,909,841	180,529,567	43,681,099
30222	Department of Professional and Occupational Regulation	11,471,354	10,728,408	18,287,203	4,424,789
30223	Department of Health Professions	20,239,310	19,841,225	33,820,538	8,183,248
30226	Board of Accountancy	967,415	858,529	1,463,413	354,089
30233	Board of Bar Examiners	658,267	603,876	1,029,343	249,061
30234	Cooperative Extension and Agricultural Research Service	3,826,652	4,379,827	7,465,673	1,806,401
30236	Virginia Commonwealth University	280,500,715	277,919,007	473,729,330	114,623,983
30238	Virginia Museum of Fine Arts	14,973,679	14,617,154	24,915,800	6,028,650
30239	Frontier Culture Museum of Virginia	1,564,966	1,578,156	2,690,060	650,889
30241	Richard Bland College	6,016,490	6,101,810	10,400,894	2,516,610
30242	Christopher Newport University	37,202,969	35,703,073	60,857,993	14,725,256
30245	State Council of Higher Education for Virginia	4,883,117	4,770,425	8,131,471	1,967,498
30246	University of Virginia's College at Wise	9,736,383	9,835,893	16,765,859	4,056,683
30247	George Mason University	189,343,118	183,048,378	312,016,751	75,495,859
30261	Virginia Community College System - Central Office Operations	18,860,035	18,799,957	32,045,635	7,753,791
30262	Department of Rehabilitative Services	58,213,884	60,754,085	103,558,919	25,057,211
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,192,066	1,099,390	1,873,974	453,429
30268	Virginia Institute of Marine Science	15,007,579	15,227,926	25,956,897	6,280,555
30270	Virginia Community College System - Shared Services	5,243,368	5,129,500	8,743,535	2,115,594
30275	New River Community College	7,895,663	7,319,906	12,477,211	3,018,997
30276	Southside Virginia Community College	8,407,199	8,330,142	14,199,219	3,435,656
30277	Paul D. Camp Community College	3,644,503	3,556,269	6,061,871	1,466,736
30278	Rappahannock Community College	6,727,378	6,502,259	11,083,484	2,681,770
30279	Danville Community College	7,381,092	6,865,767	11,703,105	2,831,694
30280	Northern Virginia Community College	96,354,416	90,449,427	154,176,381	37,304,658
30282	Piedmont Virginia Community College	9,376,132	9,194,089	15,671,867	3,791,979
30283	J. Sargeant Reynolds Community College	20,236,274	18,794,539	32,036,400	7,751,557
30284	Eastern Shore Community College	2,494,939	2,527,808	4,308,798	1,042,561
30285	Patrick Henry Community College	11,088,335	10,885,041	18,554,194	4,489,390
30286	Virginia Western Community College	12,957,894	12,832,123	21,873,111	5,292,438
30287	Mountain Gateway Community College	3,666,259	3,610,451	6,154,226	1,489,082
30288	Wytheville Community College	5,593,499	5,463,947	9,313,620	2,253,532
30290	Brightpoint Community College	15,788,797	15,287,525	26,058,488	6,305,136
30291	Blue Ridge Community College	10,419,442	9,911,254	16,894,317	4,087,764
30292	Central Virginia Community College	9,307,320	8,484,806	14,462,851	3,499,445



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30293	Virginia Peninsula Community College	12,746,399	12,394,732	21,127,551	5,112,042
30294	Southwest Virginia Community College	7,950,308	7,715,922	13,152,245	3,182,329
30295	Tidewater Community College	43,052,490	37,808,267	64,446,419	15,593,515
30296	Virginia Highlands Community College	5,716,956	5,488,082	9,354,760	2,263,486
30297	Germanna Community College	16,961,130	16,734,661	28,525,216	6,901,988
30298	Laurel Ridge Community College	11,888,779	11,589,399	19,754,814	4,779,893
30299	Mountain Empire Community College	7,490,887	6,957,876	11,860,109	2,869,683
30301	Department of Agriculture and Consumer Services	28,482,069	28,477,246	48,541,145	11,745,060
30310	Virginia Economic Development Partnership	15,843,442	16,845,979	28,714,965	6,947,899
30320	Virginia Tourism Authority	6,223,938	5,896,413	10,050,783	2,431,897
30330	Virginia - Israel Advisory Board	98,664	99,004	168,758	40,833
30350	Department of Small Business and Supplier Diversity	3,530,659	3,215,912	5,481,711	1,326,360
30400	Jamestown-Yorktown Commemoration	488,767	0	0	0
30402	Marine Resources Commission	4,689,837	4,547,296	7,751,135	1,875,472
30403	Department of Wildlife Resources (DWR)	18,430,973	17,730,614	30,222,876	7,312,755
30405	Virginia Racing Commission	438,170	540,336	921,035	222,854
30407	Virginia Port Authority	187,715	175,351	298,896	72,321
30409	Department Energy	13,073,761	13,128,643	22,378,547	5,414,734
30411	Department of Forestry	12,912,357	12,875,961	21,947,835	5,310,518
30413	Commission on Virginia Alcohol Safety Action Program	579,842	583,189	994,080	240,528
30417	Gunston Hall	226,675	205,397	350,111	84,713
30423	Department of Historic Resources	3,263,001	3,053,860	5,205,485	1,259,524
30425	Jamestown - Yorktown Foundation	8,292,344	7,753,357	13,216,054	3,197,769
30440	Department of Environmental Quality	60,654,683	59,317,293	101,109,823	24,464,625
30454	Office of Commonwealth Preparedness	283,849	248,249	423,156	102,387
30501	Virginia Department of Transportation	526,696,151	507,191,992	864,538,648	209,184,564
30505	Department of Rail and Public Transportation	5,994,228	5,680,180	9,682,201	2,342,714
30506	Motor Vehicle Dealer Board	1,517,404	1,368,326	2,332,393	564,348
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	195,423,361	183,004,048	311,941,187	75,477,576
30602	Department of Medical Assistance Services	45,202,863	43,412,100	73,998,483	17,904,741
30606	Virginia Board for People With Disabilities	690,649	673,819	1,148,565	277,908
30701	Department of Corrections - Central Administration	30,596,518	32,030,560	54,597,978	13,210,577
30702	Department for the Blind and Vision Impaired	8,676,881	9,140,893	15,581,191	3,770,039
30703	Central State Hospital	41,243,647	40,680,865	69,342,933	16,778,280
30704	Eastern State Hospital	34,520,822	34,127,380	58,172,131	14,075,382
30705	Southwestern Virginia Mental Health Institute	30,790,810	28,403,855	48,416,045	11,714,791
30706	Western State Hospital	37,156,420	36,737,445	62,621,141	15,151,869
30707	Central Virginia Training Center	51,609	41,867	71,366	17,268
30708	Commonwealth Center for Children and Adolescents	6,321,084	6,422,958	10,948,310	2,649,063
30711	Virginia Correctional Enterprises	8,626,284	8,197,644	13,973,368	3,381,009
30716	Virginia Correctional Center for Women	5,586,922	5,787,065	9,864,393	2,386,798
30718	Bland Correctional Center	4,285,567	4,073,455	6,943,445	1,680,042
30720	Department of Behavioral Health & Developmental Services	44,313,367	45,601,028	77,729,640	18,807,535
30723	Southeastern Virginia Training Center	14,007,782	13,221,244	22,536,390	5,452,926
30724	Catawba Hospital	16,543,704	16,097,291	27,438,781	6,639,113
30725	Northern Virginia Training Center	0	0	0	0



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30728	Northern Virginia Mental Health Institute	25,019,715	25,383,489	43,267,653	10,469,081
30729	Piedmont Geriatric Hospital	16,451,112	16,037,199	27,336,351	6,614,329
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen's Ridge Correctional Center	6,298,822	5,790,513	9,870,271	2,388,220
30737	St. Brides Correctional Center	4,766,238	4,887,654	8,331,294	2,015,848
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	9,178,298	9,379,784	15,988,394	3,868,567
30741	Red Onion Correctional Center	6,075,183	5,891,487	10,042,387	2,429,865
30742	Department of Corrections - Academy For Staff Development	9,256,723	9,165,521	15,623,171	3,780,197
30743	Fluvanna Women's Correctional Center	8,859,030	8,700,054	14,829,754	3,588,221
30745	Nottoway Correctional Center	6,149,561	6,103,780	10,404,253	2,517,422
30747	Marion Correctional Treatment Center	5,218,576	5,032,466	8,578,135	2,075,573
30748	Hiram W. Davis Medical Center	10,869,756	10,504,294	17,905,188	4,332,356
30749	Buckingham Correctional Center	4,881,094	4,904,893	8,360,680	2,022,958
30751	Department for the Deaf and Hard-of-Hearing	611,718	540,336	921,035	222,854
30752	State Farm Correctional Center	5,557,070	7,559,782	12,886,093	3,117,931
30753	Deerfield Correctional Center	5,955,774	7,380,983	12,581,321	3,044,188
30754	Augusta Correctional Center	3,278,686	4,339,437	7,396,826	1,789,743
30756	Department of Corrections - Division of Institutions	35,785,747	36,713,310	62,580,001	15,141,914
30757	Western Region Correctional Field Units	1,607,973	1,473,241	2,511,227	607,619
30761	Eastern Reg Corr Field Unit	2,572,352	2,558,347	4,360,853	1,055,156
30765	Department of Social Services	104,059,328	101,998,929	173,863,188	42,068,096
30766	Virginia Parole Board	687,613	760,017	1,295,494	313,459
30767	Adult Community Service	14,021,443	14,361,024	24,479,211	5,923,012
30768	Keen Mountain Correctional Center	4,487,955	4,287,226	7,307,829	1,768,209
30769	Greensville Correctional Center	9,839,095	13,100,568	22,330,690	5,403,154
30770	Dillwyn Correctional Center	5,416,916	5,337,359	9,097,844	2,201,323
30771	Indian Creek Correctional Center	3,611,615	3,739,994	6,375,040	1,542,510
30772	Haynesville Correctional Center	6,042,295	5,520,099	9,409,333	2,276,691
30773	Coffeewood Correctional Center	3,986,032	4,904,893	8,360,680	2,022,958
30774	Lunenburg Correctional Center	4,090,768	4,818,696	8,213,751	1,987,407
30775	Pocahontas State Correctional Center	4,919,041	4,654,674	7,934,166	1,919,758
30776	Green Rock Correctional Center	5,394,147	5,138,859	8,759,487	2,119,454
30777	Department of Juvenile Justice	76,488,512	77,255,766	131,687,008	31,863,109
30778	Department of Forensic Science	26,883,709	25,681,486	43,775,607	10,591,986
30779	Sussex State Prison Complex	8,458,302	7,290,845	12,427,675	3,007,012
30785	River North Correctional Center	5,021,753	4,960,060	8,454,715	2,045,710
30794	Virginia Center for Behavioral Rehabilitation	25,517,590	26,196,702	44,653,823	10,804,480
30840	Virginia Housing Commission	131,046	221,159	376,978	91,214
30841	Department of Aviation	2,965,997	2,904,615	4,951,088	1,197,970
30848	Indigent Defense Commission	41,604,909	42,465,403	72,384,783	17,514,288
30851	Tobacco Indemnification & Revitalization Commission	838,898	878,724	1,497,836	362,418
30852	Virginia Foundation For Healthy Youth	1,283,140	1,220,559	2,080,515	503,403
30856	Virginia Opioid Abatement Authority	252,479	695,492	1,185,507	286,846
30882	Behavioral Health Commission	330,904	300,953	512,992	124,124
30883	Virginia American Revolution 250 Commission	0	761,987	1,298,852	314,272
30902	Puller Veterans Care Center	378,466	874,783	1,491,119	360,793
30903	Jones & Cabacoy Veterans Care Center	1,226,472	3,386,829	5,773,050	1,396,853
30912	Department of Veterans Services	15,268,660	16,155,905	27,538,693	6,663,287
30913	Veterans Services Foundation	106,254	83,242	141,891	34,332
30922	Sitter-Barfoot Veterans Care Center	13,511,425	12,851,333	21,905,855	5,300,361
30937	Southern Virginia Higher Education Center	2,657,861	2,642,082	4,503,584	1,089,691
30938	New College Institute	864,703	888,575	1,514,628	366,481
30942	Virginia Museum of Natural History	1,719,286	1,629,382	2,777,378	672,017
30948	Southwest Virginia Higher Education Center	1,315,016	1,184,602	2,019,224	488,573



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30957	Commonwealth's Attorneys' Services Council	588,443	552,650	942,025	227,933
30960	Department of Fire Programs	4,719,689	4,793,083	8,170,092	1,976,843
30961	Division of Capitol Police	970,451	967,877	1,649,803	399,188
30977	Virginia Cannabis Control Authority	751,366	1,526,930	2,602,742	629,762
30999	Department of Alcoholic Beverage Control	78,258,395	73,201,028	124,775,467	30,190,786
35106	Arlington County Health Department	81,461	75,854	129,298	31,285
35129	Fairfax County Health Department	1,320,076	836,856	1,426,471	345,150
35522	Virginia Passenger Rail Authority	5,462,959	6,033,344	10,284,191	2,488,372
35885	Fort Monroe Federal Area Development Authority	1,738,007	1,640,711	2,796,689	676,689
Total for State Employers ⁽¹⁾		5,059,700,977	4,925,580,906	8,395,943,017	2,031,490,073

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



Teachers

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2023	2023	2024	2024	2024	2024
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non Employer Contributing Entities Contributions ⁽²⁾	Total Contributions
40100	Accomack County School Board	\$ 5,328,957	0.30874%	\$ 4,941,675	0.29299%	\$ 0	\$ 4,941,675
40101	Albemarle County Schools	21,160,958	1.22600%	21,351,088	1.26591%	0	21,351,088
40102	Alleghany Highlands Public Schools	3,163,595	0.18329%	3,087,777	0.18308%	0	3,087,777
40103	Amelia County School Board	1,744,932	0.10110%	1,699,143	0.10074%	0	1,699,143
40104	Amherst County School Board	4,937,732	0.28608%	4,734,012	0.28068%	0	4,734,012
40105	Appomattox County School Board	2,414,473	0.13989%	2,403,750	0.14252%	0	2,403,750
40106	Arlington Public Schools	63,089,610	3.65522%	60,739,319	3.60126%	0	60,739,319
40107	Augusta County School Board	12,156,604	0.70432%	11,754,527	0.69693%	0	11,754,527
40108	Bath County School Board	837,471	0.04852%	801,692	0.04753%	0	801,692
40109	Bedford County School Board	10,234,899	0.59298%	9,785,177	0.58017%	0	9,785,177
40110	Bland County School Board	719,455	0.04168%	712,991	0.04227%	0	712,991
40111	Botetourt County Schools	5,427,515	0.31445%	5,301,630	0.31434%	0	5,301,630
40112	Brunswick County Public Schools	1,528,217	0.08854%	1,369,451	0.08120%	0	1,369,451
40113	Buchanan County School Board	2,503,046	0.14502%	2,338,176	0.13863%	0	2,338,176
40114	Buckingham County School Board	2,327,777	0.13486%	2,245,981	0.13316%	0	2,245,981
40115	Campbell County School Board	8,399,748	0.48666%	8,101,566	0.48034%	0	8,101,566
40116	Caroline County School Board	4,467,376	0.25883%	4,292,158	0.25448%	0	4,292,158
40117	Carroll County School Board	4,218,003	0.24438%	4,055,743	0.24047%	0	4,055,743
40118	Charles City Co School Bd	716,714	0.04152%	791,608	0.04693%	0	791,608
40119	Charlotte County School Board	3,579,784	0.20740%	3,015,615	0.17880%	0	3,015,615
40120	Chesterfield Co School Bd	70,483,853	4.08362%	70,504,375	4.18023%	0	70,504,375
40121	Clarke County School Board	2,477,568	0.14354%	2,407,323	0.14273%	0	2,407,323
40122	Craig County School Board	691,627	0.04007%	641,753	0.03805%	0	641,753
40123	Culpeper County School Board	9,075,966	0.52583%	9,248,796	0.54836%	0	9,248,796
40124	Cumberland County School Board	1,685,921	0.09768%	1,612,564	0.09561%	0	1,612,564
40125	Dickenson County School Board	2,002,976	0.11605%	1,941,187	0.11509%	0	1,941,187
40126	Dinwiddie County School Board	4,964,193	0.28761%	4,807,446	0.28504%	0	4,807,446
40128	Essex County Public Schools	1,537,771	0.08909%	1,265,691	0.07504%	0	1,265,691
40129	Fairfax County Public Schools	302,743,648	17.54004%	295,583,835	17.52525%	0	295,583,835
40130	Fauquier County School Board	15,068,735	0.87304%	14,072,073	0.83434%	0	14,072,073
40131	Floyd County School Board	2,070,346	0.11995%	1,965,423	0.11653%	0	1,965,423
40132	Fluvanna County Public Schools	4,702,080	0.27242%	4,764,779	0.28251%	0	4,764,779
40133	Franklin County Public Schools	7,833,251	0.45383%	7,610,788	0.45125%	0	7,610,788
40134	Frederick County School Board	18,460,345	1.06954%	18,139,305	1.07549%	0	18,139,305
40135	Giles County Schools	2,678,611	0.15519%	2,636,255	0.15630%	0	2,636,255
40136	Gloucester County School Board	6,437,133	0.37295%	6,287,565	0.37279%	0	6,287,565
40137	Goochland County School Board	3,263,888	0.18910%	3,128,236	0.18547%	0	3,128,236
40138	Grayson County School Board	1,950,404	0.11300%	1,967,049	0.11663%	0	1,967,049
40139	Greene County Public Schools	3,560,427	0.20628%	3,308,208	0.19614%	0	3,308,208
40140	Greensville County Public Schools	2,612,524	0.15136%	2,500,633	0.14826%	0	2,500,633
40141	Halifax County School Board	5,692,283	0.32979%	5,564,202	0.32990%	0	5,564,202
40142	Hanover County Public Schools	21,034,293	1.21866%	20,489,782	1.21485%	0	20,489,782
40143	Henrico Co School Board	57,065,891	3.30622%	57,449,831	3.40622%	0	57,449,831
40144	Henry County Public Schools	7,817,067	0.45290%	7,441,823	0.44123%	0	7,441,823
40145	Highland County School Board	348,373	0.02018%	337,963	0.02004%	0	337,963
40146	Isle Of Wight County Schools	6,543,689	0.37912%	6,330,711	0.37535%	0	6,330,711
40148	King George Co School Board	4,969,219	0.28790%	5,010,877	0.29710%	0	5,010,877
40149	King And Queen County School Board	1,010,710	0.05856%	929,589	0.05512%	0	929,589
40150	King William Co School Board	2,206,044	0.12781%	2,016,101	0.11954%	0	2,016,101
40151	Lancaster County Public Schools	1,189,292	0.06890%	1,162,202	0.06891%	0	1,162,202
40152	Lee County School Board	3,597,658	0.20844%	3,454,625	0.20483%	0	3,454,625
40153	Loudoun County School Board	143,042,945	8.28747%	138,944,774	8.23808%	0	138,944,774
40154	Louisa County Public Schools	6,638,784	0.38463%	6,420,941	0.38070%	0	6,420,941
40155	Lunenburg County School Board	1,853,907	0.10741%	1,738,406	0.10307%	0	1,738,406
40156	Madison County School Board	2,036,001	0.11796%	1,846,603	0.10949%	0	1,846,603
40157	Mathews County School Board	1,404,573	0.08138%	1,260,755	0.07475%	0	1,260,755
40158	Mecklenburg Co School Board	4,701,566	0.27239%	4,427,068	0.26248%	0	4,427,068
40159	Middlesex County School Board	1,804,832	0.10457%	1,737,720	0.10303%	0	1,737,720
40160	Montgomery County School Board	11,744,534	0.68044%	10,968,037	0.65030%	0	10,968,037
40162	Nelson County Public Schools	2,216,938	0.12844%	2,125,763	0.12604%	0	2,125,763
40163	New Kent County School Board	3,775,266	0.21873%	3,761,019	0.22299%	0	3,761,019
40165	Northampton County Schools	1,695,594	0.09824%	1,753,506	0.10397%	0	1,753,506
40166	Northumberland Co School Bd	1,776,384	0.10292%	1,713,930	0.10162%	0	1,713,930
40167	Nottoway County School Board	2,057,949	0.11923%	1,975,116	0.11711%	0	1,975,116
40168	Orange County Public Schools	5,427,867	0.31447%	5,341,503	0.31670%	0	5,341,503
40169	Page County Public Schools	3,769,628	0.21840%	3,633,460	0.21543%	0	3,633,460
40170	Patrick County School Board	2,559,986	0.14832%	2,479,076	0.14699%	0	2,479,076
40171	Pittsylvania Co School Bd	9,012,956	0.52218%	8,443,830	0.50064%	0	8,443,830
40172	Powhatan County School Board	4,872,958	0.28232%	4,631,838	0.27462%	0	4,631,838
40173	Prince Edward Co School Bd	1,957,961	0.11344%	1,867,470	0.11072%	0	1,867,470
40174	Prince George Co School Bd	6,514,941	0.37746%	6,006,915	0.35615%	0	6,006,915
40176	Prince William Co School Bd	123,839,339	7.17487%	121,992,049	7.23295%	0	121,992,049
40177	Pulaski County School Board	4,582,729	0.26551%	4,274,542	0.25344%	0	4,274,542
40178	Rappahannock Co School Board	1,230,124	0.07127%	1,088,696	0.06455%	0	1,088,696
40179	Richmond County School Board	1,499,012	0.08685%	1,395,118	0.08272%	0	1,395,118
40180	Roanoke County School Board	16,225,689	0.94007%	15,911,978	0.94343%	0	15,911,978
40181	Rockbridge Co School Bd	3,314,607	0.19204%	3,168,167	0.18784%	0	3,168,167
40182	Rockingham Co School Bd	14,408,149	0.83476%	14,072,215	0.83435%	0	14,072,215



Teachers

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2023	2023	2024	2024	2024	2024
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non Employer Contributing Entities Contributions ⁽²⁾	Total Contributions
40183	Russell County School Board	3,522,874	0.20410%	3,341,040	0.19809%	0	3,341,040
40184	Scott County School Board	4,233,456	0.24527%	4,290,163	0.25437%	0	4,290,163
40185	Shenandoah County School Board	7,228,100	0.41877%	6,784,128	0.40223%	0	6,784,128
40186	Smyth County School Board	4,599,365	0.26647%	4,384,704	0.25997%	0	4,384,704
40187	Southampton Co School Bd	2,576,934	0.14930%	2,258,108	0.13388%	0	2,258,108
40188	Spotsylvania Co School Bd	26,555,298	1.53853%	26,285,265	1.55846%	0	26,285,265
40189	Stafford County School Board	36,580,977	2.11939%	36,294,243	2.15190%	0	36,294,243
40190	Surry County Schools	1,384,960	0.08024%	1,277,494	0.07574%	0	1,277,494
40191	Sussex County School Board	1,533,260	0.08883%	1,477,124	0.08758%	0	1,477,124
40192	Tazewell County Schools	5,062,874	0.29333%	4,959,886	0.29407%	0	4,959,886
40193	Warren County School Board	6,371,890	0.36917%	6,241,128	0.37004%	0	6,241,128
40195	Washington County School Board	6,997,088	0.40539%	6,874,148	0.40757%	0	6,874,148
40196	Westmoreland Co School Bd	1,892,974	0.10967%	1,992,133	0.11811%	0	1,992,133
40197	Wise County School Board	6,125,355	0.35488%	5,993,579	0.35536%	0	5,993,579
40198	Wythe County School Board	4,381,342	0.25384%	4,322,729	0.25630%	0	4,322,729
40199	York County School Board	14,168,950	0.82091%	14,275,722	0.84641%	0	14,275,722
40200	Alexandria City School Board	30,189,524	1.74909%	29,503,246	1.74926%	0	29,503,246
40201	Bristol City School Bd	2,639,099	0.15290%	2,508,809	0.14875%	0	2,508,809
40202	Buena Vista City Schools	975,131	0.05650%	927,614	0.05500%	0	927,614
40203	Charlottesville Public Schools	7,621,587	0.44157%	7,525,506	0.44619%	0	7,525,506
40205	Danville City Schools	7,322,380	0.42424%	7,580,151	0.44943%	0	7,580,151
40206	Fredericksburg City Schools	5,053,146	0.29276%	4,760,948	0.28228%	0	4,760,948
40207	Hampton City Schools	22,675,707	1.31376%	22,662,727	1.34368%	0	22,662,727
40208	Harrisonburg City School Bd	9,204,454	0.53328%	9,043,818	0.53621%	0	9,043,818
40209	Hopewell City School Board	5,501,451	0.31874%	5,043,025	0.29900%	0	5,043,025
40210	Lynchburg Public Schools	10,759,483	0.62337%	10,787,446	0.63959%	0	10,787,446
40211	Newport News Public Schools	32,424,389	1.87857%	32,126,371	1.90478%	0	32,126,371
40212	Norfolk Public Schools	38,962,118	2.25735%	37,565,662	2.22728%	0	37,565,662
40213	Petersburg City Schools	5,094,127	0.29514%	4,822,670	0.28594%	0	4,822,670
40214	Portsmouth School Board	15,047,939	0.87183%	13,923,108	0.82551%	0	13,923,108
40215	Radford City School Board	1,814,491	0.10513%	1,806,377	0.10710%	0	1,806,377
40216	Richmond Public Schools	35,999,672	2.08571%	35,126,209	2.08265%	0	35,126,209
40217	Roanoke City School Board	19,214,925	1.11325%	18,589,965	1.10221%	0	18,589,965
40219	Staunton City Schools	3,685,184	0.21351%	3,640,196	0.21583%	0	3,640,196
40220	Suffolk City School Board	16,017,149	0.92798%	15,875,845	0.94128%	0	15,875,845
40222	Winchester Public Schools	6,251,910	0.36222%	6,170,237	0.36584%	0	6,170,237
40223	Martinsville City Schools	2,181,892	0.12641%	2,194,637	0.13012%	0	2,194,637
40224	Falls Church Public Schools	5,543,773	0.32119%	5,290,316	0.31366%	0	5,290,316
40225	Colonial Heights City Schools	3,921,641	0.22721%	3,863,215	0.22905%	0	3,863,215
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	17,920	0.00104%	12,465	0.00074%	0	12,465
40232	Franklin City Public Schools	1,394,689	0.08080%	1,420,825	0.08424%	0	1,420,825
40233	Chesapeake Public Schools	52,373,652	3.03437%	51,084,294	3.02881%	0	51,084,294
40234	Va Beach City School Board	80,506,408	4.66432%	80,430,049	4.76873%	0	80,430,049
40236	Manassas Park City Schools	4,553,093	0.26379%	4,599,722	0.27272%	0	4,599,722
40306	Town Of West Point School Bd	1,097,270	0.06357%	1,038,694	0.06158%	0	1,038,694
40307	Lexington City School Board	656,402	0.03803%	618,332	0.03666%	0	618,332
40308	Waynesboro Public Schools	4,088,705	0.23689%	3,901,838	0.23134%	0	3,901,838
40309	Town Of Colonial Beach Schools	827,455	0.04794%	812,126	0.04815%	0	812,126
40313	Galax City Schools	1,586,350	0.09191%	1,535,917	0.09107%	0	1,535,917
40314	Norton City Schools	859,770	0.04981%	799,816	0.04742%	0	799,816
40332	Manassas City Schools	11,797,015	0.68348%	11,609,732	0.68835%	0	11,609,732
40335	City Of Salem Schools	4,875,497	0.28247%	4,668,802	0.27681%	0	4,668,802
40402	Williamsburg-James City Co Sch	14,693,865	0.85132%	14,275,708	0.84641%	0	14,275,708
40403	Poquoson City Public Schools	2,199,968	0.12746%	2,137,439	0.12673%	0	2,137,439
40410	Valley Vo-tech Center	403,780	0.02339%	406,106	0.02408%	0	406,106
40412	Charlottesville/Albemarle Tech Edu Center	298,043	0.01727%	179,772	0.01066%	0	179,772
40414	Jackson River Technical Center	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Ctr	1,781,208	0.10320%	1,682,909	0.09978%	0	1,682,909
40416	Northern Neck Reg Voc Ctr	179,655	0.01041%	161,309	0.00956%	0	161,309
40417	Rowanty Vo-tech Center	173,868	0.01007%	176,492	0.01046%	0	176,492
40418	Amelia-Nottoway Technical Center	65,655	0.00380%	78,741	0.00467%	0	78,741
40421	Northern Neck Regional Special Education Program	130,362	0.00755%	132,357	0.00785%	0	132,357
40423	Maggie Walker Governor's Sch For Govt/int'l Study	894,403	0.05182%	863,554	0.05120%	0	863,554
40424	Appomattox Region Governor's School	430,978	0.02497%	405,157	0.02402%	0	405,157
40425	Bridging Communities Regional Career and Tech Center	113,986	0.00660%	108,731	0.00645%	0	108,731
Total for Teacher Employers ⁽¹⁾		\$ 1,726,014,728	100.00000%	\$ 1,686,615,143	100.00000%	\$ 0	\$ 1,686,615,143

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

⁽²⁾ Contributions from Non-Employer Contributing Entities, if applicable, were allocated to employers based on the Employer Allocation Percentage.



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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 Investment 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 Investment 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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for Teacher Employers ⁽¹⁾		1,628,500,801	0	170,385,411	229,562,798	2,028,449,010	193,283,520	1,292,117,270	0	240,932,968	1,726,333,758	943,503,564	(3,044,505)	940,459,059
Employer Allocation														
40100	Accomack County School Board	4,771,345	0	499,212	489,523	5,760,080	566,301	3,785,774	0	2,549,602	6,901,677	2,764,371	(1,134,530)	1,629,841
40101	Albemarle County Schools	20,615,355	0	2,156,926	7,705,543	30,477,824	2,446,795	16,357,042	0	977,399	19,781,236	11,943,906	2,627,314	14,571,220
40102	Alleghany Highlands Public Schools	2,981,459	0	311,942	3,007,040	6,300,441	353,863	2,365,608	0	717,097	3,438,548	1,727,366	1,083,962	2,811,328
40103	Amelia County School Board	1,640,552	0	171,646	111,700	1,923,898	194,714	1,301,679	0	112,653	1,609,046	950,485	16,532	967,017
40104	Amherst County School Board	4,570,876	0	478,238	45,620	5,094,734	542,508	3,626,715	0	646,074	4,815,297	2,648,226	(84,519)	2,563,707
40105	Appomattox County School Board	2,320,939	0	242,833	554,884	3,118,656	275,468	1,841,526	0	93,858	2,210,852	1,344,681	123,186	1,467,867
40106	Arlington Public Schools	58,646,548	0	6,136,022	9,637,250	74,419,820	6,960,642	46,532,502	0	11,276,566	64,769,710	33,978,017	(2,765,502)	31,212,515
40107	Augusta County School Board	11,349,511	0	1,187,467	1,110,213	13,647,191	1,347,051	9,005,153	0	1,106,097	11,458,301	6,575,559	(375,038)	6,200,521
40108	Bath County School Board	774,026	0	80,984	510	855,520	91,868	614,143	0	277,959	983,970	448,447	(193,488)	254,959
40109	Bedford County School Board	9,448,073	0	988,525	6,098	10,442,696	1,121,373	7,496,477	0	2,076,266	10,694,116	5,473,925	(981,009)	4,492,916
40110	Bland County School Board	688,367	0	72,022	108,042	868,431	81,701	546,178	0	109,274	737,153	398,819	(11,768)	387,051
40111	Botetourt County Schools	5,119,029	0	535,589	3,279	5,657,897	607,567	4,061,641	0	665,052	5,334,260	2,965,809	(480,438)	2,485,371
40112	Brunswick County Public Schools	1,322,343	0	138,353	889	1,461,585	156,946	1,049,199	0	1,359,942	2,566,087	766,125	(707,499)	58,626
40113	Buchanan County School Board	2,257,591	0	236,205	1,476	2,495,272	267,949	1,791,262	0	1,106,894	3,166,105	1,307,979	(692,808)	615,171
40114	Buckingham County School Board	2,168,512	0	226,885	198,894	2,594,291	257,376	1,720,583	0	147,334	2,125,293	1,256,369	63,702	1,320,071
40115	Campbell County School Board	7,822,341	0	818,429	422,979	9,063,749	928,418	6,206,556	0	607,789	7,742,763	4,532,025	102,877	4,634,902
40116	Caroline County School Board	4,144,209	0	433,597	664,623	5,242,429	491,868	3,288,180	0	588,541	4,368,589	2,401,028	(39,904)	2,361,124
40117	Carroll County School Board	3,916,056	0	409,726	67,415	4,393,197	464,789	3,107,154	0	693,298	4,265,241	2,268,843	(469,145)	1,799,698
40118	Charles City Co School Bd	764,255	0	79,962	416,995	1,261,212	90,708	606,391	0	326,244	1,023,343	442,786	(162,115)	280,671
40119	Charlotte County School Board	2,911,759	0	304,649	9,349,258	12,565,666	345,591	2,310,306	0	9,979,273	12,635,170	1,686,984	1,391,532	3,078,516
40120	Chesterfield Co School Bd	68,075,079	0	7,122,502	25,472,306	100,669,887	8,079,696	54,013,474	0	669,401	62,762,571	39,440,619	10,219,855	49,660,474
40121	Clarke County School Board	2,324,359	0	243,191	273,633	2,841,183	275,874	1,844,239	0	362,210	2,482,323	1,346,663	(215,276)	1,131,387
40122	Craig County School Board	619,645	0	64,832	2,255	686,732	73,544	491,651	0	272,013	837,208	359,003	(106,938)	252,065
40123	Culpeper County School Board	8,930,047	0	934,325	1,839,797	11,704,169	1,059,890	7,085,454	0	34,628	8,579,972	5,173,796	(41,298)	5,132,498
40124	Cumberland County School Board	1,557,010	0	162,905	83,717	1,803,632	184,798	1,235,393	0	223,830	1,644,021	902,084	5,681	907,765
40125	Dickenson County School Board	1,874,242	0	196,097	180,118	2,250,457	222,450	1,487,098	0	122,594	1,922,142	1,085,878	(69,821)	1,016,057
40126	Dinwiddie County School Board	4,641,879	0	485,667	609,911	5,737,457	550,935	3,683,051	0	500,350	4,734,336	2,689,363	1,283	2,690,646
40128	Essex County Public Schools	1,222,027	0	127,857	45,760	1,395,644	145,040	969,605	0	1,194,172	2,308,817	708,005	(428,250)	279,755
40129	Fairfax County Public Schools	285,398,837	0	29,860,469	375,418	315,634,724	33,873,420	226,446,782	0	49,632,967	309,953,169	165,351,359	(20,255,452)	145,095,907
40130	Fauquier County School Board	13,587,234	0	1,421,594	1,503,024	16,511,852	1,612,642	10,780,651	0	4,878,006	17,271,299	7,872,028	(1,683,744)	6,188,284
40131	Floyd County School Board	1,897,692	0	198,550	1,250	2,097,492	225,233	1,505,704	0	715,520	2,446,457	1,099,465	(354,215)	745,250
40132	Fluvanna County Public Schools	4,600,678	0	481,356	779,713	5,861,747	546,045	3,650,361	0	746,124	4,942,530	2,665,492	(447,958)	2,217,534
40133	Franklin County Public Schools	7,348,610	0	768,864	4,737	8,122,211	872,192	5,830,679	0	2,114,893	8,817,764	4,257,560	(1,765,520)	2,492,040
40134	Frederick County School Board	17,514,363	0	1,832,478	491,780	19,838,621	2,078,745	13,896,592	0	1,736,704	17,712,041	10,147,287	(590,082)	9,557,205
40135	Giles County Schools	2,545,347	0	266,312	721,468	3,533,127	302,102	2,019,579	0	246,982	2,568,663	1,474,696	43,869	1,518,565
40136	Gloucester County School Board	6,070,888	0	635,180	1,018,845	7,724,913	720,542	4,816,884	0	803,422	6,340,848	3,517,287	(27,671)	3,489,616
40137	Goochland County School Board	3,020,380	0	316,014	358,018	3,694,412	358,483	2,396,490	0	401,676	3,156,649	1,749,916	(30,270)	1,719,646
40138	Grayson County School Board	1,899,320	0	198,721	518,931	2,616,972	225,427	1,506,996	0	14,497	1,746,920	1,100,408	208,640	1,309,408
40139	Greene County Public Schools	3,194,141	0	334,194	497,516	4,025,851	379,106	2,534,359	0	1,023,883	3,937,348	1,850,588	(377,005)	1,473,583
40140	Greensville County Public Schools	2,414,415	0	252,613	217,169	2,884,197	286,562	1,915,693	0	588,217	2,790,472	1,398,838	(299,352)	1,099,486
40141	Halifax County School Board	5,372,424	0	562,101	710,574	6,645,099	637,642	4,262,695	0	304,334	5,204,671	3,112,618	(132,584)	2,980,034
40142	Hanover County Public Schools	19,783,842	0	2,069,927	1,171,070	23,024,839	2,348,105	15,697,287	0	1,343,749	19,389,141	11,462,153	(820,252)	10,641,901
40143	Henrico Co School Board	55,470,320	0	5,803,702	9,834,539	71,108,561	6,583,662	44,012,357	0	4,158,337	54,754,356	32,137,807	2,293,310	34,431,117
40144	Henry County Public Schools	7,185,434	0	751,792	681,323	8,618,549	852,825	5,701,209	0	1,140,822	7,694,856	4,163,021	(264,961)	3,898,060
40145	Highland County School Board	326,352	0	34,145	3,978	364,475	38,734	258,940	0	96,486	394,160	189,078	(80,550)	108,528
40146	Isle Of Wight County Schools	6,112,578	0	639,542	817,891	7,570,011	725,490	4,849,962	0	615,495	6,190,947	3,541,441	84,360	3,625,801
40148	King George Co School Board	4,838,276	0	506,215	1,455,726	6,800,217	574,245	3,838,880	0	219,269	4,632,394	2,803,149	330,366	3,133,515
40149	King And Queen County School Board	897,630	0	93,916	171,411	1,162,957	106,538	712,215	0	275,038	1,093,791	520,059	(9,094)	510,965
40150	King William Co School Board	1,946,710	0	203,679	24,539	2,174,928	231,051	1,544,597	0	1,488,304	3,263,952	1,127,864	(620,465)	507,399
40151	Lancaster County Public Schools	1,122,200	0	117,413	1,542	1,241,155	133,192	890,398	0	721,291	1,744,881	650,168	(575,931)	74,237
40152	Lee County School Board	3,335,658	0	349,000	58,075	3,742,733	395,903	2,646,644	0	1,037,683	4,080,230	1,932,578	(556,669)	1,375,909
40153	Loudoun County School Board	134,157,199	0	14,036,486	22,604,901	170,798,586	15,922,851	106,445,655	0	16,289,602	138,658,108	77,726,579	23,314,336	101,040,915
40154	Louisa County Public Schools	6,199,703	0	648,657	1,307,867	8,156,227	735,830	4,919,090	0	349,787	6,004,707	3,591,918	774,297	4,366,215
40155	Lunenburg County School Board	1,678,496	0	175,616	400,008	2,254,120	199,217	1,331,785	0	423,911	1,954,913	972,469	135,469	1,107,938
40156	Madison County School Board	1,783,046	0	186,555	225,286	2,194,887	211,626	1,414,739	0	745,609	2,371,974	1,033,042	(302,719)	730,323
40157	Mathews County School Board	1,217,304	0	127,363	51,536	1,396,203	144,479	965,858	0	886,343	1,996,680	705,269	(94,523)	610,746
40158	Mecklenburg Co School Board	4,274,489	0	447,228	190,256	4,911,973	507,331	3,391,549	0	1,479,142	5,378,022	2,476,508	(389,593)	2,086,915
40159	Middlesex County School Board	1,677,844	0	175,548	183,762	2,037,154	199,140	1,331,268	0	242,035	1,772,443	972,092	10,643	982,735



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 Investment 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 Investment 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	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40160	Montgomery County School Board	10,590,141	0	1,108,016	1,837,204	13,535,361	1,256,923	8,402,639	0	3,651,750	13,311,312	6,135,604	495,236	6,630,840
40162	Nelson County Public Schools	2,052,562	0	214,754	1,364	2,268,680	243,615	1,628,585	0	443,365	2,315,565	1,189,192	(424,388)	764,804
40163	New Kent County School Board	3,631,394	0	379,942	1,154,103	5,165,439	431,003	2,881,292	0	71,606	3,383,901	2,103,919	434,405	2,538,324
40165	Northampton County Schools	1,693,152	0	177,150	442,152	2,312,454	200,957	1,343,414	0	510,045	2,054,416	980,961	(259,624)	721,337
40166	Northumberland Co School Bd	1,654,835	0	173,146	308,630	2,136,659	196,415	1,313,050	0	123,100	1,632,565	958,788	17,699	976,487
40167	Nottoway County School Board	1,907,137	0	199,538	1,256	2,107,931	226,354	1,513,199	0	645,980	2,385,533	1,104,937	(456,520)	648,417
40168	Orange County Public Schools	5,157,462	0	539,611	521,307	6,218,380	612,129	4,092,135	0	375,903	5,080,167	2,988,076	(254,498)	2,733,578
40169	Page County Public Schools	3,508,279	0	367,061	459,500	4,334,840	416,391	2,783,608	0	382,426	3,582,425	2,032,590	(256,436)	1,776,154
40170	Patrick County School Board	2,393,733	0	250,450	226,915	2,871,098	284,107	1,899,283	0	232,225	2,415,615	1,386,856	(261,695)	1,125,161
40171	Pittsylvania Co School Bd	8,152,926	0	853,018	543,787	9,549,731	967,655	6,468,856	0	2,235,321	9,671,832	4,723,556	(972,291)	3,751,265
40172	Powhatan County School Board	4,472,189	0	467,912	184,238	5,124,339	530,795	3,548,412	0	1,246,793	5,326,000	2,591,049	(447,592)	2,143,457
40173	Prince Edward Co School Bd	1,803,076	0	188,651	1,177	1,992,904	214,004	1,430,632	0	1,207,483	2,852,119	1,044,647	(767,838)	276,809
40174	Prince George Co School Bd	5,799,906	0	606,828	26,278	6,433,012	688,379	4,601,876	0	2,415,471	7,705,726	3,360,288	(943,553)	2,416,735
40176	Prince William Co School Bd	117,788,649	0	12,323,891	27,755,462	157,868,002	13,980,100	93,458,196	0	1,679,172	109,117,468	68,243,141	13,676,059	81,919,200
40177	Pulaski County School Board	4,127,272	0	431,825	1,009,838	5,568,935	489,858	3,274,742	0	1,016,766	4,781,366	2,291,215	(226,599)	2,164,616
40178	Rappahannock Co School Board	1,051,197	0	109,984	117,921	1,279,102	124,765	834,062	0	532,555	1,491,382	609,032	(99,983)	509,049
40179	Richmond County School Board	1,347,096	0	140,943	152,138	1,640,177	159,884	1,068,839	0	331,242	1,559,965	780,466	6,836	787,302
40180	Roanoke County School Board	15,363,765	0	1,607,467	821,826	17,793,058	1,823,495	12,190,222	0	244,438	14,258,155	8,901,296	(7,847)	8,893,449
40181	Rockbridge Co School Bd	3,058,976	0	320,052	1,959	3,380,987	363,064	2,427,113	0	962,727	3,716,904	1,772,277	(465,954)	1,306,323
40182	Rockingham Co School Bd	13,587,396	0	1,421,611	1,628,875	16,637,882	1,612,661	10,780,780	0	202,484	12,595,925	7,872,122	368,804	8,240,926
40183	Russell County School Board	3,225,897	0	337,516	21,000	3,584,413	382,875	2,559,555	0	1,565,510	4,507,940	1,868,986	(635,779)	1,233,207
40184	Scott County School Board	4,142,417	0	433,409	818,942	5,394,768	491,655	3,286,759	0	233,730	4,012,144	2,399,990	117,892	2,517,882
40185	Shenandoah County School Board	6,550,319	0	685,341	4,349	7,240,009	777,444	5,197,283	0	2,359,363	8,334,090	3,795,054	(873,915)	2,921,139
40186	Smyth County School Board	4,233,614	0	442,951	345,850	5,022,415	502,479	3,359,117	0	951,577	4,813,173	2,452,826	(335,349)	2,117,477
40187	Southampton Co School Bd	2,180,237	0	228,112	88,626	2,496,975	258,768	1,729,887	0	1,582,949	3,571,604	1,263,163	(692,618)	570,545
40188	Spotsylvania Co School Bd	25,379,534	0	2,655,388	1,550,321	29,585,243	3,012,246	20,137,131	0	1,343,045	24,492,422	14,704,126	(550,883)	14,153,243
40189	Stafford County School Board	35,043,709	0	3,666,524	12,248,007	50,958,240	4,159,268	27,805,072	0	266,775	32,231,115	20,303,253	5,979,697	26,282,950
40190	Surry County Schools	1,233,427	0	129,050	833	1,363,310	146,393	978,500	0	609,273	1,734,316	714,610	(476,892)	237,718
40191	Sussex County School Board	1,426,241	0	149,224	932	1,576,397	169,278	1,131,636	0	363,466	1,664,380	826,320	(228,242)	598,078
40192	Tazewell County Schools	4,788,932	0	501,052	461,333	5,751,317	568,389	3,799,729	0	198,858	4,566,976	2,774,561	(371,860)	2,402,701
40193	Warren County School Board	6,026,104	0	630,494	866,646	7,523,244	715,226	4,781,351	0	568,561	6,065,138	3,491,341	179,433	3,670,774
40195	Washington County School Board	6,637,281	0	694,440	171,991	7,503,712	787,766	5,266,282	0	928,782	6,982,830	3,845,437	(587,411)	3,258,026
40196	Westmoreland Co School Bd	1,923,422	0	201,242	666,877	2,791,541	228,287	1,526,120	0	276,623	2,031,030	1,114,372	15,274	1,129,646
40197	Wise County School Board	5,787,040	0	605,482	965,979	7,358,501	686,852	4,591,668	0	436,077	5,714,597	3,352,834	624,968	3,977,802
40198	Wythe County School Board	4,173,848	0	436,698	694,092	5,304,638	495,386	3,311,697	0	132,017	3,939,100	2,418,200	(14,906)	2,403,294
40199	York County School Board	13,783,794	0	1,442,159	2,125,259	17,351,212	1,635,971	10,936,610	0	1,551,087	14,123,668	7,985,909	(156,328)	7,829,581
40200	Alexandria City School Board	28,486,713	0	2,980,484	31,070	31,498,267	3,381,031	22,602,491	0	5,070,547	31,054,669	16,504,330	(2,327,300)	14,177,030
40201	Bristol City School Bd	2,422,395	0	253,448	318,187	2,994,030	287,509	1,922,024	0	644,441	2,853,974	1,403,462	(10,432)	1,393,030
40202	Buena Vista City Schools	895,675	0	93,712	116,062	1,105,449	106,306	710,664	0	319,456	1,136,426	518,927	(225,216)	293,711
40203	Charlottesville Public Schools	7,266,208	0	760,243	360,285	8,386,736	862,412	5,765,298	0	1,815,863	8,443,573	4,209,819	(853,117)	3,356,702
40205	Danville City Schools	7,318,971	0	765,763	2,470,097	10,554,831	868,674	5,807,163	0	288,389	6,964,226	4,240,388	916,317	5,156,705
40206	Fredericksburg City Schools	4,596,932	0	480,964	1,040,799	6,118,695	545,601	3,647,389	0	1,042,925	5,235,915	2,663,322	(79,529)	2,583,793
40207	Hampton City Schools	21,881,840	0	2,289,435	3,346,641	27,517,916	2,597,112	17,361,921	0	515,910	20,474,943	12,677,669	353,219	13,030,888
40208	Harrisonburg City School Bd	8,732,184	0	913,624	1,958,014	11,603,822	1,036,406	6,928,462	0	66,455	8,031,323	5,059,160	1,065,045	6,124,205
40209	Hopewell City School Board	4,869,527	0	509,452	1,199,542	6,578,211	577,918	3,863,431	0	1,156,067	6,357,416	2,821,076	(271,795)	2,549,281
40210	Lynchburg Public Schools	10,415,728	0	1,089,768	1,918,757	13,424,253	1,236,222	8,264,253	0	889,922	10,390,397	6,034,554	(773,323)	5,261,231
40211	Newport News Public Schools	31,019,358	0	3,245,467	2,136,607	36,401,432	3,681,626	24,611,991	0	2,022,336	30,315,953	17,971,667	(1,970,315)	16,001,352
40212	Norfolk Public Schools	36,271,273	0	3,794,960	23,201	40,089,434	4,304,965	28,779,070	0	13,096,951	46,180,986	21,014,466	(7,843,269)	13,171,197
40213	Petersburg City Schools	4,656,535	0	487,200	603,636	5,747,371	552,675	3,694,680	0	1,035,591	5,282,946	2,697,854	96,949	2,794,803
40214	Portsmouth School Board	13,443,437	0	1,406,549	15,453	15,005,439	1,595,575	10,666,557	0	9,992,122	22,254,254	7,788,716	(3,891,119)	3,897,597
40215	Radford City School Board	1,744,124	0	182,483	447,120	2,373,727	207,007	1,383,858	0	291,987	1,882,852	1,010,492	(30,334)	980,158
40216	Richmond Public Schools	33,915,972	0	3,548,532	8,161,368	45,625,872	4,025,419	26,910,280	0	6,740,000	37,675,699	19,649,877	1,708,002	21,357,879
40217	Roanoke City School Board	17,949,499	0	1,878,005	8,653,209	28,480,713	2,130,390	14,241,846	0	1,354,964	17,727,200	10,399,391	2,452,151	12,851,542
40219	Staunton City Schools	3,514,793	0	367,743	722,103	4,604,639	417,164	2,788,777	0	107,514	3,313,455	2,036,364	129,321	2,165,685
40220	Suffolk City School Board	15,328,752	0	1,603,804	1,924,157	18,856,713	1,819,339	12,162,441	0	1,980,835	15,962,615	8,881,010	(753,443)	8,127,567
40222	Winchester Public Schools	5,957,707	0	623,338	990,816	7,571,861	707,108	4,727,082	0	1,714,479	5,605,669	3,451,713	143,274	3,594,987
40223	Martinsville City Schools	2,119,005	0	221,705	286,979	2,627,689	251,501	1,681,303	0	396,924	2,329,728	1,227,687	(354,478)	873,209
40224	Falls Church Public Schools	5,107,956	0	534,431	727,473	6,369,860	606,253	4,052,855	0	1,124,931	5,784,039	2,959,393	(299,693)	2,659,700
40225	Colonial Heights City Schools	3,730,081	0	390,268	274,315	4,394,664	442,716	2,959,595	0	219,775	3,622,086	2,161,095	(146,145)	2,014,950
40230	Covington City School Board	0	0	0	0	0	0	0	0	2,953,869	2,953,869	0	(1,642,881)	(1,642,881)



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 Investment 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 Investment 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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40231	Fairfax City School Board	12,051	0	1,261	13	13,325	1,430	9,562	0	29,093	40,085	6,982	(9,658)	(2,676)
40232	Franklin City Public Schools	1,371,849	0	143,533	813,926	2,329,308	162,822	1,088,480	0	186,569	1,437,871	794,807	14,882	809,689
40233	Chesapeake Public Schools	49,324,195	0	5,160,650	7,777,415	62,262,260	5,854,191	39,135,777	0	1,061,110	46,051,078	28,576,930	3,233,582	31,810,512
40234	Va Beach City School Board	77,658,806	0	8,125,220	8,086,722	93,870,748	9,217,169	61,617,584	0	12,254,445	83,089,198	44,993,138	(6,888,573)	38,104,565
40236	Manassas Park City Schools	4,441,247	0	464,675	1,208,359	6,114,281	527,123	3,523,862	0	395,063	4,446,048	2,573,123	187,565	2,760,688
40306	Town Of West Point School Bd	1,002,831	0	104,923	186,440	1,294,194	119,024	795,686	0	406,393	1,321,103	581,009	(171,968)	409,041
40307	Lexington City School Board	597,008	0	62,463	53,224	712,695	70,858	473,690	0	167,878	712,426	345,888	15,001	360,889
40308	Waynesboro Public Schools	3,767,374	0	394,170	1,541,899	5,703,443	447,142	2,989,184	0	492,716	3,929,042	2,182,701	277,659	2,460,360
40309	Town Of Colonial Beach Schools	784,123	0	82,041	432,343	1,298,507	93,066	622,154	0	98,676	813,896	454,297	95,404	549,701
40313	Galax City Schools	1,483,076	0	155,170	332,601	1,970,847	176,023	1,176,731	0	101,080	1,453,834	859,249	44,042	903,291
40314	Norton City Schools	772,235	0	80,797	307,751	1,160,783	91,655	612,722	0	189,879	894,256	447,409	116,963	564,372
40332	Manassas City Schools	11,209,785	0	1,172,848	1,455,980	13,838,613	1,330,467	8,894,289	0	888,507	11,113,263	6,494,607	516,283	7,010,890
40335	City Of Salem Schools	4,507,853	0	471,644	576,391	5,555,888	535,028	3,576,710	0	610,696	4,722,434	2,611,712	(32,063)	2,579,649
40402	Williamsburg-James City Co Sch	13,783,794	0	1,442,159	1,093,071	16,319,024	1,635,971	10,936,610	0	1,507,150	14,079,731	7,985,909	(303,917)	7,681,992
40403	Poquoson City Public Schools	2,063,799	0	215,929	1,303	2,281,031	244,948	1,637,500	0	728,210	2,610,658	1,195,702	(381,880)	813,822
40410	Valley Vo-tech Center	392,143	0	41,029	147,831	581,003	46,543	311,142	0	67,145	424,830	227,196	(8,905)	218,291
40412	Charlottesville/Albemarle Tech Edu Center	173,598	0	18,163	161,315	353,076	20,604	137,740	0	512,968	671,312	100,577	(50,820)	49,757
40414	Jackson River Technical Center	0	0	0	0	0	0	0	0	309,453	309,453	0	(174,314)	(174,314)
40415	New Horizons Technical Ctr	1,624,918	0	170,011	32,153	1,827,082	192,858	1,289,275	0	355,883	1,838,016	941,428	(160,490)	780,938
40416	Northern Neck Reg Voc Ctr	155,685	0	16,289	1,396	173,370	18,478	123,526	0	284,972	426,976	90,199	(99,564)	(9,365)
40417	Rowanty Vo-tech Center	170,341	0	17,822	57,495	245,658	20,217	135,155	0	17,194	172,566	98,690	35,456	134,146
40418	Amelia-Nottoway Technical Center	76,051	0	7,957	138,213	222,221	9,026	60,342	0	15,921	85,289	44,062	37,509	81,571
40421	Northern Neck Regional Special Education Program	127,837	0	13,375	89,615	230,827	15,173	101,431	0	102,319	218,923	74,065	(67,577)	6,488
40423	Maggie Walker Governor's Sch For Govt/int'l Study	833,792	0	87,237	54,966	975,995	98,961	661,564	0	132,543	893,068	483,074	(64,149)	418,925
40424	Appomattox Region Governor's School	391,166	0	40,927	57,247	489,340	46,427	310,367	0	77,489	434,283	226,630	56,682	283,312
40425	Bridging Communities Regional Career and Tech Center	105,038	0	10,990	70,390	186,418	12,467	83,342	0	29,300	125,109	60,856	5,896	66,752
Total for Teacher Employers ⁽¹⁾		1,628,500,801	0	170,385,411	229,562,798	2,028,449,010	193,283,520	1,292,117,270	0	240,932,968	1,726,333,758	943,503,564	(3,044,505)	940,459,059

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

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
Total for Teacher Employers ⁽¹⁾		(576,054,092)	806,857,110	187,080,256	(115,768,028)	0
Employer Allocation						
40100	Accomack County School Board	(2,557,169)	1,964,517	(4,854)	(544,093)	0
40101	Albemarle County Schools	(5,010,380)	13,095,300	3,557,934	(946,267)	0
40102	Alleghany Highlands Public Schools	162,150	2,712,810	201,622	(214,689)	0
40103	Amelia County School Board	(507,714)	782,853	161,016	(121,304)	0
40104	Amherst County School Board	(1,763,380)	2,081,400	356,608	(395,190)	0
40105	Appomattox County School Board	(614,120)	1,348,108	304,596	(130,778)	0
40106	Arlington Public Schools	(22,809,836)	29,126,472	8,204,629	(4,871,157)	0
40107	Augusta County School Board	(4,166,636)	5,811,453	1,447,043	(902,970)	0
40108	Bath County School Board	(410,300)	297,716	52,033	(67,898)	0
40109	Bedford County School Board	(4,178,602)	4,060,633	704,868	(838,319)	0
40110	Bland County School Board	(221,215)	329,973	63,773	(41,252)	0
40111	Botetourt County Schools	(2,235,358)	2,387,632	536,712	(365,349)	0
40112	Brunswick County Public Schools	(1,082,945)	243,857	(75,906)	(189,510)	0
40113	Buchanan County School Board	(1,292,666)	753,672	111,781	(243,619)	0
40114	Buckingham County School Board	(697,039)	1,103,329	238,972	(176,265)	0
40115	Campbell County School Board	(2,747,015)	3,913,215	793,083	(638,297)	0
40116	Caroline County School Board	(1,277,146)	2,017,032	485,147	(351,193)	0
40117	Carroll County School Board	(1,686,138)	1,823,572	319,789	(329,267)	0
40118	Charles City Co School Bd	(325,206)	367,570	179,443	16,063	0
40119	Charlotte County School Board	500,572	2,396,133	(2,387,111)	(579,097)	0
40120	Chesterfield Co School Bd	(12,968,931)	42,019,350	12,439,341	(3,582,443)	0
40121	Clarke County School Board	(982,312)	1,256,062	260,883	(175,773)	0
40122	Craig County School Board	(328,338)	228,391	19,805	(70,334)	0
40123	Culpeper County School Board	(2,996,137)	4,944,532	1,517,496	(341,693)	0
40124	Cumberland County School Board	(574,239)	747,219	124,248	(137,617)	0
40125	Dickenson County School Board	(726,327)	970,968	229,392	(145,719)	0
40126	Dinwiddie County School Board	(1,614,103)	2,513,690	466,963	(363,431)	0
40128	Essex County Public Schools	(745,452)	274,121	(172,182)	(269,660)	0
40129	Fairfax County Public Schools	(124,292,402)	122,195,261	28,259,716	(20,481,020)	0
40130	Fauquier County School Board	(6,421,136)	5,988,057	1,143,033	(1,469,402)	0
40131	Floyd County School Board	(945,335)	711,433	64,336	(179,400)	0
40132	Fluvanna County Public Schools	(1,892,373)	2,293,423	713,957	(195,790)	0
40133	Franklin County Public Schools	(3,706,249)	3,091,631	475,044	(555,979)	0
40134	Frederick County School Board	(6,727,269)	8,281,986	1,739,536	(1,167,673)	0
40135	Giles County Schools	(825,563)	1,468,992	487,529	(166,495)	0
40136	Gloucester County School Board	(2,232,350)	3,407,063	643,000	(433,647)	0
40137	Goochland County School Board	(1,079,892)	1,567,482	312,108	(261,935)	0
40138	Grayson County School Board	(458,767)	1,084,975	331,642	(87,798)	0
40139	Greene County Public Schools	(1,318,094)	1,588,617	176,959	(358,979)	0
40140	Greensville County Public Schools	(1,058,734)	1,094,343	270,077	(211,960)	0
40141	Halifax County School Board	(1,740,246)	2,964,036	597,119	(380,481)	0
40142	Hanover County Public Schools	(7,329,893)	10,243,722	2,177,854	(1,455,984)	0
40143	Henrico Co School Board	(17,954,487)	29,340,250	7,610,725	(2,642,283)	0
40144	Henry County Public Schools	(2,684,700)	3,509,914	761,120	(662,641)	0
40145	Highland County School Board	(152,118)	129,561	17,895	(25,024)	0
40146	Isle Of Wight County Schools	(2,128,618)	3,300,184	691,081	(483,583)	0
40148	King George Co School Board	(1,415,193)	2,862,079	945,195	(224,259)	0
40149	King And Queen County School Board	(298,712)	442,067	34,385	(108,574)	0
40150	King William Co School Board	(1,233,301)	538,036	(147,765)	(245,994)	0
40151	Lancaster County Public Schools	(779,403)	363,245	(7,918)	(79,650)	0
40152	Lee County School Board	(1,716,417)	1,454,687	208,341	(284,107)	0
40153	Loudoun County School Board	(36,946,820)	68,035,447	11,231,486	(10,179,633)	0
40154	Louisa County Public Schools	(1,453,691)	3,366,836	730,233	(491,860)	0
40155	Lunenburg County School Board	(577,550)	885,323	167,219	(175,785)	0
40156	Madison County School Board	(793,010)	794,645	58,241	(236,964)	0
40157	Mathews County School Board	(692,564)	346,505	(81,625)	(172,794)	0
40158	Mecklenburg Co School Board	(2,027,242)	1,820,744	173,246	(432,798)	0
40159	Middlesex County School Board	(643,185)	837,474	209,731	(139,310)	0
40160	Montgomery County School Board	(3,704,513)	4,840,756	232,780	(1,144,973)	0
40162	Nelson County Public Schools	(979,885)	930,850	179,298	(177,146)	0
40163	New Kent County School Board	(891,862)	2,209,627	666,496	(202,723)	0
40165	Northampton County Schools	(766,991)	825,437	245,416	(45,824)	0
40166	Northumberland Co School Bd	(481,899)	918,970	201,582	(134,559)	0
40167	Nottoway County School Board	(1,009,856)	733,688	161,737	(163,171)	0
40168	Orange County Public Schools	(1,867,411)	2,729,613	613,633	(337,623)	0
40169	Page County Public Schools	(1,221,364)	1,802,698	459,123	(288,043)	0
40170	Patrick County School Board	(903,534)	1,238,932	307,563	(187,480)	0
40171	Pittsylvania Co School Bd	(3,586,146)	3,699,791	624,081	(859,826)	0
40172	Powhatan County School Board	(1,947,254)	1,952,322	211,363	(418,093)	0
40173	Prince Edward Co School Bd	(1,206,579)	502,826	8,100	(163,561)	0

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
40174	Prince George Co School Bd	(2,929,466)	2,190,127	156,176	(689,553)	0
40176	Prince William Co School Bd	(29,968,735)	66,291,537	20,045,531	(7,617,799)	0
40177	Pulaski County School Board	(1,377,918)	2,173,279	442,647	(450,439)	0
40178	Rappahannock Co School Board	(449,732)	402,564	(2,954)	(162,157)	0
40179	Richmond County School Board	(483,336)	645,560	67,492	(149,506)	0
40180	Roanoke County School Board	(5,025,190)	7,797,061	1,811,513	(1,048,481)	0
40181	Rockbridge Co School Bd	(1,508,215)	1,235,879	208,517	(272,098)	0
40182	Rockingham Co School Bd	(4,016,993)	7,303,956	1,726,244	(971,251)	0
40183	Russell County School Board	(1,775,868)	1,081,710	78,144	(307,513)	0
40184	Scott County School Board	(1,309,574)	2,178,101	690,196	(176,098)	0
40185	Shenandoah County School Board	(3,217,847)	2,563,128	241,472	(680,835)	0
40186	Smyth County School Board	(1,655,768)	1,996,319	254,219	(385,529)	0
40187	Southampton Co School Bd	(1,377,307)	712,893	(54,616)	(355,599)	0
40188	Spotsylvania Co School Bd	(9,490,661)	12,869,674	3,258,705	(1,544,896)	0
40189	Stafford County School Board	(7,127,733)	21,706,000	6,217,108	(2,068,250)	0
40190	Surry County Schools	(696,238)	460,767	10,685	(146,220)	0
40191	Sussex County School Board	(693,980)	602,406	121,243	(117,653)	0
40192	Tazewell County Schools	(1,676,561)	2,516,305	675,403	(330,805)	0
40193	Warren County School Board	(1,841,096)	3,146,998	569,279	(417,075)	0
40195	Washington County School Board	(2,687,841)	3,028,112	624,083	(443,473)	0
40196	Westmoreland Co School Bd	(643,027)	1,036,624	393,833	(26,919)	0
40197	Wise County School Board	(1,462,139)	2,937,964	573,227	(405,149)	0
40198	Wythe County School Board	(1,340,317)	2,302,583	667,989	(264,718)	0
40199	York County School Board	(5,229,567)	6,944,229	2,160,986	(648,103)	0
40200	Alexandria City School Board	(12,347,759)	12,272,123	2,542,712	(2,022,878)	0
40201	Bristol City School Bd	(889,219)	1,023,835	231,638	(226,199)	0
40202	Buena Vista City Schools	(485,905)	462,910	75,208	(83,189)	0
40203	Charlottesville Public Schools	(3,398,950)	3,196,196	602,354	(456,437)	0
40205	Danville City Schools	(2,028,042)	4,395,029	1,416,185	(192,567)	0
40206	Fredericksburg City Schools	(1,576,600)	2,493,836	428,687	(463,142)	0
40207	Hampton City Schools	(6,595,936)	11,739,747	3,065,445	(1,166,284)	0
40208	Harrisonburg City School Bd	(2,169,648)	5,053,840	1,270,945	(582,638)	0
40209	Hopewell City School Board	(1,956,801)	2,495,818	284,743	(602,963)	0
40210	Lynchburg Public Schools	(3,842,447)	5,779,534	1,626,182	(529,413)	0
40211	Newport News Public Schools	(11,505,905)	15,306,008	4,149,493	(1,864,117)	0
40212	Norfolk Public Schools	(18,545,348)	13,367,793	2,055,698	(2,969,695)	0
40213	Petersburg City Schools	(1,621,888)	2,277,888	259,153	(450,728)	0
40214	Portsmouth School Board	(8,329,691)	3,118,077	(478,878)	(1,558,323)	0
40215	Radford City School Board	(589,240)	982,621	195,851	(98,356)	0
40216	Richmond Public Schools	(6,915,859)	14,938,161	2,378,737	(2,450,866)	0
40217	Roanoke City School Board	(3,490,772)	11,562,062	4,101,874	(1,419,651)	0
40219	Staunton City Schools	(1,016,606)	2,027,886	499,585	(219,681)	0
40220	Suffolk City School Board	(5,825,469)	7,372,509	2,263,713	(916,656)	0
40222	Winchester Public Schools	(1,857,708)	3,307,019	893,319	(376,438)	0
40223	Martinsville City Schools	(886,517)	999,507	287,339	(102,367)	0
40224	Falls Church Public Schools	(2,150,158)	2,573,314	623,740	(461,076)	0
40225	Colonial Heights City Schools	(1,353,535)	1,864,048	503,291	(241,225)	0
40230	Covington City School Board	(1,604,041)	(1,349,828)	0	0	0
40231	Fairfax City School Board	(13,288)	(2,856)	(5,853)	(4,763)	0
40232	Franklin City Public Schools	(245,512)	844,125	345,592	(52,767)	0
40233	Chesapeake Public Schools	(14,722,605)	27,161,140	7,351,390	(3,578,742)	0
40234	Va Beach City School Board	(31,718,137)	37,025,430	9,636,527	(4,162,269)	0
40236	Manassas Park City Schools	(1,335,573)	2,382,263	821,083	(199,540)	0
40306	Town Of West Point School Bd	(491,785)	438,590	123,456	(97,169)	0
40307	Lexington City School Board	(222,845)	259,788	23,588	(60,261)	0
40308	Waynesboro Public Schools	(845,541)	2,314,129	645,834	(340,021)	0
40309	Town Of Colonial Beach Schools	(163,862)	496,451	205,028	(53,007)	0
40313	Galax City Schools	(409,519)	862,723	180,178	(116,370)	0
40314	Norton City Schools	(138,350)	444,138	46,728	(85,989)	0
40332	Manassas City Schools	(3,231,849)	5,363,582	1,327,155	(733,539)	0
40335	City Of Salem Schools	(1,506,661)	2,357,129	377,070	(394,084)	0
40402	Williamsburg-James City Co Sch	(5,201,223)	7,102,531	1,381,737	(1,043,751)	0
40403	Poquoson City Public Schools	(1,059,671)	774,047	112,205	(156,208)	0
40410	Valley Vo-tech Center	(139,196)	228,755	85,515	(18,901)	0
40412	Charlottesville/Albemarle Tech Edu Center	(130,824)	14,183	(103,255)	(98,340)	0
40414	Jackson River Technical Center	(163,851)	(145,602)	0	0	0
40415	New Horizons Technical Ctr	(663,945)	702,117	110,904	(160,010)	0
40416	Northern Neck Reg Voc Ctr	(161,502)	(18,756)	(51,230)	(22,119)	0
40417	Rowanty Vo-tech Center	(44,155)	99,682	24,588	(7,024)	0
40418	Amelia-Nottoway Technical Center	10,948	87,797	32,276	5,910	0
40421	Northern Neck Regional Special Education Program	(104,886)	82,788	39,191	(5,187)	0
40423	Maggie Walker Governor's Sch For Govt/int'l Study	(292,578)	371,741	71,100	(67,336)	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	(117,757)	181,815	31,162	(40,162)	0
40425	Bridging Communities Regional Career and Tech Center	(22,182)	80,563	12,355	(9,426)	0
Total for Teacher Employers ⁽¹⁾		(576,054,092)	806,857,110	187,080,256	(115,768,028)	0

⁽¹⁾ 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, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for Teacher Employers ⁽¹⁾		10,107,204,775	9,386,934,637	17,439,084,616	2,792,479,980
Employer Allocation					
40100	Accomack County School Board	31,204,984	27,502,780	51,094,774	8,181,687
40101	Albemarle County Schools	123,914,331	118,830,144	220,763,116	35,350,283
40102	Alleghany Highlands Public Schools	18,525,496	17,185,600	31,927,476	5,112,472
40103	Amelia County School Board	10,218,384	9,456,398	17,568,134	2,813,144
40104	Amherst County School Board	28,914,691	26,347,248	48,948,023	7,837,933
40105	Appomattox County School Board	14,138,969	13,378,259	24,854,183	3,979,842
40106	Arlington Public Schools	369,440,570	338,047,922	628,026,779	100,564,465
40107	Augusta County School Board	71,187,065	65,420,364	121,538,212	19,461,631
40108	Bath County School Board	4,904,016	4,461,610	8,288,797	1,327,266
40109	Bedford County School Board	59,933,703	54,460,179	101,176,337	16,201,131
40110	Bland County School Board	4,212,683	3,967,857	7,371,501	1,180,381
40111	Botetourt County Schools	31,782,105	29,506,890	54,818,019	8,777,882
40112	Brunswick County Public Schools	8,948,919	7,622,191	14,160,537	2,267,494
40113	Buchanan County School Board	14,657,468	13,013,107	24,175,803	3,871,215
40114	Buckingham County School Board	13,630,576	12,499,642	23,221,885	3,718,466
40115	Campbell County School Board	49,187,723	45,089,202	83,766,899	13,413,398
40116	Caroline County School Board	26,160,478	23,887,871	44,378,983	7,106,303
40117	Carroll County School Board	24,699,987	22,572,762	41,935,767	6,715,077
40118	Charles City Co School Bd	4,196,511	4,405,288	8,184,162	1,310,511
40119	Charlotte County School Board	20,962,343	16,783,839	31,181,083	4,992,954
40120	Chesterfield Co School Bd	412,739,836	392,395,458	728,993,847	116,732,086
40121	Clarke County School Board	14,507,882	13,397,972	24,890,805	3,985,707
40122	Craig County School Board	4,049,957	3,571,729	6,635,572	1,062,539
40123	Culpeper County School Board	53,146,715	51,474,195	95,628,964	15,312,843
40124	Cumberland County School Board	9,872,718	8,974,848	16,673,509	2,669,890
40125	Dickenson County School Board	11,729,411	10,803,423	20,070,642	3,213,865
40126	Dinwiddie County School Board	29,069,332	26,756,519	49,708,367	7,959,685
40128	Essex County Public Schools	9,004,509	7,043,956	13,086,289	2,095,477
40129	Fairfax County Public Schools	1,772,807,760	1,645,083,763	3,056,243,177	489,389,098
40130	Fauquier County School Board	88,239,941	78,318,950	145,501,259	23,298,777
40131	Floyd County School Board	12,123,592	10,938,595	20,321,765	3,254,077
40132	Fluvanna County Public Schools	27,534,047	26,519,029	49,267,158	7,889,035
40133	Franklin County Public Schools	45,869,527	42,358,543	78,693,869	12,601,066
40134	Frederick County School Board	108,100,598	100,955,543	187,555,611	30,032,843
40135	Giles County Schools	15,685,371	14,671,779	27,257,289	4,364,646
40136	Gloucester County School Board	37,694,820	34,993,554	65,011,164	10,410,086
40137	Goochland County School Board	19,112,724	17,409,948	32,344,270	5,179,213
40138	Grayson County School Board	11,421,141	10,947,982	20,339,204	3,256,869
40139	Greene County Public Schools	20,849,142	18,411,534	34,205,021	5,477,170
40140	Greensville County Public Schools	15,298,265	13,917,069	25,855,187	4,140,131
40141	Halifax County School Board	33,332,551	30,967,497	57,531,540	9,212,391
40142	Hanover County Public Schools	123,172,462	114,037,175	211,858,720	33,924,443
40143	Henrico Co School Board	334,166,426	319,739,645	594,013,588	95,118,012
40144	Henry County Public Schools	45,775,530	41,417,972	76,946,473	12,321,259
40145	Highland County School Board	2,039,634	1,881,142	3,494,793	559,613
40146	Isle Of Wight County Schools	38,318,435	35,233,859	65,457,604	10,481,574
40148	King George Co School Board	29,098,643	27,888,583	51,811,520	8,296,458
40149	King And Queen County School Board	5,918,779	5,174,078	9,612,423	1,539,215
40150	King William Co School Board	12,918,018	11,221,142	20,846,682	3,338,131
40151	Lancaster County Public Schools	6,963,864	6,468,537	12,017,273	1,924,298
40152	Lee County School Board	21,067,458	19,227,258	35,720,477	5,719,837
40153	Loudoun County School Board	837,631,563	773,303,185	1,436,645,742	230,046,735
40154	Louisa County Public Schools	38,875,342	35,736,060	66,390,595	10,630,971
40155	Lunenburg County School Board	10,856,149	9,675,114	17,974,465	2,878,209
40156	Madison County School Board	11,922,459	10,277,755	19,094,054	3,057,486



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40157	Mathews County School Board	8,225,243	7,016,734	13,035,716	2,087,379
40158	Mecklenburg Co School Board	27,531,015	24,638,826	45,774,109	7,329,701
40159	Middlesex County School Board	10,569,104	9,671,359	17,967,489	2,877,092
40160	Montgomery County School Board	68,773,464	61,043,236	113,406,367	18,159,497
40162	Nelson County Public Schools	12,981,694	11,831,292	21,980,222	3,519,642
40163	New Kent County School Board	22,107,489	20,931,926	38,887,415	6,226,951
40165	Northampton County Schools	9,929,318	9,759,596	18,131,416	2,903,341
40166	Northumberland Co School Bd	10,402,335	9,539,003	17,721,598	2,837,718
40167	Nottoway County School Board	12,050,820	10,993,039	20,422,912	3,270,273
40168	Orange County Public Schools	31,784,127	29,728,422	55,229,581	8,843,784
40169	Page County Public Schools	22,074,135	20,222,273	37,569,020	6,015,840
40170	Patrick County School Board	14,991,006	13,797,855	25,633,710	4,104,666
40171	Pittsylvania Co School Bd	52,777,802	46,994,750	87,307,033	13,980,272
40172	Powhatan County School Board	28,534,661	25,778,400	47,891,214	7,668,709
40173	Prince Edward Co School Bd	11,465,613	10,393,214	19,308,554	3,091,834
40174	Prince George Co School Bd	38,150,655	33,431,568	62,109,300	9,945,417
40176	Prince William Co School Bd	725,178,803	678,952,289	1,261,360,271	201,978,681
40177	Pulaski County School Board	26,835,639	23,790,247	44,197,616	7,077,261
40178	Rappahannock Co School Board	7,203,405	6,059,266	11,256,929	1,802,546
40179	Richmond County School Board	8,778,107	7,764,872	14,425,611	2,309,939
40180	Roanoke County School Board	95,014,800	88,559,157	164,525,556	26,345,094
40181	Rockbridge Co School Bd	19,409,876	17,632,418	32,757,577	5,245,394
40182	Rockingham Co School Bd	84,370,903	78,319,889	145,503,003	23,299,057
40183	Russell County School Board	20,628,805	18,594,579	34,545,083	5,531,624
40184	Scott County School Board	24,789,941	23,877,546	44,359,800	7,103,231
40185	Shenandoah County School Board	42,325,941	37,757,067	70,145,230	11,232,192
40186	Smyth County School Board	26,932,669	24,403,214	45,336,388	7,259,610
40187	Southampton Co School Bd	15,090,057	12,567,228	23,347,446	3,738,572
40188	Spotsylvania Co School Bd	155,502,378	146,291,622	271,781,158	43,519,684
40189	Stafford County School Board	214,211,087	201,997,447	375,271,662	60,091,377
40190	Surry County Schools	8,110,021	7,109,664	13,208,363	2,115,024
40191	Sussex County School Board	8,978,230	8,221,077	15,273,150	2,445,654
40192	Tazewell County Schools	29,647,464	27,604,159	51,283,116	8,211,846
40193	Warren County School Board	37,312,768	34,735,413	64,531,589	10,333,293
40195	Washington County School Board	40,973,597	38,258,330	71,076,477	11,381,311
40196	Westmoreland Co School Bd	11,084,571	11,086,909	20,597,303	3,298,198
40197	Wise County School Board	35,868,448	33,357,411	61,971,531	9,923,357
40198	Wythe County School Board	25,656,129	24,058,713	44,696,374	7,157,126
40199	York County School Board	82,971,055	79,451,953	147,606,156	23,635,830
40200	Alexandria City School Board	176,784,108	164,201,893	305,054,932	48,847,735
40201	Bristol City School Bd	15,453,916	13,963,065	25,940,638	4,153,814
40202	Buena Vista City Schools	5,710,571	5,162,814	9,591,497	1,535,864
40203	Charlottesville Public Schools	44,630,384	41,883,564	77,811,452	12,459,766
40205	Danville City Schools	42,878,806	42,187,700	78,376,478	12,550,243
40206	Fredericksburg City Schools	29,589,853	26,497,439	49,227,048	7,882,612
40207	Hampton City Schools	132,784,413	126,130,363	234,325,492	37,521,995
40208	Harrisonburg City School Bd	53,899,702	50,333,682	93,510,116	14,973,557
40209	Hopewell City School Board	32,215,704	28,066,935	52,142,863	8,349,515
40210	Lynchburg Public Schools	63,005,282	60,037,895	111,538,641	17,860,423
40211	Newport News Public Schools	189,870,917	178,800,454	332,176,196	53,190,600
40212	Norfolk Public Schools	228,154,987	209,073,318	388,417,244	62,196,348
40213	Petersburg City Schools	29,830,404	26,841,001	49,865,319	7,984,817
40214	Portsmouth School Board	88,117,643	77,490,084	143,961,387	23,052,202
40215	Radford City School Board	10,625,704	10,053,407	18,677,260	2,990,746
40216	Richmond Public Schools	210,806,981	195,496,994	363,195,096	58,157,584
40217	Roanoke City School Board	112,518,457	103,463,732	192,215,335	30,778,994
40219	Staunton City Schools	21,579,893	20,259,821	37,638,776	6,027,010



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40220	Suffolk City School Board	93,792,839	88,357,338	164,150,616	26,285,056
40222	Winchester Public Schools	36,610,317	34,341,162	63,799,147	10,216,009
40223	Martinsville City Schools	12,776,518	12,214,279	22,691,737	3,633,575
40224	Falls Church Public Schools	32,463,331	29,443,059	54,699,433	8,758,893
40225	Colonial Heights City Schools	22,964,580	21,500,774	39,944,223	6,396,175
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	105,115	69,463	129,049	20,664
40232	Franklin City Public Schools	8,166,621	7,907,554	14,690,685	2,352,385
40233	Chesapeake Public Schools	306,689,990	284,312,415	528,196,739	84,578,913
40234	Va Beach City School Board	471,432,374	447,637,568	831,622,860	133,165,831
40236	Manassas Park City Schools	26,661,795	25,600,048	47,559,872	7,615,651
40306	Town Of West Point School Bd	6,425,150	5,780,474	10,738,988	1,719,609
40307	Lexington City School Board	3,843,770	3,441,250	6,393,168	1,023,723
40308	Waynesboro Public Schools	23,942,957	21,715,735	40,343,578	6,460,123
40309	Town Of Colonial Beach Schools	4,845,394	4,519,809	8,396,919	1,344,579
40313	Galax City Schools	9,289,532	8,548,681	15,881,774	2,543,112
40314	Norton City Schools	5,034,399	4,451,284	8,269,614	1,324,194
40332	Manassas City Schools	69,080,723	64,614,965	120,041,939	19,222,036
40335	City Of Salem Schools	28,549,821	25,983,974	48,273,130	7,729,864
40402	Williamsburg-James City Co Sch	86,044,656	79,451,953	147,606,156	23,635,830
40403	Poquoson City Public Schools	12,882,643	11,896,062	22,100,552	3,538,910
40410	Valley Vo-tech Center	2,364,075	2,260,374	4,199,332	672,429
40412	Charlottesville/Albemarle Tech Edu Center	1,745,514	1,000,647	1,859,006	297,678
40414	Jackson River Technical Center	0	0	0	0
40415	New Horizons Technical Ctr	10,430,635	9,366,283	17,400,719	2,786,337
40416	Northern Neck Reg Voc Ctr	1,052,160	897,391	1,667,176	266,961
40417	Rowanty Vo-tech Center	1,017,796	981,873	1,824,128	292,093
40418	Amelia-Nottoway Technical Center	384,074	438,370	814,405	130,409
40421	Northern Neck Regional Special Education Program	763,094	736,874	1,368,968	219,210
40423	Maggie Walker Governor's Sch For Govt/int'l Study	5,237,554	4,806,111	8,928,811	1,429,750
40424	Appomattox Region Governor's School	2,523,769	2,254,742	4,188,868	670,754
40425	Bridging Communities Regional Career and Tech Center	667,076	605,457	1,124,821	180,115
Total for Teacher Employers ⁽¹⁾		10,107,204,775	9,386,934,637	17,439,084,616	2,792,479,980

⁽¹⁾ 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	2023 Total Employer	2023 Employer Allocation	2024 Regular Employer	2024 Employer Allocation	2024 Special Employer	2024 Total Employer
		Contributions	Percentage	Contributions	Percentage	Contributions ⁽²⁾	Contributions
70156	Department of State Police	\$ 92,943	0.09539%	\$ 58,979	0.06024%	\$ 0	\$ 58,979
70203	Woodrow Wilson Rehabilitation Center	66,999	0.06876%	60,726	0.06202%	0	60,726
70204	The College of William and Mary	408,852	0.41960%	422,851	0.43186%	0	422,851
70207	University of Virginia - Academic Division	1,133,390	1.16319%	1,233,535	1.25981%	0	1,233,535
70208	Virginia Polytechnic Institute and State University	793,798	0.81467%	809,386	0.82662%	0	809,386
70211	Virginia Military Institute	149,294	0.15322%	178,231	0.18203%	0	178,231
70212	Virginia State University	354,107	0.36342%	344,707	0.35205%	0	344,707
70213	Norfolk State University	374,920	0.38478%	420,671	0.42963%	0	420,671
70214	Longwood University	171,988	0.17651%	174,552	0.17827%	0	174,552
70215	University of Mary Washington	248,748	0.25529%	244,613	0.24982%	0	244,613
70216	James Madison University	441,889	0.45351%	466,453	0.47639%	0	466,453
70217	Radford University	265,659	0.27265%	221,469	0.22619%	0	221,469
70221	Old Dominion University	679,525	0.69739%	723,872	0.73929%	0	723,872
70236	Virginia Commonwealth University	1,647,785	1.69112%	1,560,527	1.59376%	0	1,560,527
70241	Richard Bland College	65,086	0.06680%	57,973	0.05921%	0	57,973
70242	Christopher Newport University	352,370	0.36164%	400,238	0.40876%	0	400,238
70246	University of Virginia's College at Wise	110,316	0.11322%	120,448	0.12301%	0	120,448
70247	George Mason University	906,491	0.93033%	998,127	1.01938%	0	998,127
70280	Northern Virginia Community College	853,124	0.87556%	828,340	0.84598%	0	828,340
70282	Piedmont Virginia Community College	45,627	0.04683%	52,964	0.05409%	0	52,964
70283	J. Sargeant Reynolds Community College	123,179	0.12642%	115,915	0.11838%	0	115,915
70286	Virginia Western Community College	109,455	0.11233%	97,339	0.09941%	0	97,339
70288	Wytheville Community College	6,599	0.00677%	15,653	0.01599%	0	15,653
70291	Blue Ridge Community College	13,803	0.01417%	9,525	0.00973%	0	9,525
70292	Central Virginia Community College	76,086	0.07809%	74,764	0.07636%	0	74,764
70293	Thomas Nelson Community College	61,090	0.06270%	61,356	0.06266%	0	61,356
70294	Southwest Virginia Community College	30,741	0.03155%	51,097	0.05219%	0	51,097
70296	Virginia Highlands Community College	30,118	0.03091%	30,593	0.03124%	0	30,593
70297	Germanna Community College	45,036	0.04622%	44,976	0.04593%	0	44,976
70298	Laurel Ridge Community College	57,547	0.05906%	70,040	0.07153%	0	70,040
70299	Mountain Empire Community College	31,083	0.03190%	36,885	0.03767%	0	36,885
70402	Marine Resources Commission	1,005,465	1.03191%	1,029,504	1.05143%	0	1,029,504
70403	Department of Wildlife Resources (DWR)	2,710,644	2.78193%	2,759,664	2.81844%	0	2,759,664
70716	Virginia Correctional Center for Women	2,115,362	2.17099%	2,625,038	2.68095%	0	2,625,038
70718	Bland Correctional Center	2,321,366	2.38241%	2,245,480	2.29330%	0	2,245,480
70735	Wallen's Ridge Correctional Center	4,154,764	4.26402%	4,100,799	4.18814%	0	4,100,799
70737	St. Brides Correctional Center	1,784,730	1.83166%	2,017,130	2.06009%	0	2,017,130
70741	Red Onion Correctional Center	4,149,393	4.25851%	4,068,187	4.15483%	0	4,068,187
70743	Fluvanna Women's Correctional Center	1,771,284	1.81786%	1,959,176	2.00090%	0	1,959,176
70745	Nottoway Correctional Center	2,768,023	2.84081%	2,800,038	2.85967%	0	2,800,038
70747	Marion Correctional Treatment Center	1,958,667	2.01017%	1,861,145	1.90078%	0	1,861,145
70749	Buckingham Correctional Center	2,423,705	2.48744%	2,252,512	2.30049%	0	2,252,512
70752	State Farm Correctional Center	4,254,054	4.36592%	4,621,326	4.71975%	0	4,621,326
70753	Deerfield Correctional Center	3,247,248	3.33264%	3,058,719	3.12386%	0	3,058,719
70754	Augusta Correctional Center	1,384,298	1.42070%	1,215,491	1.24138%	0	1,215,491
70756	Department of Corrections - Division of Institutions	727,823	0.74696%	822,038	0.83955%	0	822,038
70757	Western Region Correctional Field Units	1,358,435	1.39416%	1,277,727	1.30494%	0	1,277,727
70761	Eastern Reg Corr Field Unit	1,200,687	1.23226%	1,221,507	1.24752%	0	1,221,507
70767	Adult Community Service	14,915,031	15.30726%	14,658,568	14.97076%	0	14,658,568
70768	Keen Mountain Correctional Center	2,474,052	2.53911%	2,522,761	2.57649%	0	2,522,761
70769	Greensville Correctional Center	4,404,447	4.52027%	4,064,903	4.15148%	0	4,064,903
70770	Dillwyn Correctional Center	2,409,858	2.47323%	2,605,558	2.66105%	0	2,605,558
70771	Indian Creek Correctional Center	1,854,867	1.90364%	1,750,756	1.78804%	0	1,750,756
70772	Haynesville Correctional Center	2,388,211	2.45101%	2,583,191	2.63821%	0	2,583,191
70773	Coffeewood Correctional Center	1,616,821	1.65934%	1,806,873	1.84536%	0	1,806,873
70774	Lunenburg Correctional Center	1,968,356	2.02012%	2,089,391	2.13389%	0	2,089,391
70775	Pocahontas State Correctional Center	2,376,798	2.43930%	2,269,772	2.31811%	0	2,269,772
70776	Green Rock Correctional Center	2,198,392	2.25620%	2,266,562	2.31483%	0	2,266,562



Virginia Law Officers

Appendix 9 - Proportionate Share of Contributions

Employer		2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions ⁽²⁾	2024 Total Employer Contributions
Code	Employer						
70777	Department of Juvenile Justice	2,031,214	2.08463%	1,909,677	1.95035%	0	1,909,677
70779	Sussex State Prison Complex	3,981,759	4.08647%	3,310,822	3.38134%	0	3,310,822
70785	River North Correctional Center	2,610,607	2.67926%	2,782,051	2.84130%	0	2,782,051
70961	Division of Capitol Police	1,047,453	1.07500%	1,030,422	1.05237%	0	1,030,422
70999	Department of Alcoholic Beverage Control	2,076,216	2.13081%	2,341,039	2.39090%	0	2,341,039
Total for VaLORS Employers ⁽¹⁾		\$ 97,437,678	100.00000%	\$ 97,914,632	100.00000%	0	\$ 97,914,632

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

⁽²⁾ Special contributions, if applicable, were allocated to employers based on the Employer Allocation Percentage.



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	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 Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for VaLORS Employers ⁽¹⁾		38,718,825	0	0	7,847,415	46,566,240	0	52,076,654	0	7,788,240	59,864,894	117,736,247	249,076	117,985,323
Employer Allocation														
70156	Department of State Police	23,324	0	0	34	23,358	0	31,371	0	87,922	119,293	70,924	(243,573)	(172,649)
70203	Woodrow Wilson Rehabilitation Center	24,013	0	0	36	24,049	0	32,298	0	16,859	49,157	73,020	(53,165)	19,855
70204	The College of William and Mary	167,211	0	0	30,920	198,131	0	224,898	0	0	224,898	508,456	237,676	746,132
70207	University of Virginia - Academic Division	487,784	0	0	242,423	730,207	0	656,067	0	0	656,067	1,483,253	577,042	2,060,295
70208	Virginia Polytechnic Institute and State University	320,058	0	0	30,382	350,440	0	430,476	0	0	430,476	973,231	231,404	1,204,635
70211	Virginia Military Institute	70,480	0	0	72,170	142,650	0	94,795	0	0	94,795	214,315	80,905	295,220
70212	Virginia State University	136,310	0	0	208	136,518	0	183,336	0	28,440	211,776	414,490	59,702	474,192
70213	Norfolk State University	166,348	0	0	112,439	278,787	0	223,737	0	0	223,737	505,830	478,461	984,291
70214	Longwood University	69,024	0	0	4,507	73,531	0	92,837	0	0	92,837	209,888	(90,862)	119,026
70215	University of Mary Washington	96,727	0	0	149	96,876	0	130,098	0	13,682	143,780	294,129	(91,525)	202,604
70216	James Madison University	184,453	0	0	57,512	241,965	0	248,088	0	0	248,088	560,884	32,374	593,258
70217	Radford University	87,578	0	0	132	87,710	0	117,792	0	116,212	234,004	266,308	(236,449)	29,859
70221	Old Dominion University	286,244	0	0	105,243	391,487	0	384,997	0	0	384,997	870,412	180,777	1,051,189
70236	Virginia Commonwealth University	617,085	0	0	944	618,029	0	829,977	0	243,530	1,073,507	1,876,433	(384,091)	1,492,342
70241	Richard Bland College	22,925	0	0	34	22,959	0	30,835	0	18,985	49,820	69,712	(61,748)	7,964
70242	Christopher Newport University	158,267	0	0	118,106	276,373	0	212,869	0	0	212,869	481,259	225,136	706,395
70246	University of Virginia's College at Wise	47,628	0	0	24,562	72,190	0	64,059	0	0	64,059	144,827	55,651	200,478
70247	George Mason University	394,692	0	0	223,349	618,041	0	530,859	0	0	530,859	1,200,180	673,058	1,873,238
70280	Northern Virginia Community College	327,554	0	0	501	328,055	0	440,558	0	73,990	514,548	996,025	(301,189)	694,836
70282	Piedmont Virginia Community College	20,943	0	0	18,193	39,136	0	28,168	0	0	28,168	63,684	24,940	88,624
70283	J. Sargeant Reynolds Community College	45,835	0	0	72	45,907	0	61,648	0	20,111	81,759	139,376	(88,507)	50,869
70286	Virginia Western Community College	38,490	0	0	59	38,549	0	51,769	0	32,317	84,086	117,042	(77,122)	39,920
70288	Wytheville Community College	6,191	0	0	23,070	29,261	0	8,327	0	0	8,327	18,826	56,256	75,082
70291	Blue Ridge Community College	3,767	0	0	5	3,772	0	5,067	0	11,106	16,173	11,456	301	11,757
70292	Central Virginia Community College	29,566	0	0	44	29,610	0	39,766	0	4,327	44,093	89,903	(7,205)	82,698
70293	Thomas Nelson Community College	24,261	0	0	38	24,299	0	32,631	0	100	32,731	73,774	(108,163)	(34,389)
70294	Southwest Virginia Community College	20,207	0	0	51,657	71,864	0	27,179	0	0	27,179	61,447	14,541	75,988
70296	Virginia Highlands Community College	12,096	0	0	846	12,942	0	16,269	0	0	16,269	36,781	12,646	49,427
70297	Germanna Community College	17,784	0	0	29	17,813	0	23,919	0	726	24,645	54,076	180	54,256
70298	Laurel Ridge Community College	27,696	0	0	31,235	58,931	0	37,250	0	0	37,250	84,217	70,998	155,215
70299	Mountain Empire Community College	14,585	0	0	14,455	29,040	0	19,617	0	0	19,617	44,351	23,692	68,043
70402	Marine Resources Commission	407,101	0	0	49,448	456,549	0	547,550	0	0	547,550	1,237,914	(92,967)	1,144,947
70403	Department of Wildlife Resources (DWR)	1,091,267	0	0	92,991	1,184,258	0	1,467,749	0	0	1,467,749	3,318,325	406,677	3,725,002
70716	Virginia Correctional Center for Women	1,038,032	0	0	1,277,167	2,315,199	0	1,396,149	0	0	1,396,149	3,156,450	1,981,540	5,137,990
70718	Bland Correctional Center	887,939	0	0	1,359	889,298	0	1,194,274	0	222,894	1,417,168	2,700,045	76,418	2,776,463
70735	Wallen's Ridge Correctional Center	1,621,599	0	0	2,478	1,624,077	0	2,181,043	0	189,802	2,370,845	4,930,959	(38,492)	4,892,467
70737	St. Brides Correctional Center	797,643	0	0	572,600	1,370,243	0	1,072,826	0	0	1,072,826	2,425,473	843,605	3,269,078
70741	Red Onion Correctional Center	1,608,701	0	0	2,459	1,611,160	0	2,163,696	0	259,339	2,423,035	4,891,741	397,562	5,289,303
70743	Fluvanna Women's Correctional Center	774,725	0	0	459,030	1,233,755	0	1,042,002	0	0	1,042,002	2,355,785	142,941	2,498,726
70745	Nottoway Correctional Center	1,107,231	0	0	48,868	1,156,099	0	1,489,220	0	0	1,489,220	3,366,868	270,153	3,637,021
70747	Marion Correctional Treatment Center	735,960	0	0	1,126	737,086	0	989,863	0	273,621	1,263,484	2,237,907	(150,052)	2,087,855
70749	Buckingham Correctional Center	890,723	0	0	1,360	892,083	0	1,198,018	0	467,625	1,665,643	2,708,511	(1,038,899)	1,669,612
70752	State Farm Correctional Center	1,827,432	0	0	887,841	2,715,273	0	2,457,888	0	0	2,457,888	5,556,856	1,442,601	6,999,457
70753	Deerfield Correctional Center	1,209,522	0	0	1,850	1,211,372	0	1,626,802	0	522,229	2,149,031	3,677,915	618,294	4,296,209
70754	Augusta Correctional Center	480,648	0	0	734	481,382	0	646,469	0	448,540	1,095,009	1,461,554	(1,974,435)	(512,881)
70756	Department of Corrections - Division of Institutions	325,064	0	0	232,094	557,158	0	437,210	0	0	437,210	988,455	522,787	1,511,242
70757	Western Region Correctional Field Units	505,257	0	0	772	506,029	0	679,569	0	223,169	902,738	1,536,387	(220,129)	1,316,258
70761	Eastern Reg Corr Field Unit	483,025	0	0	38,909	521,934	0	649,667	0	0	649,667	1,468,783	511,674	1,980,457
70767	Adult Community Service	5,796,502	0	0	8,861	5,805,363	0	7,796,271	0	841,700	8,637,971	17,626,011	(1,056,636)	16,569,375
70768	Keen Mountain Correctional Center	997,587	0	0	95,025	1,092,612	0	1,341,750	0	0	1,341,750	3,033,463	318,035	3,351,498
70769	Greensville Correctional Center	1,607,404	0	0	2,456	1,609,860	0	2,161,952	0	922,469	3,084,421	4,887,797	(3,343,700)	1,544,097
70770	Dillwyn Correctional Center	1,030,327	0	0	471,376	1,501,703	0	1,385,786	0	0	1,385,786	3,133,020	1,170,784	4,303,804
70771	Indian Creek Correctional Center	692,308	0	0	1,059	693,367	0	931,151	0	289,155	1,220,306	2,105,171	(310,451)	1,794,720
70772	Haynesville Correctional Center	1,021,484	0	0	469,810	1,491,294	0	1,373,891	0	0	1,373,891	3,106,129	914,942	4,021,071
70773	Coffeewood Correctional Center	714,502	0	0	466,389	1,180,891	0	961,002	0	0	961,002	2,172,658	215,183	2,387,841
70774	Lunenburg Correctional Center	826,217	0	0	285,840	1,112,057	0	1,111,259	0	0	1,111,259	2,512,362	558,124	3,070,486
70775	Poahontas State Correctional Center	897,545	0	0	1,373	898,918	0	1,207,194	0	303,137	1,510,331	2,729,256	(256,087)	2,473,169
70776	Green Rock Correctional Center	896,275	0	0	148,025	1,044,300	0	1,205,486	0	0	1,205,486	2,725,394	1,049,371	3,774,765



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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 Investment 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
70777	Department of Juvenile Justice	755,153	0	0	1,154	756,307	0	1,015,677	0	335,880	1,351,557	2,296,269	(2,183,905)	112,364
70779	Sussex State Prison Complex	1,309,215	0	0	1,999	1,311,214	0	1,760,889	0	1,763,768	3,524,657	3,981,063	(4,036,733)	(55,670)
70785	River North Correctional Center	1,100,118	0	0	406,999	1,507,117	0	1,479,654	0	0	1,479,654	3,345,240	1,007,535	4,352,775
70961	Division of Capitol Police	407,465	0	0	622	408,087	0	548,039	0	56,605	604,644	1,239,021	(445,800)	793,221
70999	Department of Alcoholic Beverage Control	925,728	0	0	651,987	1,577,715	0	1,245,101	0	0	1,245,101	2,814,956	1,656,995	4,471,951
Total for VaLORS Employers ⁽¹⁾		38,718,825	0	0	7,847,415	46,566,240	0	52,076,654	0	7,788,240	59,864,894	117,736,247	249,076	117,985,323

⁽¹⁾ 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	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for VaLORS Employers ⁽¹⁾		(7,072,149)	15,184,981	(10,201,706)	(11,209,775)	0
Employer Allocation						
70156	Department of State Police	(92,184)	9,147	(6,146)	(6,753)	0
70203	Woodrow Wilson Rehabilitation Center	(21,246)	9,418	(6,327)	(6,952)	0
70204	The College of William and Mary	123	65,578	(44,057)	(48,411)	0
70207	University of Virginia - Academic Division	152,582	191,302	(128,522)	(141,222)	0
70208	Virginia Polytechnic Institute and State University	(28,567)	125,522	(84,329)	(92,662)	0
70211	Virginia Military Institute	59,189	27,641	(18,570)	(20,405)	0
70212	Virginia State University	(53,338)	53,459	(35,915)	(39,464)	0
70213	Norfolk State University	81,801	65,239	(43,830)	(48,161)	0
70214	Longwood University	(8,206)	27,070	(18,187)	(19,984)	0
70215	University of Mary Washington	(31,348)	37,935	(25,486)	(28,004)	0
70216	James Madison University	23,539	72,340	(48,600)	(53,402)	0
70217	Radford University	(132,210)	34,347	(23,075)	(25,355)	0
70221	Old Dominion University	52,522	112,261	(75,420)	(82,873)	0
70236	Virginia Commonwealth University	(356,242)	242,012	(162,591)	(178,657)	0
70241	Richard Bland College	(23,173)	8,991	(6,040)	(6,637)	0
70242	Christopher Newport University	88,956	62,070	(41,700)	(45,821)	0
70246	University of Virginia's College at Wise	15,790	18,679	(12,549)	(13,789)	0
70247	George Mason University	150,654	154,793	(103,994)	(114,270)	0
70280	Northern Virginia Community College	(133,819)	128,462	(86,304)	(94,832)	0
70282	Piedmont Virginia Community College	14,336	8,214	(5,518)	(6,063)	0
70283	J. Sargeant Reynolds Community College	(28,481)	17,976	(12,077)	(13,270)	0
70286	Virginia Western Community College	(39,347)	15,095	(10,142)	(11,144)	0
70288	Wytheville Community College	21,930	2,428	(1,631)	(1,792)	0
70291	Blue Ridge Community College	(11,795)	1,477	(993)	(1,091)	0
70292	Central Virginia Community College	(9,728)	11,595	(7,790)	(8,560)	0
70293	Thomas Nelson Community College	(4,530)	9,515	(6,392)	(7,024)	0
70294	Southwest Virginia Community College	47,935	7,925	(5,324)	(5,850)	0
70296	Virginia Highlands Community College	(1,382)	4,744	(3,187)	(3,502)	0
70297	Germanna Community College	(3,972)	6,974	(4,686)	(5,149)	0
70298	Laurel Ridge Community College	26,134	10,862	(7,297)	(8,018)	0
70299	Mountain Empire Community College	11,769	5,720	(3,843)	(4,223)	0
70402	Marine Resources Commission	(25,533)	159,659	(107,264)	(117,863)	0
70403	Department of Wildlife Resources (DWR)	(108,001)	427,980	(287,529)	(315,941)	0
70716	Virginia Correctional Center for Women	1,085,980	407,102	(273,503)	(300,528)	0
70718	Bland Correctional Center	(385,078)	348,237	(233,956)	(257,074)	0
70735	Wallen's Ridge Correctional Center	(485,994)	635,968	(427,262)	(469,481)	0
70737	St. Brides Correctional Center	425,688	312,824	(210,164)	(230,931)	0
70741	Red Onion Correctional Center	(553,175)	630,910	(423,864)	(465,747)	0
70743	Fluvanna Women's Correctional Center	316,339	303,836	(204,126)	(224,296)	0
70745	Nottoway Correctional Center	(155,064)	434,240	(291,735)	(320,563)	0
70747	Marion Correctional Treatment Center	(408,046)	288,633	(193,912)	(213,073)	0
70749	Buckingham Correctional Center	(630,320)	349,329	(234,689)	(257,880)	0
70752	State Farm Correctional Center	551,260	716,693	(481,495)	(529,073)	0
70753	Deerfield Correctional Center	(743,152)	474,358	(318,687)	(350,178)	0
70754	Augusta Correctional Center	(536,333)	188,503	(126,642)	(139,156)	0
70756	Department of Corrections - Division of Institutions	172,223	127,486	(85,648)	(94,112)	0
70757	Western Region Correctional Field Units	(315,457)	198,155	(133,126)	(146,281)	0
70761	Eastern Reg Corr Field Unit	(50,056)	189,436	(127,268)	(139,844)	0
70767	Adult Community Service	(1,900,453)	2,273,307	(1,527,273)	(1,678,189)	0
70768	Keen Mountain Correctional Center	(88,713)	391,240	(262,846)	(288,819)	0
70769	Greensville Correctional Center	(1,216,069)	630,401	(423,522)	(465,372)	0
70770	Dillwyn Correctional Center	281,608	404,080	(271,473)	(298,298)	0
70771	Indian Creek Correctional Center	(415,607)	271,514	(182,411)	(200,435)	0
70772	Haynesville Correctional Center	281,671	400,612	(269,142)	(295,737)	0
70773	Coffeewood Correctional Center	334,790	280,218	(188,258)	(206,861)	0
70774	Lunenburg Correctional Center	133,665	324,031	(217,693)	(239,204)	0
70775	Pocahontas State Correctional Center	(467,076)	352,005	(236,487)	(259,855)	0
70776	Green Rock Correctional Center	(17,053)	351,506	(236,152)	(259,487)	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
70777	Department of Juvenile Justice	(473,812)	296,160	(198,969)	(218,630)	0
70779	Sussex State Prison Complex	(2,002,903)	513,456	(344,954)	(379,041)	0
70785	River North Correctional Center	204,377	431,451	(289,861)	(318,503)	0
70961	Division of Capitol Police	(131,031)	159,802	(107,360)	(117,968)	0
70999	Department of Alcoholic Beverage Control	481,484	363,058	(243,913)	(268,015)	0
Total for VaLORS Employers ⁽¹⁾		(7,072,149)	15,184,981	(10,201,706)	(11,209,775)	0

⁽¹⁾ 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



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for VaLORS Employers ⁽¹⁾		646,920,051	666,809,193	1,025,264,803	376,500,232
Employer Allocation					
70156	Department of State Police	617,097	401,686	617,620	226,804
70203	Woodrow Wilson Rehabilitation Center	444,822	413,555	635,869	233,505
70204	The College of William and Mary	2,714,477	2,879,682	4,427,709	1,625,954
70207	University of Virginia - Academic Division	7,524,909	8,400,529	12,916,389	4,743,188
70208	Virginia Polytechnic Institute and State University	5,270,264	5,511,978	8,475,044	3,112,226
70211	Virginia Military Institute	991,211	1,213,793	1,866,290	685,343
70212	Virginia State University	2,351,037	2,347,502	3,609,445	1,325,469
70213	Norfolk State University	2,489,219	2,864,812	4,404,845	1,617,558
70214	Longwood University	1,141,879	1,188,721	1,827,740	671,187
70215	University of Mary Washington	1,651,522	1,665,823	2,561,317	940,573
70216	James Madison University	2,933,847	3,176,612	4,884,259	1,793,609
70217	Radford University	1,763,828	1,508,256	2,319,046	851,606
70221	Old Dominion University	4,511,556	4,929,654	7,579,680	2,783,429
70236	Virginia Commonwealth University	10,940,194	10,627,338	16,340,260	6,000,510
70241	Richard Bland College	432,143	394,818	607,059	222,926
70242	Christopher Newport University	2,339,522	2,725,649	4,190,872	1,538,982
70246	University of Virginia's College at Wise	732,443	820,242	1,261,178	463,133
70247	George Mason University	6,018,491	6,797,320	10,451,344	3,837,968
70280	Northern Virginia Community College	5,664,173	5,641,072	8,673,535	3,185,117
70282	Piedmont Virginia Community College	302,953	360,677	554,566	203,649
70283	J. Sargeant Reynolds Community College	817,836	789,369	1,213,708	445,701
70286	Virginia Western Community College	726,685	662,875	1,019,216	374,279
70288	Wytheville Community College	43,796	106,623	163,940	60,202
70291	Blue Ridge Community College	91,669	64,881	99,758	36,633
70292	Central Virginia Community College	505,180	509,175	782,892	287,496
70293	Thomas Nelson Community College	405,619	417,823	642,431	235,915
70294	Southwest Virginia Community College	204,103	348,008	535,086	196,495
70296	Virginia Highlands Community College	199,963	208,311	320,293	117,619
70297	Germanna Community College	299,006	306,265	470,904	172,927
70298	Laurel Ridge Community College	382,071	476,969	733,372	269,311
70299	Mountain Empire Community College	206,367	251,187	386,217	141,828
70402	Marine Resources Commission	6,675,633	7,011,032	10,779,942	3,958,636
70403	Department of Wildlife Resources (DWR)	17,996,863	18,793,617	28,896,473	10,611,433
70716	Virginia Correctional Center for Women	14,044,570	17,876,821	27,486,837	10,093,783
70718	Bland Correctional Center	15,412,288	15,291,935	23,512,398	8,634,280
70735	Wallen's Ridge Correctional Center	27,584,800	27,926,902	42,939,525	15,768,357
70737	St. Brides Correctional Center	11,849,376	13,736,869	21,121,378	7,756,244
70741	Red Onion Correctional Center	27,549,155	27,704,788	42,598,010	15,642,944
70743	Fluvanna Women's Correctional Center	11,760,101	13,342,185	20,514,523	7,533,393
70745	Nottoway Correctional Center	18,377,769	19,068,542	29,319,190	10,766,664
70747	Marion Correctional Treatment Center	13,004,193	12,674,576	19,488,028	7,156,441
70749	Buckingham Correctional Center	16,091,748	15,339,879	23,586,114	8,661,350
70752	State Farm Correctional Center	28,244,012	31,471,727	48,389,935	17,769,870
70753	Deerfield Correctional Center	21,559,516	20,830,186	32,027,837	11,761,340
70754	Augusta Correctional Center	9,190,793	8,277,636	12,727,432	4,673,799
70756	Department of Corrections - Division of Institutions	4,832,234	5,598,197	8,607,611	3,160,908
70757	Western Region Correctional Field Units	9,019,101	8,701,460	13,379,091	4,913,102
70761	Eastern Reg Corr Field Unit	7,971,737	8,318,578	12,790,383	4,696,916
70767	Adult Community Service	99,025,734	99,826,403	153,489,933	56,364,946
70768	Keen Mountain Correctional Center	16,426,012	17,180,272	26,415,845	9,700,491
70769	Greensville Correctional Center	29,242,533	27,682,450	42,563,663	15,630,332
70770	Dillwyn Correctional Center	15,999,821	17,744,126	27,282,809	10,018,859
70771	Indian Creek Correctional Center	12,315,029	11,922,815	18,332,145	6,731,975



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2023 Net Pension Liability	June 30, 2024 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
70772	Haynesville Correctional Center	15,856,075	17,591,827	27,048,639	9,932,867
70773	Coffeewood Correctional Center	10,734,603	12,305,030	18,919,827	6,947,785
70774	Lunenburg Correctional Center	13,068,561	14,228,975	21,878,023	8,034,101
70775	Pocahontas State Correctional Center	15,780,321	15,457,371	23,766,766	8,727,689
70776	Green Rock Correctional Center	14,595,810	15,435,499	23,733,137	8,715,340
70777	Department of Juvenile Justice	13,485,889	13,005,113	19,996,252	7,343,072
70779	Sussex State Prison Complex	26,436,194	22,547,086	34,667,689	12,730,753
70785	River North Correctional Center	17,332,670	18,946,050	29,130,849	10,697,501
70961	Division of Capitol Police	6,954,391	7,017,300	10,789,579	3,962,175
70999	Department of Alcoholic Beverage Control	13,784,637	15,942,741	24,513,056	9,001,744
Total for VaLORS Employers ⁽¹⁾		646,920,051	666,809,193	1,025,264,803	376,500,232

⁽¹⁾ 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 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	Pension Expense	
55100	Accomack County	3,076,005	0		2,124,305	0	5,200,310		566,399	0		4,252,875	0	4,819,274	1,371,911		
55101	Albemarle County	11,697,382	0		6,245,319	0	17,942,701		1,246,842	0		12,582,467	0	13,829,309	9,862,636		
55102	Alleghany County	569,111	0		1,242,542	0	1,811,653		493,344	0		2,469,360	0	2,962,704	17,318		
55103	Amelia County	92,882	0		619,358	0	712,240		41,694	0		1,234,377	0	1,276,071	39,536		
55104	Amherst County	2,119,069	0		1,511,167	0	3,630,236		388,461	0		2,995,357	0	3,383,818	600,797		
55105	Appomattox County	270,438	0		739,189	0	1,009,627		48,284	0		1,472,561	0	1,520,845	454,331		
55107	Augusta County	4,152,033	0		3,242,725	0	7,394,758		6,508,053	0		7,233,544	0	7,233,544	1,045,319		
55108	Bath County	428,572	0		466,068	0	894,640		124,663	0		924,284	0	1,048,947	205,903		
55109	Bedford County	4,564,429	0		2,600,869	0	7,165,298		186,342	0		5,199,067	0	5,385,409	2,094,318		
55110	Bland County	664,602	0		322,654	0	987,256		42,589	0		642,051	0	684,640	310,765		
55111	Botetourt County	2,297,452	0		1,874,039	0	4,171,491		393,983	0		3,768,368	0	4,162,351	1,601,890		
55112	Brunswick County	2,146,886	0		744,370	0	2,891,256		0	0		1,501,851	0	1,501,851	1,847,624		
55113	Buchanan County	2,981,564	0		1,618,001	0	4,599,565		0	0		3,254,640	0	3,254,640	3,442,226		
55114	Buckingham County	657,769	0		699,428	0	1,357,197		79,508	0		1,413,809	0	1,493,317	383,747		
55115	Campbell County	2,017,302	0		2,403,886	0	4,421,188		0	0		4,807,050	0	4,807,050	2,238,529		
55116	Caroline County	2,725,675	0		2,068,868	0	4,794,543		100,282	0		4,138,431	0	4,238,713	1,854,754		
55117	Carroll County	627,328	0		1,118,250	0	1,745,578		51,769	0		2,243,969	0	2,295,738	799,783		
55118	Charles City County	11,096	0		514,616	0	525,712		163,700	0		1,039,104	0	1,202,804	(26,468)		
55119	Charlotte County	1,138,864	0		877,506	0	2,016,370		70,328	0		1,748,797	0	1,819,125	697,728		
55120	Chesterfield County	47,794,760	363,143		34,289,961	0	82,447,864		139,208	0		68,643,682	0	68,782,890	49,704,070		
55121	Clarke County	1,282,093	0		781,144	0	2,063,237		0	0		1,547,105	0	1,547,105	807,939		
55122	Craig County	231,574	0		278,412	0	509,986		35,312	0		556,271	0	591,583	98,646		
55123	Culpeper County	1,913,465	0		2,369,656	0	4,283,121		260,017	0		4,753,556	0	5,013,573	1,506,170		
55124	Cumberland County	558,705	0		520,923	0	1,079,628		39,698	0		1,039,156	0	1,078,854	361,811		
55125	Dickenson County	2,166,576	0		1,067,842	0	3,234,418		0	0		2,137,170	0	2,137,170	1,674,552		
55126	Dinwiddie County	505,721	0		1,394,887	0	1,900,608		83,013	0		2,799,021	0	2,882,034	189,523		
55128	Essex County	202,008	0		608,269	0	810,277		87,856	0		1,214,803	0	1,302,659	(276,965)		
55130	Fauquier County	6,781,334	0		4,863,894	0	11,645,228		0	0		9,857,169	0	9,857,169	6,431,721		
55131	Floyd County	770,227	0		579,986	0	1,350,213		24,600	0		1,174,267	0	1,198,867	741,624		
55132	Fluvanna County	1,043,699	0		902,009	0	1,945,708		0	0		1,817,317	0	1,817,317	540,031		
55133	Franklin County	1,532,376	0		2,312,718	0	3,845,094		202,167	0		4,629,331	0	4,831,498	1,128,766		
55134	Frederick County	7,519,677	1,125,092		5,907,548	0	14,552,317		2,701,657	0		11,969,558	0	14,671,215	5,487,413		
55135	Giles County	783,554	0		860,860	0	1,644,414		0	0		1,706,329	0	1,706,329	828,272		
55136	Gloucester County	2,765,240	0		2,395,763	0	5,161,003		0	0		4,824,764	0	4,824,764	2,434,434		
55137	Goochland County	1,177,060	50,482		1,364,363	0	2,591,905		281,050	0		2,761,793	0	3,042,843	1,757,670		
55138	Grayson County	971,928	0		698,004	0	1,669,932		54,102	0		1,398,007	0	1,452,109	494,618		
55139	Greene County	1,435,343	0		773,929	0	2,209,272		82,452	0		1,548,500	0	1,630,952	332,679		
55140	Greensville County	476,654	0		812,193	0	1,288,847		50,678	0		1,638,333	0	1,689,011	161,593		
55141	Halifax County	1,007,457	0		1,389,897	0	2,397,354		0	0		2,768,049	0	2,768,049	378,583		
55142	Hanover County	12,604,234	0		9,806,259	0	22,410,493		0	0		19,698,004	0	19,698,004	9,570,839		
55143	Henrico County	62,223,858	0		45,545,854	0	107,769,712		0	0		90,817,399	0	90,817,399	63,609,359		
55144	Henry County	4,179,188	0		2,817,520	0	6,996,708		407,266	0		5,656,030	0	6,063,296	2,313,768		
55145	Highland County	102,240	0		244,549	0	346,789		1,386	0		477,307	0	478,693	58,038		
55146	Isle of Wight County	1,578,461	0		1,738,933	0	3,317,394		55,534	0		3,505,912	0	3,561,446	1,232,469		
55147	James City County	7,855,243	0		6,373,971	0	14,229,214		124,398	0		12,737,065	0	12,861,463	6,128,309		
55148	King George County	1,865,637	0		1,443,438	0	3,309,075		0	0		2,936,804	0	2,936,804	2,321,279		
55149	King and Queen County	130,504	0		409,338	0	539,842		0	0		809,147	0	809,147	144,267		
55150	King William County	786,112	0		617,868	0	1,403,980		0	0		1,244,273	0	1,244,273	633,379		
55151	Lancaster County	265,176	0		764,041	0	1,029,217		53,779	0		1,537,575	0	1,591,354	412,398		
55152	Lee County	663,655	0		919,216	0	1,582,871		149,254	0		1,833,965	0	1,983,219	224,068		
55153	Loudoun County	36,628,450	10,062,887		29,278,707	0	75,970,044		14,364,182	0		58,802,336	0	73,166,518	44,010,229		
55154	Louisa County	2,304,638	0		1,547,323	0	3,851,961		44,454	0		3,129,034	0	3,173,488	1,593,344		
55155	Lunenburg County	391,360	0		405,320	0	796,680		0	0		808,313	0	808,313	312,208		
55156	Madison County	524,973	0		668,034	0	1,193,007		338,449	0		1,339,946	0	1,678,395	(22,571)		
55157	Mathews County	573,491	0		461,489	0	1,034,980		82,632	0		925,435	0	1,008,067	327,489		
55158	Mecklenburg County	2,887,372	0		1,628,983	0	4,516,355		89,527	0		3,227,682	0	3,317,209	1,343,786		
55159	Middlesex County	320,417	0		456,297	0	776,714		156,598	0		916,643	0	1,073,241	(272,309)		



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	
55160	Montgomery County	3,692,020	0	2,960,226	0	6,652,246	0	0	5,968,599	0	5,968,599	3,082,459
55162	Nelson County	716,638	0	640,947	0	1,357,585	102,125	0	1,274,640	0	1,376,765	226,266
55163	New Kent County	1,123,958	0	1,135,330	0	2,259,288	259,640	0	2,309,457	0	2,569,097	1,532,411
55165	Northampton County	2,279,729	0	1,282,374	0	3,562,103	120,112	0	2,574,772	0	2,694,884	1,704,057
55166	Northumberland County	1,081,908	0	641,102	0	1,723,010	63,799	0	1,299,493	0	1,363,292	599,405
55167	Nottoway County	337,434	0	601,008	0	938,442	0	0	1,213,453	0	1,213,453	79,606
55168	Orange County	1,104,600	0	1,401,373	0	2,505,973	32,170	0	2,805,250	0	2,837,420	547,312
55169	Page County	999,497	0	1,091,714	0	2,091,211	76,519	0	2,193,629	0	2,270,148	607,534
55170	Patrick County	891,022	58,055	869,012	0	1,818,089	353,351	0	1,734,601	0	2,087,952	709,839
55171	Pittsylvania County	1,211,566	0	2,350,601	0	3,562,167	46,569	0	4,700,587	0	4,747,156	1,656,963
55172	Powhatan County	1,191,743	261,986	885,617	0	2,339,346	217,949	0	1,814,563	0	2,032,512	1,606,611
55173	Prince Edward County	997,973	0	822,490	0	1,820,463	74,372	0	1,647,001	0	1,721,373	588,765
55174	Prince George County	3,551,678	0	2,063,713	0	5,615,391	102,273	0	4,110,487	0	4,212,760	3,258,714
55176	Prince William County	71,728,659	9,104,206	43,848,484	0	124,681,349	14,706,375	0	88,106,787	0	102,813,162	52,257,164
55177	Pulaski County	3,045,071	0	1,908,091	0	4,953,162	0	0	3,815,223	0	3,815,223	2,140,410
55178	Rappahannock County	0	0	514,923	0	514,923	65,615	0	1,028,915	0	1,094,530	(59,683)
55179	Richmond County	632,970	0	492,672	0	1,125,642	0	0	991,746	0	991,746	581,422
55180	Roanoke County	17,402,754	0	8,058,041	0	25,460,795	194,318	0	16,164,336	0	16,358,654	13,815,730
55181	Rockbridge County	1,443,490	0	1,177,990	0	2,621,480	267,695	0	2,389,693	0	2,657,388	1,227,714
55182	Rockingham County	5,874,191	0	3,734,922	0	9,609,113	0	0	7,583,394	0	7,583,394	7,220,437
55183	Russell County	1,465,043	0	1,001,039	0	2,466,082	41,199	0	1,970,347	0	2,011,546	946,138
55184	Scott County	1,858,037	0	916,695	0	2,774,732	95,816	0	1,830,277	0	1,926,093	1,426,474
55185	Shenandoah County	2,861,718	0	1,844,312	0	4,706,030	539,035	0	3,721,445	0	4,260,480	1,489,095
55186	Smyth County	1,696,155	0	1,451,657	0	3,147,812	0	0	2,896,720	0	2,896,720	1,171,642
55187	Southampton County	952,708	0	1,423,493	0	2,376,201	113,798	0	2,840,622	0	2,954,420	106,365
55188	Spotsylvania County	7,037,970	1,140,431	6,894,661	0	15,073,062	1,488,235	0	14,018,268	0	15,506,503	9,671,346
55189	Stafford County	14,972,390	301,762	7,263,617	0	22,537,769	377,837	0	14,670,914	0	15,048,751	14,399,824
55190	Surry County	612,287	0	626,098	0	1,238,385	65,132	0	1,244,113	0	1,309,245	180,944
55191	Sussex County	174,769	0	984,842	0	1,159,611	68,446	0	1,962,349	0	2,030,795	(527,547)
55192	Tazewell County	981,451	0	1,839,309	0	2,820,760	0	0	3,678,705	0	3,678,705	661,918
55193	Warren County	777,789	0	1,577,341	0	2,355,130	293,581	0	3,159,953	0	3,453,534	553,513
55195	Washington County	2,301,039	0	1,587,410	0	3,888,449	191,029	0	3,171,862	0	3,362,891	1,265,851
55196	Westmoreland County	205,329	0	912,701	0	1,118,030	206,089	0	1,847,249	0	2,053,338	270,990
55197	Wise County	2,243,846	0	1,771,710	0	4,015,556	111,927	0	3,519,895	0	3,631,822	1,211,593
55198	Wythe County	971,023	0	1,202,114	0	2,173,137	91,452	0	2,397,779	0	2,489,231	628,305
55199	York County	10,494,685	0	7,239,336	0	17,734,021	348,392	0	14,484,419	0	14,832,811	7,202,350
55200	City of Alexandria	15,539,713	0	19,324,924	0	34,864,637	669,003	0	38,442,002	0	39,111,005	14,607,833
55201	City of Bristol	1,942,482	0	3,184,370	0	5,126,852	0	0	6,345,071	0	6,345,071	1,961,769
55202	City of Buena Vista	352,992	0	594,178	0	947,170	313,837	0	1,192,213	0	1,506,050	(140,302)
55203	Town of St. Paul	0	0	97,755	0	97,755	112,404	0	193,672	0	306,076	(49,101)
55204	Town of Clifton Forge	111,341	0	310,514	0	421,855	0	0	614,530	0	614,530	112,495
55205	City of Danville	956,338	0	913,003	0	1,869,341	356,821	0	1,825,979	0	2,182,800	64,347
55206	City of Fredericksburg	3,231,186	0	3,991,790	0	7,222,976	0	0	7,954,621	0	7,954,621	4,460,699
55207	City of Hampton	14,392,442	0	17,019,565	0	31,412,007	593,754	0	33,823,143	0	34,416,897	17,756,887
55208	City of Harrisonburg	4,534,296	0	4,856,801	0	9,391,097	286,912	0	9,758,700	0	10,045,612	4,785,656
55209	City of Hopewell	2,015,172	0	3,345,853	0	5,361,025	0	0	6,634,795	0	6,634,795	1,065,697
55210	City of Lynchburg	13,191,943	0	9,755,268	0	22,947,211	891,578	0	19,437,576	0	20,329,154	11,760,393
55211	Town of Crewe	152,264	0	127,738	0	280,002	0	0	255,657	0	255,657	89,917
55212	City of Norfolk	9,655,269	0	4,043,515	0	13,698,784	256,393	0	8,695,438	0	8,951,831	6,664,537
55213	City of Petersburg	2,057,972	0	5,378,724	0	7,436,696	0	0	10,659,724	0	10,659,724	1,171,384
55214	City of Portsmouth	13,080,634	0	12,159,422	0	25,240,056	0	0	24,184,459	0	24,184,459	9,061,680
55215	City of Radford	1,421,798	0	1,796,690	0	3,218,488	64,927	0	3,582,667	0	3,647,594	1,234,667
55216	City of Richmond	3,510,139	0	4,351,995	0	7,862,134	96,586	0	8,611,049	0	8,707,635	872,404
55217	City of Roanoke	5,302,871	219,215	2,133,861	0	7,655,947	38,298	0	4,254,655	0	4,292,953	4,003,139
55218	Town of Craigsville	1,845	0	18,017	0	19,862	14,246	0	36,139	0	50,385	7,874
55219	City of Staunton	2,405,234	0	2,261,999	0	4,667,233	0	0	4,508,707	0	4,508,707	2,784,148
55220	City of Suffolk	12,245,899	0	10,053,264	0	22,299,163	740,669	0	20,178,230	0	20,918,899	11,438,614



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 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	Pension Expense	
55221	City of Williamsburg	2,130,893	0	2,124,801	0	4,255,694	0	0	4,229,350	0	4,229,350	2,485,512	
55222	City of Winchester	5,384,114	0	3,767,624	0	9,151,738	96,369	0	7,509,687	0	7,606,056	2,565,321	
55223	City of Martinsville	3,487,489	0	2,766,013	0	6,253,502	53,890	0	5,469,904	0	5,523,794	2,496,558	
55224	City of Falls Church	77,482	0	200,705	0	278,187	0	0	400,890	0	400,890	48,503	
55225	City of Colonial Heights	2,896,167	0	2,473,660	0	5,369,827	114,478	0	4,956,131	0	5,070,609	2,463,724	
55226	Town of Front Royal	1,535,017	0	1,193,412	0	2,728,429	0	0	2,380,470	0	2,380,470	1,206,078	
55227	Town of Boyce	0	0	2,985	0	2,985	0	0	6,048	0	6,048	(9,607)	
55228	Town of Middletown	0	0	34,583	0	34,583	30,101	0	68,496	0	98,597	(5,037)	
55229	Town of Chilhowie	193,549	0	135,557	0	329,106	57,965	0	255,581	0	313,546	31,063	
55230	City of Covington	1,105,576	0	710,925	0	1,816,501	151,550	0	1,402,845	0	1,554,395	(32,552)	
55231	Town of Floyd	37,088	0	10,813	0	47,901	23,127	0	21,812	0	44,939	3,206	
55232	City of Franklin	621,352	0	1,219,496	0	1,840,848	37,150	0	2,448,025	0	2,485,175	407,645	
55233	City of Chesapeake	33,996,512	0	30,359,621	0	64,356,133	888,321	0	60,815,537	0	61,703,858	35,105,768	
55234	City of Virginia Beach	92,260,250	248,154	60,512,301	0	153,020,705	8,490,800	0	120,418,142	0	128,908,942	80,836,962	
55235	City of Norton	545,581	0	637,448	0	1,183,029	9,328	0	1,273,901	0	1,283,229	236,281	
55236	City of Manassas Park	715,736	0	1,393,012	0	2,108,748	0	0	2,817,277	0	2,817,277	1,029,079	
55237	Town of Exmore	28,748	0	71,407	0	100,155	32,049	0	143,243	0	175,292	(67,143)	
55238	Town of Pound	0	0	46,631	0	46,631	0	0	91,321	0	91,321	(619,952)	
55239	Town of Grottoes	66,532	0	88,263	0	154,795	106,490	0	179,474	0	285,964	(142,611)	
55240	Town of Onley	35,847	0	19,009	0	54,856	273	0	41,442	0	41,715	36,347	
55241	Town of West Point	123,045	0	189,274	0	312,319	351,637	0	389,613	0	741,250	114,805	
55242	Town of South Hill	508,599	0	380,286	0	888,885	172,094	0	770,601	0	942,695	586,578	
55243	Town of Rural Retreat	61,808	0	27,944	0	89,752	56,021	0	56,453	0	112,474	31,332	
55244	Town of Dillwyn	0	0	741	0	741	0	0	1,499	0	1,499	800	
55245	Town of Scottsville	0	0	18,099	0	18,099	0	0	36,224	0	36,224	8,679	
55246	Town of Burkeville	14,026	0	11,829	0	25,855	0	0	23,139	0	23,139	814	
55247	Town of Madison	605	532	2,859	0	3,996	9,444	0	5,781	0	15,225	(10,022)	
55248	Town of Pennington Gap	91,126	0	46,566	0	137,692	15,238	0	94,744	0	109,982	45,089	
55249	Town of La Crosse	28,527	0	15,222	0	43,749	0	0	30,313	0	30,313	17,635	
55250	Town of Rich Creek	28,586	92	18,634	0	47,312	6,084	0	36,969	0	43,053	20,471	
55252	Town of Windsor	86,665	0	45,057	0	131,722	1,068	0	96,811	0	97,879	124,491	
55253	Town of Haysi	44,014	0	7,278	0	51,292	0	0	14,152	0	14,152	66,202	
55254	Town of Stephens City	184,145	0	51,177	0	235,322	7,928	0	100,607	0	108,535	87,018	
55255	Town of Brodnax	5,551	0	6,149	0	11,700	9,049	0	12,381	0	21,430	(17,524)	
55256	Town of Mineral	0	0	8,255	0	8,255	1,225	0	16,620	0	17,845	(38,683)	
55257	Town of Lebanon	263,613	12,957	182,269	0	458,839	69,535	0	362,818	0	432,353	546,065	
55258	City of Newport News	1,015,902	592,289	2,537,330	0	4,145,521	3,028,122	0	5,278,389	0	8,306,511	4,207,133	
55259	Town of Richlands	188,619	91,446	246,028	0	526,093	155,739	0	488,364	0	644,103	710,990	
55260	Town of Haymarket	110,160	2,695	34,384	0	147,239	78,763	1,742	69,150	0	149,655	(20,164)	
55261	Town of Lovettsville	9,392	371	23,727	0	33,490	31,973	0	46,563	0	78,536	(44,094)	
55262	Town of Troutville	5,622	0	1,188	0	6,810	766	496	2,211	0	3,473	6,992	
55263	Town of Buchanan	0	36	1,377	0	1,413	11,617	0	2,999	0	14,616	2,096	
55264	Town of Eastville	61,608	9,503	7,046	0	78,157	8,068	0	15,544	0	23,612	110,211	
55265	Town of Occoquan	66,217	592	7,261	0	74,070	0	0	15,941	0	15,941	(23,196)	
55266	Town of Farmville	640,036	0	98,555	0	738,591	0	0	128,165	0	128,165	502,314	
55267	Town of Glade Spring	0	0	0	0	0	1,225	0	2,194	0	3,419	61,429	
55300	Town of Abingdon	585,911	0	704,310	0	1,290,221	103,972	0	1,400,737	0	1,504,709	(98,627)	
55301	Town of Dumfries	21,045	0	171,710	0	192,755	56,595	0	346,140	0	402,735	174,870	
55302	Town of Iron Gate	7,183	0	8,626	0	15,809	0	0	17,122	0	17,122	2,110	
55303	Town of Montross	7,630	0	15,000	0	22,630	0	0	29,664	0	29,664	18,085	
55304	Town of South Boston	597,948	0	716,537	0	1,314,485	307,151	0	1,422,673	0	1,729,824	124,720	
55305	Town of Gretna	0	8,781	73,817	0	82,598	105,472	0	147,419	0	252,891	(113,191)	
55306	Town of Remington	33,396	0	24,905	0	58,301	10,152	0	49,812	0	59,964	55,795	
55307	City of Lexington	503,060	0	856,997	0	1,360,057	0	0	1,701,579	0	1,701,579	360,277	
55308	City of Waynesboro	2,869,903	0	2,354,017	0	5,223,920	0	0	4,687,891	0	4,687,891	2,456,398	
55309	Town of Colonial Beach	44,576	0	264,845	0	309,421	0	0	524,116	0	524,116	(5,990)	
55310	Town of Smithfield	189,608	0	421,836	0	611,444	76,604	0	845,398	0	922,002	(153,431)	



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 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	Pension Expense
55311	Town of Brookneal	9,989	0		48,561	0	58,550	0	0	94,722	0	94,722	0	94,722	141,735	
55312	Town of Hamilton	0	0		25,930	0	25,930	0	0	51,043	0	51,043	0	51,043	59,655	
55313	City of Galax	229,919	0		1,001,464	0	1,231,383	257,920	0	1,993,656	0	2,251,576	0	(370,993)		
55314	Town of Jonesville	91,587	0		38,173	0	129,760	0	0	77,269	0	77,269	0	12,793		
55315	Town of Wytheville	461,945	0		971,827	0	1,433,772	268,298	0	1,964,916	0	2,233,214	0	699,551		
55316	City of Fairfax	8,507,041	0		4,472,074	0	12,979,115	0	0	8,857,113	0	8,857,113	0	6,256,990		
55317	Town of Vienna	2,486,574	0		2,065,661	0	4,552,235	359,305	0	4,130,118	0	4,489,423	0	1,405,639		
55318	Town of Vinton	678,771	0		608,347	0	1,287,118	2,980	0	1,200,879	0	1,203,859	0	573,297		
55319	City of Emporia	356,978	0		921,412	0	1,278,390	0	0	1,839,968	0	1,839,968	0	225,334		
55320	Town of Culpeper	2,173,764	0		1,343,109	0	3,516,873	36,171	0	2,672,912	0	2,709,083	0	1,330,821		
55321	Town of Woodstock	391,679	4,183		397,353	0	793,215	232,501	0	788,668	0	1,021,169	0	104,047		
55322	Town of Glasgow	0	0		34,840	0	34,840	0	0	70,098	0	70,098	0	6,188		
55323	Town of Marion	30,462	0		523,241	0	553,703	203,287	0	1,054,685	0	1,257,972	0	(130,951)		
55324	Town of Altavista	121,719	0		374,828	0	496,547	0	0	755,069	0	755,069	0	443,969		
55325	Town of Herndon	2,157,716	0		2,913,975	0	5,071,691	45,379	0	5,813,347	0	5,858,726	0	769,653		
55326	Town of Pearisburg	243,279	0		248,258	0	491,537	78,322	0	489,979	0	568,301	0	31,643		
55327	Town of Christiansburg	1,486,221	0		1,479,007	0	2,965,228	0	0	2,985,893	0	2,985,893	0	1,936,364		
55328	Town of Wakefield	16,133	0		25,001	0	41,134	0	0	45,377	0	45,377	0	97,564		
55329	Town of Leesburg	3,036,045	0		3,581,090	0	6,617,135	0	0	7,204,611	0	7,204,611	0	2,552,600		
55330	Town of Chatham	39,508	0		73,003	0	112,511	0	0	145,278	0	145,278	0	(83,260)		
55331	Town of Bowling Green	15,212	0		35,779	0	50,991	0	0	69,897	0	69,897	0	(29,557)		
55332	City of Manassas	8,750,882	0		4,612,410	0	13,363,292	559,299	0	9,264,460	0	9,823,759	0	6,984,604		
55333	Town of Albemarle	0	0		10,782	0	10,782	0	0	21,620	0	21,620	0	(21,845)		
55334	Town of Boydton	0	0		49,772	0	49,772	15,549	0	100,069	0	115,618	0	(28,921)		
55335	City of Salem	4,888,152	0		5,621,719	0	10,509,871	0	0	11,144,076	0	11,144,076	0	6,318,977		
55336	Town of Mckenney	13,969	0		9,974	0	23,943	0	0	19,841	0	19,841	0	10,973		
55337	Town of Narrows	169,430	0		134,211	0	303,641	0	0	264,922	0	264,922	0	179,596		
55338	Town of Quantico	10,913	0		25,124	0	36,037	0	0	49,873	0	49,873	0	24,161		
55339	Town of Halifax	92,907	0		71,237	0	164,144	0	0	145,813	0	145,813	0	20,329		
55340	Town of Blacksburg	3,961,859	0		2,455,350	0	6,417,209	83,979	0	4,914,528	0	4,998,507	0	4,269,118		
55341	Town of Chincoteague	159,465	19,977		305,708	0	485,150	425,330	0	1,046,224	0	1,046,224	0	153,497		
55342	Town of Lawrenceville	113,011	0		134,976	0	247,987	0	0	270,604	0	270,604	0	(49,916)		
55343	Town of Amherst	338,424	0		144,699	0	483,123	16,523	0	294,240	0	310,763	0	306,271		
55344	Town of Stanley	45,947	0		101,473	0	147,420	129,170	0	202,549	0	331,719	0	(158,189)		
55345	Town of Hillsville	0	0		229,940	0	229,940	174,250	0	462,560	0	636,810	0	(143,745)		
55346	Town of Elkton	58,908	0		136,472	0	195,380	0	0	272,812	0	272,812	0	60,248		
55347	Town of Bridgewater	308,524	0		360,029	0	668,553	0	0	714,902	0	714,902	0	651,702		
55348	Town of Purcellville	729,279	0		582,895	0	1,312,174	6,242	0	1,176,378	0	1,182,620	0	688,625		
55349	Town of Timberville	300,170	0		98,629	0	398,799	0	0	194,604	0	194,604	0	182,462		
55350	Town of Wise	816,925	0		403,772	0	1,220,697	11,279	0	802,946	0	814,225	0	400,981		
55351	Town of New Market	1,371	0		120,610	0	121,981	23,243	0	246,782	0	270,025	0	98,149		
55352	Town of Tappahannock	350,319	0		203,373	0	553,692	0	0	402,843	0	402,843	0	251,376		
55353	Town of Rocky Mount	735,049	0		405,312	0	1,140,361	0	0	802,219	0	802,219	0	611,133		
55354	Town of Big Stone Gap	370,165	0		354,982	0	725,147	0	0	701,249	0	701,249	0	331,212		
55355	Town of Luray	516,547	0		386,771	0	903,318	3,668	0	771,357	0	775,025	0	300,459		
55356	Town of Stuart	0	0		0	0	0	0	0	22,820	0	22,820	0	27		
55357	Town of Strasburg	615,875	0		410,876	0	1,026,751	0	0	822,112	0	822,112	0	528,175		
55358	Town of Appomattox	150,029	0		101,291	0	251,320	0	0	203,961	0	203,961	0	237,688		
55359	Town of Clarksville	298,303	0		133,779	0	432,082	2,510	0	264,718	0	267,228	0	351,582		
55360	Town of Dublin	261,716	0		165,596	0	427,312	54,745	0	328,473	0	383,218	0	76,140		
55361	Town of Middleburg	170,638	0		115,377	0	286,015	0	0	234,400	0	234,400	0	237,702		
55362	Town of Edinburg	1,779	0		48,266	0	50,045	0	0	97,511	0	97,511	0	(40,927)		
55363	Town of Chase City	174,934	0		195,956	0	370,890	0	0	387,826	0	387,826	0	192,555		
55364	Town of Bedford	804,748	0		773,821	0	1,578,569	48,657	0	1,546,864	0	1,595,521	0	902,467		
55365	City of Poquoson	1,461,886	0		1,151,949	0	2,613,835	0	0	2,296,546	0	2,296,546	0	952,711		
55366	Town of Ashland	457,908	0		572,519	0	1,030,427	28,872	0	1,154,243	0	1,183,115	0	460,092		
55367	Town of Broadway	263,659	12,128		123,236	0	399,023	1,953	0	250,475	0	252,428	0	287,837		



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources						
		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	Pension Expense
55368	Town of Berryville	73,526	0	236,132	0	309,658	0	0	472,402	0	472,402	94,166
55369	Town of Tazewell	0	0	261,476	0	261,476	345,625	0	526,204	0	871,829	(169,416)
55370	Town of Urbanna	6,301	0	36,767	0	43,068	0	0	73,671	0	73,671	(47,312)
55371	Town of Bluefield	118,558	0	289,868	0	408,426	6,386	0	588,062	0	594,448	225,997
55372	Town of Weber City	4,007	0	26,740	0	30,747	0	0	53,246	0	53,246	58,012
55373	Town of Damascus	0	0	7,526	0	7,526	0	0	15,598	0	15,598	(13,997)
55374	Town of Hurt	0	0	24,212	0	24,212	0	0	47,876	0	47,876	49,743
55375	Town of Waverly	0	0	82,695	0	82,695	0	0	164,010	0	164,010	178,604
55376	Town of Coeburn	35,844	0	110,245	0	146,089	0	0	219,137	0	219,137	44,492
55377	Town of Dayton	21,911	0	108,416	0	130,327	0	0	217,393	0	217,393	109,797
55378	Town of Courtland	0	0	25,356	0	25,356	1,185	0	50,953	0	52,138	(12,037)
55379	Town of Cape Charles	0	0	136,930	0	136,930	6,088	0	277,576	0	283,664	8,308
55380	Town of Independence	125,177	0	56,911	0	182,088	12,984	0	111,287	0	124,271	112,938
55381	Town of Warsaw	85,545	0	82,054	0	167,599	10,932	0	164,197	0	175,129	(31,144)
55382	Town of Grundy	30,826	0	106,099	0	136,925	0	0	209,917	0	209,917	13,351
55383	Town of Warrenton	598,903	0	959,108	0	1,558,011	0	0	1,914,765	0	1,914,765	297,036
55384	Town of Louisa	3,104	0	110,528	0	113,632	0	0	220,558	0	220,558	36,217
55385	Town of Kenbridge	46,869	0	52,648	0	99,517	44,912	0	105,937	0	150,849	(85,866)
55386	Town of Mt Jackson	10,187	0	101,828	0	112,015	40,762	0	204,955	0	245,717	74,359
55387	Town of Palaski	1,123,086	0	816,005	0	1,939,091	205,081	0	1,617,920	0	1,823,001	196,418
55388	Town of Jarratt	1,435	0	7,996	0	9,431	0	0	16,193	0	16,193	455
55389	Town of Pembroke	77,355	0	37,129	0	114,484	19,900	0	69,112	0	89,012	53,131
55390	Town of Parkley	28,181	0	25,492	0	53,673	0	0	50,884	0	50,884	11,425
55391	Town of Onancock	108,305	0	83,573	0	191,878	0	0	167,042	0	167,042	93,992
55392	Town of Victoria	60,838	0	72,898	0	133,736	39,640	0	146,255	0	185,895	(38,030)
55393	Town of Shenandoah	396,986	0	85,130	0	482,116	76,502	0	188,807	0	265,309	225,121
55394	Town of Gate City	29,194	0	71,422	0	100,616	0	0	143,354	0	143,354	10,215
55395	Town of Round Hill	16,354	0	79,918	0	96,272	8,041	0	163,196	0	171,237	31,648
55396	Town of Kilmarnock	197,744	0	121,634	0	319,378	31,491	0	244,201	0	275,692	45,177
55397	Town of Orange	537,164	0	310,414	0	847,578	0	0	627,116	0	627,116	493,147
55398	Town of Saltville	120,121	0	71,688	0	191,809	236	0	142,324	0	142,560	113,646
55399	Town of Blackstone	273,056	0	320,945	0	594,001	59,651	0	648,470	0	708,121	108,813
55401	Southeastern Public Svc Auth	60,874	0	1,743,399	0	1,804,273	0	0	3,463,517	0	3,463,517	(1,043,717)
55402	Pittsylvania Co Svc Auth	23,857	312	66,525	0	90,694	2,363	0	130,932	0	133,295	87,999
55403	Rappahannock Area Youth Services and Group Home Commission	11,366	0	36,778	0	48,144	4,452	0	72,405	0	76,857	(53,421)
55404	Appomattox Regional Library	75,574	0	104,813	0	180,387	43,189	0	208,597	0	251,786	(110,998)
55405	Staunton Red-Hous Auth	67,817	0	64,115	0	131,932	2,564	0	122,463	0	125,027	(16,951)
55406	Hampton Newport News Community Services Board	1,058,793	0	2,882,300	0	3,941,093	66,517	0	5,750,824	0	5,817,341	(1,853,277)
55408	Alleghany Highlands Regional Library Inc.	42,681	0	13,910	0	56,591	0	0	27,074	0	27,074	61,511
55409	Southside Reg Juvenile Group Home	0	0	31,849	0	31,849	0	0	61,450	0	61,450	34,252
55411	Hampton Roads Sanitation Dist	12,863,405	0	7,614,746	0	20,478,151	0	0	15,157,430	0	15,157,430	6,510,631
55412	Peninsula Airport Commission	93,469	0	278,393	0	371,862	0	0	555,140	0	555,140	211,897
55413	Richmond Redevelopment and Housing Authority	212,345	0	1,993,446	0	2,205,791	0	0	3,930,700	0	3,930,700	(1,080,158)
55415	Chesapeake Red-Hous Auth	397,144	0	383,531	0	780,675	0	0	767,575	0	767,575	311,332
55416	Alexandria Renew Enterprises	1,111,643	0	1,519,839	0	2,631,482	0	0	3,022,249	0	3,022,249	1,527,321
55417	Norfolk Airport Authority	1,035,476	0	1,698,228	0	2,733,704	0	0	3,430,033	0	3,430,033	911,104
55418	Charlottesville Red-Hous Auth	17,597	0	128,087	0	145,684	0	0	255,615	0	255,615	(114,723)
55419	Hampton Red-Hous Authority	258,773	0	527,474	0	786,247	0	0	1,041,936	0	1,041,936	321,557
55420	Loudoun County Sanitation Authority	1,801,978	122,052	2,123,001	0	4,047,031	237,880	0	4,268,543	0	4,506,423	1,037,094
55421	Danville Red-Hous Auth	512,073	0	270,528	0	782,601	0	0	537,848	0	537,848	69,802
55422	NRV Regional Water Authority	616,725	26,654	117,742	0	761,121	1,103	0	241,701	0	242,804	437,635
55423	Northern Virginia Juvenile Detention Center	63,273	0	552,766	0	616,039	0	0	1,079,220	0	1,079,220	126,905
55424	Hopewell Red-Hous Auth	0	0	165,107	0	165,107	6,284	0	326,909	0	333,193	(241,568)
55425	Colonial Behavioral Health	84,679	0	1,097,225	0	1,181,904	0	0	2,188,111	0	2,188,111	495,892
55426	Blacksburg-VPI Sanitation Authority	39,368	0	277,870	0	317,238	1,885	0	557,692	0	559,577	(240,947)
55427	Potomac River Fisheries Comm	51,907	0	49,849	0	101,756	0	0	97,658	0	97,658	93,309
55428	Chesapeake Bridge-Tunnel	926,950	0	1,274,043	0	2,200,993	0	0	2,544,697	0	2,544,697	1,149,448



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	
55429	Alexandria Red-Hous Auth	0	0	553,046	0	553,046	171,671	0	1,091,067	0	1,262,738	(424,347)
55430	Albemarle Co Service Auth	1,345,512	0	579,379	0	1,924,891	0	0	1,145,535	0	1,145,535	1,047,306
55431	Franklin Red-Hous Auth	0	0	45,052	0	45,052	5,410	0	91,435	0	96,845	(121,108)
55432	Bristol Redevelopment and Housing Authority	83,646	0	114,274	0	197,920	9,891	0	226,587	0	236,478	(48,600)
55433	Norfolk Red-Hous Auth	1,242,264	0	2,838,048	0	4,080,312	0	0	5,579,685	0	5,579,685	1,102,766
55435	Richmond Metropolitan Transportation Authority	0	0	681,679	0	681,679	352,254	0	1,363,278	0	1,715,532	(720,832)
55436	Riverside Regional Jail	1,153,535	0	2,028,105	0	3,181,640	0	0	4,036,634	0	4,036,634	2,134,168
55437	Peninsula Ports Authority of Virginia	0	0	57,779	0	57,779	0	0	115,917	0	115,917	(114,936)
55439	Rappahannock Rapidan Regional Commission	65,927	0	54,894	0	120,821	0	0	109,907	0	109,907	(23,149)
55440	Shenandoah Valley Juvenile Center	106,600	0	195,942	0	302,542	0	0	386,775	0	386,775	278,373
55442	Southside Regional Library Bd	0	0	45,937	0	45,937	0	0	90,623	0	90,623	34,833
55443	Bedford Public Library	163,675	0	103,024	0	266,699	0	0	203,954	0	203,954	89,969
55444	Eastern Shore Economic Development Commission	0	0	17,459	0	17,459	0	0	35,352	0	35,352	(53,625)
55445	Chesterfield County Health Center Commission	38,433	0	682,541	0	720,974	0	0	1,366,421	0	1,366,421	79,630
55446	Washington County Service Authority	549,058	0	518,833	0	1,067,891	152,951	0	1,034,394	0	1,187,345	(74,270)
55447	Rappahannock Area Comm Svcs	1,593,820	0	1,647,693	0	3,241,513	221,853	0	3,284,689	0	3,506,542	(142,399)
55449	Hampton Roads Planning District Commission	667,284	0	518,771	0	1,186,055	0	0	1,023,217	0	1,023,217	511,670
55450	Meherrin Regional Library	16,516	0	62,274	0	78,790	0	0	123,746	0	123,746	(1,089)
55451	New River Valley Regional Commission	92,021	0	98,915	0	190,936	0	0	198,756	0	198,756	77,594
55452	Northern Virginia Health Care Center	0	0	1,001,726	0	1,001,726	80,078	0	2,008,139	0	2,088,217	(592,596)
55453	Rockbridge Area Comm Svc Bd	401,459	0	545,184	0	946,643	0	0	1,084,765	0	1,084,765	4,667
55454	Greensville - Emporia So Svcs	138,338	0	199,680	0	338,018	0	0	398,144	0	398,144	23,089
55455	James City Service Authority	536,578	0	647,555	0	1,184,133	0	0	1,292,278	0	1,292,278	584,709
55456	Accomack-Norhampton Plan	117,402	0	136,855	0	254,257	0	0	270,995	0	270,995	24,682
55457	Harrisonburg-Rockingham Regional Sewer Authority	161,730	0	247,894	0	409,624	135,217	0	495,513	0	630,730	56,180
55458	Wytheville Red- Hous Auth	38,215	0	74,009	0	112,224	0	0	148,907	0	148,907	32,497
55459	Waynesboro Red-Hous Auth	94,021	0	147,363	0	241,384	0	0	292,818	0	292,818	54,576
55460	Region Ten Community Services Board	1,752,938	0	2,105,208	0	3,858,146	0	0	4,184,261	0	4,184,261	1,399,063
55462	Lenowisco Planning Dist Comm	17,974	0	127,620	0	145,594	0	0	248,200	0	248,200	247,467
55465	Rivanna Water and Sewer Authority	355,731	0	732,544	0	1,088,275	0	0	1,469,033	0	1,469,033	149,846
55466	Appomattox River Water Auth	77,192	0	213,265	0	290,457	67,085	0	427,531	0	494,616	(372,357)
55467	Campbell Co Utilities & Svcs	409,770	0	167,846	0	577,616	0	0	339,081	0	339,081	365,355
55469	Eastern Shore Comm Svcs Bd	261,822	0	653,938	0	915,760	14,421	0	1,307,833	0	1,322,254	(256,381)
55470	Anchor Commission	12,122	0	118,894	0	131,016	0	0	237,473	0	237,473	(114,386)
55471	Horizon Behavioral Health	1,765,134	0	2,309,575	0	4,074,709	0	0	4,638,868	0	4,638,868	(1,312,711)
55472	District 19 Community Services Board	314,391	0	1,323,729	0	1,638,120	0	0	2,637,345	0	2,637,345	(787,388)
55473	Hampton Roads Transit	929,828	0	1,667,038	0	2,596,866	0	0	3,345,449	0	3,345,449	83,623
55474	Upper Occoquan Sewage Auth	2,520,926	0	2,104,232	0	4,625,158	0	0	4,203,719	0	4,203,719	1,250,934
55475	New River Valley Juv Det Comm	74,223	0	119,034	0	193,257	0	0	238,023	0	238,023	55,128
55476	Rockbridge Regional Library	67,285	0	73,556	0	140,841	0	0	147,529	0	147,529	106,202
55477	Frederick Co Sanitation Auth	606,738	25,762	393,277	0	1,025,777	19,229	0	789,464	0	808,693	349,824
55478	Western Tidewater Comm Svcs	888,004	0	1,503,976	0	2,391,980	648,503	0	3,040,268	0	3,688,771	(892,839)
55479	Cumberland Mountain Comm Svcs	2,018,930	0	1,337,256	0	3,356,186	0	0	2,674,421	0	2,674,421	1,416,825
55480	Fredericksburg-Stafford Park	0	0	72,242	0	72,242	0	0	146,083	0	146,083	(183,510)
55482	Middle Pen-No Neck Comm Svcs_Board	580,699	0	1,417,213	0	1,997,912	19,625	0	2,838,877	0	2,858,502	(1,220,087)
55483	Rockbridge Co Public Svc Auth	89,827	0	62,953	0	152,780	0	0	126,470	0	126,470	62,013
55484	Danville-Pittsylvania Community Services	996,092	0	1,153,224	0	2,149,316	92,561	0	2,320,262	0	2,412,823	(159,828)
55485	Crater Juv Det Home Comm	53,574	0	202,134	0	255,708	0	0	395,818	0	395,818	(215,880)
55486	Hampton Roads Workforce Council	190,540	0	305,001	0	495,541	0	0	606,808	0	606,808	29,701
55487	Capital Region Airport Comm	980,053	0	1,278,507	0	2,258,560	0	0	2,543,865	0	2,543,865	996,703
55488	Northwestern Comm Svcs Bd	412,795	0	891,575	0	1,304,370	61,890	0	1,776,188	0	1,838,078	(587,954)
55489	Harrisonburg Rockingham Community Services Board	653,952	0	795,306	0	1,449,258	354,715	0	1,595,130	0	1,949,845	(422,956)
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	2,693	0	2,693	5,136
55491	Middle Peninsula Reg Security	561,410	0	473,471	0	1,034,881	0	0	954,958	0	954,958	797,486
55492	Northern Neck Planning District Commission	3,941	0	60,629	0	64,570	0	0	121,983	0	121,983	(61,782)
55493	Planning Dis One Behavioral Health Svcs	2,479	0	64,181	0	66,660	0	0	129,926	0	129,926	(156,496)
55494	Rockbridge Area Social Service Dept	99,115	0	164,668	0	263,783	0	0	325,266	0	325,266	20,928



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				
55495	Dinwiddie Co Water Authority	101,058	0	92,996	0	194,054	0	0	185,924	0	185,924	109,248	
55496	Rappahannock Rapidan Community Services Board	511,839	0	1,401,768	0	1,913,607	22,420	0	2,802,824	0	2,825,244	(959,119)	
55498	Valley Community Services Bd	883,688	0	1,168,393	0	2,052,081	0	0	2,335,953	0	2,335,953	913,681	
55499	Eastern Shore Public Library	33,142	0	37,694	0	70,836	0	0	75,303	0	75,303	32,968	
55500	Alexandria City School Board	781,828	0	1,667,705	0	2,449,533	607	0	3,319,436	0	3,320,043	(1,113,790)	
55501	Albemarle County Schools	1,161,095	0	1,091,727	0	2,252,822	0	0	2,169,331	0	2,169,331	835,219	
55502	Alleghany Highlands Public Schools	493,707	0	342,956	0	836,663	0	0	824,368	0	824,368	1,485,418	
55503	Charlottesville Public Schools	79,757	0	374,424	0	454,181	0	0	738,071	0	738,071	(166,422)	
55504	Amherst County School Board	250,213	0	358,539	0	608,752	12,232	0	714,134	0	726,366	(44,946)	
55505	Appomattox County School Board	24,214	0	120,065	0	144,279	1,516	0	241,092	0	242,608	(47,870)	
55506	Arlington Public Schools	2,063,699	0	1,940,566	0	4,004,265	594,407	0	3,899,377	0	4,493,784	1,783,943	
55507	Augusta County School Board	63,511	0	428,398	0	491,909	1,634	0	838,417	0	840,051	(83,371)	
55508	Bath County School Board	97,545	0	140,801	0	238,346	12,724	0	277,500	0	290,224	(103,848)	
55509	Bedford County School Board	140,967	0	847,435	0	988,402	0	0	1,683,615	0	1,683,615	135,729	
55510	Bland County School Board	34,817	0	64,106	0	98,923	0	0	126,385	0	126,385	32,632	
55511	Botetourt County Schools	137,775	0	400,180	0	537,955	0	0	802,172	0	802,172	434,658	
55512	Norfolk Public Schools	571,063	0	2,921,626	0	3,492,689	0	0	5,773,198	0	5,773,198	160,642	
55513	Petersburg City Schools	236,933	0	446,899	0	683,832	17,365	0	887,995	0	905,360	(174,161)	
55514	Buckingham County School Board	15,686	0	136,434	0	152,120	3,720	0	271,614	0	275,334	(258,086)	
55515	Radford City School Board	24,282	0	62,051	0	86,333	0	0	120,989	0	120,989	22,918	
55516	Caroline County School Board	50,404	0	189,782	0	240,186	0	0	377,262	0	377,262	(12,115)	
55517	Carroll County School Board	165,336	0	360,568	0	525,904	0	0	716,239	0	716,239	68,020	
55518	Charles City Co School Bd	25,356	0	66,105	0	91,461	0	0	131,895	0	131,895	(11,831)	
55519	Charlotte County School Board	13,255	0	119,951	0	133,206	0	0	238,069	0	238,069	(62,647)	
55520	Chesterfield Co School Bd	1,095,851	0	3,388,918	0	4,484,769	0	0	6,743,287	0	6,743,287	1,658,803	
55521	Clarke County School Board	85,048	0	126,161	0	211,209	0	0	249,340	0	249,340	(8,024)	
55522	Winchester Public Schools	302,832	0	302,020	0	604,852	0	0	606,598	0	606,598	55,980	
55523	Culpeper County School Board	333,173	0	532,863	0	866,036	3,915	0	1,068,709	0	1,072,624	(27,277)	
55524	Cumberland County School Board	0	0	122,712	0	122,712	10,295	0	242,695	0	252,990	(97,311)	
55525	Dickenson County School Board	209,437	0	180,160	0	389,597	0	0	347,352	0	347,352	759,952	
55526	Dinwiddie County School Board	160,031	0	272,449	0	432,480	4,673	0	537,213	0	541,886	(105,057)	
55528	Essex County Public Schools	60,889	0	144,110	0	204,999	0	0	284,337	0	284,337	23,382	
55530	Covington City School Board	0	0	135,926	0	135,926	0	0	97,606	0	97,606	(16,019)	
55531	Floyd County School Board	0	0	214,658	0	214,658	48,539	0	424,017	0	472,556	48,212	
55532	Fluvanna County Public Schools	132,370	0	262,775	0	395,145	15,959	0	526,017	0	541,976	(137,774)	
55533	Chesapeake Public Schools	1,532,059	0	3,196,024	0	4,728,083	0	0	6,399,816	0	6,399,816	2,461,244	
55534	VA Beach City School Board	5,385,497	0	7,539,894	0	12,925,391	0	0	14,951,246	0	14,951,246	5,574,926	
55535	Giles County Schools	66,058	0	157,662	0	223,720	0	0	312,099	0	312,099	(6,137)	
55536	Gloucester County School Board	263,029	0	660,130	0	923,159	0	0	1,307,996	0	1,307,996	17,710	
55537	Goochland County School Board	188,849	0	155,388	0	344,237	67,541	0	311,810	0	379,351	(43,267)	
55538	Grayson County School Board	104,492	0	190,360	0	294,852	0	0	378,243	0	378,243	54,194	
55539	Greene County Public Schools	49,314	0	307,141	0	356,455	0	0	610,333	0	610,333	60,172	
55540	Greensville County Public Schools	0	0	195,513	0	195,513	34,069	0	388,843	0	422,912	(263,008)	
55541	Halifax County School Board	46,189	0	417,877	0	464,066	0	0	828,770	0	828,770	160,617	
55542	Hanover County Public Schools	0	0	979,396	0	979,396	136,955	0	1,940,705	0	2,077,660	(448,768)	
55543	Henrico Co School Board	0	0	152,606	0	152,606	0	0	296,267	0	296,267	594,901	
55544	Henry County Public Schools	112,647	0	575,621	0	688,268	0	0	1,150,246	0	1,150,246	(73,745)	
55545	Highland County School Board	0	0	29,714	0	29,714	16,227	0	59,622	0	75,849	2,044	
55546	Isle of Wight County Schools	62,947	0	220,201	0	283,148	0	0	436,134	0	436,134	180,365	
55548	King George Co School Board	258,523	0	302,017	0	560,540	0	0	608,491	0	608,491	188,777	
55549	King and Queen County School Board	48,922	0	117,452	0	166,374	4,486	0	233,484	0	237,970	(96,629)	
55550	King William Co School Board	19,862	0	135,540	0	155,402	35,478	0	271,871	0	307,349	(164,576)	
55551	Lancaster County Public Schools	13,086	0	124,013	0	137,099	0	0	243,164	0	243,164	30,549	
55552	Lee County School Board	153,078	0	272,427	0	425,505	0	0	541,103	0	541,103	426,759	
55553	Loudoun County School Board	7,655,301	0	6,010,795	0	13,666,096	0	0	12,072,989	0	12,072,989	8,393,223	
55554	Louisa County Public Schools	292,501	0	569,562	0	862,063	0	0	1,132,787	0	1,132,787	116,415	
55555	Lunenburg County School Board	80,255	0	101,479	0	181,734	10,795	0	201,092	0	211,887	(52,583)	



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							
55556	Madison County School Board	65,395	0	146,953	0	212,348	0	0	293,608	0	293,608	12,782				
55557	Mathews County School Board	72,637	0	119,708	0	192,345	0	0	235,104	0	235,104	(51,757)				
55558	Mecklenburg Co School Board	84,397	0	179,356	0	263,753	0	0	357,691	0	357,691	92,529				
55559	Middlesex County School Board	14,329	0	85,951	0	100,280	0	0	173,238	0	173,238	(38,805)				
55560	Montgomery County School Board	370,368	0	757,816	0	1,128,184	0	0	1,511,564	0	1,511,564	814,207				
55562	Nelson County Public Schools	59,703	0	256,937	0	316,640	0	0	510,928	0	510,928	120,915				
55563	New Kent County School Board	201	0	189,323	0	189,524	4,497	0	378,798	0	383,295	(46,315)				
55565	Northampton County Schools	39,149	0	127,389	0	166,538	0	0	251,691	0	251,691	26,998				
55566	Northumberland Co School Bd	54,275	0	122,888	0	177,163	0	0	243,474	0	243,474	33,844				
55567	Nottoway County School Board	17,295	0	213,716	0	231,011	0	0	421,740	0	421,740	(2,550)				
55568	Orange County Public Schools	216,561	0	373,626	0	590,187	0	0	741,594	0	741,594	396,777				
55569	Page County Public Schools	79,272	0	271,366	0	350,638	0	0	537,907	0	537,907	42,071				
55570	Patrick County School Board	80,670	0	248,743	0	329,413	0	0	497,175	0	497,175	126,342				
55571	Pittsylvania Co School Bd	320,392	0	477,968	0	798,360	0	0	948,735	0	948,735	403,378				
55572	Powhatan County School Board	65,061	0	309,478	0	374,539	0	0	619,539	0	619,539	2,205				
55573	Prince Edward Co School Bd	50,244	0	138,972	0	189,216	0	0	277,080	0	277,080	41,525				
55574	Prince George Co School Bd	291,348	0	601,474	0	892,822	0	0	1,189,261	0	1,189,261	196,816				
55576	Prince William Co School Bd	5,888,359	0	7,495,426	0	13,383,785	0	0	14,890,600	0	14,890,600	4,354,325				
55577	Pulaski County School Board	236,137	0	384,885	0	621,022	0	0	764,673	0	764,673	304,603				
55578	Rappahannock Co School Board	76,140	0	93,080	0	169,220	12,590	0	182,108	0	194,698	(55,299)				
55579	Richmond County School Board	0	0	28,626	0	28,626	0	0	56,962	0	56,962	(35,648)				
55580	Roanoke County School Board	0	0	1,068,169	0	1,068,169	0	0	2,106,148	0	2,106,148	(207,350)				
55581	Rockbridge Co School Bd	0	0	252,602	0	252,602	33,169	0	498,248	0	531,417	(295,763)				
55582	Rockingham Co School Bd	270,216	0	1,246,237	0	1,516,453	0	0	2,482,674	0	2,482,674	(88,453)				
55583	Russell County School Board	125,303	0	387,122	0	512,425	0	0	756,288	0	756,288	875,335				
55584	Scott County School Board	294,473	0	336,273	0	630,746	0	0	666,581	0	666,581	102,581				
55585	Shenandoah County School Board	322,270	0	479,432	0	801,702	0	0	960,772	0	960,772	150,441				
55586	Smyth County School Board	167,244	0	401,680	0	568,924	12,218	0	800,452	0	812,670	(48,129)				
55587	Southampton Co School Bd	15,754	0	175,965	0	191,719	0	0	353,445	0	353,445	(266,174)				
55588	Spotsylvania Co School Bd	243,046	0	1,130,359	0	1,373,405	0	0	2,273,174	0	2,273,174	(307,773)				
55589	Stafford County School Board	770,745	0	1,081,199	0	1,851,944	0	0	2,178,567	0	2,178,567	859,198				
55590	Surry County Schools	114,199	0	181,640	0	295,839	0	0	359,518	0	359,518	81,923				
55591	Sussex County School Board	157,895	0	140,026	0	297,921	0	0	275,863	0	275,863	(85,069)				
55592	Tazewell County Schools	83,321	0	695,048	0	778,369	0	0	1,377,087	0	1,377,087	600,223				
55593	Warren County School Board	0	0	333,293	0	333,293	0	0	662,316	0	662,316	(214,791)				
55595	Washington County School Board	159,939	0	442,577	0	602,516	0	0	872,952	0	872,952	69,517				
55596	Westmoreland Co School Bd	21,869	0	138,567	0	160,436	0	0	275,866	0	275,866	3,731				
55597	Wise County School Board	136,474	0	294,115	0	430,589	0	0	575,387	0	575,387	597,253				
55598	Wythe County School Board	109,199	0	199,876	0	309,075	0	0	397,136	0	397,136	154,269				
55599	York County School Board	0	0	897,112	0	897,112	67,142	0	1,786,698	0	1,853,840	172,966				
55600	Accomack County School Board	28,454	0	472,224	0	500,678	29,205	0	934,376	0	963,581	(359,407)				
55601	Bristol City School Bd	53,514	0	79,421	0	132,935	10,289	0	159,488	0	169,777	1,465				
55602	Buena Vista City Schools	0	0	58,222	0	58,222	30,797	0	116,152	0	146,949	(80,373)				
55603	Amelia County School Board	25,075	0	138,279	0	163,354	0	0	274,806	0	274,806	(85,349)				
55605	Danville City Schools	739,724	0	300,082	0	1,039,806	30,514	0	627,895	0	658,409	32,502				
55606	Franklin City Public Schools	0	0	70,312	0	70,312	24,014	0	138,974	0	162,988	(95,387)				
55607	Lexington City School Board	0	0	16,663	0	16,663	0	0	33,174	0	33,174	(28,294)				
55608	Harrisonburg City School Bd	21,047	0	300,429	0	321,476	18,780	0	600,329	0	619,109	(7,934)				
55609	Hopewell City School Board	101,087	0	246,259	0	347,346	0	0	490,068	0	490,068	244,580				
55610	Lynchburg Public Schools	439,675	0	554,446	0	994,121	0	0	1,103,957	0	1,103,957	137,067				
55611	Fauquier County School Board	345,942	0	991,422	0	1,337,364	0	0	1,974,807	0	1,974,807	(18,874)				
55612	Brunswick County Public Schools	0	0	191,515	0	191,515	113,665	0	382,390	0	496,055	(111,309)				
55614	Portsmouth School Board	595,647	0	1,076,598	0	1,672,245	0	0	2,139,907	0	2,139,907	175,854				
55615	Campbell County School Board	81,323	0	457,052	0	538,375	0	0	909,350	0	909,350	230,921				
55616	Richmond Public Schools	214,635	0	1,884,743	0	2,099,378	337,843	0	3,739,487	0	4,077,330	671,408				
55617	Roanoke City School Board	193,869	0	171,833	0	365,702	0	0	354,894	0	354,894	302,266				
55619	Staunton City Schools	16,366	0	140,342	0	156,708	0	0	279,037	0	279,037	106,160				



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	
55620	Suffolk City School Board	486,403	0	1,035,426	0	1,521,829	58,459	0	2,051,786	0	2,110,245	474,775
55622	Craig County School Board	0	0	65,704	0	65,704	4,350	0	130,504	0	134,854	(135,075)
55623	Martinsville City Schools	0	0	75,626	0	75,626	0	0	154,570	0	154,570	216,314
55624	Appomattox Region Governor's School	25,529	0	9,508	0	35,037	793	0	19,169	0	19,962	22,858
55625	Colonial Heights City Schools	2,989	0	180,680	0	183,669	90,016	0	360,499	0	450,515	(100,021)
55632	Manassas City Public Schools	355,616	0	634,216	0	989,832	0	0	1,261,828	0	1,261,828	189,467
55633	Franklin County Public Schools	27,622	0	755,047	0	782,669	91,526	0	1,501,218	0	1,592,744	(156,284)
55634	Frederick County School Board	94,716	0	995,258	0	1,089,974	0	0	1,981,027	0	1,981,027	(287,056)
55635	City of Salem Schools	77,307	0	194,504	0	271,811	0	0	386,278	0	386,278	55,608
55636	Manassas Park City Schools	24,025	0	150,892	0	174,917	121,807	0	301,048	0	422,855	(270,256)
55637	Newport News Public Schools	282,147	0	283,297	0	565,444	4,239	0	609,434	0	613,673	638,149
55638	Town of West Point School Bd	21,413	1,559	10,524	0	33,496	13,237	0	17,366	0	30,603	22,283
55708	Waynesboro Public Schools	32,453	0	139,190	0	171,643	0	0	277,891	0	277,891	42,264
55710	Valley Vo-Tech Center	1,060	0	12,820	0	13,880	0	0	25,452	0	25,452	(12,288)
55711	New Horizons Technical Ctr	15,499	0	30,510	0	46,009	0	0	59,565	0	59,565	47,651
55713	Galax City Schools	32,640	0	76,047	0	108,687	55,308	0	152,753	0	208,061	(114,123)
55714	Norton City Schools	11,390	0	72,163	0	83,553	0	0	144,364	0	144,364	(36,188)
55802	Williamsburg-James City Co Sch	432,597	0	757,776	0	1,190,373	0	0	1,504,155	0	1,504,155	296,857
55803	Poquoson City Public Schools	45,016	0	72,847	0	117,863	0	0	145,526	0	145,526	(14,086)
55806	Fredericksburg City Schools	272,011	0	196,837	0	468,848	78,299	0	391,499	0	469,798	(24,602)
55807	Hampton City Schools	435,869	0	880,236	0	1,316,105	0	0	1,735,720	0	1,735,720	766,167
55813	Buchanan County School Board	268,967	0	345,079	0	614,046	0	0	677,215	0	677,215	701,705
55814	Jackson River Technical Center	0	0	16,819	0	16,819	0	0	12,366	0	12,366	(2,032)
55815	Northern Neck Reg Voc Ctr	5	0	6,251	0	6,256	6,450	0	12,713	0	19,163	(5,915)
55850	Three Rivers Soil and Water Conservation District	0	0	0	0	0	0	0	5,446	0	5,446	415,235
55851	Rapidan Service Authority	0	0	0	0	0	0	0	17,617	0	17,617	16,075
55852	Virginia Dare Soil and Water Conservation District	0	0	0	0	0	0	0	1,680	0	1,680	1,370
55853	Northern Neck Soil and Water Conservation District	9,569	0	7,100	0	16,669	0	0	5,238	0	5,238	3,875
55854	Orange County Broadband Authority	0	0	1,906	0	1,906	45,622	0	5,332	0	50,954	(17,843)
55855	Northern Virginia Soil and Water Conservation District	10,377	0	1,668	0	12,045	0	0	4,106	0	4,106	20,018
55856	Blue Ridge Resource Authority	42,579	0	12,443	0	55,022	163,479	0	16,693	0	180,172	(19,972)
55857	Peanut Soil and Water Conservation District	16,344	0	6,240	0	22,584	27,508	15,844	12,542	0	55,894	(12,227)
55858	Peumansend Creek Regional Jail Authority	573	39,506	91,174	0	131,253	441,714	0	196,095	0	637,809	613,747
55859	Williamsburg Area Transit Authority	13,187	0	62,775	0	75,962	56,362	0	128,283	0	184,645	30,777
55860	Middle Peninsula Juvenile Detention Commission	88,795	0	113,890	0	202,685	1,942	0	230,055	0	231,997	80,331
55861	Breaks Interstate Park Commission	217,123	0	16,129	0	233,252	36,753	11,229	33,832	0	81,814	85,258
55862	Crater Criminal Justice Training Academy	8,936	319	4,531	0	13,786	28,970	834	9,364	0	39,168	6,860
55863	Central Shenandoah Criminal Justice Training Academy	13,580	1,019	9,907	0	24,506	6,855	548	20,797	0	28,200	20,805
55864	New River Valley Emergency Communications Regional Authority	56,530	0	32,293	0	88,823	1,932	0	67,643	0	69,575	71,943
55865	Mauzy Service Authority	7,734	1,796	23,860	0	33,390	29,927	0	47,904	0	77,831	(11,077)
55866	Hampton Roads Transportation Accountability Commission	0	1,380	12,226	0	13,606	44,796	1,201	25,905	0	71,902	55,464
55867	Pamunkey Regional Library	214,973	0	177,897	0	392,870	0	0	353,477	0	353,477	180,181
55868	Northern Virginia Transportation Authority	25,508	8,762	32,758	0	67,028	11,818	0	70,589	0	82,407	65,306
55869	RSW Regional Jail Authority	99,884	43,208	230,088	0	373,180	658,871	0	475,918	0	1,134,789	(126,727)
55870	Bedford Regional Water Authority	112,865	0	210,538	0	323,403	41,010	0	429,504	0	470,514	203,476
55871	Portsmouth Redevelopment and Housing Authority	35,369	0	94,198	0	129,567	54,642	0	189,626	0	244,268	20,404
55872	Southwest Regional Recreation Authority	0	0	8,421	0	8,421	29,800	0	17,926	0	47,726	(33,472)
55873	Roanoke Redevelopment and Housing Authority	0	0	136,926	0	136,926	61,033	0	278,398	0	339,431	(90,929)
55874	Meherrin River Regional Jail Authority	127,891	0	342,852	0	470,743	86,561	0	695,350	0	781,911	(449,921)
55875	Woodway Water Authority	38,385	6,059	6,545	0	50,989	27,146	0	13,418	0	40,564	5,191
55876	BVU Authority	404,460	24,921	402,673	0	832,054	0	0	812,579	0	812,579	153,929
55877	Washington Metropolitan Area Transit Commission	59,863	2,485	31,665	0	94,013	405,729	0	63,913	0	469,642	(158,044)
55878	Mount Rogers Community Services Board	839,367	106,008	1,691,788	0	2,637,163	564,981	0	3,364,802	0	3,929,783	119,718
55879	Lonesome Pine Soil and Water Conservation District	14,845	6,128	2,534	0	23,507	5,092	117	5,330	0	10,539	7,185
55880	Big Sandy Soil and Water Conservation District	32,068	849	4,226	0	37,143	44,597	2,479	7,454	0	54,530	(16,609)
55881	Central Virginia Planning District Commission	80,694	0	149,682	0	230,376	0	0	296,509	0	296,509	(34,017)
55882	Middle Peninsula Planning District Commission	123,871	0	30,757	0	154,628	0	0	62,313	0	62,313	77,724



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 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	
55883	Western Virginia Regional Jail Authority	999,667	284,582	794,265	0	2,078,514	862,394	0	1,614,087	0	2,476,481	457,491
55884	Halifax Service Authority	69,218	0	98,179	0	167,397	20,518	0	201,207	0	221,725	39,045
55886	Russell County PSA	80,653	6,747	33,323	0	120,723	49,588	0	67,744	0	117,332	38,230
55887	Piedmont Community Services	309,162	0	695,299	0	1,004,939	0	0	1,400,939	0	1,400,939	226,648
55888	Blue Ridge Behavioral Healthcare	761,330	0	996,749	0	1,758,079	17,130	0	2,002,684	0	2,019,814	(283,452)
55889	Skyline Soil and Water Conservation District	28,495	0	18,964	0	47,459	0	0	39,015	0	39,015	24,310
55890	Middle River Regional Jail Authority	1,079,751	134,681	748,186	0	1,962,618	1,162,838	0	1,507,961	0	2,670,799	(138,335)
55891	Tidewater Soil and Water Conservation District	19,110	0	6,980	0	26,090	0	0	14,556	0	14,556	10,107
55892	Big Stone Gap Redevelopment and Housing Authority	139,325	1,136	23,936	0	164,397	15,192	0	47,396	0	62,588	54,643
55893	Eastern Shore Soil and Water Conservation District	39,203	0	16,566	0	55,769	21	0	33,981	0	34,002	30,255
55894	Town of Boykins	8,885	0	4,978	0	13,863	1,888	0	10,146	0	12,034	(5,974)
55895	Town of Gordonsville	122,782	0	60,633	0	183,415	0	0	121,774	0	121,774	296,707
55896	Virginia Resources Authority	202,062	0	89,981	0	292,043	37,361	0	181,594	0	218,955	(1,010)
55897	Prince William County Service Authority	986,975	0	1,874,007	0	2,860,982	122,259	0	3,769,802	0	3,892,061	530,766
55898	Western Virginia Water Authority	1,311,893	0	676,952	0	1,988,845	15,193	0	1,363,232	0	1,378,425	1,028,146
55899	Shenandoah Valley Regional Airport Commission	315,960	48,056	75,499	0	439,515	7,944	0	153,453	0	161,397	158,177
55900	Alleghany Highlands Comm Svcs	233,278	0	329,621	0	562,899	0	0	656,829	0	656,829	47,740
55901	Brunswick Industrial Development Authority	424	0	15,546	0	15,970	43,668	0	31,511	0	75,179	(65,521)
55902	Northern Neck Essex Co Home	0	0	28,951	0	28,951	0	0	57,434	0	57,434	(99,011)
55904	Appalachian Juvenile Commission	287,196	0	203,533	0	490,729	10,239	0	410,759	0	420,998	269,763
55905	Goochland Powhatan Comm Svcs	291,433	0	331,962	0	623,395	29,145	0	666,409	0	695,554	(70,860)
55906	Suffolk Redevelopment and Housing Authority	3,808	0	181,663	0	185,471	0	0	362,195	0	362,195	(133,160)
55908	Lee Co Red- Housing Auth	52,990	0	57,527	0	110,517	0	0	114,027	0	114,027	114,048
55909	Henry County Public Service Authority	242,968	0	430,668	0	673,636	0	0	858,922	0	858,922	528
55910	Southside Planning Dist Comm	119,325	0	94,062	0	213,387	0	0	188,425	0	188,425	216,593
55911	Economic Development Authority of Henrico Co Va	104,415	0	88,926	0	193,341	54,707	0	172,177	0	226,884	151,873
55912	Augusta County Public Service Auth	1,341,618	0	640,117	0	1,981,735	72,758	0	1,278,512	0	1,351,270	669,405
55914	Rappahannock Juvenile Center	410,304	0	349,025	0	759,329	0	0	700,096	0	700,096	513,890
55915	Cumberland Plateau Reg Housing	92,550	0	91,832	0	184,382	15,833	0	183,796	0	199,629	(26,986)
55918	Amherst County Service Auth	309,586	0	196,499	0	506,085	0	0	387,537	0	387,537	284,868
55919	Pepper's Ferry Reg Wastewater	228,008	0	125,462	0	353,470	0	0	251,682	0	251,682	300,703
55920	Rappahannock Regional Jail	2,031,226	0	1,722,748	0	3,753,974	254,866	0	3,490,490	0	3,745,356	1,409,769
55921	Thomas Jefferson Planning District Commission	91,358	0	74,169	0	165,527	0	0	148,126	0	148,126	429
55922	Piedmont Regional Jail Authority	169,941	0	541,743	0	711,684	0	0	1,092,443	0	1,092,443	601,200
55923	Nelson County Service Authority	70,969	0	140,396	0	211,365	9,094	0	282,690	0	291,784	(36,114)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	19,275	13,884	85,062	0	118,221	95,221	0	171,386	0	266,607	(57,511)
55925	Fauquier County Water and Sanitation Authority	355,928	0	306,458	0	662,386	50,987	0	615,927	0	666,914	3,221
55926	Scott County Soil and Water Conservation District	22,019	0	15,318	0	37,337	4,306	0	31,303	0	35,609	10,258
55927	New River Resource Authority	270,299	10,584	115,747	0	396,630	0	0	235,020	0	235,020	205,517
55928	Scott County Public Service Authority	81,263	0	99,875	0	181,138	194,123	0	202,229	0	396,352	154,677
55929	Greensville County Water and Sewer Authority	292,440	0	171,393	0	463,833	222,163	0	347,641	0	569,804	66,488
55930	Petersburg Redevelopment and Housing Authority	188,908	0	187,525	0	376,433	22,113	0	377,182	0	399,295	12,591
55931	Central Rappahannock Regional Library	410,043	0	657,793	0	1,067,836	15,769	0	1,310,391	0	1,326,160	358,623
55932	VA Coalfield Economic Dev Auth	18,393	5,286	53,949	0	77,628	26,749	0	108,528	0	135,277	22,485
55933	Central Virginia Regional Jail	404,568	0	606,525	0	1,011,093	380,065	0	1,231,914	0	1,611,979	(35,475)
55934	Thomas Jefferson Soil and Water Conservation District	56,306	0	31,674	0	87,980	0	0	63,882	0	63,882	23,015
55936	Commonwealth Regional Council	29,330	0	44,763	0	74,093	0	0	90,259	0	90,259	95,514
55937	Wythe-Grayson Regional Library	12,070	0	49,488	0	61,558	0	0	98,226	0	98,226	(18,751)
55938	Colonial Soil and Water Conservation District	20,705	0	24,059	0	44,764	9,951	0	48,542	0	58,493	(23,008)
55939	Rivanna Solid Waste Authority	40,065	0	88,520	0	128,585	14,748	0	176,365	0	191,113	(106,306)
55940	Monacan Soil and Water Conservation District	15,298	0	26,484	0	41,782	0	0	54,747	0	54,747	57,628
55941	Robert E. Lee Soil and Water Conservation District	33,323	0	16,624	0	49,947	0	0	33,095	0	33,095	(10,598)
55942	Tri-County-City Soil and Water Conservation Dist.	1,736	0	19,742	0	21,478	0	0	39,382	0	39,382	(6,594)
55944	Central Virginia Waste Management Authority	81,476	0	69,926	0	151,402	5,636	0	141,813	0	147,449	32,820
55945	Lonesome Pine Regional Library	0	0	179,880	0	179,880	86,518	0	360,135	0	446,653	(245,568)
55946	Virginia Peninsulas Public Service Authority	69,384	0	204,759	0	274,143	0	0	410,950	0	410,950	112,662
55947	Tidewater Youth Services Commission	59,173	0	401,920	0	461,093	0	0	800,559	0	800,559	506,971



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 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	Pension Expense	
55948	Virginia Highlands Airport Authority	22,164	0	23,323	0	45,487	1,789	298	46,230	0	48,317	(6,672)	
55949	Western Tidewater Regional Jail	822,524	0	1,103,823	0	1,926,347	26,144	0	2,186,656	0	2,212,800	875,696	
55950	Scott County Redevelopment and Housing Authority	12,109	0	39,795	0	51,904	22,886	0	80,292	0	103,178	48,974	
55951	Handley Regional Library	2,969	0	110,509	0	113,478	15,801	0	220,578	0	236,379	(20,504)	
55952	Northern Neck Regional Jail	811,989	0	527,984	0	1,339,973	418,940	0	1,045,963	0	1,464,903	(185,226)	
55953	Montgomery Regional Solid Waste Authority	35,817	0	90,187	0	126,004	0	0	180,563	0	180,563	77,363	
55954	Potomac and Rappahannock Transportation Commission	369,574	0	749,636	0	1,119,210	42,079	0	1,504,776	0	1,546,855	239,800	
55955	Giles County Public Service Authority	1,696	0	60,700	0	62,396	63,025	0	119,817	0	182,842	(49,210)	
55956	South Central Wastewater Authority	250,154	0	176,533	0	426,687	0	0	354,010	0	354,010	278,655	
55957	Wise County Redevelopment and Housing Authority	112,601	0	157,645	0	270,246	4,922	0	319,598	0	324,520	52,059	
55958	Prince William Soil and Water Conservation District	19,671	0	19,542	0	39,213	0	0	39,025	0	39,025	6,007	
55959	Hampton Roads Regional Jail	582,491	0	1,659,191	0	2,241,682	0	0	3,299,130	0	3,299,130	1,266,755	
55960	Castlewood Water and Sewage Authority	0	0	23,876	0	23,876	0	0	47,190	0	47,190	78,982	
55961	Pamunkey Regional Jail	1,236,520	0	800,131	0	2,036,651	104,986	0	1,615,542	0	1,720,528	960,537	
55962	Charlottesville-Albemarle Airport Authority	459,270	0	195,343	0	654,613	202	0	398,232	0	398,434	659,159	
55963	Virginia Peninsula Regional Jail	109,123	0	654,892	0	764,015	0	0	1,306,924	0	1,306,924	(70,935)	
55964	Virginia Biotechnology Research Partnership Authority	11,897	0	77,652	0	89,549	0	0	152,390	0	152,390	270,087	
55966	Blue Ridge Regional Jail Authority	1,776,075	0	1,870,343	0	3,646,418	24,978	0	3,725,037	0	3,750,015	1,940,181	
55967	Massanutten Regional Library	72,089	0	96,373	0	168,462	0	0	188,559	0	188,559	(4,866)	
55968	Albemarle-Charlottesville Regional Jail	1,036,117	0	1,011,014	0	2,047,131	0	0	2,028,940	0	2,028,940	1,692,504	
55969	Culpeper Soil and Water Conservation District	47,828	0	41,205	0	89,033	2,114	0	83,496	0	85,610	2,117	
55970	New River Valley Regional Jail	1,237,232	0	1,069,301	0	2,306,533	335,403	0	2,140,656	0	2,476,059	(224,509)	
55971	Sussex Service Authority	0	0	105,715	0	105,715	80,002	0	215,357	0	295,359	(171,521)	
55972	Big Walker Soil and Water Conservation District	107,474	11,303	9,467	0	128,244	666	2,230	19,451	0	22,347	26,998	
55973	Peter Francisco Soil and Water Conservation District	32,754	1,416	10,519	0	44,689	1,561	11	21,633	0	23,205	20,646	
55974	Peak of Otter Soil and Water Conservation District	19,994	0	4,928	0	24,922	12,460	0	10,019	0	22,479	(10,057)	
55975	New River Soil and Water Conservation District	95,076	7,488	11,908	0	114,472	0	0	24,535	0	24,535	37,540	
55977	Southside Regional Jail	191,244	0	293,359	0	484,603	0	0	595,619	0	595,619	574,986	
55978	Evergreen Soil and Water Conservation District	40,196	0	7,322	0	47,518	0	0	14,510	0	14,510	45,925	
55979	Roanoke Higher Education Authority	19,275	0	88,544	0	107,819	22,625	0	179,749	0	202,374	(1,868)	
55981	John Marshall Soil and Water Conservation District	18,118	0	29,933	0	48,051	0	0	60,943	0	60,943	23,292	
55982	Daniel Boone Soil and Water Conservation District	63,434	10,704	9,616	0	83,754	4,566	460	19,969	0	24,995	20,456	
55983	Southside Behavioral Health	393,861	0	715,375	0	1,109,236	226,506	0	1,433,171	0	1,659,677	(530,788)	
55984	Northern Shenandoah Valley Regional Commission	105,813	0	50,970	0	156,783	0	0	102,915	0	102,915	72,263	
55985	Tazewell Soil and Water Conservation District	5,514	0	6,567	0	12,081	17,543	0	13,143	0	30,686	(28,338)	
55987	Richmond Regional Planning District Commission	94,208	0	132,050	0	226,258	30,752	0	262,432	0	293,184	27,048	
55988	Henricopolis Soil and Water Conservation District	31,800	0	9,305	0	41,105	16,735	0	18,750	0	35,485	(4,632)	
55989	Piedmont Regional Juvenile Detention Center	78,225	1,542	60,460	0	140,227	18,391	0	121,846	0	140,237	(13,395)	
55990	Roanoke River Service Authority	48,783	0	27,093	0	75,876	0	0	54,831	0	54,831	74,341	
55991	Lee County Public Service Authority	0	0	38,639	0	38,639	32,654	0	78,366	0	111,020	(26,652)	
55992	Blue Ridge Juvenile Detention Center	176,713	0	128,096	0	304,809	7,370	0	257,439	0	264,809	80,559	
55993	Ferrum Water and Sewage Authority	33,114	13,004	14,209	0	60,327	8,126	665	28,570	0	37,361	1,878	
55994	Wise County Public Service Authority	131,404	15,841	80,986	0	228,231	22,102	0	163,669	0	185,771	31,378	
55995	Holston River Soil and Water Conservation District	15,932	0	15,758	0	31,690	0	0	31,889	0	31,889	13,879	
55996	New River Valley Community Services	2,784,042	0	1,799,965	0	4,584,007	574,194	0	3,618,313	0	4,192,507	(358,735)	
55997	Institute For Advanced Learning and Research	194,421	0	131,449	0	325,870	60,827	0	271,911	0	332,738	(62,735)	
55998	Southwest VA Regional Jail	377,085	265,278	1,454,520	0	2,096,883	411,155	0	2,989,836	0	3,400,991	1,381,861	
55999	Clinch Valley Soil and Water Conservation District	18,091	0	8,702	0	26,793	7,789	0	17,386	0	25,175	(9,540)	
Total Political Subdivisions		863,752,687	24,941,306	760,622,718	0	1,649,316,711	83,035,280	38,154	1,521,467,070	0	1,604,540,504	713,037,215	

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	(1,071,044)	1,815,817	83,093	(446,830)	0	0
55101	Albemarle County	(1,005,502)	6,116,320	378,244	(1,375,670)	0	0
55102	Alleghany County	(1,207,490)	556,353	(238,997)	(260,917)	0	0
55103	Amelia County	(468,278)	158,014	(121,275)	(132,292)	0	0
55104	Amherst County	(568,405)	1,418,165	(287,844)	(315,498)	0	0
55105	Appomattox County	(468,466)	250,579	(139,838)	(153,493)	0	0
55107	Augusta County	(1,557,224)	2,767,530	(351,939)	(697,153)	0	0
55108	Bath County	(309,977)	266,671	(12,587)	(98,414)	0	0
55109	Bedford County	115,208	2,735,049	(512,850)	(557,518)	0	0
55110	Bland County	(53,816)	345,339	80,977	(69,884)	0	0
55111	Botetourt County	(1,029,942)	1,376,555	68,782	(406,255)	0	0
55112	Brunswick County	460,164	1,193,992	(102,338)	(162,413)	0	0
55113	Buchanan County	606,452	1,397,765	(314,639)	(344,653)	0	0
55114	Buckingham County	(393,267)	407,777	(846)	(149,784)	0	0
55115	Campbell County	(821,290)	1,409,390	(465,564)	(508,398)	0	0
55116	Caroline County	(70,850)	1,480,267	(408,828)	(444,759)	0	0
55117	Carroll County	(558,712)	459,256	(213,454)	(237,250)	0	0
55118	Charles City County	(611,684)	146,700	(101,831)	(110,277)	0	0
55119	Charlotte County	(301,569)	776,735	(94,070)	(183,851)	0	0
55120	Chesterfield County	(7,828,884)	27,956,563	894,611	(7,357,316)	0	0
55121	Clarke County	149,004	677,659	(148,242)	(162,289)	0	0
55122	Craig County	(128,467)	158,574	(53,355)	(58,349)	0	0
55123	Culpeper County	(1,298,356)	1,568,013	(481,583)	(518,526)	0	0
55124	Cumberland County	(158,044)	373,682	(102,731)	(112,133)	0	0
55125	Dickenson County	231,637	1,163,674	(72,322)	(225,741)	0	0
55126	Dinwiddie County	(1,029,391)	624,667	(272,144)	(304,558)	0	0
55128	Essex County	(504,444)	259,734	(118,661)	(129,011)	0	0
55130	Fauquier County	(1,128,249)	3,939,513	62,314	(1,085,519)	0	0
55131	Floyd County	(98,783)	492,334	(116,130)	(126,075)	0	0
55132	Fluvanna County	(154,238)	665,371	(184,413)	(198,329)	0	0
55133	Franklin County	(1,338,074)	1,195,850	(348,678)	(495,502)	0	0
55134	Frederick County	(3,240,343)	3,516,105	630,444	(1,025,104)	0	0
55135	Giles County	(126,844)	412,292	(165,575)	(181,788)	0	0
55136	Gloucester County	(140,622)	1,476,148	(481,043)	(518,244)	0	0
55137	Goochland County	(934,332)	702,211	34,510	(253,327)	0	0
55138	Grayson County	(182,885)	672,521	(122,636)	(149,177)	0	0
55139	Greene County	(13,320)	909,870	(152,388)	(165,842)	0	0
55140	Greensville County	(507,129)	439,231	(159,113)	(173,153)	0	0
55141	Halifax County	(588,416)	770,303	(263,502)	(289,080)	0	0
55142	Hanover County	(3,306,104)	7,604,715	558,474	(2,144,596)	0	0
55143	Henrico County	(9,546,885)	35,779,595	381,044	(9,661,441)	0	0
55144	Henry County	(1,185,263)	2,408,873	312,729	(602,927)	0	0
55145	Highland County	(130,410)	94,363	(45,599)	(50,258)	0	0
55146	Isle of Wight County	(716,974)	1,211,031	(354,938)	(383,171)	0	0
55147	James City County	(1,419,028)	5,394,615	(1,247,925)	(1,359,911)	0	0
55148	King George County	(333,125)	1,044,845	(15,580)	(323,869)	0	0
55149	King and Queen County	(268,071)	162,950	(78,198)	(85,986)	0	0
55150	King William County	(119,732)	532,664	(121,506)	(131,719)	0	0
55151	Lancaster County	(429,285)	186,395	(153,407)	(165,840)	0	0
55152	Lee County	(627,591)	571,755	(152,405)	(192,107)	0	0
55153	Loudoun County	(4,099,863)	8,513,542	302,802	(1,912,955)	0	0
55154	Louisa County	(383,912)	1,372,603	34,529	(344,747)	0	0
55155	Lunenburg County	(49,425)	199,751	(77,241)	(84,718)	0	0
55156	Madison County	(649,602)	344,289	(34,263)	(145,812)	0	0
55157	Mathews County	(115,756)	333,477	(91,538)	(99,270)	0	0
55158	Mecklenburg County	171,173	1,450,061	(79,066)	(343,022)	0	0
55159	Middlesex County	(319,196)	212,325	(91,063)	(98,593)	0	0
55160	Montgomery County	(424,252)	2,335,359	(589,154)	(638,306)	0	0
55162	Nelson County	(194,460)	431,968	(122,620)	(134,068)	0	0
55163	New Kent County	(633,386)	546,484	35,956	(258,863)	0	0
55165	Northampton County	(295,768)	1,261,739	177,350	(276,102)	0	0
55166	Northumberland County	(118,037)	659,973	(42,175)	(140,043)	0	0
55167	Nottoway County	(283,862)	244,185	(111,891)	(123,443)	0	0
55168	Orange County	(641,249)	888,722	(273,098)	(305,822)	0	0
55169	Page County	(548,750)	705,850	(97,711)	(238,326)	0	0
55170	Patrick County	(613,430)	485,003	46,167	(187,603)	0	0
55171	Pittsylvania County	(1,373,403)	1,141,048	(455,399)	(497,235)	0	0
55172	Powhatan County	(242,661)	582,383	99,245	(132,133)	0	0
55173	Prince Edward County	(122,257)	554,111	(159,173)	(173,591)	0	0
55174	Prince George County	(147,196)	1,960,091	28,181	(438,445)	0	0
55176	Prince William County	(16,050,944)	29,213,337	12,933,306	(4,227,512)	0	0
55177	Pulaski County	308,076	1,607,042	(371,797)	(405,382)	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	(508,741)	137,949	(100,386)	(108,429)	0	0
55179	Richmond County	(113,379)	419,311	(66,308)	(105,728)	0	0
55180	Roanoke County	1,337,278	9,504,146	(10,625)	(1,728,658)	0	0
55181	Rockbridge County	(774,414)	848,373	147,217	(257,084)	0	0
55182	Rockingham County	(807,501)	3,313,690	348,162	(828,632)	0	0
55183	Russell County	(44,521)	889,201	(185,323)	(204,821)	0	0
55184	Scott County	136,921	941,261	(34,826)	(194,717)	0	0
55185	Shenandoah County	(841,722)	1,527,591	165,754	(406,073)	0	0
55186	Smyth County	(273,425)	1,101,933	(275,437)	(301,979)	0	0
55187	Southampton County	(793,684)	790,859	(274,956)	(300,438)	0	0
55188	Spotsylvania County	(2,813,774)	3,312,323	332,448	(1,264,438)	0	0
55189	Stafford County	(723,421)	7,345,866	2,443,763	(1,577,190)	0	0
55190	Surry County	(281,962)	459,258	(118,162)	(129,994)	0	0
55191	Sussex County	(815,609)	341,726	(189,858)	(207,443)	0	0
55192	Tazewell County	(995,173)	882,667	(356,828)	(388,611)	0	0
55193	Warren County	(1,227,999)	782,132	(311,002)	(341,535)	0	0
55195	Washington County	(393,066)	1,559,764	(306,415)	(334,725)	0	0
55196	Westmoreland County	(851,179)	263,879	(148,519)	(199,489)	0	0
55197	Wise County	(459,494)	1,429,007	(212,851)	(372,928)	0	0
55198	Wythe County	(289,439)	456,875	(230,933)	(252,597)	0	0
55199	York County	(412,814)	6,038,689	(1,187,675)	(1,536,990)	0	0
55200	City of Alexandria	(9,661,377)	11,425,890	(1,969,820)	(4,041,061)	0	0
55201	City of Bristol	(1,328,251)	1,353,673	(591,001)	(652,640)	0	0
55202	City of Buena Vista	(632,877)	313,357	(114,371)	(124,989)	0	0
55203	Town of St. Paul	(159,101)	(9,139)	(19,260)	(20,821)	0	0
55204	Town of Clifton Forge	(164,017)	89,819	(56,139)	(62,338)	0	0
55205	City of Danville	(576,987)	632,426	(176,267)	(192,631)	0	0
55206	City of Fredericksburg	(1,295,863)	2,158,313	(759,961)	(834,134)	0	0
55207	City of Hampton	(6,374,693)	10,135,203	(3,221,720)	(3,543,680)	0	0
55208	City of Harrisonburg	(1,913,552)	2,972,901	(672,135)	(1,041,729)	0	0
55209	City of Hopewell	(1,565,463)	1,593,133	(618,302)	(683,138)	0	0
55210	City of Lynchburg	(3,560,632)	8,281,061	(69,992)	(2,032,380)	0	0
55211	Town of Crewe	41,062	35,503	(24,981)	(27,239)	0	0
55212	City of Norfolk	(744,945)	4,131,193	1,072,879	287,826	0	0
55213	City of Petersburg	(2,710,008)	1,549,255	(976,654)	(1,085,621)	0	0
55214	City of Portsmouth	(2,520,607)	8,517,104	(2,361,380)	(2,579,520)	0	0
55215	City of Radford	(760,127)	1,028,571	(315,679)	(381,871)	0	0
55216	City of Richmond	(447,371)	1,310,045	(813,742)	(894,433)	0	0
55217	City of Roanoke	1,026,853	2,530,849	246,848	(441,556)	0	0
55218	Town of Craigsville	(21,569)	(248)	(4,656)	(4,050)	0	0
55219	City of Staunton	(539,702)	1,606,288	(432,667)	(475,393)	0	0
55220	City of Suffolk	(2,878,118)	7,333,186	(897,946)	(2,176,858)	0	0
55221	City of Williamsburg	(376,343)	1,236,850	(397,418)	(436,745)	0	0
55222	City of Winchester	(485,151)	3,429,159	(594,291)	(804,035)	0	0
55223	City of Martinsville	(398,358)	2,193,707	(504,994)	(560,647)	0	0
55224	City of Falls Church	(99,221)	56,606	(38,193)	(41,895)	0	0
55225	City of Colonial Heights	(590,579)	1,774,742	(360,478)	(524,467)	0	0
55226	Town of Front Royal	66,073	759,062	(227,884)	(249,292)	0	0
55227	Town of Boyce	(2,583)	804	(620)	(664)	0	0
55228	Town of Middletown	(57,768)	9,054	(7,356)	(7,944)	0	0
55229	Town of Chilhowie	(69,045)	114,926	(3,248)	(27,073)	0	0
55230	City of Covington	(69,341)	605,502	(129,866)	(144,189)	0	0
55231	Town of Floyd	(12,180)	14,486	2,918	(2,262)	0	0
55232	City of Franklin	(774,102)	615,096	(231,511)	(253,810)	0	0
55233	City of Chesapeake	(11,957,726)	21,716,945	(647,701)	(6,459,243)	0	0
55234	City of Virginia Beach	(19,791,294)	53,427,453	3,091,159	(12,615,555)	0	0
55235	City of Norton	(295,320)	451,559	(122,631)	(133,808)	0	0
55236	City of Manassas Park	(559,958)	444,804	(286,285)	(307,090)	0	0
55237	Town of Exmore	(71,001)	16,110	(5,813)	(14,433)	0	0
55238	Town of Pound	(41,764)	13,887	(7,895)	(8,918)	0	0
55239	Town of Grottoes	(146,038)	53,028	(18,387)	(19,772)	0	0
55240	Town of Onley	1,031	21,762	(4,730)	(4,922)	0	0
55241	Town of West Point	(293,464)	(50,713)	(41,126)	(43,628)	0	0
55242	Town of South Hill	(237,049)	296,157	(27,887)	(85,031)	0	0
55243	Town of Rural Retreat	(36,063)	25,552	(5,895)	(6,316)	0	0
55244	Town of Dillwyn	(641)	201	(154)	(164)	0	0
55245	Town of Scottsville	(15,404)	4,930	(3,679)	(3,972)	0	0
55246	Town of Burkeville	(3,368)	8,607	(154)	(2,369)	0	0
55247	Town of Madison	(10,241)	386	(670)	(704)	0	0
55248	Town of Pennington Gap	(17,592)	43,741	11,902	(10,341)	0	0
55249	Town of La Crosse	13,513	6,054	(2,930)	(3,201)	0	0
55250	Town of Rich Creek	4,220	9,063	(5,006)	(4,018)	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55252	Town of Windsor	(10,339)	39,739	11,460	(7,017)	0	0
55253	Town of Haysi	24,489	15,071	(1,116)	(1,304)	0	0
55254	Town of Stephens City	25,313	90,823	21,409	(10,758)	0	0
55255	Town of Brodnax	(10,780)	3,696	(1,276)	(1,370)	0	0
55256	Town of Mineral	(8,262)	2,181	(1,688)	(1,821)	0	0
55257	Town of Lebanon	(45,104)	122,635	(13,460)	(37,585)	0	0
55258	City of Newport News	(2,537,607)	(7,841)	(1,078,314)	(537,228)	0	0
55259	Town of Richlands	(129,073)	80,066	(16,194)	(52,809)	0	0
55260	Town of Haymarket	(45,545)	47,285	4,239	(8,395)	0	0
55261	Town of Lovettsville	(42,203)	7,855	(5,222)	(5,476)	0	0
55262	Town of Troutville	2,314	1,553	(230)	(300)	0	0
55263	Town of Buchanan	(10,878)	(1,361)	(506)	(458)	0	0
55264	Town of Eastville	9,490	15,450	11,975	6,269	6,577	4,784
55265	Town of Occoquan	21,504	27,502	8,990	133	0	0
55266	Town of Farmville	138,793	138,792	89,514	91,867	122,144	29,316
55267	Town of Glade Spring	(816)	(816)	(815)	(699)	(238)	(35)
55300	Town of Abingdon	(289,324)	354,418	(133,270)	(146,312)	0	0
55301	Town of Dumfries	(170,255)	31,550	(34,245)	(37,030)	0	0
55302	Town of Iron Gate	(576)	2,510	(1,535)	(1,712)	0	0
55303	Town of Montross	(5,764)	4,366	(2,662)	(2,974)	0	0
55304	Town of South Boston	(570,473)	437,035	(134,137)	(147,764)	0	0
55305	Town of Gretna	(150,029)	12,198	(16,047)	(16,415)	0	0
55306	Town of Remington	2,722	5,653	(4,790)	(5,248)	0	0
55307	City of Lexington	(342,313)	343,292	(163,635)	(178,866)	0	0
55308	City of Waynesboro	177,198	1,281,531	(438,533)	(484,167)	0	0
55309	Town of Colonial Beach	(185,742)	75,340	(49,679)	(54,614)	0	0
55310	Town of Smithfield	(342,975)	205,961	(80,277)	(93,267)	0	0
55311	Town of Brookneal	(32,499)	14,326	(8,521)	(9,478)	0	0
55312	Town of Hamilton	(22,692)	7,497	(4,704)	(5,214)	0	0
55313	City of Galax	(1,007,003)	386,703	(190,764)	(209,129)	0	0
55314	Town of Jonesville	58,146	10,406	(7,704)	(8,357)	0	0
55315	Town of Wytheville	(762,036)	311,487	(138,286)	(210,607)	0	0
55316	City of Fairfax	1,260,476	4,612,291	(832,013)	(918,752)	0	0
55317	Town of Vienna	(884,207)	1,632,354	(250,561)	(434,774)	0	0
55318	Town of Vinton	143,165	174,658	(111,165)	(123,399)	0	0
55319	City of Emporia	(515,970)	325,401	(177,190)	(193,819)	0	0
55320	Town of Culpeper	149,340	1,185,941	(239,667)	(287,824)	0	0
55321	Town of Woodstock	(383,189)	241,088	(1,837)	(84,016)	0	0
55322	Town of Glasgow	(30,037)	9,513	(7,097)	(7,637)	0	0
55323	Town of Marion	(623,680)	132,273	(99,648)	(113,214)	0	0
55324	Town of Altavista	(212,122)	105,108	(72,479)	(79,029)	0	0
55325	Town of Herndon	(1,400,047)	1,783,650	(558,272)	(612,366)	0	0
55326	Town of Pearisburg	(160,225)	183,515	(47,852)	(52,202)	0	0
55327	Town of Christiansburg	(403,370)	1,013,754	(304,675)	(326,374)	0	0
55328	Town of Wakefield	(5,641)	10,699	(4,386)	(4,915)	0	0
55329	Town of Leesburg	(1,418,435)	2,264,314	(649,824)	(783,531)	0	0
55330	Town of Chatham	(25,385)	20,916	(13,431)	(14,867)	0	0
55331	Town of Bowling Green	(14,108)	9,924	(7,060)	(7,662)	0	0
55332	City of Manassas	(424,221)	4,761,061	196,439	(993,746)	0	0
55333	Town of Alberta	(9,479)	3,016	(2,095)	(2,280)	0	0
55334	Town of Boydton	(55,865)	10,168	(9,638)	(10,511)	0	0
55335	City of Salem	(763,854)	2,305,686	(1,032,159)	(1,143,878)	0	0
55336	Town of Mckenney	(692)	8,430	(1,707)	(1,929)	0	0
55337	Town of Narrows	40,172	53,617	(26,353)	(28,717)	0	0
55338	Town of Quantico	(11,160)	7,162	(4,680)	(5,158)	0	0
55339	Town of Halifax	29,156	19,420	(14,584)	(15,661)	0	0
55340	Town of Blacksburg	494,607	1,925,498	(479,437)	(521,966)	0	0
55341	Town of Chincoteague	(309,383)	2,180	(186,274)	(67,597)	0	0
55342	Town of Lawrenceville	(39,051)	72,498	(26,896)	(29,168)	0	0
55343	Town of Amherst	16,024	193,093	(5,563)	(31,194)	0	0
55344	Town of Stanley	(187,841)	46,232	(20,547)	(22,143)	0	0
55345	Town of Hillsville	(316,379)	7,789	(48,575)	(49,705)	0	0
55346	Town of Elkton	(58,967)	37,776	(26,951)	(29,290)	0	0
55347	Town of Bridgewater	(4,443)	101,606	(68,431)	(75,081)	0	0
55348	Town of Purcellville	21,596	355,975	(119,426)	(128,591)	0	0
55349	Town of Timberville	13,828	111,212	52,816	26,339	0	0
55350	Town of Wise	103,902	419,627	(33,320)	(83,737)	0	0
55351	Town of New Market	(118,314)	23,039	(25,551)	(27,218)	0	0
55352	Town of Tappahannock	3,276	209,384	(19,284)	(42,527)	0	0
55353	Town of Rocky Mount	87,193	415,167	(78,392)	(85,826)	0	0
55354	Town of Big Stone Gap	(2,683)	163,656	(65,041)	(72,034)	0	0
55355	Town of Luray	(8,340)	290,480	(72,550)	(81,297)	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
55356	Town of Stuart	(9,128)	(6,846)	(4,564)	(2,282)	0	0
55357	Town of Strasburg	44,422	328,114	(80,625)	(87,272)	0	0
55358	Town of Appomattox	58,577	31,878	(20,781)	(22,315)	0	0
55359	Town of Clarksville	110,722	108,911	(26,400)	(28,379)	0	0
55360	Town of Dublin	(62,494)	166,372	(24,071)	(35,713)	0	0
55361	Town of Middleburg	27,966	73,562	(24,145)	(25,768)	0	0
55362	Town of Edinburg	(39,939)	13,096	(9,947)	(10,676)	0	0
55363	Town of Chase City	(14,477)	71,718	(35,036)	(39,141)	0	0
55364	Town of Bedford	(30,008)	318,176	(145,059)	(160,061)	0	0
55365	City of Poquoson	(297,816)	914,060	(55,967)	(242,988)	0	0
55366	Town of Ashland	(170,541)	255,340	(113,979)	(123,508)	0	0
55367	Town of Broadway	9,908	126,296	31,241	(20,850)	0	0
55368	Town of Berryville	(142,298)	77,217	(46,853)	(50,810)	0	0
55369	Town of Tazewell	(454,913)	(45,705)	(52,873)	(56,862)	0	0
55370	Town of Urbanna	(26,799)	10,521	(6,812)	(7,513)	0	0
55371	Town of Bluefield	(159,106)	97,146	(60,028)	(64,034)	0	0
55372	Town of Weber City	(19,483)	7,552	(5,016)	(5,552)	0	0
55373	Town of Damascus	(7,192)	2,125	(1,433)	(1,572)	0	0
55374	Town of Hurt	(21,039)	6,916	(4,562)	(4,979)	0	0
55375	Town of Waverly	(73,296)	23,803	(15,096)	(16,726)	0	0
55376	Town of Coeburn	(67,225)	36,653	(20,114)	(22,362)	0	0
55377	Town of Dayton	(76,405)	33,510	(21,140)	(23,031)	0	0
55378	Town of Courtland	(23,227)	6,988	(5,063)	(5,480)	0	0
55379	Town of Cape Charles	(122,837)	35,744	(28,831)	(30,810)	0	0
55380	Town of Independence	13,064	67,952	(11,198)	(12,001)	0	0
55381	Town of Warsaw	1,234	23,357	(15,255)	(16,866)	0	0
55382	Town of Grundy	(62,005)	30,284	(19,572)	(21,699)	0	0
55383	Town of Warrenton	(444,618)	468,014	(180,697)	(199,453)	0	0
55384	Town of Louisa	(92,765)	30,833	(21,529)	(23,465)	0	0
55385	Town of Kenbridge	(56,646)	27,893	(10,903)	(11,676)	0	0
55386	Town of Mt Jackson	(105,483)	14,258	(20,414)	(22,063)	0	0
55387	Town of Pulaski	(27,129)	463,726	(152,368)	(168,139)	0	0
55388	Town of Jarratt	(6,164)	2,661	(1,556)	(1,703)	0	0
55389	Town of Pembroke	4,072	35,908	(7,561)	(6,947)	0	0
55390	Town of Parksley	5,039	7,394	(4,559)	(5,085)	0	0
55391	Town of Onancock	36,511	23,018	(16,637)	(18,056)	0	0
55392	Town of Victoria	(68,580)	46,410	(14,373)	(15,616)	0	0
55393	Town of Shenandoah	7,990	184,722	44,969	(20,874)	0	0
55394	Town of Gate City	(31,617)	19,344	(14,664)	(15,801)	0	0
55395	Town of Round Hill	(61,301)	21,317	(16,915)	(18,066)	0	0
55396	Town of Kilmarnock	(56,450)	100,569	25,888	(26,321)	0	0
55397	Town of Orange	272,144	83,514	(65,551)	(69,645)	0	0
55398	Town of Saltville	57,487	20,206	(13,513)	(14,931)	0	0
55399	Town of Blackstone	(152,164)	173,741	(65,392)	(70,305)	0	0
55401	Southeastern Public Svc Auth	(1,484,110)	499,879	(320,349)	(354,664)	0	0
55402	Pittsylvania Co Svc Auth	(38,025)	19,683	(11,406)	(12,853)	0	0
55403	Rappahannock Area Youth Services and Group Home Commission	(26,541)	12,540	(7,011)	(7,701)	0	0
55404	Appomattox Regional Library	(74,170)	44,990	(20,158)	(22,061)	0	0
55405	Staunton Red-Hous Auth	11,595	19,225	(11,521)	(12,394)	0	0
55406	Hampton Newport News Community Services Board	(1,519,090)	822,622	(565,191)	(614,589)	0	0
55408	Alleghany Highlands Regional Library Inc.	30,610	4,083	(2,446)	(2,730)	0	0
55409	Southside Reg Juvenile Group Home	(27,647)	9,563	(5,456)	(6,061)	0	0
55411	Hampton Roads Sanitation Dist	(450,867)	7,079,400	275,977	(1,583,789)	0	0
55412	Peninsula Airport Commission	(149,188)	78,181	(53,695)	(58,576)	0	0
55413	Richmond Redevelopment and Housing Authority	(1,563,133)	582,234	(350,762)	(393,248)	0	0
55415	Chesapeake Red-Hous Auth	57,193	108,395	(72,681)	(79,807)	0	0
55416	Alexandria Renew Enterprises	(435,440)	621,478	(272,910)	(303,895)	0	0
55417	Norfolk Airport Authority	(728,799)	746,014	(343,976)	(369,568)	0	0
55418	Charlottesville Red-Hous Auth	(96,152)	36,493	(23,929)	(26,343)	0	0
55419	Hampton Red-Hous Authority	(203,781)	151,826	(96,845)	(106,889)	0	0
55420	Loudoun County Sanitation Authority	(1,202,551)	1,151,405	15,171	(423,417)	0	0
55421	Danville Red-Hous Auth	178,693	174,975	(52,143)	(56,772)	0	0
55422	NRV Regional Water Authority	107,248	219,465	130,629	60,975	0	0
55423	Northern Virginia Juvenile Detention Center	(421,371)	162,292	(96,029)	(108,073)	0	0
55424	Hopewell Red-Hous Auth	(154,368)	48,185	(29,244)	(32,659)	0	0
55425	Colonial Behavioral Health	(873,467)	308,431	(210,787)	(230,384)	0	0
55426	Blacksburg-VPI Sanitation Authority	(220,328)	92,276	(54,779)	(59,508)	0	0
55427	Potomac River Fisheries Comm	(1,016)	23,617	(8,723)	(9,780)	0	0
55428	Chesapeake Bridge-Tunnel	(447,674)	616,016	(244,338)	(267,708)	0	0
55429	Alexandria Red-Hous Auth	(616,167)	121,583	(102,335)	(112,773)	0	0
55430	Albemarle Co Service Auth	327,819	687,339	(112,826)	(122,976)	0	0
55431	Franklin Red-Hous Auth	(45,031)	12,293	(9,175)	(9,880)	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
55432	Bristol Redevelopment and Housing Authority	(47,377)	54,429	(21,784)	(23,826)	0	0
55433	Norfolk Red-Hous Auth	(1,292,801)	836,882	(491,520)	(551,934)	0	0
55435	Richmond Metropolitan Transportation Authority	(951,536)	189,539	(129,985)	(141,871)	0	0
55436	Riverside Regional Jail	(588,635)	563,891	(397,608)	(432,642)	0	0
55437	Peninsula Ports Authority of Virginia	(50,787)	16,140	(11,245)	(12,246)	0	0
55439	Rappahannock Rapidan Regional Commission	(2,329)	35,718	(10,763)	(11,712)	0	0
55440	Shenandoah Valley Juvenile Center	(65,218)	56,231	(35,564)	(39,682)	0	0
55442	Southside Regional Library Bd	(41,102)	13,489	(8,066)	(9,007)	0	0
55443	Bedford Public Library	17,575	85,249	(19,031)	(21,048)	0	0
55444	Eastern Shore Economic Development Commission	(15,093)	4,715	(3,630)	(3,885)	0	0
55445	Chesterfield County Health Center Commission	(563,057)	191,938	(131,081)	(143,247)	0	0
55446	Washington County Service Authority	(317,538)	356,803	(49,209)	(109,510)	0	0
55447	Rappahannock Area Comm Svcs	(357,262)	773,760	(326,718)	(354,809)	0	0
55449	Hampton Roads Planning District Commission	39,498	322,692	(94,272)	(105,080)	0	0
55450	Meherrin Regional Library	(38,431)	17,836	(11,619)	(12,742)	0	0
55451	New River Valley Regional Commission	(15,381)	49,630	(20,251)	(21,818)	0	0
55452	Northern Virginia Health Care Center	(952,515)	277,870	(197,387)	(214,459)	0	0
55453	Rockbridge Area Comm Svc Bd	(72,291)	153,303	(104,705)	(114,429)	0	0
55454	Greensville - Emporia So Svcs	(39,543)	57,172	(36,982)	(40,773)	0	0
55455	James City Service Authority	(188,884)	345,737	(126,798)	(138,200)	0	0
55456	Accomack-Northampton Plan	(19,953)	55,019	(24,492)	(27,312)	0	0
55457	Harrisonburg-Rockingham Regional Sewer Authority	(134,584)	12,683	(47,299)	(51,906)	0	0
55458	Wytheville Red- Hous Auth	(37,446)	31,986	(14,986)	(16,237)	0	0
55459	Waynesboro Red-Hous Auth	(57,774)	63,766	(27,307)	(30,119)	0	0
55460	Region Ten Community Services Board	(73,863)	591,766	(402,593)	(441,425)	0	0
55462	Lenowisco Planning Dist Comm	(95,479)	38,199	(21,187)	(24,139)	0	0
55465	Rivanna Water and Sewer Authority	(371,442)	288,719	(142,628)	(155,407)	0	0
55466	Appomattox River Water Auth	(209,572)	91,768	(41,308)	(45,047)	0	0
55467	Campbell Co Utilities & Svcs	40,879	209,972	22,778	(35,094)	0	0
55469	Eastern Shore Comm Svcs Bd	(341,347)	196,881	(125,243)	(136,785)	0	0
55470	Anchor Commission	(93,187)	33,736	(22,398)	(24,608)	0	0
55471	Horizon Behavioral Health	(249,402)	639,365	(457,881)	(496,241)	0	0
55472	District 19 Community Services Board	(846,584)	374,036	(251,094)	(275,583)	0	0
55473	Hampton Roads Transit	(817,439)	762,537	(333,321)	(360,360)	0	0
55474	Upper Occoquan Sewage Auth	(249,220)	1,520,815	(405,730)	(444,426)	0	0
55475	New River Valley Juv Det Comm	(31,965)	33,914	(22,234)	(24,481)	0	0
55476	Rockbridge Regional Library	(15,866)	39,194	(14,347)	(15,669)	0	0
55477	Frederick Co Sanitation Auth	(116,868)	307,451	80,053	(53,552)	0	0
55478	Western Tidewater Comm Svcs	(1,501,990)	845,766	(308,694)	(331,873)	0	0
55479	Cumberland Mountain Comm Svcs	(65,064)	1,196,379	(163,554)	(285,996)	0	0
55480	Fredericksburg-Stafford Park	(62,592)	19,602	(14,877)	(15,974)	0	0
55482	Middle Pen-No Neck Comm Svcs_Board	(681,907)	396,442	(275,263)	(299,862)	0	0
55483	Rockbridge Co Public Svc Auth	(6,716)	58,494	(12,181)	(13,287)	0	0
55484	Danville-Pittsylvania Community Services	(539,318)	754,452	(229,655)	(248,986)	0	0
55485	Crater Juv Det Home Comm	(121,263)	58,537	(36,775)	(40,609)	0	0
55486	Hampton Roads Workforce Council	(135,363)	149,196	(59,898)	(65,202)	0	0
55487	Capital Region Airport Comm	(144,667)	370,145	(243,681)	(267,102)	0	0
55488	Northwestern Comm Svcs Bd	(420,376)	248,676	(172,949)	(189,059)	0	0
55489	Harrisonburg Rockingham Community Services Board	(619,494)	444,702	(156,011)	(169,784)	0	0
55490	Upper Valley Regional Park Authority	(963)	(806)	(597)	(327)	0	0
55491	Middle Peninsula Reg Security	(22,983)	306,467	(98,370)	(105,191)	0	0
55492	Northern Neck Planning District Commission	(49,028)	16,744	(12,061)	(13,068)	0	0
55493	Planning Dis One Behavioral Health Svcs	(53,507)	17,479	(13,123)	(14,115)	0	0
55494	Rockbridge Area Social Service Dept	(46,545)	47,768	(29,747)	(32,959)	0	0
55495	Dinwiddie Co Water Authority	751	46,267	(18,693)	(20,195)	0	0
55496	Rappahannock Rapidan Community Services Board	(825,387)	476,244	(268,691)	(293,803)	0	0
55498	Valley Community Services Bd	(140,073)	327,717	(225,396)	(246,120)	0	0
55499	Eastern Shore Public Library	(9,073)	19,310	(6,983)	(7,721)	0	0
55500	Alexandria City School Board	(918,981)	702,726	(311,456)	(342,799)	0	0
55501	Albemarle County Schools	(3,132)	523,378	(208,174)	(228,581)	0	0
55502	Alleghany Highlands Public Schools	119,300	84,524	(101,011)	(90,518)	0	0
55503	Charlottesville Public Schools	(261,750)	119,593	(67,051)	(74,682)	0	0
55504	Amherst County School Board	(133,998)	161,154	(69,192)	(75,578)	0	0
55505	Appomattox County School Board	(85,636)	35,984	(23,283)	(25,394)	0	0
55506	Arlington Public Schools	(585,392)	1,045,902	(519,505)	(430,524)	0	0
55507	Augusta County School Board	(322,679)	137,785	(77,090)	(86,158)	0	0
55508	Bath County School Board	(39,219)	40,943	(25,473)	(28,129)	0	0
55509	Bedford County School Board	(605,054)	241,726	(157,916)	(173,969)	0	0
55510	Bland County School Board	(21,951)	18,633	(11,400)	(12,744)	0	0
55511	Botetourt County Schools	(216,999)	112,812	(76,385)	(83,645)	0	0
55512	Norfolk Public Schools	(2,063,026)	903,625	(530,608)	(590,500)	0	0
55513	Petersburg City Schools	(208,651)	159,570	(81,942)	(90,505)	0	0



Political Subdivisions

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55514	Buckingham County School Board	(107,057)	38,384	(25,988)	(28,553)	0	0
55515	Radford City School Board	(31,071)	18,583	(10,406)	(11,762)	0	0
55516	Caroline County School Board	(128,574)	66,765	(35,899)	(39,368)	0	0
55517	Carroll County School Board	(153,891)	103,458	(66,512)	(73,390)	0	0
55518	Charles City Co School Bd	(33,252)	18,814	(12,378)	(13,618)	0	0
55519	Charlotte County School Board	(96,100)	35,380	(20,811)	(23,332)	0	0
55520	Chesterfield Co School Bd	(1,911,654)	969,922	(625,320)	(691,466)	0	0
55521	Clarke County School Board	(29,103)	38,988	(22,729)	(25,287)	0	0
55522	Winchester Public Schools	(59,967)	183,861	(60,451)	(65,189)	0	0
55523	Culpeper County School Board	(198,964)	209,027	(103,744)	(112,907)	0	0
55524	Cumberland County School Board	(116,948)	35,008	(23,080)	(25,258)	0	0
55525	Dickenson County School Board	51,451	54,172	(29,581)	(33,797)	0	0
55526	Dinwiddie County School Board	(92,833)	89,766	(50,597)	(55,742)	0	0
55528	Essex County Public Schools	(67,053)	41,873	(25,528)	(28,630)	0	0
55530	Covington City School Board	(39,154)	58,451	19,023	0	0	0
55531	Floyd County School Board	(236,712)	61,652	(39,292)	(43,546)	0	0
55532	Fluvanna County Public Schools	(138,989)	100,351	(51,968)	(56,225)	0	0
55533	Chesapeake Public Schools	(1,490,603)	1,101,336	(613,336)	(669,130)	0	0
55534	VA Beach City School Board	(1,480,099)	2,405,799	(1,406,900)	(1,544,655)	0	0
55535	Giles County Schools	(72,526)	45,228	(29,008)	(32,073)	0	0
55536	Gloucester County School Board	(319,773)	189,856	(121,084)	(133,836)	0	0
55537	Goochland County School Board	(89,645)	118,298	(30,587)	(33,180)	0	0
55538	Grayson County School Board	(65,466)	54,958	(34,550)	(38,333)	0	0
55539	Greene County Public Schools	(224,648)	91,227	(57,356)	(63,101)	0	0
55540	Greensville County Public Schools	(208,208)	56,218	(35,789)	(39,620)	0	0
55541	Halifax County School Board	(330,300)	122,054	(73,903)	(82,555)	0	0
55542	Hanover County Public Schools	(954,395)	237,314	(181,271)	(199,912)	0	0
55543	Henrico Co School Board	(138,433)	46,614	(24,038)	(27,804)	0	0
55544	Henry County Public Schools	(413,144)	167,534	(102,139)	(114,229)	0	0
55545	Highland County School Board	(42,921)	8,439	(5,531)	(6,122)	0	0
55546	Isle of Wight County Schools	(128,622)	62,616	(41,494)	(45,486)	0	0
55548	King George Co School Board	(85,738)	166,061	(61,903)	(66,371)	0	0
55549	King and Queen County School Board	(58,271)	33,262	(22,207)	(24,380)	0	0
55550	King William Co School Board	(143,723)	47,280	(26,520)	(28,984)	0	0
55551	Lancaster County Public Schools	(93,323)	35,358	(22,752)	(25,348)	0	0
55552	Lee County School Board	(88,538)	78,246	(49,996)	(55,310)	0	0
55553	Loudoun County School Board	(333,271)	4,172,717	(921,783)	(1,324,556)	0	0
55554	Louisa County Public Schools	(264,629)	222,732	(109,329)	(119,498)	0	0
55555	Lunenburg County School Board	(45,930)	55,379	(18,825)	(20,777)	0	0
55556	Madison County School Board	(72,565)	49,878	(27,952)	(30,621)	0	0
55557	Mathews County School Board	(31,000)	34,501	(22,020)	(24,240)	0	0
55558	Mecklenburg Co School Board	(75,152)	51,262	(33,328)	(36,720)	0	0
55559	Middlesex County School Board	(64,033)	24,561	(15,907)	(17,579)	0	0
55560	Montgomery County School Board	(298,113)	214,904	(143,126)	(157,045)	0	0
55562	Nelson County Public Schools	(171,568)	77,112	(47,395)	(52,437)	0	0
55563	New Kent County School Board	(172,347)	53,615	(35,755)	(39,284)	0	0
55565	Northampton County Schools	(73,708)	36,934	(22,902)	(25,477)	0	0
55566	Northumberland Co School Bd	(57,049)	35,966	(21,182)	(24,046)	0	0
55567	Nottoway County School Board	(171,765)	62,441	(38,599)	(42,806)	0	0
55568	Orange County Public Schools	(131,981)	125,653	(68,937)	(76,142)	0	0
55569	Page County Public Schools	(165,583)	84,214	(50,295)	(55,605)	0	0
55570	Patrick County School Board	(147,126)	76,495	(46,256)	(50,875)	0	0
55571	Pittsylvania Co School Bd	(100,304)	136,573	(88,778)	(97,866)	0	0
55572	Powhatan County School Board	(209,676)	89,731	(59,799)	(65,256)	0	0
55573	Prince Edward Co School Bd	(72,470)	39,447	(26,110)	(28,731)	0	0
55574	Prince George Co School Bd	(275,509)	212,514	(111,025)	(122,419)	0	0
55576	Prince William Co School Bd	(2,372,541)	3,869,464	(1,433,965)	(1,569,773)	0	0
55577	Pulaski County School Board	(102,630)	109,636	(71,590)	(79,067)	0	0
55578	Rappahannock Co School Board	(30,691)	41,433	(17,242)	(18,978)	0	0
55579	Richmond County School Board	(25,348)	8,180	(5,309)	(5,859)	0	0
55580	Roanoke County School Board	(960,890)	315,046	(184,581)	(207,554)	0	0
55581	Rockbridge Co School Bd	(257,748)	73,729	(44,812)	(49,984)	0	0
55582	Rockingham Co School Bd	(875,965)	399,488	(233,024)	(256,720)	0	0
55583	Russell County School Board	(232,974)	130,133	(66,162)	(74,860)	0	0
55584	Scott County School Board	(125,416)	218,773	(59,726)	(69,466)	0	0
55585	Shenandoah County School Board	(103,716)	135,577	(91,129)	(99,802)	0	0
55586	Smyth County School Board	(224,287)	135,989	(73,891)	(81,557)	0	0
55587	Southampton Co School Bd	(141,610)	49,791	(33,334)	(36,573)	0	0
55588	Spotsylvania Co School Bd	(813,010)	379,554	(223,798)	(242,515)	0	0
55589	Stafford County School Board	(325,999)	450,989	(216,533)	(235,080)	0	0
55590	Surry County Schools	(45,469)	52,119	(33,398)	(36,931)	0	0
55591	Sussex County School Board	14,143	62,035	(25,712)	(28,408)	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	(536,535)	201,501	(124,751)	(138,933)	0	0
55593	Warren County School Board	(298,602)	96,402	(59,996)	(66,827)	0	0
55595	Washington County School Board	(247,841)	144,305	(78,816)	(88,084)	0	0
55596	Westmoreland Co School Bd	(99,797)	39,297	(26,203)	(28,727)	0	0
55597	Wise County School Board	(125,162)	87,127	(50,108)	(56,655)	0	0
55598	Wythe County School Board	(69,223)	57,706	(36,294)	(40,250)	0	0
55599	York County School Board	(850,411)	252,883	(171,563)	(187,637)	0	0
55600	Accomack County School Board	(420,448)	142,135	(87,844)	(96,746)	0	0
55601	Bristol City School Bd	(44,549)	39,328	(15,094)	(16,527)	0	0
55602	Buena Vista City Schools	(82,970)	16,727	(10,670)	(11,814)	0	0
55603	Amelia County School Board	(97,349)	39,633	(25,549)	(28,187)	0	0
55605	Danville City Schools	(14,107)	367,814	96,814	(69,124)	0	0
55606	Franklin City Public Schools	(77,748)	12,635	(13,196)	(14,367)	0	0
55607	Lexington City School Board	(14,822)	4,777	(3,071)	(3,395)	0	0
55608	Harrisonburg City School Bd	(256,735)	79,546	(57,583)	(62,861)	0	0
55609	Hopewell City School Board	(133,881)	88,267	(46,292)	(50,816)	0	0
55610	Lynchburg Public Schools	(110,784)	220,753	(104,990)	(114,815)	0	0
55611	Fauquier County School Board	(586,319)	345,701	(189,584)	(207,241)	0	0
55612	Brunswick County Public Schools	(284,332)	54,655	(35,596)	(39,267)	0	0
55614	Portsmouth School Board	(362,942)	309,959	(196,839)	(217,840)	0	0
55615	Campbell County School Board	(330,338)	135,407	(83,537)	(92,507)	0	0
55616	Richmond Public Schools	(1,758,299)	513,621	(348,093)	(385,181)	0	0
55617	Roanoke City School Board	(11,555)	103,523	(39,676)	(41,484)	0	0
55619	Staunton City Schools	(107,910)	40,139	(25,904)	(28,654)	0	0
55620	Suffolk City School Board	(446,102)	272,342	(198,048)	(216,608)	0	0
55622	Craig County School Board	(62,462)	18,803	(12,094)	(13,397)	0	0
55623	Martinsville City Schools	(72,691)	22,052	(13,347)	(14,958)	0	0
55624	Appomattox Region Governor's School	7,028	12,035	(1,920)	(2,068)	0	0
55625	Colonial Heights City Schools	(205,648)	11,029	(34,518)	(37,709)	0	0
55632	Manassas City Public Schools	(231,578)	211,547	(120,039)	(131,926)	0	0
55633	Franklin County Public Schools	(700,441)	190,618	(143,092)	(157,160)	0	0
55634	Frederick County School Board	(775,393)	288,387	(193,379)	(210,668)	0	0
55635	City of Salem Schools	(95,640)	56,063	(35,575)	(39,315)	0	0
55636	Manassas Park City Schools	(237,874)	50,502	(28,896)	(31,670)	0	0
55637	Newport News Public Schools	(35,223)	139,146	(75,892)	(76,260)	0	0
55638	Town of West Point School Bd	7,858	(305)	(2,257)	(2,403)	0	0
55708	Waynesboro Public Schools	(90,397)	39,418	(26,362)	(28,907)	0	0
55710	Valley Vo-Tech Center	(10,071)	3,617	(2,441)	(2,677)	0	0
55711	New Horizons Technical Ctr	(10,060)	8,633	(5,786)	(6,343)	0	0
55713	Galax City Schools	(102,934)	33,852	(14,451)	(15,841)	0	0
55714	Norton City Schools	(52,596)	20,430	(13,656)	(14,989)	0	0
55802	Williamsburg-James City Co Sch	(296,344)	282,532	(142,960)	(157,010)	0	0
55803	Poquoson City Public Schools	(19,805)	20,788	(13,667)	(14,979)	0	0
55806	Fredericksburg City Schools	(128,371)	160,383	8,465	(41,427)	0	0
55807	Hampton City Schools	(346,844)	256,815	(155,538)	(174,048)	0	0
55813	Buchanan County School Board	(39,164)	103,814	(60,170)	(67,649)	0	0
55814	Jackson River Technical Center	(5,130)	7,235	2,348	0	0	0
55815	Northern Neck Reg Voc Ctr	(8,891)	(330)	(2,246)	(1,440)	0	0
55850	Three Rivers Soil and Water Conservation District	(1,362)	(1,362)	(1,362)	(1,360)	0	0
55851	Rapidan Service Authority	(4,840)	(4,840)	(4,839)	(3,098)	0	0
55852	Virginia Dare Soil and Water Conservation District	(464)	(464)	(462)	(290)	0	0
55853	Northern Neck Soil and Water Conservation District	3,905	3,904	428	377	1,688	1,129
55854	Orange County Broadband Authority	(20,243)	(20,243)	(7,308)	(1,254)	0	0
55855	Northern Virginia Soil and Water Conservation District	2,142	2,142	1,308	1,318	1,029	0
55856	Blue Ridge Resource Authority	(28,855)	(22,884)	(32,685)	(40,726)	0	0
55857	Peanut Soil and Water Conservation District	(12,144)	(5,647)	(8,688)	(7,075)	(2,710)	2,954
55858	Peumansend Creek Regional Jail Authority	(220,040)	(152,786)	(102,525)	(31,205)	0	0
55859	Williamsburg Area Transit Authority	(78,973)	1,079	(15,109)	(15,680)	0	0
55860	Middle Peninsula Juvenile Detention Commission	(5,402)	29,146	(25,894)	(27,162)	0	0
55861	Breaks Interstate Park Commission	58,325	69,865	24,632	(1,835)	451	0
55862	Crater Criminal Justice Training Academy	(10,847)	(6,822)	(6,412)	(1,301)	0	0
55863	Central Shenandoah Criminal Justice Training Academy	(6,467)	3,515	(505)	(237)	0	0
55864	New River Valley Emergency Communications Regional Authority	342	34,480	(6,875)	(8,699)	0	0
55865	Mauzy Service Authority	(39,924)	7,050	(5,696)	(5,871)	0	0
55866	Hampton Roads Transportation Accountability Commission	(20,711)	(8,270)	(13,617)	(10,672)	(3,975)	(1,051)
55867	Pamunkey Regional Library	(17,203)	126,943	(32,836)	(37,511)	0	0
55868	Northern Virginia Transportation Authority	(10,683)	10,153	(6,371)	(8,189)	(289)	0
55869	RSW Regional Jail Authority	(566,694)	(82,465)	(53,076)	(59,374)	0	0
55870	Bedford Regional Water Authority	(117,370)	75,093	(55,197)	(49,637)	0	0
55871	Portsmouth Redevelopment and Housing Authority	(94,200)	23,887	(21,684)	(22,704)	0	0
55872	Southwest Regional Recreation Authority	(37,060)	2,044	(2,134)	(2,155)	0	0
55873	Roanoke Redevelopment and Housing Authority	(176,475)	35,801	(30,041)	(31,790)	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
55874	Meherrin River Regional Jail Authority	(278,005)	125,250	(77,126)	(81,287)	0	0
55875	Woodway Water Authority	(1,759)	2,770	(770)	1,436	5,368	3,380
55876	BUV Authority	(16,315)	207,342	(82,700)	(88,852)	0	0
55877	Washington Metropolitan Area Transit Commission	(140,602)	(117,668)	(117,447)	88	0	0
55878	Mount Rogers Community Services Board	(1,380,802)	595,885	(137,522)	(370,181)	0	0
55879	Lonesome Pine Soil and Water Conservation District	654	3,347	2,106	1,964	2,410	2,487
55880	Big Sandy Soil and Water Conservation District	(13,538)	(9,302)	267	5,016	170	0
55881	Central Virginia Planning District Commission	(53,235)	49,627	(30,087)	(32,438)	0	0
55882	Middle Peninsula Planning District Commission	58,033	47,383	(6,315)	(6,786)	0	0
55883	Western Virginia Regional Jail Authority	(599,928)	350,119	37,625	(185,783)	0	0
55884	Halifax Service Authority	(74,097)	54,385	(12,222)	(22,394)	0	0
55886	Russell County PSA	(8,635)	23,384	(896)	(10,462)	0	0
55887	Piedmont Community Services	(400,501)	275,433	(113,288)	(158,122)	0	0
55888	Blue Ridge Behavioral Healthcare	(154,664)	314,814	(203,086)	(218,799)	0	0
55889	Skyline Soil and Water Conservation District	4,691	12,780	(4,416)	(4,611)	0	0
55890	Middle River Regional Jail Authority	(943,499)	302,780	105,512	(172,974)	0	0
55891	Tidewater Soil and Water Conservation District	13,132	1,752	(1,643)	(1,707)	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	24,122	48,676	36,142	(7,131)	0	0
55893	Eastern Shore Soil and Water Conservation District	7,389	20,994	(2,791)	(3,825)	0	0
55894	Town of Boykins	(408)	2,973	404	(1,140)	0	0
55895	Town of Gordonsville	70,463	16,650	(12,271)	(13,201)	0	0
55896	Virginia Resources Authority	5,598	108,077	(19,693)	(20,894)	0	0
55897	Prince William County Service Authority	(1,146,110)	905,456	(372,038)	(418,387)	0	0
55898	Western Virginia Water Authority	304,065	593,198	(134,017)	(152,826)	0	0
55899	Shenandoah Valley Regional Airport Commission	61,591	140,498	69,451	6,929	(351)	0
55900	Alleghany Highlands Comm Svcs	(51,100)	91,771	(64,432)	(70,169)	0	0
55901	Brunswick Industrial Development Authority	(56,945)	4,368	(3,195)	(3,437)	0	0
55902	Northern Neck Essex Co Home	(26,391)	8,526	(4,989)	(5,629)	0	0
55904	Appalachian Juvenile Commission	34,357	120,299	(40,808)	(44,117)	0	0
55905	Goochland Powhatan Comm Svcs	(99,723)	163,118	(64,908)	(70,646)	0	0
55906	Suffolk Redevelopment and Housing Authority	(155,194)	51,227	(34,765)	(37,992)	0	0
55908	Lee Co Red- Housing Auth	(8,328)	26,228	(10,089)	(11,321)	0	0
55909	Henry County Public Service Authority	(257,377)	236,350	(73,879)	(90,380)	0	0
55910	Southside Planning Dist Comm	37,211	26,208	(18,430)	(20,027)	0	0
55911	Economic Development Authority of Henrico Co Va	(2,088)	1,585	(15,581)	(17,459)	0	0
55912	Augusta County Public Service Auth	121,183	733,999	(88,536)	(136,181)	0	0
55914	Rappahannock Juvenile Center	33,038	167,651	(67,695)	(73,761)	0	0
55915	Cumberland Plateau Reg Housing	(63,227)	58,432	6,938	(17,390)	0	0
55918	Amherst County Service Auth	79,305	117,006	(37,149)	(40,614)	0	0
55919	Pepper's Ferry Reg Wastewater	54,159	99,817	(25,127)	(27,061)	0	0
55920	Rappahannock Regional Jail	(105,907)	857,979	(359,323)	(384,131)	0	0
55921	Thomas Jefferson Planning District Commission	26,668	20,735	(14,326)	(15,676)	0	0
55922	Piedmont Regional Jail Authority	(305,012)	149,522	(108,278)	(116,991)	0	0
55923	Nelson County Service Authority	(95,203)	71,571	(26,273)	(30,514)	0	0
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(89,251)	4,548	(32,579)	(31,104)	0	0
55925	Fauquier County Water and Sanitation Authority	(171,065)	213,425	21,422	(68,310)	0	0
55926	Scott County Soil and Water Conservation District	(7,183)	11,457	996	(3,542)	0	0
55927	New River Resource Authority	33,960	138,487	14,738	(25,575)	0	0
55928	Scott County Public Service Authority	(107,480)	(26,451)	(58,609)	(22,674)	0	0
55929	Greensville County Water and Sewer Authority	(161,854)	77,711	16,138	(37,966)	0	0
55930	Petersburg Redevelopment and Housing Authority	(26,936)	80,950	(36,842)	(40,034)	0	0
55931	Central Rappahannock Regional Library	(371,530)	347,870	(96,691)	(137,973)	0	0
55932	VA Coalfield Economic Dev Auth	(35,871)	8,219	(18,083)	(11,914)	0	0
55933	Central Virginia Regional Jail	(650,778)	317,443	(129,569)	(137,982)	0	0
55934	Thomas Jefferson Soil and Water Conservation District	9,021	28,041	(6,194)	(6,770)	0	0
55936	Commonwealth Regional Council	(10,074)	12,370	(8,841)	(9,621)	0	0
55937	Wythe-Grayson Regional Library	(30,292)	13,804	(9,663)	(10,517)	0	0
55938	Colonial Soil and Water Conservation District	(16,892)	13,147	(4,786)	(5,198)	0	0
55939	Rivanna Solid Waste Authority	(68,255)	41,337	(16,999)	(18,611)	0	0
55940	Monacan Soil and Water Conservation District	(11,238)	10,521	(5,962)	(6,286)	0	0
55941	Robert E. Lee Soil and Water Conservation District	18,529	4,765	(3,058)	(3,384)	0	0
55942	Tri-County-City Soil and Water Conservation Dist.	(16,081)	5,702	(3,559)	(3,966)	0	0
55944	Central Virginia Waste Management Authority	3,357	30,282	(14,306)	(15,380)	0	0
55945	Lonesome Pine Regional Library	(244,387)	50,422	(34,848)	(37,960)	0	0
55946	Virginia Peninsulas Public Service Authority	(109,373)	56,769	(40,349)	(43,854)	0	0
55947	Tidewater Youth Services Commission	(296,073)	114,420	(75,088)	(82,725)	0	0
55948	Virginia Highlands Airport Authority	(4,762)	11,356	(4,519)	(4,905)	0	0
55949	Western Tidewater Regional Jail	(269,393)	424,460	(210,688)	(230,832)	0	0
55950	Scott County Redevelopment and Housing Authority	(40,877)	5,714	(7,700)	(8,411)	0	0
55951	Handley Regional Library	(100,577)	23,540	(22,027)	(23,837)	0	0
55952	Northern Neck Regional Jail	(349,352)	436,435	(101,169)	(110,844)	0	0
55953	Montgomery Regional Solid Waste Authority	(41,770)	24,781	(18,020)	(19,550)	0	0



Political Subdivisions

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55954	Potomac and Rappahannock Transportation Commission	(498,825)	345,830	(108,653)	(165,997)	0	0
55955	Giles County Public Service Authority	(110,014)	14,065	(11,729)	(12,768)	0	0
55956	South Central Wastewater Authority	38,482	107,845	(35,488)	(38,162)	0	0
55957	Wise County Redevelopment and Housing Authority	(58,326)	62,804	(27,629)	(31,123)	0	0
55958	Prince William Soil and Water Conservation District	2,862	5,398	(3,867)	(4,205)	0	0
55959	Hampton Roads Regional Jail	(861,642)	466,984	(315,786)	(347,004)	0	0
55960	Castlewood Water and Sewage Authority	(21,382)	6,986	(4,214)	(4,704)	0	0
55961	Pamunkey Regional Jail	232,400	429,450	(166,686)	(179,041)	0	0
55962	Charlottesville-Albemarle Airport Authority	128,929	201,509	(30,613)	(43,646)	0	0
55963	Virginia Peninsula Regional Jail	(457,713)	182,347	(128,108)	(139,435)	0	0
55964	Virginia Biotechnology Research Partnership Authority	(56,994)	22,773	(13,439)	(15,181)	0	0
55966	Blue Ridge Regional Jail Authority	(580,748)	1,252,583	(372,061)	(403,371)	0	0
55967	Massanutten Regional Library	(38,169)	55,105	(17,595)	(19,438)	0	0
55968	Albemarle-Charlottesville Regional Jail	(63,151)	505,698	(203,828)	(220,528)	0	0
55969	Culpeper Soil and Water Conservation District	(16,015)	28,509	506	(9,577)	0	0
55970	New River Valley Regional Jail	(583,724)	864,457	(216,573)	(233,686)	0	0
55971	Sussex Service Authority	(173,111)	28,640	(21,771)	(23,402)	0	0
55972	Big Walker Soil and Water Conservation District	10,663	20,907	16,734	16,988	18,538	22,067
55973	Peter Francisco Soil and Water Conservation District	4,923	14,233	4,841	(2,513)	0	0
55974	Peak of Otter Soil and Water Conservation District	3,873	746	(1,055)	(1,121)	0	0
55975	New River Soil and Water Conservation District	20,842	28,926	17,486	12,471	8,618	1,594
55977	Southside Regional Jail	(62,598)	78,847	(61,531)	(65,734)	0	0
55978	Evergreen Soil and Water Conservation District	31,295	5,213	(1,713)	(1,787)	0	0
55979	Roanoke Higher Education Authority	(82,663)	24,686	(16,691)	(19,887)	0	0
55981	John Marshall Soil and Water Conservation District	(7,518)	7,919	(6,444)	(6,849)	0	0
55982	Daniel Boone Soil and Water Conservation District	8,222	19,890	13,072	5,123	6,763	5,689
55983	Southside Behavioral Health	(615,067)	355,236	(139,153)	(151,457)	0	0
55984	Northern Shenandoah Valley Regional Commission	8,633	64,379	(7,907)	(11,237)	0	0
55985	Tazewell Soil and Water Conservation District	(19,633)	3,938	(1,413)	(1,497)	0	0
55987	Richmond Regional Planning District Commission	(81,726)	69,181	(26,047)	(28,334)	0	0
55988	Henricopolis Soil and Water Conservation District	(7,179)	10,241	4,629	(2,071)	0	0
55989	Piedmont Regional Juvenile Detention Center	(25,244)	47,403	(8,524)	(13,645)	0	0
55990	Roanoke River Service Authority	13,435	19,158	(5,556)	(5,992)	0	0
55991	Lee County Public Service Authority	(50,472)	(1,174)	(11,822)	(8,913)	0	0
55992	Blue Ridge Juvenile Detention Center	20,826	74,242	(26,534)	(28,534)	0	0
55993	Ferrum Water and Sewage Authority	(5,792)	12,251	5,662	5,316	4,209	1,320
55994	Wise County Public Service Authority	(23,085)	67,735	16,311	(18,501)	0	0
55995	Holston River Soil and Water Conservation District	2,544	4,195	(3,361)	(3,577)	0	0
55996	New River Valley Community Services	(339,538)	1,499,397	(370,594)	(397,765)	0	0
55997	Institute For Advanced Learning and Research	(95,512)	109,594	10,959	(31,909)	0	0
55998	Southwest VA Regional Jail	(1,194,488)	474,214	(241,290)	(342,544)	0	0
55999	Clinch Valley Soil and Water Conservation District	(7,121)	7,314	3,321	(1,896)	0	0
Total Political Subdivisions		(248,992,488)	490,181,186	(46,956,038)	(149,700,489)	170,402	73,634



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55100	Accomack County	(3,970,753)	(1,523,336)	8,123,189	(9,503,104)
55101	Albemarle County	37,622,600	39,512,533	77,660,201	8,208,548
55102	Alleghany County	2,459,332	1,665,378	7,585,537	(3,219,715)
55103	Amelia County	(775,075)	(1,534,121)	1,166,103	(3,766,605)
55104	Amherst County	(291,747)	1,083,687	8,016,086	(4,616,637)
55105	Appomattox County	4,771,212	3,797,082	7,492,068	728,833
55107	Augusta County	1,344,335	3,475,438	20,479,952	(10,260,978)
55108	Bath County	1,780,147	1,789,308	4,320,353	(284,536)
55109	Bedford County	(573,018)	3,366,148	17,160,248	(7,853,439)
55110	Bland County	980,989	1,506,564	3,555,364	(142,924)
55111	Botetourt County	(665,889)	(452,100)	9,057,257	(8,228,304)
55112	Brunswick County	4,774,375	6,868,953	11,736,405	2,864,688
55113	Buchanan County	17,244,031	18,150,122	28,362,177	9,749,502
55114	Buckingham County	331,599	367,499	3,785,573	(2,435,646)
55115	Campbell County	6,590,216	6,145,423	18,466,651	(3,944,735)
55116	Caroline County	(7,677,871)	(5,028,802)	4,787,595	(13,072,267)
55117	Carroll County	6,686,560	5,441,537	11,380,284	558,503
55118	Charles City County	957,260	203,445	2,676,602	(1,841,049)
55119	Charlotte County	410,338	1,071,166	5,181,733	(2,323,113)
55120	Chesterfield County	215,889,252	207,175,588	406,947,123	42,363,000
55121	Clarke County	1,131,794	2,197,582	5,905,229	(881,083)
55122	Craig County	(170,375)	(154,139)	1,028,924	(1,132,243)
55123	Culpeper County	4,769,424	3,876,355	16,926,879	(6,760,543)
55124	Cumberland County	1,248,179	1,470,656	4,244,886	(799,848)
55125	Dickenson County	6,751,789	7,872,817	14,165,762	2,723,315
55126	Dinwiddie County	(2,336,582)	(3,416,865)	3,120,019	(8,793,881)
55128	Essex County	(2,810,267)	(3,161,775)	(667,575)	(5,205,748)
55130	Fauquier County	8,941,076	10,333,989	39,516,518	(13,350,319)
55131	Floyd County	2,869,430	3,193,233	6,351,004	572,129
55132	Fluvanna County	(1,198,295)	(636,402)	3,841,583	(4,293,429)
55133	Franklin County	2,143,074	222,121	11,709,154	(9,199,501)
55134	Frederick County	15,972,951	14,680,895	50,564,755	(14,598,726)
55135	Giles County	3,460,200	3,339,015	7,995,380	(503,407)
55136	Gloucester County	8,273,802	8,414,801	21,090,220	(2,060,296)
55137	Goochland County	1,195,383	282,775	8,317,917	(6,204,148)
55138	Grayson County	3,501,686	3,908,391	7,320,663	1,054,157
55139	Greene County	(1,399,792)	(445,060)	3,267,047	(3,479,843)
55140	Greensville County	250,317	(24,428)	3,733,617	(3,153,547)
55141	Halifax County	372,171	245,690	6,565,057	(4,954,950)
55142	Hanover County	16,813,346	20,805,408	76,888,367	(24,977,947)
55143	Henrico County	255,430,075	260,741,481	511,118,067	52,998,422
55144	Henry County	7,923,127	8,720,201	23,632,895	(3,533,561)
55145	Highland County	93,281	(134,590)	871,587	(967,584)
55146	Isle of Wight County	2,006,121	2,190,600	11,173,821	(5,193,559)
55147	James City County	21,187,022	24,369,876	59,609,869	(4,594,746)
55148	King George County	4,549,437	4,960,016	13,801,201	(2,242,350)
55149	King and Queen County	(685,375)	(949,000)	784,376	(2,374,088)
55150	King William County	(36,724)	382,814	3,401,032	(2,053,374)
55151	Lancaster County	2,168,996	1,056,856	4,548,768	(1,880,939)
55152	Lee County	1,787,960	1,670,629	6,161,321	(2,022,060)
55153	Loudoun County	114,626,569	102,313,488	288,481,668	(50,195,552)
55154	Louisa County	(1,121,298)	71,988	8,762,140	(6,967,184)
55155	Lunenburg County	769,828	903,784	2,688,574	(582,362)
55156	Madison County	(1,144,682)	(1,325,927)	1,968,891	(3,979,697)
55157	Mathews County	(480,849)	(88,036)	1,961,192	(1,801,401)
55158	Mecklenburg County	4,724,694	5,384,516	14,005,560	(1,740,014)
55159	Middlesex County	(2,888,875)	(2,893,581)	(1,126,524)	(4,340,196)
55160	Montgomery County	13,136,595	14,223,976	30,701,956	732,857
55162	Nelson County	758,591	1,085,460	4,027,173	(1,331,958)
55163	New Kent County	1,952,916	1,660,865	8,454,702	(3,897,372)
55165	Northampton County	(960,989)	1,020,722	7,428,141	(4,260,414)
55166	Northumberland County	1,054,437	1,550,703	4,968,360	(1,257,593)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55167	Nottoway County	(2,916,339)	(2,839,797)	(697,723)	(4,612,998)
55168	Orange County	(637,521)	(1,023,125)	6,365,627	(7,016,210)
55169	Page County	352,049	222,874	6,087,401	(4,508,749)
55170	Patrick County	2,411,512	2,476,783	7,189,223	(1,385,992)
55171	Pittsylvania County	8,579,497	7,116,932	18,827,605	(2,568,656)
55172	Powhatan County	3,616,795	2,825,638	8,602,829	(1,852,953)
55173	Prince Edward County	392,215	1,119,940	4,885,108	(1,995,549)
55174	Prince George County	9,857,579	11,430,270	22,707,863	2,135,631
55176	Prince William County	153,959,083	189,682,289	438,824,565	(16,104,251)
55177	Pulaski County	3,081,197	4,681,531	14,376,879	(3,282,059)
55178	Rappahannock County	734,292	20,664	2,360,338	(1,908,734)
55179	Richmond County	259,687	621,672	2,997,622	(1,328,594)
55180	Roanoke County	42,272,215	54,704,199	101,640,642	15,939,616
55181	Rockbridge County	2,369,880	2,790,983	8,674,385	(2,071,453)
55182	Rockingham County	15,580,814	19,543,391	43,359,414	269,411
55183	Russell County	5,145,489	6,159,812	11,455,449	1,817,215
55184	Scott County	6,082,617	6,687,833	12,060,043	2,243,404
55185	Shenandoah County	970,099	2,573,008	13,228,589	(5,995,939)
55186	Smyth County	3,639,931	4,148,197	11,302,236	(1,769,321)
55187	Southampton County	1,374,864	1,211,370	7,763,204	(4,207,791)
55188	Spotsylvania County	23,795,200	20,655,760	64,566,289	(15,051,917)
55189	Stafford County	34,017,332	40,153,253	86,721,556	2,228,811
55190	Surry County	923,018	1,067,461	3,988,752	(1,318,605)
55191	Sussex County	(5,590,900)	(6,359,810)	(2,888,858)	(9,182,755)
55192	Tazewell County	6,446,821	5,513,849	14,769,229	(2,063,149)
55193	Warren County	(230,752)	(1,181,122)	6,648,256	(7,529,604)
55195	Washington County	3,321,133	4,753,011	12,630,374	(1,670,096)
55196	Westmoreland County	268,737	(549,453)	3,719,452	(4,073,857)
55197	Wise County	9,085,533	9,778,796	19,605,739	1,774,615
55198	Wythe County	2,051,220	2,373,882	8,066,979	(2,271,683)
55199	York County	25,501,998	28,197,464	66,353,927	(3,251,985)
55200	City of Alexandria	96,580,528	88,707,488	191,296,123	4,536,308
55201	City of Bristol	17,625,081	16,856,141	31,942,274	4,364,859
55202	City of Buena Vista	1,567,409	1,243,588	4,121,903	(1,124,001)
55203	Town of St. Paul	633,037	376,027	930,892	(72,393)
55204	Town of Clifton Forge	917,690	857,997	2,094,704	(179,001)
55205	City of Danville	(916,430)	(643,024)	3,177,042	(3,847,520)
55206	City of Fredericksburg	26,811,563	25,247,745	46,776,758	7,522,396
55207	City of Hampton	130,153,046	126,666,708	217,615,288	51,258,233
55208	City of Harrisonburg	29,286,183	26,407,895	54,624,869	3,416,941
55209	City of Hopewell	13,765,487	12,574,198	28,023,040	(217,731)
55210	City of Lynchburg	88,290,995	92,218,524	147,100,621	46,773,006
55211	Town of Crewe	(441,338)	(264,948)	381,702	(789,713)
55212	City of Norfolk	(6,258,764)	(9,769,472)	14,490,592	(29,537,639)
55213	City of Petersburg	6,174,308	4,863,407	26,626,528	(13,253,463)
55214	City of Portsmouth	10,490,652	15,589,456	74,649,074	(33,278,429)
55215	City of Radford	6,726,180	6,115,981	15,639,819	(1,742,618)
55216	City of Richmond	1,772,940	(3,181,152)	16,242,291	(19,173,827)
55217	City of Roanoke	11,936,484	13,963,640	25,067,884	4,734,947
55218	Town of Craigsville	204,378	167,540	285,068	68,840
55219	City of Staunton	18,162,680	18,803,854	31,447,435	8,427,377
55220	City of Suffolk	45,686,236	45,852,192	104,752,399	(2,576,923)
55221	City of Williamsburg	12,253,712	12,555,524	23,310,618	3,665,395
55222	City of Winchester	6,190,838	8,577,110	29,464,450	(8,306,957)
55223	City of Martinsville	21,392,225	23,503,637	37,632,781	11,749,168
55224	City of Falls Church	(1,295,483)	(1,316,400)	(689,279)	(1,853,840)
55225	City of Colonial Heights	10,055,446	10,367,130	23,188,210	(183,798)
55226	Town of Front Royal	5,259,980	6,346,676	12,663,691	1,217,259
55227	Town of Boyce	(92,143)	(103,261)	(101,963)	(104,399)
55228	Town of Middletown	(228,743)	(339,537)	(175,182)	(469,095)
55229	Town of Chilhowie	2,610	129,446	823,632	(437,618)
55230	City of Covington	1,641,223	2,598,258	5,721,477	(23,954)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55231	Town of Floyd	42,625	81,393	132,339	44,582
55232	City of Franklin	2,085,695	1,512,159	6,883,934	(2,896,323)
55233	City of Chesapeake	156,230,357	151,657,697	311,293,947	18,863,844
55234	City of Virginia Beach	436,351,947	437,672,510	768,711,161	162,702,757
55235	City of Norton	(532,962)	(441,833)	2,561,077	(2,923,062)
55236	City of Manassas Park	2,189,213	694,408	8,509,145	(5,565,167)
55237	Town of Exmore	(1,059,448)	(1,096,404)	(827,635)	(1,305,975)
55238	Town of Pound	632,947	(5,787)	171,215	(145,626)
55239	Town of Grottoes	(575,327)	(643,354)	(223,792)	(985,146)
55240	Town of Onley	(94,154)	(136,515)	(30,085)	(224,630)
55241	Town of West Point	650,996	(152,452)	944,062	(1,037,417)
55242	Town of South Hill	4,457,178	4,552,075	7,196,302	2,401,075
55243	Town of Rural Retreat	(140,575)	(64,114)	64,313	(160,782)
55244	Town of Dillwyn	(23,525)	(23,100)	(22,844)	(23,040)
55245	Town of Scottsville	(162,058)	(134,163)	(72,207)	(175,326)
55246	Town of Burkeville	(97,686)	(97,044)	(67,749)	(122,033)
55247	Town of Madison	(74,214)	(80,765)	(71,489)	(87,859)
55248	Town of Pennington Gap	(96,643)	(26,865)	238,186	(231,589)
55249	Town of La Crosse	(130,661)	(95,389)	(35,644)	(144,444)
55250	Town of Rich Creek	(65,406)	(96,654)	(12,792)	(166,447)
55252	Town of Windsor	73,055	98,365	400,688	(142,329)
55253	Town of Haysi	446,325	477,383	573,564	401,123
55254	Town of Stephens City	198,655	390,827	647,094	181,833
55255	Town of Brodnax	(115,461)	(115,377)	(98,528)	(129,262)
55256	Town of Mineral	(113,166)	(130,795)	(98,991)	(149,105)
55257	Town of Lebanon	4,197,202	4,298,833	5,666,546	3,179,277
55258	City of Newport News	(18,667,359)	(22,669,800)	(1,676,548)	(38,717,741)
55259	Town of Richlands	7,371,935	7,254,400	9,287,868	5,588,117
55260	Town of Haymarket	(602,314)	(437,427)	(260,379)	(557,109)
55261	Town of Lovettsville	(250,671)	(268,450)	(159,655)	(347,654)
55262	Town of Troutville	36,672	33,914	44,829	24,522
55263	Town of Buchanan	265	(15,188)	(5,471)	(23,279)
55264	Town of Eastville	270,366	225,663	316,779	149,983
55265	Town of Occoquan	(91,161)	(143,967)	(103,084)	(175,028)
55266	Town of Farmville	(237,479)	400,585	1,330,756	(345,892)
55267	Town of Glade Spring	(11,509)	6,949	25,150	(7,921)
55300	Town of Abingdon	1,349,295	1,444,943	4,850,477	(1,336,410)
55301	Town of Dumfries	85,921	(313,981)	446,276	(933,712)
55302	Town of Iron Gate	47,211	56,262	99,946	18,181
55303	Town of Montross	50,610	37,066	86,393	(5,307)
55304	Town of South Boston	2,308,152	2,331,396	5,619,701	(383,905)
55305	Town of Gretna	(344,193)	(451,160)	(120,115)	(726,630)
55306	Town of Remington	203,079	155,615	282,253	48,165
55307	City of Lexington	1,833,756	1,379,698	5,353,163	(1,916,061)
55308	City of Waynesboro	10,307,731	12,580,053	24,521,040	2,788,006
55309	Town of Colonial Beach	(1,761,479)	(1,809,604)	(917,121)	(2,541,075)
55310	Town of Smithfield	(1,596,747)	(1,847,141)	280,662	(3,574,958)
55311	Town of Brookneal	352,582	453,789	670,374	275,852
55312	Town of Hamilton	119,383	154,538	268,508	59,296
55313	City of Galax	109,949	(776,556)	3,771,932	(4,508,857)
55314	Town of Jonesville	(196,039)	(53,865)	105,686	(180,524)
55315	Town of Wytheville	3,096,738	2,259,207	7,440,012	(1,965,128)
55316	City of Fairfax	42,121,616	48,921,380	76,508,861	26,578,388
55317	Town of Vienna	9,553,496	10,440,663	21,439,873	1,385,504
55318	Town of Vinton	(90,800)	564,010	3,217,974	(1,591,609)
55319	City of Emporia	848,002	(20,948)	4,227,187	(3,532,327)
55320	Town of Culpeper	4,899,763	5,690,328	13,202,435	(423,288)
55321	Town of Woodstock	1,552,103	1,577,346	3,872,191	(240,182)
55322	Town of Glasgow	(559,263)	(559,807)	(455,256)	(645,330)
55323	Town of Marion	2,318,906	1,562,897	4,489,661	(855,287)
55324	Town of Altavista	468,569	293,539	1,936,359	(1,062,945)
55325	Town of Herndon	645,857	387,760	14,106,611	(10,910,927)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55326	Town of Pearisburg	585,362	599,286	2,009,345	(545,680)
55327	Town of Christiansburg	9,727,925	9,763,333	19,228,446	2,107,898
55328	Town of Wakefield	5,917	4,766	87,448	(66,469)
55329	Town of Leesburg	12,849,191	11,428,945	31,691,881	(5,075,209)
55330	Town of Chatham	(557,742)	(556,447)	(314,412)	(757,168)
55331	Town of Bowling Green	176,061	179,245	349,051	47,192
55332	City of Manassas	27,065,392	31,591,582	60,008,216	8,417,703
55333	Town of Alberta	(119,151)	(145,849)	(119,740)	(167,957)
55334	Town of Boydton	(271,058)	(345,285)	(161,218)	(499,277)
55335	City of Salem	40,415,062	42,390,776	71,915,866	18,012,630
55336	Town of Mckenney	92,057	90,206	126,660	58,952
55337	Town of Narrows	387,254	530,903	1,210,618	(27,044)
55338	Town of Quantico	(373,361)	(370,696)	(312,975)	(415,887)
55339	Town of Halifax	(347,634)	(229,445)	65,118	(474,712)
55340	Town of Blacksburg	20,886,717	22,185,317	37,082,569	9,932,778
55341	Town of Chincoteague	780,719	(179,458)	1,415,947	(1,474,084)
55342	Town of Lawrenceville	89,962	64,759	665,007	(439,714)
55343	Town of Amherst	701,521	745,713	1,531,558	97,046
55344	Town of Stanley	(108,422)	(228,661)	267,211	(636,813)
55345	Town of Hillsville	585,208	105,399	1,318,461	(885,485)
55346	Town of Elkton	(438,617)	(422,397)	199,832	(903,617)
55347	Town of Bridgewater	816,892	1,093,407	2,896,133	(380,525)
55348	Town of Purcellville	671,805	398,563	3,602,810	(2,200,474)
55349	Town of Timberville	222,175	410,667	967,903	(54,208)
55350	Town of Wise	852,641	1,273,600	3,352,275	(416,179)
55351	Town of New Market	956,784	734,427	1,494,135	115,902
55352	Town of Tappahannock	363,622	556,689	1,615,589	(312,437)
55353	Town of Rocky Mount	2,203,145	2,680,073	5,068,263	734,214
55354	Town of Big Stone Gap	2,582,720	2,834,090	4,608,920	1,361,365
55355	Town of Luray	1,366,485	1,538,302	3,484,629	(66,674)
55356	Town of Stuart	169,038	169,038	169,038	169,038
55357	Town of Strasburg	821,314	1,353,211	3,697,498	(540,615)
55358	Town of Appomattox	62,523	187,308	776,756	(290,911)
55359	Town of Clarksville	908,581	1,091,668	1,851,292	456,019
55360	Town of Dublin	(222,021)	(62,337)	655,654	(663,448)
55361	Town of Middleburg	(273,774)	(178,567)	339,123	(603,553)
55362	Town of Edinburg	(412,472)	(476,409)	(299,624)	(626,180)
55363	Town of Chase City	1,040,923	1,158,705	2,088,043	384,244
55364	Town of Bedford	6,891,883	7,375,225	11,333,093	4,077,637
55365	City of Poquoson	2,031,893	2,522,507	8,306,619	(2,260,801)
55366	Town of Ashland	894,727	972,828	3,948,983	(1,444,429)
55367	Town of Broadway	710,998	680,123	1,461,356	49,270
55368	Town of Berryville	573,696	381,459	1,575,627	(596,262)
55369	Town of Tazewell	(39,354)	(908,094)	312,851	(1,903,973)
55370	Town of Urbanna	(484,930)	(528,530)	(445,908)	(598,679)
55371	Town of Bluefield	226,940	(138,256)	1,516,656	(1,476,607)
55372	Town of Weber City	111,184	65,087	199,968	(28,696)
55373	Town of Damascus	(99,514)	(116,454)	(94,532)	(134,436)
55374	Town of Hurt	274,540	237,474	365,739	132,831
55375	Town of Waverly	(931,098)	(786,042)	(544,176)	(974,863)
55376	Town of Coeburn	(124,190)	(166,036)	257,395	(518,862)
55377	Town of Dayton	(96,652)	(172,327)	278,021	(537,681)
55378	Town of Courtland	(221,778)	(248,030)	(172,436)	(313,296)
55379	Town of Cape Charles	(489,426)	(660,527)	13,327	(1,202,305)
55380	Town of Independence	550,876	611,749	990,179	299,814
55381	Town of Warsaw	(164,140)	(99,796)	204,152	(351,186)
55382	Town of Grundy	(131,941)	(171,562)	220,073	(497,433)
55383	Town of Warrenton	1,373,818	1,052,679	5,302,466	(2,483,825)
55384	Town of Louisa	(1,420,567)	(1,411,260)	(1,087,375)	(1,670,791)
55385	Town of Kenbridge	(511,052)	(503,488)	(306,090)	(665,581)
55386	Town of Mt Jackson	235,078	36,584	483,958	(338,684)
55387	Town of Pulaski	(2,115,679)	(1,082,271)	2,452,734	(3,974,701)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55388	Town of Jarratt	70	(5,853)	21,578	(29,778)
55389	Town of Pembroke	192,425	147,434	282,615	32,083
55390	Town of Parksley	118,549	145,549	247,006	61,749
55391	Town of Onancock	(115,283)	59,677	463,842	(268,640)
55392	Town of Victoria	(304,907)	(314,730)	17,810	(575,774)
55393	Town of Shenandoah	42,686	561,789	1,104,024	108,668
55394	Town of Gate City	(336,612)	(324,523)	(4,173)	(584,695)
55395	Town of Round Hill	(116,144)	(190,933)	244,222	(551,456)
55396	Town of Kilmarnock	(796,743)	(613,484)	(61,792)	(1,055,009)
55397	Town of Orange	1,426,367	2,063,188	4,015,920	473,949
55398	Town of Saltville	192,242	330,078	670,757	48,678
55399	Town of Blackstone	(378,807)	(349,524)	1,250,172	(1,644,484)
55401	Southeastern Public Svc Auth	(7,989,367)	(9,701,807)	(3,809,067)	(14,624,942)
55402	Pittsylvania Co Svc Auth	(248,791)	(209,793)	(408)	(376,343)
55403	Rappahannock Area Youth Services and Group Home Commission	(377,428)	(418,201)	(287,287)	(525,934)
55404	Appomattox Regional Library	(607,393)	(608,809)	(247,049)	(905,432)
55405	Staunton Red-Hous Auth	(430,048)	(361,440)	(140,167)	(542,293)
55406	Hampton Newport News Community Services Board	(18,571,841)	(20,028,887)	(8,204,532)	(29,576,546)
55408	Alleghany Highlands Regional Library Inc.	170,618	250,500	332,313	183,039
55409	Southside Reg Juvenile Group Home	(300,868)	(278,050)	(196,212)	(348,115)
55411	Hampton Roads Sanitation Dist	28,607,545	32,011,392	74,921,284	(2,882,180)
55412	Peninsula Airport Commission	(328,009)	(449,038)	721,454	(1,422,752)
55413	Richmond Redevelopment and Housing Authority	1,520,576	(436,197)	6,593,952	(6,369,243)
55415	Chesapeake Red-Hous Auth	(1,803,818)	(1,362,700)	150,817	(2,639,679)
55416	Alexandria Renew Enterprises	6,280,413	6,657,293	13,130,378	1,266,341
55417	Norfolk Airport Authority	4,441,155	3,308,613	11,709,545	(3,699,642)
55418	Charlottesville Red-Hous Auth	(1,840,876)	(1,979,512)	(1,724,500)	(2,193,207)
55419	Hampton Red-Hous Authority	1,127,092	1,230,247	3,494,732	(683,267)
55420	Loudoun County Sanitation Authority	4,382,260	3,412,359	15,963,560	(6,608,422)
55421	Danville Red-Hous Auth	(1,733,550)	(1,638,087)	(661,489)	(2,454,050)
55422	NRV Regional Water Authority	3,145,710	3,400,598	4,548,518	2,490,404
55423	Northern Virginia Juvenile Detention Center	(934,308)	(1,013,265)	915,110	(2,616,767)
55424	Hopewell Red-Hous Auth	(1,160,376)	(1,398,398)	(965,690)	(1,763,954)
55425	Colonial Behavioral Health	(1,371,736)	(2,332,291)	2,124,251	(6,018,869)
55426	Blacksburg-VPI Sanitation Authority	(1,046,717)	(1,337,378)	(319,480)	(2,204,707)
55427	Potomac River Fisheries Comm	262,422	282,533	480,907	112,668
55428	Chesapeake Bridge-Tunnel	13,774,988	13,374,855	20,982,467	7,046,091
55429	Alexandria Red-Hous Auth	(1,097,742)	(1,847,832)	208,039	(3,567,573)
55430	Albemarle Co Service Auth	3,030,688	4,150,155	7,741,634	1,233,722
55431	Franklin Red-Hous Auth	(908,739)	(1,057,148)	(958,731)	(1,133,160)
55432	Bristol Redevelopment and Housing Authority	55,460	46,120	545,114	(366,919)
55433	Norfolk Red-Hous Auth	10,852,253	10,949,494	21,893,070	1,680,259
55435	Richmond Metropolitan Transportation Authority	(3,316,205)	(4,808,222)	(2,392,590)	(6,816,998)
55436	Riverside Regional Jail	(8,269,093)	(8,096,324)	1,165,327	(15,656,969)
55437	Peninsula Ports Authority of Virginia	(1,634,131)	(1,775,173)	(1,749,452)	(1,798,213)
55439	Rappahannock Rapidan Regional Commission	(548,928)	(514,527)	(276,560)	(705,243)
55440	Shenandoah Valley Juvenile Center	(61,459)	247,670	1,060,769	(385,108)
55442	Southside Regional Library Bd	(242,455)	(224,781)	(121,242)	(312,853)
55443	Bedford Public Library	(197,208)	(77,339)	416,271	(472,993)
55444	Eastern Shore Economic Development Commission	(643,365)	(705,833)	(705,833)	(705,833)
55445	Chesterfield County Health Center Commission	(4,866,115)	(5,048,907)	(2,614,923)	(7,027,659)
55446	Washington County Service Authority	(1,063,853)	(1,028,122)	1,373,800	(2,976,097)
55447	Rappahannock Area Comm Svcs	(8,365,267)	(7,669,795)	448,583	(14,025,273)
55449	Hampton Roads Planning District Commission	2,039,229	2,571,774	5,222,108	418,362
55450	Meherrin Regional Library	(222,834)	(228,362)	(6,143)	(417,802)
55451	New River Valley Regional Commission	142,346	137,578	774,041	(364,558)
55452	Northern Virginia Health Care Center	(6,058,371)	(7,383,016)	(3,489,760)	(10,571,032)
55453	Rockbridge Area Comm Svc Bd	(2,115,305)	(1,820,575)	743,284	(3,856,555)
55454	Greensville - Emporia So Svcs	974,372	1,060,616	2,028,663	259,576
55455	James City Service Authority	1,364,244	1,397,328	4,840,398	(1,422,850)
55456	Accomack-Northampton Plan	(228,172)	(141,828)	408,988	(591,008)
55457	Harrisonburg-Rockingham Regional Sewer Authority	808,815	346,322	1,542,795	(642,779)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023	6/30/2024	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55458	Wytheville Red- Hous Auth	311,902	269,589	658,767	(56,651)
55459	Waynesboro Red-Hous Auth	210,152	204,557	831,338	(319,899)
55460	Region Ten Community Services Board	(10,331,177)	(8,446,023)	711,078	(15,704,721)
55462	Lenowisco Planning Dist Comm	712,435	875,910	1,403,507	433,260
55465	Rivanna Water and Sewer Authority	2,601,819	2,115,500	5,681,274	(834,127)
55466	Appomattox River Water Auth	(1,997,164)	(2,134,004)	(1,451,071)	(2,704,529)
55467	Campbell Co Utilities & Svcs	1,472,878	1,573,111	2,741,713	631,276
55469	Eastern Shore Comm Svcs Bd	(89,059)	(377,846)	2,387,977	(2,691,035)
55470	Anchor Commission	(1,956,368)	(2,108,202)	(1,882,921)	(2,299,690)
55471	Horizon Behavioral Health	(18,606,219)	(17,859,125)	(7,767,555)	(25,660,940)
55472	District 19 Community Services Board	(5,580,400)	(6,397,221)	(1,076,668)	(10,734,146)
55473	Hampton Roads Transit	(5,276,112)	(6,236,493)	1,269,760	(12,403,076)
55474	Upper Occoquan Sewage Auth	5,688,989	6,187,404	17,159,312	(2,821,356)
55475	New River Valley Juv Det Comm	(660,731)	(607,882)	(78,033)	(1,035,905)
55476	Rockbridge Regional Library	370,705	382,784	725,756	91,812
55477	Frederick Co Sanitation Auth	506,331	618,322	2,682,433	(1,070,333)
55478	Western Tidewater Comm Svcs	(6,729,184)	(7,435,326)	(249,335)	(13,216,839)
55479	Cumberland Mountain Comm Svcs	6,756,887	7,478,568	15,673,832	811,823
55480	Fredericksburg-Stafford Park	(2,556,839)	(2,776,372)	(2,768,837)	(2,781,072)
55482	Middle Pen-No Neck Comm Svcs_Board	(10,510,563)	(11,011,355)	(5,553,817)	(15,454,138)
55483	Rockbridge Co Public Svc Auth	71,208	122,703	435,771	(132,935)
55484	Danville-Pittsylvania Community Services	(5,087,195)	(4,826,147)	1,024,232	(9,499,248)
55485	Crater Juv Det Home Comm	(416,454)	(542,906)	175,479	(1,136,171)
55486	Hampton Roads Workforce Council	(3,477,023)	(3,539,800)	(2,579,875)	(4,313,962)
55487	Capital Region Airport Comm	948,099	1,330,077	7,095,006	(3,460,803)
55488	Northwestern Comm Svcs Bd	(2,727,806)	(3,130,532)	725,653	(6,242,769)
55489	Harrisonburg Rockingham Community Services Board	(3,322,735)	(3,274,214)	232,940	(6,105,026)
55490	Upper Valley Regional Park Authority	98,098	102,657	110,932	95,605
55491	Middle Peninsula Reg Security	(560,520)	(402,636)	1,921,822	(2,320,146)
55492	Northern Neck Planning District Commission	(414,046)	(469,709)	(273,311)	(637,170)
55493	Planning Dis One Behavioral Health Svcs	(1,584,678)	(1,724,747)	(1,630,921)	(1,804,834)
55494	Rockbridge Area Social Service Dept	(785,364)	(749,892)	(283,097)	(1,146,367)
55495	Dinwiddie Co Water Authority	(195,536)	(201,431)	229,498	(561,018)
55496	Rappahannock Rapidan Community Services Board	(12,108,413)	(12,921,700)	(8,179,987)	(16,794,089)
55498	Valley Community Services Bd	(6,453,824)	(5,079,017)	(24,743)	(9,102,633)
55499	Eastern Shore Public Library	118,709	101,260	270,399	(39,918)
55500	Alexandria City School Board	(11,179,336)	(11,912,871)	(6,418,912)	(16,537,715)
55501	Albemarle County Schools	(1,451,822)	(861,445)	3,925,196	(4,803,569)
55502	Alleghany Highlands Public Schools	(484,684)	(813,661)	733,119	(2,134,104)
55503	Charlottesville Public Schools	(1,964,243)	(2,249,313)	(1,096,697)	(3,215,571)
55504	Amherst County School Board	(1,929,911)	(1,876,682)	(544,611)	(3,004,578)
55505	Appomattox County School Board	(402,472)	(504,379)	(12,392)	(905,418)
55506	Arlington Public Schools	6,160,488	2,675,260	13,886,584	(6,525,243)
55507	Augusta County School Board	(6,275)	(351,986)	1,411,179	(1,774,106)
55508	Bath County School Board	(405,567)	(370,827)	119,027	(785,404)
55509	Bedford County School Board	(1,163,748)	(1,859,340)	1,191,935	(4,446,223)
55510	Bland County School Board	(114,728)	(99,721)	112,248	(279,704)
55511	Botetourt County Schools	934,263	839,186	2,534,772	(594,902)
55512	Norfolk Public Schools	3,992,627	1,481,134	13,377,592	(8,521,748)
55513	Petersburg City Schools	(2,163,912)	(2,140,094)	(652,354)	(3,401,235)
55514	Buckingham County School Board	(776,403)	(923,731)	(454,795)	(1,320,354)
55515	Radford City School Board	(51,732)	(50,851)	126,562	(202,702)
55516	Caroline County School Board	(461,877)	(599,198)	110,844	(1,191,028)
55517	Carroll County School Board	(308,013)	(367,100)	938,690	(1,464,712)
55518	Charles City Co School Bd	(682,211)	(720,191)	(545,875)	(869,201)
55519	Charlotte County School Board	(723,248)	(828,820)	(529,485)	(1,074,979)
55520	Chesterfield Co School Bd	8,861,021	7,067,377	20,827,662	(4,471,727)
55521	Clarke County School Board	(487,480)	(463,161)	(85,691)	(787,303)
55522	Winchester Public Schools	(1,123,116)	(955,030)	198,572	(1,935,112)
55523	Culpeper County School Board	(3,186,042)	(3,144,289)	(1,183,424)	(4,788,712)
55524	Cumberland County School Board	(849,963)	(1,011,839)	(627,200)	(1,338,005)
55525	Dickenson County School Board	6,955,247	7,151,481	8,395,685	6,091,925



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023 Net Pension Liability	6/30/2024 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55526	Dinwiddie County School Board	(966,147)	(962,044)	(22,112)	(1,749,667)
55528	Essex County Public Schools	54,507	20,009	507,100	(398,298)
55530	Covington City School Board	-	-	-	-
55531	Floyd County School Board	1,424,797	1,043,446	1,907,352	307,894
55532	Fluvanna County Public Schools	(1,080,988)	(1,153,230)	(56,357)	(2,058,574)
55533	Chesapeake Public Schools	16,170,036	14,956,672	30,335,605	2,088,459
55534	VA Beach City School Board	13,283,632	14,783,260	47,725,932	(12,800,466)
55535	Giles County Schools	(18,469)	(14,690)	588,946	(515,591)
55536	Gloucester County School Board	(244,525)	(392,380)	2,149,883	(2,531,435)
55537	Goochland County School Board	(300,787)	(201,217)	442,376	(750,602)
55538	Grayson County School Board	365,319	360,994	1,093,167	(265,076)
55539	Greene County Public Schools	436,543	171,132	1,411,727	(878,226)
55540	Greensville County Public Schools	(608,206)	(1,024,410)	(473,925)	(1,501,294)
55541	Halifax County School Board	239,028	116,887	1,508,975	(1,079,876)
55542	Hanover County Public Schools	(5,274,251)	(6,487,543)	(3,345,360)	(9,120,547)
55543	Henrico Co School Board	2,618,637	2,890,411	3,589,392	2,297,496
55544	Henry County Public Schools	497,012	130,204	2,001,190	(1,473,267)
55545	Highland County School Board	522,324	434,111	591,824	298,519
55546	Isle of Wight County Schools	(122,024)	(206,973)	617,756	(899,347)
55548	King George Co School Board	336,270	346,781	1,766,244	(849,366)
55549	King and Queen County School Board	(1,079,953)	(1,140,531)	(804,659)	(1,424,672)
55550	King William Co School Board	(948,620)	(1,078,983)	(571,647)	(1,495,730)
55551	Lancaster County Public Schools	122,337	5,462	458,939	(376,497)
55552	Lee County School Board	6,350,392	6,270,338	7,846,630	4,931,100
55553	Loudoun County School Board	25,719,514	22,590,795	58,768,850	(7,238,635)
55554	Louisa County Public Schools	(1,719,127)	(1,963,601)	193,356	(3,777,967)
55555	Lunenburg County School Board	(517,262)	(495,385)	(131,493)	(799,322)
55556	Madison County School Board	(890,463)	(955,577)	(435,880)	(1,385,431)
55557	Mathews County School Board	377,949	404,098	872,090	3,028
55558	Mecklenburg Co School Board	293,656	277,402	932,997	(283,152)
55559	Middlesex County School Board	227,427	116,178	422,624	(144,954)
55560	Montgomery County School Board	3,269,736	3,358,887	7,119,183	257,812
55562	Nelson County Public Schools	352,353	171,600	1,156,862	(662,324)
55563	New Kent County School Board	51,194	(202,483)	600,466	(872,854)
55565	Northampton County Schools	(278,110)	(346,162)	55,760	(680,989)
55566	Northumberland Co School Bd	596,041	564,964	988,279	201,083
55567	Nottoway County School Board	(280,840)	(472,391)	312,660	(1,137,819)
55568	Orange County Public Schools	(868,544)	(892,311)	540,316	(2,086,034)
55569	Page County Public Schools	155,834	(55,880)	962,908	(914,896)
55570	Patrick County School Board	129,657	(28,857)	899,740	(814,881)
55571	Pittsylvania Co School Bd	123,859	278,771	2,185,842	(1,329,998)
55572	Powhatan County School Board	(528,800)	(790,009)	480,186	(1,863,348)
55573	Prince Edward Co School Bd	(434,759)	(458,135)	8,290	(858,519)
55574	Prince George Co School Bd	581,118	379,881	2,599,248	(1,498,932)
55576	Prince William Co School Bd	10,018,800	7,079,120	42,910,690	(22,585,223)
55577	Pulaski County School Board	(406,816)	(237,261)	1,377,621	(1,580,880)
55578	Rappahannock Co School Board	(279,742)	(248,908)	79,909	(526,331)
55579	Richmond County School Board	(77,892)	(125,847)	(41,870)	(197,453)
55580	Roanoke County School Board	(2,138,982)	(2,765,223)	422,581	(5,487,203)
55581	Rockbridge Co School Bd	(785,269)	(1,234,962)	(472,643)	(1,882,182)
55582	Rockingham Co School Bd	(971,440)	(2,107,662)	2,621,152	(6,104,798)
55583	Russell County School Board	7,519,037	7,261,342	9,446,419	5,425,210
55584	Scott County School Board	(188,409)	(203,032)	1,205,989	(1,387,978)
55585	Shenandoah County School Board	(480,635)	(379,831)	1,349,871	(1,836,056)
55586	Smyth County School Board	365,471	222,360	1,759,852	(1,079,632)
55587	Southampton Co School Bd	(1,533,799)	(1,737,068)	(1,259,464)	(2,144,503)
55588	Spotsylvania Co School Bd	(1,047,002)	(2,079,139)	2,725,744	(6,039,852)
55589	Stafford County School Board	3,528,154	2,814,619	8,411,825	(1,793,480)
55590	Surry County Schools	442,054	500,735	1,272,141	(152,905)
55591	Sussex County School Board	(833,813)	(696,762)	(238,408)	(1,076,562)
55592	Tazewell County Schools	6,063,225	5,441,021	8,576,252	2,783,101
55593	Warren County School Board	(1,040,463)	(1,429,828)	(428,075)	(2,278,650)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023	6/30/2024	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	422,707	220,086	1,817,616	(1,141,106)
55596	Westmoreland Co School Bd	37,218	(5,684)	502,117	(436,333)
55597	Wise County School Board	4,087,410	4,285,307	5,752,562	3,043,055
55598	Wythe County School Board	486,687	527,628	1,292,986	(106,057)
55599	York County School Board	76,295	(1,040,644)	2,735,160	(4,213,298)
55600	Accomack County School Board	(1,861,634)	(2,338,222)	(779,321)	(3,658,118)
55601	Bristol City School Bd	339,133	313,087	665,052	23,390
55602	Buena Vista City Schools	(319,902)	(464,283)	(295,905)	(606,341)
55603	Amelia County School Board	(668,671)	(758,917)	(338,813)	(1,111,880)
55605	Danville City Schools	(1,481,325)	(1,265,107)	(1,130)	(2,332,234)
55606	Franklin City Public Schools	(724,833)	(864,078)	(676,370)	(1,020,437)
55607	Lexington City School Board	(306,590)	(341,733)	(322,499)	(358,699)
55608	Harrisonburg City School Bd	(700,467)	(1,055,121)	33,219	(1,977,700)
55609	Hopewell City School Board	1,463,457	1,329,676	2,431,722	393,694
55610	Lynchburg Public Schools	(866,207)	(660,934)	1,553,484	(2,515,488)
55611	Fauquier County School Board	(2,934,934)	(3,461,500)	418,511	(6,680,128)
55612	Brunswick County Public Schools	(315,460)	(724,539)	(39,948)	(1,299,211)
55614	Portsmouth School Board	4,944,605	4,881,571	9,463,603	1,025,309
55615	Campbell County School Board	18,522	(285,337)	1,335,843	(1,665,452)
55616	Richmond Public Schools	2,187,401	(281,478)	7,109,979	(6,513,568)
55617	Roanoke City School Board	(1,163,937)	(1,122,460)	(93,102)	(1,932,047)
55619	Staunton City Schools	374,930	240,724	792,889	(224,952)
55620	Suffolk City School Board	(106,607)	(1,249,899)	3,171,327	(4,965,596)
55622	Craig County School Board	(136,747)	(235,603)	(21,496)	(418,293)
55623	Martinsville City Schools	1,602,593	1,570,192	1,967,640	1,232,235
55624	Appomattox Region Governor's School	43,479	35,252	82,002	(5,562)
55625	Colonial Heights City Schools	(461,441)	(808,266)	(153,139)	(1,363,237)
55632	Manassas City Public Schools	(131,938)	(411,981)	2,392,085	(2,728,126)
55633	Franklin County Public Schools	828,384	(248,870)	2,857,815	(2,852,400)
55634	Frederick County School Board	(2,200,201)	(3,386,925)	317,753	(6,511,141)
55635	City of Salem Schools	(833,000)	(825,010)	(165,823)	(1,372,255)
55636	Manassas Park City Schools	(1,417,001)	(1,593,811)	(1,110,893)	(1,980,151)
55637	Newport News Public Schools	(1,892,763)	(1,917,421)	(23,970)	(3,397,354)
55638	Town of West Point School Bd	38,369	5,479	58,490	(38,166)
55708	Waynesboro Public Schools	(215,822)	(287,593)	235,985	(728,418)
55710	Valley Vo-Tech Center	(171,425)	(187,402)	(160,237)	(210,138)
55711	New Horizons Technical Ctr	309,693	325,038	484,733	189,354
55713	Galax City Schools	(437,679)	(475,915)	(225,724)	(687,979)
55714	Norton City Schools	(730,677)	(806,606)	(608,596)	(975,489)
55802	Williamsburg-James City Co Sch	(1,480,491)	(1,619,458)	1,437,720	(4,196,155)
55803	Poquoson City Public Schools	(9,234)	(10,348)	252,702	(230,746)
55806	Fredericksburg City Schools	(907,056)	(747,529)	(40,175)	(1,351,957)
55807	Hampton City Schools	708,894	1,097,395	4,508,620	(1,756,731)
55813	Buchanan County School Board	7,023,148	6,990,647	8,816,314	5,436,323
55814	Jackson River Technical Center	-	-	-	-
55815	Northern Neck Reg Voc Ctr	(1,482)	(14,188)	9,517	(35,283)
55850	Three Rivers Soil and Water Conservation District	-	148,444	232,155	80,539
55851	Rapidan Service Authority	191,652	150,444	284,422	49,062
55852	Virginia Dare Soil and Water Conservation District	17,938	14,718	30,042	3,876
55853	Northern Neck Soil and Water Conservation District	59,071	57,986	138,343	(2,918)
55854	Orange County Broadband Authority	(44,478)	(156,498)	(142,090)	(166,694)
55855	Northern Virginia Soil and Water Conservation District	59,966	83,318	134,617	43,208
55856	Blue Ridge Resource Authority	8,666	(221,940)	(151,755)	(274,599)
55857	Peanut Soil and Water Conservation District	8,924	(15,342)	45,127	(62,885)
55858	Peumansend Creek Regional Jail Authority	(1,076,732)	(1,228,024)	(544,166)	(1,785,148)
55859	Williamsburg Area Transit Authority	(9,614)	(201,337)	176,406	(512,382)
55860	Middle Peninsula Juvenile Detention Commission	49,113	78,463	833,599	(516,521)
55861	Breaks Interstate Park Commission	12,914	(7,312)	109,026	(100,553)
55862	Crater Criminal Justice Training Academy	(79,444)	(74,938)	(43,012)	(97,974)
55863	Central Shenandoah Criminal Justice Training Academy	(95,579)	(104,720)	(13,678)	(174,425)
55864	New River Valley Emergency Communications Regional Authority	(355,769)	(316,272)	(50,542)	(510,506)
55865	Maury Service Authority	(312,697)	(361,524)	(253,034)	(447,594)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023	6/30/2024	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	(113,783)	(131,539)	(57,291)	(192,020)
55867	Pamunkey Regional Library	87,610	96,634	906,960	(582,784)
55868	Northern Virginia Transportation Authority	(27,305)	(133,095)	105,944	(329,073)
55869	RSW Regional Jail Authority	(3,444,966)	(3,848,921)	(2,523,289)	(4,886,066)
55870	Bedford Regional Water Authority	558,396	143,633	1,670,253	(1,060,813)
55871	Portsmouth Redevelopment and Housing Authority	682,020	607,292	1,259,907	88,938
55872	Southwest Regional Recreation Authority	(178,471)	(229,797)	(206,453)	(245,887)
55873	Roanoke Redevelopment and Housing Authority	(819,657)	(1,149,327)	(560,531)	(1,629,625)
55874	Meherrin River Regional Jail Authority	(4,871,156)	(5,199,315)	(3,629,986)	(6,446,823)
55875	Woodway Water Authority	(81,570)	(53,639)	(12,651)	(87,212)
55876	BVU Authority	(3,854,385)	(3,837,415)	(1,934,139)	(5,336,509)
55877	Washington Metropolitan Area Transit Commission	(574,880)	(603,998)	(436,120)	(736,336)
55878	Mount Rogers Community Services Board	245,199	(1,240,943)	8,308,687	(8,799,551)
55879	Lonesome Pine Soil and Water Conservation District	21,321	23,201	45,879	3,661
55880	Big Sandy Soil and Water Conservation District	(100,391)	(74,186)	(57,695)	(87,475)
55881	Central Virginia Planning District Commission	(1,434,197)	(1,487,945)	(951,229)	(1,921,617)
55882	Middle Peninsula Planning District Commission	75,639	229,161	429,849	59,708
55883	Western Virginia Regional Jail Authority	(8,104,614)	(7,671,086)	(3,301,165)	(11,164,131)
55884	Halifax Service Authority	(211,686)	(236,766)	237,150	(624,883)
55886	Russell County PSA	3,212	(43,428)	187,249	(228,439)
55887	Piedmont Community Services	(2,369,960)	(3,081,656)	658,794	(6,065,894)
55888	Blue Ridge Behavioral Healthcare	(9,415,343)	(9,253,167)	(4,990,977)	(12,567,305)
55889	Skyline Soil and Water Conservation District	211,242	211,498	357,972	87,917
55890	Middle River Regional Jail Authority	(9,150,068)	(8,729,575)	(5,343,703)	(11,460,168)
55891	Tidewater Soil and Water Conservation District	(29,912)	3,569	48,188	(31,381)
55892	Big Stone Gap Redevelopment and Housing Authority	64,338	209,722	382,529	71,100
55893	Eastern Shore Soil and Water Conservation District	(41,271)	(3,420)	92,321	(83,390)
55894	Town of Boykins	(123,351)	(126,327)	(113,150)	(136,959)
55895	Town of Gordonsville	142,747	263,244	609,758	(19,283)
55896	Virginia Resources Authority	(609,810)	(444,433)	125,121	(864,545)
55897	Prince William County Service Authority	(1,345,392)	(3,634,683)	6,761,445	(12,015,947)
55898	Western Virginia Water Authority	(98,419)	315,063	4,625,381	(3,132,131)
55899	Shenandoah Valley Regional Airport Commission	810,288	729,438	1,363,706	222,895
55900	Alleghany Highlands Comm Svcs	(520,065)	(439,969)	1,156,599	(1,730,414)
55901	Brunswick Industrial Development Authority	(202,500)	(221,039)	(174,083)	(257,930)
55902	Northern Neck Essex Co Home	(123,798)	(233,102)	(167,182)	(290,418)
55904	Appalachian Juvenile Commission	1,427,327	1,370,822	2,717,002	295,289
55905	Goochland Powhatan Comm Svcs	(1,885,618)	(1,754,407)	(358,879)	(2,878,400)
55906	Suffolk Redevelopment and Housing Authority	(1,610,932)	(1,843,907)	(1,252,294)	(2,334,900)
55908	Lee Co Red- Housing Auth	514,788	525,609	818,248	281,233
55909	Henry County Public Service Authority	885,025	687,030	2,894,406	(1,137,034)
55910	Southside Planning Dist Comm	1,140,802	1,275,871	1,927,704	742,878
55911	Economic Development Authority of Henrico Co Va	289,647	133,057	420,993	(114,194)
55912	Augusta County Public Service Auth	613,242	1,558,295	5,237,629	(1,406,702)
55914	Rappahannock Juvenile Center	609,236	883,053	2,786,511	(658,411)
55915	Cumberland Plateau Reg Housing	(399,376)	(393,527)	19,933	(737,462)
55918	Amherst County Service Auth	513,482	730,719	1,683,331	(70,143)
55919	Pepper's Ferry Reg Wastewater	1,148,896	1,281,927	2,024,932	657,228
55920	Rappahannock Regional Jail	(4,360,891)	(2,708,694)	6,666,898	(10,334,095)
55921	Thomas Jefferson Planning District Commission	(667,217)	(550,725)	(284,163)	(762,875)
55922	Piedmont Regional Jail Authority	1,166,023	920,567	3,583,901	(1,263,951)
55923	Nelson County Service Authority	(591,350)	(641,882)	79,564	(1,226,843)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(59,311)	(240,619)	256,489	(640,113)
55925	Fauquier County Water and Sanitation Authority	(216,531)	(200,132)	1,721,719	(1,718,134)
55926	Scott County Soil and Water Conservation District	71,192	76,977	205,359	(23,108)
55927	New River Resource Authority	798,738	785,605	1,639,381	87,777
55928	Scott County Public Service Authority	755,016	344,979	901,998	(122,527)
55929	Greensville County Water and Sewer Authority	362,048	457,776	1,504,934	(400,649)
55930	Petersburg Redevelopment and Housing Authority	(165,478)	(45,956)	783,239	(747,560)
55931	Central Rappahannock Regional Library	2,809,966	2,400,892	5,826,441	(422,275)
55932	VA Coalfield Economic Dev Auth	333,080	233,933	562,333	(41,377)
55933	Central Virginia Regional Jail	(2,080,672)	(2,331,973)	671,319	(4,768,075)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2023	6/30/2024	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55934	Thomas Jefferson Soil and Water Conservation District	21,214	62,775	218,957	(54,802)
55936	Commonwealth Regional Council	396,264	416,450	696,488	180,156
55937	Wythe-Grayson Regional Library	(288,880)	(328,959)	(147,993)	(480,404)
55938	Colonial Soil and Water Conservation District	17,453	5,726	110,340	(82,017)
55939	Rivanna Solid Waste Authority	(338,017)	(373,375)	(84,547)	(617,796)
55940	Monacan Soil and Water Conservation District	358,212	333,687	533,648	166,732
55941	Robert E. Lee Soil and Water Conservation District	(140,953)	(83,897)	(15,641)	(120,816)
55942	Tri-County-City Soil and Water Conservation Dist.	(88,861)	(106,872)	(54,993)	(149,943)
55944	Central Virginia Waste Management Authority	60,064	107,237	520,271	(223,011)
55945	Lonesome Pine Regional Library	106,263	(312,870)	362,221	(888,941)
55946	Virginia Peninsulas Public Service Authority	(438,647)	(501,095)	337,575	(1,212,665)
55947	Tidewater Youth Services Commission	(2,628,857)	(2,320,710)	(973,184)	(3,415,890)
55948	Virginia Highlands Airport Authority	(43,818)	(43,392)	81,888	(142,172)
55949	Western Tidewater Regional Jail	(829,146)	(607,142)	4,308,059	(4,688,739)
55950	Scott County Redevelopment and Housing Authority	679,215	560,561	764,159	386,528
55951	Handley Regional Library	(260,597)	(418,882)	54,549	(810,233)
55952	Northern Neck Regional Jail	(3,717,929)	(3,096,476)	(924,017)	(4,761,539)
55953	Montgomery Regional Solid Waste Authority	(65,762)	(68,748)	401,520	(460,378)
55954	Potomac and Rappahannock Transportation Commission	120,394	(480,189)	3,585,941	(3,762,020)
55955	Giles County Public Service Authority	18,487	(155,513)	110,166	(371,639)
55956	South Central Wastewater Authority	323,643	501,329	1,468,437	(274,453)
55957	Wise County Redevelopment and Housing Authority	783,696	626,639	1,229,503	118,428
55958	Prince William Soil and Water Conservation District	(399,239)	(387,239)	(328,643)	(414,891)
55959	Hampton Roads Regional Jail	2,252,053	2,792,871	10,254,218	(3,364,158)
55960	Castlewood Water and Sewage Authority	(211,163)	(141,171)	(70,339)	(187,709)
55961	Pamunkey Regional Jail	(1,480,960)	(300,120)	4,094,826	(3,898,522)
55962	Charlottesville-Albemarle Airport Authority	2,449,980	2,373,032	3,732,668	1,251,732
55963	Virginia Peninsula Regional Jail	(6,652,572)	(6,954,138)	(4,794,813)	(8,725,951)
55964	Virginia Biotechnology Research Partnership Authority	(130,411)	(74,113)	174,878	(269,645)
55966	Blue Ridge Regional Jail Authority	(4,495,360)	(4,204,323)	4,745,224	(11,549,889)
55967	Massanutten Regional Library	(428,767)	(413,911)	(63,495)	(700,937)
55968	Albemarle-Charlottesville Regional Jail	2,047,266	2,087,323	7,812,625	(2,553,357)
55969	Culpeper Soil and Water Conservation District	(167,680)	(152,725)	122,957	(365,196)
55970	New River Valley Regional Jail	(10,169,439)	(9,564,192)	(4,965,827)	(13,232,573)
55971	Sussex Service Authority	(751,750)	(1,035,942)	(624,367)	(1,369,615)
55972	Big Walker Soil and Water Conservation District	152,853	155,392	269,432	62,579
55973	Peter Francisco Soil and Water Conservation District	66,763	75,462	187,790	(9,989)
55974	Peak of Otter Soil and Water Conservation District	(151,288)	(129,180)	(117,794)	(128,971)
55975	New River Soil and Water Conservation District	164,044	191,749	326,300	82,907
55977	Southside Regional Jail	(5,143)	77,502	1,695,023	(1,259,269)
55978	Evergreen Soil and Water Conservation District	16,059	75,278	150,821	16,638
55979	Roanoke Higher Education Authority	(324,168)	(399,708)	47,490	(758,260)
55981	John Marshall Soil and Water Conservation District	(130,928)	(118,618)	29,511	(239,410)
55982	Daniel Boone Soil and Water Conservation District	95,867	107,227	199,701	30,927
55983	Southside Behavioral Health	(2,819,780)	(3,055,049)	(102,329)	(5,453,048)
55984	Northern Shenandoah Valley Regional Commission	(119,431)	(8,828)	270,998	(223,903)
55985	Tazewell Soil and Water Conservation District	44,525	(12,834)	24,200	(43,082)
55987	Richmond Regional Planning District Commission	308,141	235,764	905,536	(299,396)
55988	Henricopolis Soil and Water Conservation District	(93,760)	(59,815)	(11,474)	(89,150)
55989	Piedmont Regional Juvenile Detention Center	(460,493)	(428,660)	(171,690)	(647,724)
55990	Roanoke River Service Authority	59,846	88,185	272,308	(61,246)
55991	Lee County Public Service Authority	(318,097)	(390,070)	(180,878)	(551,711)
55992	Blue Ridge Juvenile Detention Center	(117,911)	24,612	802,403	(596,829)
55993	Ferrum Water and Sewage Authority	(1,613)	(4,485)	84,996	(79,747)
55994	Wise County Public Service Authority	(370,347)	(391,699)	86,170	(774,966)
55995	Holston River Soil and Water Conservation District	(43,397)	(23,857)	73,044	(92,621)
55996	New River Valley Community Services	(14,567,827)	(12,469,132)	(3,129,677)	(19,576,687)
55997	Institute For Advanced Learning and Research	(1,225,600)	(1,277,028)	(608,405)	(1,782,998)
55998	Southwest VA Regional Jail	(7,858,156)	(9,022,391)	(1,097,456)	(15,438,386)
55999	Clinch Valley Soil and Water Conservation District	(114,736)	(104,271)	(68,213)	(127,651)
Total Political Subdivisions		2,396,240,721	2,424,112,206	6,438,531,795	(879,027,718)



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	2,044,239	4,800,531	641,536	4,368,444	-	(4,238,476)	(55,625)	7,560,649	71,221,783	78,782,432
55101	Albemarle County	9,006,886	18,145,134	-	10,495,752	-	(12,568,486)	(185,870)	24,893,416	266,187,093	291,080,509
55102	Alleghany County	1,125,008	3,141,985	-	865,523	-	(2,791,807)	(38,408)	2,302,301	46,838,020	49,140,321
55103	Amelia County	685,368	1,450,294	-	(62,646)	-	(1,123,433)	(22,628)	926,955	21,373,502	22,300,457
55104	Amherst County	1,810,988	3,594,837	-	3,246,234	-	(3,471,038)	(44,557)	5,136,464	53,203,654	58,340,118
55105	Appomattox County	609,487	2,064,490	-	(33,060)	-	(1,833,961)	(96,223)	710,733	30,940,639	31,651,372
55107	Augusta County	3,686,050	7,997,152	-	6,083,211	-	(6,107,059)	(213,688)	11,445,666	117,950,650	129,396,316
55108	Bath County	373,240	1,238,426	-	604,216	-	(1,054,350)	(21,678)	1,139,854	18,511,828	19,651,682
55109	Bedford County	3,086,323	6,334,197	-	7,114,390	-	(4,777,132)	(90,929)	11,666,849	93,187,663	104,854,512
55110	Bland County	356,915	863,651	-	896,759	-	(568,495)	(200)	1,548,630	12,722,260	14,270,890
55111	Botetourt County	2,501,266	4,585,056	-	2,566,477	-	(3,119,002)	(27,750)	6,506,047	66,998,869	73,504,916
55112	Brunswick County	975,942	2,162,798	-	2,893,292	-	(1,485,037)	(22,371)	4,524,624	31,819,207	36,343,831
55113	Buchanan County	1,278,089	5,044,379	-	3,290,201	-	(4,102,713)	(243,449)	5,266,507	75,626,530	80,893,037
55114	Buckingham County	765,408	1,720,160	-	873,103	-	(1,306,107)	(8,577)	2,043,987	25,375,780	27,419,767
55115	Campbell County	2,391,910	6,206,474	-	5,277,626	-	(5,025,652)	(153,217)	92,145,292	97,922,433	97,922,433
55116	Caroline County	2,309,877	4,543,892	743,246	4,542,792	-	(3,363,349)	(114,752)	8,661,706	66,746,088	75,407,794
55117	Carroll County	1,099,033	3,122,719	-	167,731	-	(2,708,147)	(33,453)	1,647,883	46,534,271	48,182,154
55118	Charles City County	623,883	1,316,269	-	17,311	-	(1,203,260)	(40,372)	713,831	19,498,217	20,212,048
55119	Charlotte County	792,589	2,112,457	-	1,671,043	-	(1,795,072)	(16,366)	2,764,651	31,408,782	34,173,433
55120	Chesterfield County	38,680,002	98,455,261	-	33,787,943	-	(73,407,543)	(1,256,264)	96,259,399	1,457,248,367	1,553,507,766
55121	Clarke County	843,596	1,941,617	-	2,057,790	-	(1,861,614)	(35,050)	2,946,339	28,869,436	31,815,775
55122	Craig County	308,167	651,012	-	382,930	-	(645,607)	(73,218)	623,284	9,695,861	10,319,145
55123	Culpeper County	3,016,673	6,232,820	-	2,894,729	-	(4,074,069)	(364,517)	7,705,636	91,540,687	99,246,323
55124	Cumberland County	494,499	1,348,592	-	887,355	-	(865,254)	(23,525)	1,841,667	19,929,037	21,770,704
55125	Dickenson County	1,016,904	3,007,092	-	2,503,164	-	(2,426,354)	(12,335)	4,088,471	44,751,959	48,840,430
55126	Dinwiddie County	1,728,227	3,331,688	-	753,624	-	(2,018,690)	(134,519)	3,660,330	48,706,715	52,367,045
55128	Essex County	679,852	1,291,637	-	314,234	-	(1,229,266)	(6,670)	1,049,787	19,073,472	20,123,259
55130	Fauquier County	6,972,555	12,919,456	-	7,277,583	-	(8,085,387)	(359,180)	18,725,027	188,649,073	207,374,100
55131	Floyd County	777,701	1,621,934	-	1,136,728	-	(1,250,309)	(7,126)	2,278,928	23,879,667	26,158,595
55132	Fluvanna County	1,338,698	2,186,359	-	1,653,928	-	(1,396,142)	(63,533)	3,719,310	31,781,640	35,500,950
55133	Franklin County	2,594,209	5,770,614	-	786,596	-	(4,652,355)	(48,727)	4,450,337	85,246,914	89,697,251
55134	Frederick County	7,867,893	16,035,940	-	6,546,146	-	(9,483,871)	(282,291)	20,683,817	234,584,671	255,268,488
55135	Giles County	796,161	2,298,308	-	989,625	-	(1,696,973)	(17,038)	2,370,083	34,109,848	36,479,931
55136	Gloucester County	2,514,169	6,454,071	-	2,905,133	-	(4,288,778)	(73,295)	7,511,300	95,282,736	102,794,036
55137	Goochland County	2,852,341	3,623,921	-	1,185,894	-	(2,243,082)	(80,008)	5,339,066	51,996,925	57,335,991
55138	Grayson County	729,681	1,911,146	-	1,450,710	-	(1,825,441)	(42,485)	2,223,611	28,517,550	30,741,161
55139	Greene County	918,794	1,795,132	-	2,175,211	-	(1,512,423)	(55,967)	3,320,747	26,459,954	29,780,701
55140	Greensville County	737,317	1,975,579	-	739,999	-	(1,488,172)	(25,406)	1,939,317	29,287,312	31,226,629
55141	Halifax County	1,188,807	3,319,130	-	1,454,999	-	(2,791,341)	(182,363)	2,989,232	49,470,335	52,459,567
55142	Hanover County	10,744,332	25,477,633	-	16,421,498	-	(16,060,268)	(462,612)	36,120,583	374,963,529	411,084,112
55143	Henrico County	46,737,543	127,224,840	-	58,703,409	-	(96,012,921)	(1,393,406)	135,259,465	1,886,778,066	2,022,037,531
55144	Henry County	3,295,586	7,378,762	-	4,352,802	-	(6,135,489)	(414,912)	8,476,749	109,294,608	117,771,357
55145	Highland County	202,376	575,386	-	112,804	-	(780,584)	(11,119)	98,863	8,717,707	8,816,570
55146	Isle of Wight County	2,560,467	4,507,280	-	2,418,068	-	(3,358,244)	(84,245)	6,043,326	65,935,298	71,978,624
55147	James City County	6,289,628	16,924,210	-	10,772,899	-	(11,944,898)	(206,147)	21,835,692	250,514,932	272,350,624
55148	King George County	2,133,705	3,981,343	-	2,121,061	-	(2,327,661)	(104,292)	5,804,156	58,065,128	63,869,284
55149	King and Queen County	601,087	946,229	-	189,810	-	(792,583)	(13,390)	931,153	13,820,111	14,751,264
55150	King William County	870,407	1,501,266	-	1,114,619	-	(1,698,828)	(20,019)	1,767,445	22,229,993	23,997,438
55151	Lancaster County	894,958	2,018,239	-	(83,992)	-	(1,431,806)	(37,530)	1,359,869	29,739,552	31,099,421
55152	Lee County	696,383	2,275,797	-	982,439	-	(2,035,171)	(88,043)	1,831,405	34,080,729	35,912,134
55153	Loudoun County	46,045,843	83,484,377	-	29,226,096	-	(43,319,425)	(986,945)	114,449,946	1,212,912,931	1,327,362,877
55154	Louisa County	2,514,031	3,885,077	-	3,160,947	-	(2,323,482)	(98,955)	7,137,618	56,253,878	63,391,496
55155	Lunenburg County	348,778	1,014,114	-	696,584	-	(931,609)	(50,332)	1,077,535	15,166,110	16,243,645
55156	Madison County	910,272	1,581,356	-	737,512	-	(1,130,485)	(10,340)	2,088,315	23,087,644	25,175,959
55157	Mathews County	526,956	1,094,407	-	941,113	-	(984,904)	(9,395)	1,568,177	16,183,624	17,751,801



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	1,464,317	4,201,535	-	2,583,113	-	(3,126,945)	(38,538)	5,083,482	62,363,391	67,446,873
55159	Middlesex County	557,004	931,656	-	554,298	-	(667,352)	(23,746)	1,351,860	13,590,854	14,942,714
55160	Montgomery County	3,143,393	8,091,146	-	4,714,199	-	(6,316,804)	(272,848)	9,359,086	120,020,269	129,379,355
55162	Nelson County	646,500	1,565,466	-	1,181,988	-	(1,624,388)	(10,699)	1,758,867	23,363,132	25,121,999
55163	New Kent County	2,029,785	3,080,483	-	1,376,328	-	(2,043,931)	(29,437)	4,413,228	44,643,678	49,056,906
55165	Northampton County	1,452,655	3,065,748	641,607	3,027,975	-	(2,503,422)	(103,676)	5,580,887	45,269,385	50,850,272
55166	Northumberland County	813,165	1,658,065	-	1,337,829	-	(1,217,134)	(30,183)	2,561,742	24,374,416	26,936,158
55167	Nottoway County	595,515	1,211,525	-	575,653	-	(1,240,806)	(17,253)	1,124,634	17,982,033	19,106,667
55168	Orange County	1,878,477	3,465,349	-	1,515,134	-	(2,666,013)	(119,858)	4,073,089	50,852,964	54,926,053
55169	Page County	1,442,447	2,743,510	-	1,214,311	-	(1,890,482)	(59,999)	3,449,787	40,177,386	43,627,173
55170	Patrick County	1,184,409	2,308,517	-	1,227,257	-	(1,754,613)	(4,782)	2,960,788	33,895,540	36,856,328
55171	Pittsylvania County	2,498,537	6,228,295	-	1,477,039	-	(5,136,367)	(130,468)	4,937,036	92,405,916	97,342,952
55172	Powhatan County	1,772,125	2,583,004	-	622,392	-	(1,556,887)	(46,820)	3,373,814	37,296,452	40,670,266
55173	Prince Edward County	772,529	1,990,265	-	1,672,279	-	(1,760,563)	(20,181)	2,654,329	29,603,244	32,257,573
55174	Prince George County	3,022,224	5,703,771	-	3,992,624	-	(4,771,911)	(253,270)	7,693,438	83,990,677	91,684,115
55176	Prince William County	56,456,512	119,089,477	-	93,867,134	-	(83,710,974)	(1,155,649)	184,546,500	1,750,265,349	1,934,811,849
55177	Pulaski County	2,222,031	4,825,692	-	3,575,563	-	(4,103,459)	(61,588)	6,458,239	71,352,233	77,810,472
55178	Rappahannock County	493,228	1,281,913	-	(52,610)	-	(1,124,678)	(54,715)	543,138	19,087,775	19,630,913
55179	Richmond County	754,648	1,225,075	-	876,389	-	(1,043,003)	(19,069)	1,794,040	17,925,645	19,719,685
55180	Roanoke County	9,519,890	22,463,236	-	22,188,454	-	(17,148,958)	(268,864)	36,753,758	331,977,696	368,731,454
55181	Rockbridge County	1,770,234	3,088,121	-	1,906,703	-	(2,436,792)	(95,244)	4,233,022	45,245,731	49,478,753
55182	Rockingham County	5,140,319	10,413,654	1,978,521	7,337,797	-	(7,056,115)	(108,322)	17,705,854	152,718,249	170,424,103
55183	Russell County	871,336	2,671,253	-	2,326,833	-	(3,052,201)	(74,366)	2,742,855	40,266,068	43,008,923
55184	Scott County	1,110,501	2,631,091	-	1,738,818	-	(2,214,032)	(18,315)	3,248,063	38,984,802	42,232,865
55185	Shenandoah County	2,603,139	4,701,120	-	4,020,308	-	(3,479,094)	(35,032)	7,810,441	68,800,141	76,610,582
55186	Smyth County	1,228,967	3,674,251	-	2,162,327	-	(3,353,201)	(21,264)	3,691,080	54,891,610	58,582,690
55187	Southampton County	1,346,229	3,513,665	-	1,513,124	-	(2,757,019)	(128,223)	3,487,776	52,150,681	55,638,457
55188	Spotsylvania County	10,246,135	19,408,785	-	7,467,537	-	(10,463,263)	(524,469)	26,134,725	282,785,281	308,920,006
55189	Stafford County	10,941,060	20,723,043	-	15,522,095	-	(13,135,223)	(410,294)	33,640,681	302,839,743	336,480,424
55190	Surry County	623,297	1,545,516	-	941,474	-	(1,406,055)	(103,433)	1,600,799	23,027,982	24,628,781
55191	Sussex County	991,855	1,987,101	-	284,000	-	(1,577,410)	(24,872)	1,660,674	29,247,818	30,908,492
55192	Tazewell County	1,651,768	4,833,112	-	1,322,111	-	(3,679,860)	(124,508)	4,002,623	71,852,074	75,854,697
55193	Warren County	2,149,434	3,888,570	-	1,164,749	-	(2,857,078)	(84,270)	4,261,405	56,929,679	61,191,084
55195	Washington County	1,768,765	4,053,108	-	3,487,142	-	(3,467,823)	(100,120)	5,741,072	60,061,248	65,802,320
55196	Westmoreland County	1,297,506	2,280,025	-	289,826	-	(1,675,699)	(48,080)	2,143,578	33,342,526	35,486,104
55197	Wise County	1,665,126	4,843,907	-	2,858,988	-	(4,020,300)	(87,462)	5,260,259	72,150,343	77,410,602
55198	Wythe County	1,145,791	3,000,497	-	1,822,798	-	(2,549,182)	(39,368)	3,380,536	44,600,298	47,980,834
55199	York County	6,661,716	19,070,018	-	11,191,590	-	(14,941,666)	(160,239)	21,821,419	283,408,028	305,229,447
55200	City of Alexandria	14,727,501	52,294,317	-	14,910,583	-	(41,127,053)	(1,145,325)	39,660,023	781,139,305	820,799,328
55201	City of Bristol	1,954,861	8,507,505	-	3,062,264	-	(8,063,266)	(63,916)	5,397,448	128,145,842	133,543,290
55202	City of Buena Vista	470,837	1,515,410	-	559,420	-	(1,327,625)	(24,451)	1,193,591	22,655,726	23,849,317
55203	Town of St. Paul	79,228	274,712	-	(77,379)	-	(279,378)	(11,014)	(13,831)	4,135,779	4,121,948
55204	Town of Clifton Forge	163,015	764,097	-	321,419	-	(840,527)	(14,310)	393,694	11,584,354	11,978,048
55205	City of Danville	796,508	2,111,775	-	1,535,937	-	(1,768,428)	(14,893)	2,660,899	31,380,709	34,041,608
55206	City of Fredericksburg	3,907,089	11,298,179	-	3,790,002	-	(9,624,633)	(227,171)	9,143,466	168,399,243	177,542,709
55207	City of Hampton	14,838,241	48,915,549	-	16,917,208	-	(41,601,592)	(668,202)	38,401,204	730,971,450	769,372,654
55208	City of Harrisonburg	4,432,877	13,683,941	-	3,893,158	-	(10,448,895)	(166,036)	11,395,045	203,599,633	214,994,678
55209	City of Hopewell	2,538,115	8,638,578	-	3,080,993	-	(8,404,398)	(235,335)	5,617,953	129,760,687	135,378,640
55210	City of Lynchburg	8,749,979	29,007,272	-	17,547,751	-	(26,191,093)	(646,599)	28,467,310	434,406,236	462,873,546
55211	Town of Crewe	108,602	279,926	-	329,315	-	(68,897)	-	548,946	4,122,895	4,671,841
55212	City of Norfolk	11,782,301	11,192,617	-	8,882,108	-	(6,811,088)	(347,070)	24,698,868	157,613,333	182,312,201
55213	City of Petersburg	3,405,828	12,699,177	-	4,801,935	-	(12,639,240)	(358,116)	7,909,584	191,228,801	199,138,385
55214	City of Portsmouth	13,277,383	30,158,091	-	20,202,395	-	(22,481,014)	(855,186)	40,301,669	445,177,256	485,478,925
55215	City of Radford	1,725,722	4,768,229	-	1,531,646	-	(3,556,856)	(35,826)	4,432,915	70,711,053	75,143,968
55216	City of Richmond	3,498,397	10,386,727	-	6,951,452	-	(9,244,266)	(280,114)	11,312,196	155,141,231	166,453,427



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
55217	City of Roanoke	1,722,489	5,799,381	-	4,538,278	-	(5,333,586)	(84,098)	6,642,464	86,903,102	93,545,566
55218	Town of Craigsville	13,450	59,242	-	(16,109)	-	(39,877)	(374)	16,332	884,332	900,664
55219	City of Staunton	2,270,754	6,603,348	-	3,464,455	-	(5,406,838)	(96,229)	6,835,490	98,308,156	105,143,646
55220	City of Suffolk	11,233,054	27,913,187	-	11,857,835	-	(18,317,349)	(687,948)	31,998,779	411,798,291	443,797,070
55221	City of Williamsburg	1,835,460	5,779,367	-	2,924,889	-	(5,842,942)	(27,907)	4,668,867	86,720,213	91,389,080
55222	City of Winchester	3,949,909	9,582,332	-	7,201,088	-	(6,788,610)	(436,980)	13,507,739	141,623,359	155,131,098
55223	City of Martinsville	2,031,048	7,782,814	-	5,575,806	-	(8,421,040)	(109,585)	6,859,043	117,535,207	124,394,250
55224	City of Falls Church	180,992	389,969	-	182,187	-	(319,120)	(2,085)	431,943	5,756,933	6,188,876
55225	City of Colonial Heights	2,378,915	6,622,231	-	3,124,540	-	(5,097,136)	(61,291)	6,967,259	98,307,419	105,274,678
55226	Town of Front Royal	996,186	3,160,464	-	2,645,288	-	(2,770,369)	(113,248)	3,918,321	47,267,318	51,185,639
55227	Town of Boyce	-	1,208	-	(1,641)	-	-	-	(433)	17,902	17,469
55228	Town of Middletown	101,257	78,011	-	(64,954)	-	(27,426)	(9,585)	77,303	1,072,966	1,150,269
55229	Town of Chilhowie	188,721	313,116	-	280,342	-	(269,324)	-	512,855	4,584,703	5,097,558
55230	City of Covington	446,598	1,734,149	-	1,809,764	-	(1,747,756)	(6,119)	2,236,636	26,121,433	28,358,069
55231	Town of Floyd	15,450	27,442	-	53,144	-	(39,444)	(24,002)	32,590	422,822	455,412
55232	City of Franklin	1,343,436	3,042,355	-	972,398	-	(2,777,788)	(27,148)	2,553,253	45,130,959	47,684,212
55233	City of Chesapeake	31,518,222	83,685,009	-	30,427,722	-	(67,519,176)	(1,995,081)	76,116,696	1,243,016,814	1,319,133,510
55234	City of Virginia Beach	54,275,017	172,726,725	-	70,662,778	-	(144,494,202)	(2,344,926)	150,825,392	2,578,058,988	2,728,884,380
55235	City of Norton	575,054	1,490,482	-	816,684	-	(1,318,961)	(35,048)	1,528,211	22,183,164	23,711,375
55236	City of Manassas Park	1,821,309	3,639,734	-	253,761	-	(2,212,772)	(85,500)	3,416,532	53,249,819	56,666,351
55237	Town of Exmore	122,574	114,538	-	37,817	-	(29,638)	(6,920)	1,592,559	1,830,930	
55238	Town of Pound	-	81,751	-	143,561	(716,606)	(123,361)	(832)	(615,487)	2,180,002	1,564,515
55239	Town of Grottoes	164,436	188,147	-	103,700	-	(146,796)	(17,540)	291,947	2,705,089	2,997,036
55240	Town of Onley	58,176	48,628	-	54,421	-	(25,976)	-	135,249	675,223	810,472
55241	Town of West Point	318,484	541,280	-	(602,807)	-	(201,271)	-	55,686	7,801,112	7,856,798
55242	Town of South Hill	530,400	1,270,793	-	722,728	-	(893,010)	(32,348)	1,598,563	18,758,841	20,357,404
55243	Town of Rural Retreat	44,554	62,712	53,428	92,712	-	(36,531)	-	216,875	902,771	1,119,646
55244	Town of Dillwyn	-	253	-	2,820	-	-	-	3,073	3,746	6,819
55245	Town of Scottsville	23,838	34,730	-	60,965	-	(35,559)	-	83,974	508,455	592,429
55246	Town of Burkeville	13,692	20,796	-	11,088	-	(27,225)	-	18,351	308,016	326,367
55247	Town of Madison	8,002	3,249	-	(2,738)	-	-	-	8,513	40,135	48,648
55248	Town of Pennington Gap	91,716	113,822	-	125,907	-	(82,957)	-	248,488	1,636,016	1,884,504
55249	Town of La Crosse	15,086	27,808	-	52,644	-	(23,471)	-	72,067	408,620	480,687
55250	Town of Rich Creek	23,259	41,722	-	(8,470)	-	(27,955)	-	28,556	608,818	637,374
55252	Town of Windsor	164,060	139,873	-	95,537	-	(37,524)	(7,547)	354,399	1,930,675	2,285,074
55253	Town of Haysi	9,972	44,754	-	41,652	-	(51,036)	-	45,342	678,572	723,914
55254	Town of Stephens City	93,907	136,659	-	260,554	-	(153,072)	-	338,048	2,007,201	2,345,249
55255	Town of Brodnax	9,471	8,085	-	9,064	-	(3,607)	-	23,013	112,112	135,125
55256	Town of Mineral	12,590	13,260	-	(2,391)	-	(8,903)	(3,146)	11,410	189,881	201,291
55257	Town of Lebanon	152,631	705,314	-	277,163	-	(646,150)	-	488,958	10,619,541	11,108,499
55258	City of Newport News	12,223,280	6,836,122	-	1,275,723	-	(730,049)	(927,695)	18,677,381	89,881,477	108,558,858
55259	Town of Richlands	334,494	1,082,600	-	206,516	-	(1,025,085)	(42,311)	556,214	16,237,721	16,793,935
55260	Town of Haymarket	173,687	62,678	-	154,291	-	(20,252)	-	370,404	765,007	1,135,411
55261	Town of Lovettsville	64,824	48,925	-	13,133	-	(11,164)	(41,390)	74,328	686,270	760,598
55262	Town of Troutville	3,480	5,948	-	(330)	-	(3,203)	-	5,895	86,241	92,136
55263	Town of Buchanan	20,165	5,896	-	(15,508)	-	(785)	-	9,768	67,575	77,343
55264	Town of Eastville	102,579	47,707	-	(10,169)	-	(28,431)	-	111,686	618,413	730,099
55265	Town of Occoquan	40,050	18,728	-	30,077	-	(567)	-	88,288	237,684	325,972
55266	Town of Farmville	582,390	341,516	-	762,180	-	(27,661)	(331)	1,658,094	4,491,095	6,149,189
55267	Town of Glade Spring	76,739	7,741	-	(1,463)	-	-	-	83,017	37,946	120,963
55300	Town of Abingdon	520,774	1,749,353	-	1,016,728	-	(1,508,030)	(136,378)	1,642,447	26,217,771	27,860,218
55301	Town of Dumfries	353,560	435,410	-	(97,310)	-	(422,009)	(41,382)	228,269	6,328,655	6,556,924
55302	Town of Iron Gate	3,579	22,524	-	17,023	-	(24,729)	-	18,397	342,471	360,868
55303	Town of Montross	6,788	36,730	-	6,233	-	(45,952)	-	3,799	560,337	564,136
55304	Town of South Boston	561,803	1,801,177	-	962,550	-	(1,929,019)	(61,656)	1,334,855	27,117,639	28,452,494



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	78,189	163,829	-	(3,909)	-	(52,527)	-	185,582	2,375,172	2,560,754
55306	Town of Remington	15,810	73,006	-	(18,979)	-	(53,269)	-	16,568	1,092,392	1,108,960
55307	City of Lexington	753,600	2,152,463	-	541,604	-	(2,022,183)	(12,448)	1,413,036	32,152,057	33,565,093
55308	City of Waynesboro	1,790,270	6,167,575	-	4,979,433	-	(5,752,191)	(96,079)	7,089,008	92,505,344	99,594,352
55309	Town of Colonial Beach	336,795	513,448	-	103,228	-	(450,848)	(45,731)	456,892	7,518,137	7,975,029
55310	Town of Smithfield	496,431	959,891	-	281,206	-	(495,697)	(11,207)	1,230,624	13,977,631	15,208,255
55311	Town of Brookneal	18,289	130,610	-	152,682	-	(160,008)	(1,546)	140,027	1,997,456	2,137,483
55312	Town of Hamilton	29,716	68,062	-	42,726	-	(66,288)	-	74,216	1,011,756	1,085,972
55313	City of Galax	751,917	2,379,321	-	355,558	-	(1,872,279)	(61,138)	1,553,379	35,463,997	37,017,376
55314	Town of Jonesville	22,491	74,842	-	196,860	-	(122,889)	(23,379)	147,925	1,159,416	1,307,341
55315	Town of Wytheville	1,180,115	2,600,769	-	472,163	-	(1,915,758)	(41,772)	2,295,517	38,328,567	40,624,084
55316	City of Fairfax	2,875,047	13,155,527	-	12,361,010	-	(12,212,693)	(104,132)	16,074,759	198,180,057	214,254,816
55317	Town of Vienna	1,546,320	5,514,493	-	3,507,924	-	(4,890,723)	(132,415)	5,545,599	82,661,437	88,207,036
55318	Town of Vinton	470,796	1,395,446	-	1,393,267	-	(1,465,801)	(13,491)	1,780,217	20,942,126	22,722,343
55319	City of Emporia	798,810	2,258,433	-	231,845	-	(1,908,320)	(5,654)	1,375,114	33,616,447	34,991,561
55320	Town of Culpeper	1,530,157	3,582,534	-	2,466,652	-	(2,768,805)	(70,360)	4,740,178	52,964,003	57,704,181
55321	Town of Woodstock	454,520	1,061,365	-	549,614	-	(885,742)	-	1,179,757	15,712,277	16,892,034
55322	Town of Glasgow	6,448	47,985	-	77,781	-	(20,923)	-	111,291	714,902	826,193
55323	Town of Marion	547,514	1,446,951	-	43,155	-	(883,620)	(24,846)	1,129,154	21,343,033	22,472,187
55324	Town of Altavista	356,127	928,818	-	256,962	-	(738,044)	(6,837)	797,026	13,776,577	14,573,603
55325	Town of Herndon	2,149,529	6,968,762	-	3,212,770	-	(5,462,878)	(54,674)	6,813,509	103,850,160	110,663,669
55326	Town of Pearisburg	186,640	632,050	-	312,713	-	(419,787)	(853)	710,763	9,387,389	10,098,152
55327	Town of Christiansburg	1,746,047	4,337,339	-	2,017,165	-	(2,998,289)	(54,618)	5,047,644	64,037,280	69,084,924
55328	Town of Wakefield	16,236	56,244	-	26,693	-	(68,543)	-	30,630	851,287	881,917
55329	Town of Leesburg	3,483,905	9,683,165	-	3,933,894	-	(6,317,981)	(116,442)	10,666,541	143,187,601	153,854,142
55330	Town of Chatham	53,448	131,764	-	90,817	-	(123,209)	-	152,820	1,960,212	2,113,032
55331	Town of Bowling Green	33,775	99,474	-	67,669	-	(85,098)	(8,564)	107,256	1,486,752	1,594,008
55332	City of Manassas	4,888,540	13,045,696	-	10,133,424	-	(9,336,391)	(162,372)	18,568,897	193,130,419	211,699,316
55333	Town of Alberta	-	17,483	-	(7,496)	-	(9,755)	-	232	263,887	264,119
55334	Town of Boydton	39,777	101,644	-	(27,328)	-	(60,744)	-	53,349	1,496,430	1,549,779
55335	City of Salem	3,657,872	15,650,177	-	8,865,866	-	(14,485,750)	(127,545)	13,560,620	235,503,250	249,063,870
55336	Town of Mckenney	5,467	27,952	-	18,388	-	(40,008)	-	11,799	428,635	440,434
55337	Town of Narrows	158,312	354,269	-	314,739	-	(304,299)	-	523,021	5,242,270	5,765,291
55338	Town of Quantico	13,159	33,396	-	43,983	-	(39,749)	-	50,789	501,465	552,254
55339	Town of Halifax	79,456	155,023	-	223,762	-	(88,272)	(357)	369,612	2,261,494	2,631,106
55340	Town of Blacksburg	1,969,708	7,257,739	-	4,268,011	-	(5,419,096)	(34,912)	8,041,450	108,279,362	116,320,812
55341	Town of Chincoteague	380,487	818,846	-	(567,218)	-	(467,145)	(1,565)	163,405	11,984,923	12,148,328
55342	Town of Lawrenceville	128,605	335,807	-	112,928	-	(247,891)	(4,054)	325,395	4,972,290	5,297,685
55343	Town of Amherst	238,248	402,995	-	174,790	-	(330,307)	-	485,726	5,897,206	6,382,932
55344	Town of Stanley	91,450	243,465	-	73,460	-	(224,441)	(32,865)	151,069	3,644,088	3,795,157
55345	Town of Hillsville	255,398	600,790	-	(169,353)	-	(415,555)	-	271,280	8,852,966	9,124,246
55346	Town of Elkton	248,173	309,811	-	127,406	-	(270,575)	(22,193)	392,622	4,488,007	4,880,629
55347	Town of Bridgewater	337,276	905,699	-	623,344	-	(749,657)	(20,269)	1,096,393	13,465,449	14,561,842
55348	Town of Purcellville	830,544	1,510,131	-	398,548	-	(1,006,200)	(31,238)	1,701,785	22,060,490	23,762,275
55349	Town of Timberville	146,357	256,576	-	335,151	-	(195,575)	(25,388)	517,121	3,765,253	4,282,374
55350	Town of Wise	306,425	1,009,442	-	904,002	-	(1,023,966)	(10,401)	1,185,502	15,165,458	16,350,960
55351	Town of New Market	148,751	369,771	-	(33,528)	-	(231,312)	(10,888)	242,794	5,450,438	5,693,232
55352	Town of Tappahannock	206,810	511,666	-	468,258	-	(453,958)	-	732,776	7,600,404	8,333,180
55353	Town of Rocky Mount	582,533	1,137,632	-	912,276	-	(868,624)	(40,999)	1,722,818	16,726,083	18,448,901
55354	Town of Big Stone Gap	281,737	987,017	-	678,636	-	(1,027,578)	-	919,812	14,854,528	15,774,340
55355	Town of Luray	371,482	1,012,880	-	547,392	-	(874,051)	(30,471)	1,027,232	15,086,408	16,113,640
55356	Town of Stuart	-	-	-	-	-	-	-	-	-	-
55357	Town of Strasburg	466,602	1,058,194	-	1,018,085	-	(758,250)	-	1,784,631	15,589,468	17,374,099
55358	Town of Appomattox	104,574	257,208	-	220,212	-	(141,845)	-	440,149	3,776,844	4,216,993
55359	Town of Clarksville	156,211	385,647	-	317,567	-	(240,112)	-	619,313	5,677,141	6,296,454



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	199,036	394,325	-	388,149	-	(289,775)	(3,986)	687,749	5,789,699	6,477,448
55361	Town of Middleburg	219,259	277,094	48,175	244,629	-	(271,713)	-	517,444	4,021,695	4,539,139
55362	Town of Edinburg	27,785	93,151	-	4,901	-	(18,515)	-	107,322	1,361,489	1,468,811
55363	Town of Chase City	94,791	509,413	-	313,620	-	(495,875)	(60,018)	361,931	7,730,017	8,091,948
55364	Town of Bedford	627,071	2,256,530	-	1,510,667	-	(2,212,201)	(2,223)	2,179,844	33,910,221	36,090,065
55365	City of Poquoson	1,237,417	2,904,439	-	1,837,927	-	(2,345,273)	-	3,634,510	42,963,946	46,598,456
55366	Town of Ashland	570,255	1,458,003	-	818,465	-	(1,035,761)	(4,478)	1,806,484	21,549,910	23,356,394
55367	Town of Broadway	236,399	361,707	-	155,726	-	(271,875)	(6,103)	475,854	5,261,205	5,737,059
55368	Town of Berryville	227,375	615,042	-	125,641	-	(407,266)	(25,766)	535,026	9,100,877	9,635,903
55369	Town of Tazewell	322,626	643,471	-	(530,190)	-	(488,874)	(13,202)	(66,169)	9,461,311	9,395,142
55370	Town of Urbanna	8,593	51,871	-	22,456	-	(58,175)	-	24,745	788,959	813,704
55371	Town of Bluefield	403,787	739,257	-	(9,316)	-	(606,271)	(8,135)	519,322	10,855,367	11,374,689
55372	Town of Weber City	29,693	70,282	-	9,421	-	(73,883)	-	35,513	1,048,462	1,083,975
55373	Town of Damascus	-	10,855	-	(2,547)	-	(8,658)	-	(350)	165,145	164,795
55374	Town of Hurt	20,337	75,110	-	5,848	-	(96,386)	-	4,909	1,140,598	1,145,507
55375	Town of Waverly	21,702	125,842	-	280,114	-	(134,719)	-	292,939	1,909,980	2,202,919
55376	Town of Coeburn	78,562	242,762	-	39,590	-	(213,861)	(69,144)	77,909	3,659,421	3,737,330
55377	Town of Dayton	165,489	258,138	-	33,113	-	(222,302)	-	234,438	3,769,932	4,004,370
55378	Town of Courtland	24,642	47,867	-	(3,819)	-	(18,851)	-	49,839	693,922	743,761
55379	Town of Cape Charles	214,429	318,161	-	(3,224)	-	(164,226)	(18,797)	346,343	4,590,578	4,936,921
55380	Town of Independence	69,118	173,716	-	135,079	-	(116,367)	(41,520)	220,026	2,583,400	2,803,426
55381	Town of Warsaw	79,972	181,016	-	178,528	-	(193,437)	(7,241)	238,838	2,702,092	2,940,930
55382	Town of Grundy	35,830	228,571	-	73,641	-	(297,563)	(34,342)	6,137	3,516,366	3,522,503
55383	Town of Warrenton	922,225	2,366,326	-	889,553	-	(2,057,869)	(63,230)	2,057,005	35,195,003	37,252,008
55384	Town of Louisa	98,051	171,146	6,631	158,326	-	(135,189)	-	298,965	2,505,041	2,804,006
55385	Town of Kenbridge	89,407	100,962	-	80,109	-	(79,880)	(7,738)	182,860	1,450,135	1,632,995
55386	Town of Mt Jackson	169,034	270,090	-	(67,756)	-	(239,592)	-	131,776	3,952,097	4,083,873
55387	Town of Pulaski	704,287	1,771,894	-	2,014,424	-	(1,619,678)	(31,422)	2,839,505	26,371,542	29,211,047
55388	Town of Jarratt	7,111	19,096	-	2,431	-	(14,981)	-	13,657	283,279	296,936
55389	Town of Pembroke	49,633	93,105	-	(22,854)	-	(109,944)	-	9,940	1,384,679	1,394,619
55390	Town of Parksley	13,587	65,276	-	62,135	-	(68,788)	(523)	71,687	988,121	1,059,808
55391	Town of Onancock	90,380	198,340	-	280,218	-	(140,228)	-	428,710	2,918,104	3,346,814
55392	Town of Victoria	69,619	156,955	-	93,379	-	(122,121)	(2,635)	195,197	2,318,021	2,513,218
55393	Town of Shenandoah	85,121	238,349	191,345	561,710	-	(383,096)	-	693,429	3,637,521	4,330,950
55394	Town of Gate City	38,044	153,878	52,021	115,057	-	(68,805)	(15,410)	274,785	2,283,738	2,558,523
55395	Town of Round Hill	98,317	198,197	-	35,595	-	(77,047)	(10,652)	244,410	2,881,786	3,126,196
55396	Town of Kilmarnock	192,906	250,924	-	271,529	-	(125,417)	-	589,942	3,587,194	4,177,136
55397	Town of Orange	373,810	885,486	-	1,096,709	-	(718,775)	(7,429)	1,629,801	13,107,608	14,737,409
55398	Town of Saltville	75,504	182,980	-	246,564	-	(172,922)	(14,702)	317,424	2,729,117	3,046,541
55399	Town of Blackstone	320,542	772,891	-	460,080	-	(498,276)	(20,259)	1,034,978	11,388,967	12,423,945
55401	Southeastern Public Svc Auth	578,629	3,459,860	-	286,335	-	(2,970,346)	(174,494)	1,179,984	52,250,980	53,430,964
55402	Pittsylvania Co Svc Auth	-	127,565	-	118,561	-	(159,446)	-	86,680	1,969,577	2,056,257
55403	Rappahannock Area Youth Services and Group Home Commission	50,040	65,304	-	20,533	-	(30,109)	-	105,768	932,474	1,038,242
55404	Appomattox Regional Library	68,124	209,440	-	135,553	-	(161,430)	-	251,687	3,115,402	3,367,089
55405	Staunton Red-Hous Auth	41,333	112,100	-	137,019	-	(92,448)	-	198,004	1,665,636	1,863,640
55406	Hampton Newport News Community Services Board	2,095,297	5,731,716	-	2,096,826	-	(2,994,411)	(463,035)	6,466,393	84,547,741	91,014,134
55408	Alleghany Highlands Regional Library Inc.	2,335	42,315	-	92,894	-	(61,269)	-	76,275	655,188	731,463
55409	Southside Reg Juvenile Group Home	8,053	50,669	-	68,625	-	(53,276)	(57,732)	16,339	798,104	814,443
55411	Hampton Roads Sanitation Dist	4,537,558	19,827,411	-	11,603,345	-	(14,297,044)	(300,270)	21,371,000	296,500,521	317,871,521
55412	Peninsula Airport Commission	192,431	638,948	-	170,653	-	(502,839)	(43,415)	455,778	9,546,596	10,002,374
55413	Richmond Redevelopment and Housing Authority	737,223	4,539,881	-	578,457	-	(4,753,763)	(175,006)	926,792	68,984,653	69,911,445
55415	Chesapeake Red-Hous Auth	228,961	783,675	-	828,823	-	(607,498)	(13,109)	1,220,852	11,691,340	12,912,192
55416	Alexandria Renew Enterprises	706,941	3,844,194	-	1,990,389	-	(3,896,401)	(22,001)	2,623,122	58,203,281	60,826,403
55417	Norfolk Airport Authority	1,876,796	4,486,619	-	1,165,828	-	(3,388,256)	(70,491)	4,070,496	66,321,004	70,391,500
55418	Charlottesville Red-Hous Auth	64,455	174,476	-	82,773	-	(192,367)	(35,106)	94,231	2,634,109	2,728,340



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
55419	Hampton Red-Hous Authority	275,709	1,288,615	-	644,146	-	(1,287,912)	(22,752)	897,806	19,470,213	20,368,019
55420	Loudoun County Sanitation Authority	2,144,519	5,552,916	-	1,708,397	-	(3,601,876)	(200,927)	5,603,029	82,022,306	87,625,335
55421	Danville Red-Hous Auth	102,820	522,831	-	458,051	-	(442,167)	(20,812)	620,723	7,874,312	8,495,035
55422	NRV Regional Water Authority	126,560	490,233	-	449,166	-	(450,809)	-	615,150	7,361,561	7,976,711
55423	Northern Virginia Juvenile Detention Center	226,150	1,160,196	-	515,222	-	(1,233,223)	(119,257)	549,088	17,638,183	18,187,271
55424	Hopewell Red-Hous Auth	51,365	291,297	-	(34,846)	-	(342,278)	(17,489)	(51,951)	4,444,026	4,392,075
55425	Colonial Behavioral Health	865,740	2,519,152	-	178,766	-	(1,996,292)	(68,056)	1,499,310	37,487,206	38,986,516
55426	Blacksburg-VPI Sanitation Authority	58,784	598,027	-	63,520	-	(208,505)	(4,842)	506,984	8,907,552	9,414,536
55427	Potomac River Fisheries Comm	28,828	127,957	-	71,077	-	(166,723)	-	61,139	1,950,186	2,011,325
55428	Chesapeake Bridge-Tunnel	722,017	3,913,452	-	1,197,975	-	(3,204,282)	(3,848)	2,625,314	58,859,108	61,484,422
55429	Alexandria Red-Hous Auth	365,574	1,210,405	-	(129,323)	-	(1,123,964)	(272,983)	49,709	18,264,830	18,314,539
55430	Albemarle Co Service Auth	459,211	1,591,397	-	1,743,112	-	(1,407,256)	(710)	2,385,754	23,821,018	26,206,772
55431	Franklin Red-Hous Auth	25,713	50,665	-	(54,593)	-	(15,589)	(328)	5,868	732,840	738,708
55432	Bristol Redevelopment and Housing Authority	102,586	275,422	-	145,151	-	(259,021)	(6,591)	257,547	4,110,540	4,368,087
55433	Norfolk Red-Hous Auth	938,156	6,959,509	-	3,124,483	-	(7,767,316)	(259,382)	2,995,450	106,179,036	109,174,486
55435	Richmond Metropolitan Transportation Authority	266,322	1,380,193	-	(701,020)	-	(1,040,977)	(223,460)	(318,942)	20,813,204	20,494,262
55436	Riverside Regional Jail	1,990,963	4,380,453	-	2,510,634	-	(3,060,874)	(99,708)	5,721,468	64,484,925	70,206,393
55437	Peninsula Ports Authority of Virginia	-	26,701	-	29,167	-	(50,331)	-	5,537	420,732	426,269
55439	Rappahannock Rapidan Regional Commission	40,948	95,969	-	111,394	-	(67,450)	-	180,861	1,414,536	1,595,397
55440	Shenandoah Valley Juvenile Center	212,897	451,312	-	550,767	-	(440,417)	(65,649)	708,910	6,726,241	7,435,151
55442	Southside Regional Library Bd	-	84,844	-	78,031	-	(106,875)	-	56,000	1,310,379	1,366,379
55443	Bedford Public Library	69,560	225,076	-	238,715	-	(221,897)	-	311,454	3,375,854	3,687,308
55444	Eastern Shore Economic Development Commission	-	-	-	-	-	-	-	-	-	-
55445	Chesterfield County Health Center Commission	586,168	1,304,255	-	587,470	-	(968,816)	(108,555)	1,400,522	19,274,819	20,675,341
55446	Washington County Service Authority	326,549	1,168,065	-	598,172	-	(732,013)	(3,509)	1,357,264	17,345,881	18,703,145
55447	Rappahannock Area Comm Svcs	1,893,096	3,509,471	-	2,868,876	-	(2,170,356)	(240,085)	5,861,002	51,304,285	57,165,287
55449	Hampton Roads Planning District Commission	334,051	1,328,768	-	1,139,265	-	(1,222,884)	(619)	1,578,581	19,963,154	21,541,735
55450	Meherrin Regional Library	21,189	128,368	-	68,128	-	(85,933)	-	131,752	1,923,529	2,055,281
55451	New River Valley Regional Commission	140,465	259,722	-	119,710	-	(144,761)	-	375,136	3,779,642	4,154,778
55452	Northern Virginia Health Care Center	969,397	2,027,592	-	(167,120)	-	(1,366,319)	(87,335)	1,376,215	29,795,834	31,172,049
55453	Rockbridge Area Comm Svc Bd	322,281	1,153,014	-	936,738	-	(852,265)	(17,598)	1,542,170	17,194,343	18,736,513
55454	Greensville - Emporia So Svcs	77,227	521,791	-	335,964	-	(522,032)	(12,444)	400,506	7,920,253	8,320,759
55455	James City Service Authority	499,243	1,659,124	-	768,989	-	(1,030,952)	(8,128)	1,888,276	24,599,906	26,488,182
55456	Accomack-Norhampton Plan	69,420	294,294	-	219,491	-	(296,912)	(15,944)	270,349	4,446,912	4,717,261
55457	Harrisonburg-Rockingham Regional Sewer Authority	147,732	642,017	-	(213,377)	-	(371,907)	(1,384)	203,081	9,550,273	9,753,354
55458	Wytheville Red- Hous Auth	50,741	203,620	-	57,380	-	(88,437)	-	223,304	3,010,070	3,233,374
55459	Waynesboro Red-Hous Auth	63,732	354,452	-	152,573	-	(308,550)	(569)	261,638	5,341,965	5,603,603
55460	Region Ten Community Services Board	1,873,718	4,338,914	-	4,154,222	-	(3,000,604)	(200,659)	7,165,591	64,007,118	71,172,709
55462	Lenowisco Planning Dist Comm	26,291	318,435	-	274,751	-	(433,395)	(22,171)	163,911	4,919,049	5,082,960
55465	Rivanna Water and Sewer Authority	581,567	1,921,448	-	414,625	-	(1,575,879)	(60,016)	1,281,745	28,702,278	29,984,023
55466	Appomattox River Water Auth	174,088	377,869	-	122,334	-	(268,842)	-	405,449	5,558,386	5,963,835
55467	Campbell Co Utilities & Svcs	144,211	496,621	-	286,808	-	(327,027)	-	600,613	7,376,650	7,977,263
55469	Eastern Shore Comm Svcs Bd	392,117	1,534,432	-	511,177	-	(1,121,032)	(18,575)	1,298,119	22,910,016	24,208,135
55470	Anchor Commission	31,101	145,342	-	79,469	-	(163,006)	-	92,906	2,203,612	2,296,518
55471	Horizon Behavioral Health	1,892,046	4,393,399	-	3,726,394	-	(2,527,910)	(264,390)	7,219,539	64,591,503	71,811,042
55472	District 19 Community Services Board	818,722	2,750,659	-	697,795	-	(1,998,248)	(142,842)	2,126,086	41,002,331	43,128,417
55473	Hampton Roads Transit	1,797,550	3,740,482	-	1,060,142	-	(2,282,550)	(238,139)	4,077,485	54,877,347	58,954,832
55474	Upper Occoquan Sewage Auth	1,252,855	5,307,788	-	2,937,803	-	(4,932,057)	(51,334)	4,515,055	79,872,735	84,387,790
55475	New River Valley Juv Det Comm	54,324	232,238	-	202,194	-	(199,767)	(2,404)	286,585	3,487,325	3,773,910
55476	Rockbridge Regional Library	82,177	202,912	-	86,897	-	(152,634)	-	219,352	3,000,239	3,219,591
55477	Frederick Co Sanitation Auth	490,577	1,006,912	-	537,993	-	(595,947)	(44,893)	1,394,642	14,747,052	16,141,694
55478	Western Tidewater Comm Svcs	2,077,258	3,332,634	-	1,338,767	-	(2,073,330)	(264,021)	4,411,308	48,463,772	52,875,080
55479	Cumberland Mountain Comm Svcs	959,960	3,682,254	-	2,406,748	-	(2,307,562)	(140,978)	4,600,422	54,816,220	59,416,642
55480	Fredericksburg-Stafford Park	-	5,916	-	31,289	-	(9,027)	-	28,178	92,155	120,333
55482	Middle Pen-No Neck Comm Svcs Board	997,132	2,694,709	-	1,205,106	-	(1,607,315)	(176,372)	3,113,260	39,816,320	42,929,580



Political Subdivisions

Appendix 16 - Total Pension Liability

		Change in Total Pension Liability (TPL)									
Employer Code	Political Subdivision	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 Co Public Svc Auth	35,007	154,505	-	123,279	-	(102,555)	-	210,236	2,305,229	2,515,465
55484	Danville-Pittsylvania Community Services	1,033,365	2,481,002	-	1,555,694	-	(1,559,192)	(63,246)	3,447,623	36,533,434	39,981,057
55485	Crater Juv Det Home Comm	124,911	432,748	-	138,612	-	(369,002)	(31,607)	295,662	6,486,470	6,782,132
55486	Hampton Roads Workforce Council	519,450	524,708	-	241,389	-	(465,195)	(7,886)	812,466	7,490,544	8,303,010
55487	Capital Region Airport Comm	1,102,941	3,107,155	-	1,950,402	-	(2,463,898)	(110,723)	3,585,877	46,216,290	49,802,167
55488	Northwestern Comm Svcs Bd	753,974	1,953,607	-	856,660	-	(1,448,389)	(68,993)	2,046,859	28,947,040	30,993,899
55489	Harrisonburg Rockingham Community Services Board	706,685	1,700,959	-	1,084,184	-	(1,229,663)	(13,127)	2,249,038	25,114,109	27,363,147
55490	Upper Valley Regional Park Authority	-	2,849	-	2,556	(846)	(4,536)	-	23	76,076	76,099
55491	Middle Peninsula Reg Security	783,913	1,165,338	-	727,058	-	(860,682)	(23,964)	1,791,663	16,922,678	18,714,341
55492	Northern Neck Planning District Commission	46,630	120,288	-	20,362	-	(67,117)	-	120,163	1,768,971	1,889,134
55493	Planning Dis One Behavioral Health Svcs	44,647	53,273	-	6,415	-	(29,382)	-	74,953	759,270	834,223
55494	Rockbridge Area Social Service Dept	98,762	322,120	-	208,032	-	(397,799)	(2,684)	228,431	4,873,628	5,102,059
55495	Dinwiddie Co Water Authority	72,637	216,850	-	70,039	-	(72,304)	-	287,222	3,176,114	3,463,336
55496	Rappahannock Rapidan Community Services Board	1,138,058	2,538,556	-	941,956	-	(1,962,761)	(127,316)	2,528,493	37,515,213	40,043,706
55498	Valley Community Services Bd	900,403	2,361,394	-	2,651,064	-	(1,641,969)	(82,439)	4,188,453	34,945,412	39,133,865
55499	Eastern Shore Public Library	26,052	94,345	-	33,697	-	(105,987)	-	48,107	1,424,650	1,472,757
55500	Alexandria City School Board	729,864	3,129,633	-	1,336,316	-	(2,680,438)	(57,027)	2,458,348	47,003,803	49,462,151
55501	Albemarle County Schools	1,035,473	2,501,320	-	1,708,047	-	(2,073,901)	(47,777)	3,123,162	37,081,955	40,205,117
55502	Alleghany Highlands Public Schools	206,098	1,008,743	-	189,760	-	(1,033,070)	(1,622)	369,909	15,255,593	15,625,502
55503	Charlottesville Public Schools	184,294	715,018	-	125,440	-	(766,973)	(21,222)	236,557	10,802,656	11,039,213
55504	Amherst County School Board	295,224	731,741	-	439,768	-	(456,679)	(8,699)	1,001,355	10,778,076	11,779,431
55505	Appomattox County School Board	64,774	259,387	-	46,029	-	(181,788)	(485)	187,917	3,869,135	4,057,052
55506	Arlington Public Schools	2,364,111	5,331,917	-	(832,170)	-	(2,474,854)	(111,731)	4,277,273	77,920,544	82,197,817
55507	Augusta County School Board	294,597	975,861	-	112,745	-	(893,444)	(52,437)	437,322	14,635,548	15,072,870
55508	Bath County School Board	45,424	291,845	-	196,076	-	(378,978)	(32,839)	121,528	4,484,108	4,605,636
55509	Bedford County School Board	564,591	1,887,894	-	295,875	-	(1,676,431)	(22,625)	1,049,304	28,253,735	29,303,039
55510	Bland County School Board	42,132	137,287	-	78,339	-	(143,987)	-	113,771	2,063,739	2,177,510
55511	Botetourt County Schools	365,975	1,009,431	-	319,058	-	(833,960)	(23,219)	837,285	15,017,148	15,854,433
55512	Norfolk Public Schools	1,543,522	6,956,846	-	729,121	-	(5,847,302)	(167,767)	3,214,420	104,528,404	107,742,824
55513	Petersburg City Schools	336,281	888,137	-	442,962	-	(833,896)	(71,185)	762,299	13,273,846	14,036,145
55514	Buckingham County School Board	86,030	269,749	-	32,198	-	(180,929)	(23,130)	183,918	4,012,276	4,196,194
55515	Radford City School Board	22,665	129,373	-	77,979	-	(193,542)	(25,788)	10,687	2,003,642	2,014,329
55516	Caroline County School Board	170,418	418,124	-	62,898	-	(359,957)	(35,792)	255,691	6,221,881	6,477,572
55517	Carroll County School Board	189,364	807,743	-	326,848	-	(777,656)	(7,328)	538,971	12,169,691	12,708,662
55518	Charles City Co School Bd	26,946	107,920	-	63,773	-	(106,623)	-	92,016	1,625,174	1,717,190
55519	Charlotte County School Board	48,440	214,311	-	29,419	-	(288,334)	(11,975)	(8,139)	3,276,685	3,268,546
55520	Chesterfield Co School Bd	2,204,619	8,365,894	-	2,556,985	-	(8,487,524)	(194,136)	4,445,838	126,075,380	130,521,218
55521	Clarke County School Board	93,931	255,509	-	167,619	-	(263,845)	(16,518)	236,696	3,831,567	4,068,263
55522	Winchester Public Schools	342,761	666,880	-	486,613	-	(525,722)	(9,856)	960,676	9,804,731	10,765,407
55523	Culpeper County School Board	514,162	1,070,554	-	606,265	-	(751,535)	(24,037)	1,415,409	15,733,684	17,149,093
55524	Cumberland County School Board	76,474	230,571	-	(24,398)	-	(152,441)	(52,146)	78,060	3,441,688	3,519,748
55525	Dickenson County School Board	123,778	843,024	-	492,459	-	(1,074,317)	(19,264)	365,680	12,912,252	13,277,932
55526	Dinwiddie County School Board	197,656	565,143	-	308,208	-	(533,782)	(32,864)	504,361	8,458,152	8,962,513
55528	Essex County Public Schools	68,419	325,106	-	126,362	-	(357,479)	(20,052)	142,356	4,936,726	5,079,082
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-
55531	Floyd County School Board	149,806	584,177	-	(104,980)	-	(575,598)	(3,305)	50,100	8,794,121	8,844,221
55532	Fluvanna County Public Schools	208,158	562,788	-	237,425	-	(335,495)	(21,906)	650,970	8,308,138	8,959,108
55533	Chesapeake Public Schools	2,134,423	8,628,162	-	2,203,891	-	(7,164,300)	(59,135)	5,743,041	129,301,919	135,044,960
55534	VA Beach City School Board	5,109,779	18,488,637	-	10,224,638	-	(16,765,210)	(358,891)	16,698,953	277,358,002	294,056,955
55535	Giles County Schools	58,655	358,608	-	172,604	-	(341,844)	-	248,023	5,424,982	5,673,005
55536	Gloucester County School Board	406,945	1,498,182	-	542,847	-	(1,425,152)	(8,716)	1,014,106	22,505,284	23,519,390
55537	Goochland County School Board	141,436	357,305	-	302,614	-	(242,827)	(37,180)	521,348	5,291,982	5,813,330
55538	Grayson County School Board	98,410	456,418	-	216,849	-	(467,238)	-	304,439	6,896,959	7,201,398
55539	Greene County Public Schools	180,118	742,777	-	76,293	-	(682,650)	(10,822)	305,716	11,170,728	11,476,444
55540	Greensville County Public Schools	86,692	406,386	-	(196,301)	-	(389,003)	(2,984)	(95,210)	6,129,837	6,034,627



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	199,476	950,040	-	211,149	-	(1,106,774)	(23,857)	230,034	14,440,506	14,670,540
55542	Hanover County Public Schools	738,264	1,921,444	-	(230,759)	-	(1,705,924)	(45,349)	677,676	28,603,204	29,280,880
55543	Henrico Co School Board	58,749	490,638	-	483,326	-	(687,125)	(23,177)	322,411	7,565,113	7,887,524
55544	Henry County Public Schools	333,123	1,323,129	-	273,571	-	(1,571,661)	(2,262)	355,900	20,055,747	20,411,647
55545	Highland County School Board	21,735	102,413	-	(33,131)	-	(91,562)	-	(545)	1,541,279	1,540,734
55546	Isle of Wight County Schools	223,966	508,337	-	144,696	-	(440,921)	(4,732)	431,346	7,529,774	7,961,120
55548	King George Co School Board	358,376	771,567	-	357,930	-	(536,900)	(56,622)	894,351	11,369,004	12,263,355
55549	King and Queen County School Board	62,693	203,068	-	101,527	-	(175,816)	(8,468)	183,004	3,037,868	3,220,872
55550	King William Co School Board	130,807	265,450	-	29,995	-	(190,223)	(6,725)	229,304	3,900,256	4,129,560
55551	Lancaster County Public Schools	82,129	293,843	-	30,305	-	(242,939)	(1,732)	161,606	4,393,436	4,555,042
55552	Lee County School Board	189,931	1,032,435	-	404,026	-	(1,165,025)	(95,241)	366,126	15,735,537	16,101,663
55553	Loudoun County School Board	8,241,446	16,999,985	-	4,798,985	-	(10,040,604)	(350,373)	19,649,439	248,805,677	268,455,116
55554	Louisa County Public Schools	437,591	1,236,509	-	303,035	-	(964,667)	(17,500)	994,968	18,372,143	19,367,111
55555	Lunenburg County School Board	57,815	200,574	-	134,118	-	(186,971)	-	205,536	3,007,134	3,212,670
55556	Madison County School Board	92,831	286,989	-	96,341	-	(232,032)	(3,932)	240,197	4,276,841	4,517,038
55557	Mathews County School Board	71,899	299,958	-	186,133	-	(389,969)	(33,121)	134,900	4,583,474	4,718,374
55558	Mecklenburg Co School Board	161,406	435,249	-	203,265	-	(491,430)	(4,031)	304,459	6,534,459	6,838,918
55559	Middlesex County School Board	66,659	212,881	-	35,096	-	(227,052)	(1,174)	86,410	3,201,245	3,287,655
55560	Montgomery County School Board	407,146	1,983,490	-	949,069	-	(1,563,511)	(76,224)	1,699,979	29,797,759	31,497,729
55562	Nelson County Public Schools	144,398	614,875	-	93,617	-	(552,982)	(17,208)	282,700	9,249,957	9,532,657
55563	New Kent County School Board	138,232	449,967	-	(9,282)	-	(371,815)	(1,054)	206,048	6,714,373	6,920,421
55565	Northampton County Schools	85,242	269,545	-	66,889	-	(316,717)	(8,044)	96,915	4,070,392	4,167,307
55566	Northumberland Co School Bd	51,615	306,425	-	144,734	-	(426,158)	-	76,616	4,701,090	4,777,706
55567	Nottoway County School Board	87,167	466,637	-	3,459	-	(555,216)	-	2,047	7,103,587	7,105,634
55568	Orange County Public Schools	322,727	806,708	-	328,385	-	(764,320)	(51,034)	642,466	12,036,183	12,678,649
55569	Page County Public Schools	187,776	639,267	-	142,554	-	(581,200)	(2,503)	385,894	9,574,693	9,960,587
55570	Patrick County School Board	205,871	584,833	-	123,150	-	(590,534)	(7,566)	315,754	8,757,378	9,073,132
55571	Pittsylvania Co School Bd	331,129	1,113,216	-	661,234	-	(1,122,301)	(20,730)	962,548	16,732,479	17,695,027
55572	Powhatan County School Board	193,023	700,545	-	69,096	-	(480,111)	(24,397)	458,156	10,437,670	10,895,826
55573	Prince Edward Co School Bd	73,403	296,410	-	111,518	-	(199,709)	-	281,622	4,417,710	4,699,332
55574	Prince George Co School Bd	505,394	1,421,135	-	419,812	-	(1,358,662)	(71,918)	915,761	21,263,742	22,179,503
55576	Prince William Co School Bd	5,806,207	18,522,285	-	5,474,032	-	(14,036,166)	(497,632)	15,268,726	275,864,908	291,133,634
55577	Pulaski County School Board	247,498	868,454	-	559,613	-	(713,789)	(10,748)	951,028	12,980,762	13,931,790
55578	Rappahannock Co School Board	68,684	199,344	-	137,543	-	(189,623)	(52,324)	163,624	3,005,529	3,169,153
55579	Richmond County School Board	10,940	60,940	-	(20,260)	-	(47,050)	-	4,570	915,396	919,966
55580	Roanoke County School Board	367,448	2,202,512	-	372,688	-	(2,488,706)	(25,981)	427,961	33,519,702	33,947,663
55581	Rockbridge Co School Bd	105,418	515,191	-	(160,742)	-	(579,460)	(39,389)	(158,982)	7,836,459	7,677,477
55582	Rockingham Co School Bd	882,921	2,837,333	-	197,276	-	(2,371,433)	(24,942)	1,521,155	42,349,831	43,870,986
55583	Russell County School Board	208,884	1,346,426	-	191,137	-	(1,494,434)	(47,407)	204,606	20,509,095	20,713,701
55584	Scott County School Board	210,489	774,334	-	356,979	-	(619,910)	(2,029)	719,863	11,572,099	12,291,962
55585	Shenandoah County School Board	395,828	1,092,827	-	668,796	-	(1,006,021)	(7,180)	1,144,250	16,300,803	17,445,053
55586	Smyth County School Board	224,848	944,846	-	313,949	-	(930,340)	(10,573)	542,730	14,243,323	14,786,053
55587	Southampton Co School Bd	88,669	310,302	-	32,878	-	(237,704)	(739)	193,406	4,627,619	4,821,025
55588	Spotsylvania Co School Bd	1,018,382	2,668,630	-	367,373	-	(1,927,039)	(56,617)	2,070,729	39,508,708	41,579,437
55589	Stafford County School Board	1,161,793	2,878,936	-	623,662	-	(2,074,390)	(45,201)	2,544,800	42,548,900	45,093,700
55590	Surry County Schools	93,929	446,996	-	275,043	-	(401,246)	-	414,722	6,728,862	7,143,584
55591	Sussex County School Board	120,113	266,122	-	294,011	-	(261,910)	(15,114)	403,222	3,960,944	4,364,166
55592	Tazewell County Schools	352,755	1,961,122	-	171,028	-	(2,026,100)	(34,214)	424,591	29,731,059	30,155,650
55593	Warren County School Board	165,838	685,663	-	(32,827)	-	(682,861)	(13,883)	121,930	10,340,509	10,462,439
55595	Washington County School Board	262,944	1,024,785	-	301,743	-	(1,136,885)	(8,899)	443,688	15,491,955	15,935,643
55596	Westmoreland Co School Bd	68,464	324,182	-	143,365	-	(297,340)	-	238,671	4,882,898	5,121,569
55597	Wise County School Board	140,505	911,646	-	550,031	-	(1,028,222)	(18,552)	555,408	13,888,745	14,444,153
55598	Wythe County School Board	142,709	489,141	-	277,198	-	(506,196)	(16,559)	386,293	7,365,202	7,751,495
55599	York County School Board	607,971	2,133,120	-	(153,221)	-	(1,503,903)	(104,765)	979,202	31,798,138	32,777,340
55600	Accomack County School Board	279,938	972,569	-	49,688	-	(908,218)	(20,582)	373,395	14,592,899	14,966,294



Political Subdivisions

Appendix 16 - Total Pension Liability

		Change in Total Pension Liability (TPL)									
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between		Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
					Expected and Actual Experience	Change of Assumptions					
55601	Bristol City School Bd	90,778	209,270	-	90,167	-	(239,471)	(10,504)	140,240	3,134,510	3,274,750
55602	Buena Vista City Schools	46,353	112,740	-	(82,125)	-	(110,516)	-	(33,548)	1,679,131	1,645,583
55603	Amelia County School Board	67,074	271,983	-	69,066	-	(315,326)	(14,573)	78,224	4,127,251	4,205,475
55605	Danville City Schools	357,706	660,699	-	1,028,679	-	(619,233)	(43,269)	1,384,582	9,761,680	11,146,262
55606	Franklin City Public Schools	49,092	114,758	-	(38,477)	-	(165,263)	-	(39,890)	1,733,662	1,693,772
55607	Lexington City School Board	-	17,302	-	2,134	-	(28,173)	-	(8,737)	270,411	261,674
55608	Harrisonburg City School Bd	263,778	666,293	-	(32,389)	-	(531,794)	(55,543)	310,345	9,900,897	10,211,242
55609	Hopewell City School Board	308,349	681,051	-	125,364	-	(644,430)	(19,626)	450,708	10,113,317	10,564,025
55610	Lynchburg Public Schools	425,109	1,247,126	-	807,491	-	(1,284,762)	(8,947)	1,186,017	18,697,691	19,883,708
55611	Fauquier County School Board	898,929	2,159,765	-	555,416	-	(1,742,348)	(68,645)	1,803,117	32,003,083	33,806,200
55612	Brunswick County Public Schools	101,969	423,056	-	(227,330)	-	(347,044)	(85)	(49,434)	6,339,085	6,289,651
55614	Portsmouth School Board	744,008	2,778,621	-	1,222,644	-	(2,861,591)	(94,201)	1,789,481	41,898,648	43,688,129
55615	Campbell County School Board	374,829	1,050,345	-	158,774	-	(1,125,392)	(19,721)	438,835	15,758,400	16,197,235
55616	Richmond Public Schools	1,132,723	4,504,983	-	(650,660)	-	(3,792,203)	(95,244)	1,099,599	67,551,484	68,651,083
55617	Roanoke City School Board	585,917	411,221	-	189,015	-	(114,081)	(35,176)	1,036,896	5,580,869	6,617,765
55619	Staunton City Schools	139,467	351,733	-	32,898	-	(362,060)	(1,493)	160,545	5,253,175	5,413,720
55620	Suffolk City School Board	852,018	2,438,342	-	(97,432)	-	(2,009,420)	(32,606)	1,150,902	36,292,578	37,443,480
55622	Craig County School Board	22,227	141,375	-	(9,654)	-	(121,320)	(508)	32,120	2,133,129	2,165,249
55623	Martinsville City Schools	60,386	272,163	-	126,922	-	(381,624)	-	77,847	4,162,476	4,240,323
55624	Appomattox Region Governor's School	9,628	26,347	-	1,331	-	(15,742)	(1,971)	19,593	389,548	409,141
55625	Colonial Heights City Schools	178,882	397,338	-	(140,025)	-	(302,394)	(2,650)	131,151	5,860,129	5,991,280
55632	Manassas City Public Schools	327,382	1,472,295	-	493,859	-	(1,137,946)	(106,449)	1,049,141	22,106,589	23,155,730
55633	Franklin County Public Schools	514,776	1,836,477	-	(160,343)	-	(1,483,264)	(20,982)	686,664	27,444,417	28,131,081
55634	Frederick County School Board	875,797	2,236,873	-	84,683	-	(1,898,156)	(139,669)	1,159,528	33,281,973	34,441,501
55635	City of Salem Schools	158,192	391,474	-	189,347	-	(387,204)	(61,849)	289,960	5,865,954	6,155,914
55636	Manassas Park City Schools	105,063	265,172	-	39,935	-	(183,120)	(6,877)	220,173	3,918,410	4,138,583
55637	Newport News Public Schools	1,510,880	781,835	-	223,315	-	(112,120)	(118,417)	2,285,493	10,187,123	12,472,616
55638	Town of West Point School Bd	34,791	30,953	-	1,978	-	(12,315)	-	55,407	429,928	485,335
55708	Waynesboro Public Schools	104,515	312,083	-	64,737	-	(278,366)	(2,708)	200,261	4,659,474	4,859,735
55710	Valley Vo-Tech Center	10,489	18,931	-	2,121	-	(19,255)	-	12,286	279,599	291,885
55711	New Horizons Technical Ctr	29,189	93,079	-	63,932	-	(79,230)	-	106,970	1,389,377	1,496,347
55713	Galax City Schools	65,078	150,787	-	52,913	-	(139,900)	(784)	128,094	2,239,142	2,367,236
55714	Norton City Schools	39,976	120,431	-	27,662	-	(104,224)	-	83,845	1,796,295	1,880,140
55802	Williamsburg-James City Co Sch	587,271	1,688,185	-	656,188	-	(1,463,201)	(95,592)	1,372,851	25,202,276	26,575,127
55803	Poquoson City Public Schools	49,325	167,866	-	102,728	-	(161,937)	-	157,982	2,518,545	2,676,527
55806	Fredericksburg City Schools	186,570	408,715	-	384,879	-	(342,542)	(49,964)	587,658	6,064,724	6,652,382
55807	Hampton City Schools	503,069	2,027,258	-	1,258,264	-	(2,123,617)	(13,178)	1,651,796	30,598,773	32,250,569
55813	Buchanan County School Board	215,390	1,226,737	-	535,270	-	(1,422,248)	(9,771)	545,378	18,674,503	19,219,881
55814	Jackson River Technical Center	-	-	-	-	-	-	-	-	-	-
55815	Northern Neck Reg Voc Ctr	3,531	16,073	-	(4,935)	-	-	-	14,669	234,584	249,253
55850	Three Rivers Soil and Water Conservation District	-	-	436,872	-	-	-	-	436,872	-	436,872
55851	Rapidan Service Authority	96,436	50,466	-	-	-	-	-	146,902	651,212	798,114
55852	Virginia Dare Soil and Water Conservation District	7,567	4,638	-	-	-	-	-	12,205	61,141	73,346
55853	Northern Neck Soil and Water Conservation District	11,386	18,742	-	11,257	-	-	-	41,385	266,267	307,652
55854	Orange County Broadband Authority	46,719	11,396	-	(65,458)	-	-	(20,035)	(27,378)	132,129	104,751
55855	Northern Virginia Soil and Water Conservation District	40,412	17,409	-	12,714	-	-	-	70,535	217,506	288,041
55856	Blue Ridge Resource Authority	24,761	33,455	-	(205,290)	-	(2,815)	(47,974)	(197,863)	496,262	298,399
55857	Peanut Soil and Water Conservation District	6,742	17,622	-	(11,816)	-	-	(8,389)	4,159	258,524	262,683
55858	Peumansend Creek Regional Jail Authority	996,687	307,067	73,925	(2,509)	-	(61,395)	(67,402)	1,246,373	3,616,851	4,863,224
55859	Williamsburg Area Transit Authority	210,797	185,080	-	(86,051)	-	(9,513)	(18,492)	281,821	2,545,133	2,826,954
55860	Middle Peninsula Juvenile Detention Commission	232,848	317,320	-	186,372	-	(75,129)	(26,452)	634,959	4,518,983	5,153,942
55861	Breaks Interstate Park Commission	33,926	45,608	-	8,806	-	(15,948)	-	72,392	649,718	722,110
55862	Crater Criminal Justice Training Academy	34,743	10,241	-	2,914	-	(1,324)	-	46,574	117,642	164,216
55863	Central Shenandoah Criminal Justice Training Academy	53,244	26,658	-	7,930	-	-	-	87,832	341,684	429,516
55864	New River Valley Emergency Communications Regional Authority	168,052	79,341	-	83,846	-	(4,980)	(24,206)	302,053	1,021,963	1,324,016



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	102,461	51,017	-	9,151	-	(20,742)	(30,233)	111,654	678,836	790,490
55866	Hampton Roads Transportation Accountability Commission	103,720	36,718	-	(4,579)	-	-	-	135,859	440,249	576,108
55867	Pamunkey Regional Library	157,992	431,114	-	214,813	-	(339,454)	-	464,465	6,398,614	6,863,079
55868	Northern Virginia Transportation Authority	154,888	108,490	-	(7,509)	-	(4,325)	-	251,544	1,454,529	1,706,073
55869	RSW Regional Jail Authority	872,799	463,865	-	147,448	-	(49,281)	(74,851)	1,359,980	6,061,335	7,421,315
55870	Bedford Regional Water Authority	351,540	600,299	-	(57,349)	-	(236,000)	(37,358)	621,132	8,678,457	9,299,589
55871	Portsmouth Redevelopment and Housing Authority	277,802	311,225	-	70,739	-	(170,994)	(29,820)	458,952	4,433,349	4,892,301
55872	Southwest Regional Recreation Authority	45,267	15,249	-	(38,810)	-	(2,335)	(19,486)	(115)	191,562	191,447
55873	Roanoke Redevelopment and Housing Authority	272,428	307,431	-	(144,640)	-	(92,814)	(123,567)	218,838	4,390,290	4,609,128
55874	Meherrin River Regional Jail Authority	871,107	624,167	-	218,593	-	(115,127)	(29,239)	1,569,501	8,447,996	10,017,497
55875	Woodway Water Authority	21,641	13,595	-	35,588	-	-	-	70,824	179,763	250,587
55876	BVU Authority	445,613	753,257	-	505,988	-	(275,904)	(30,691)	1,398,263	10,867,048	12,265,311
55877	Washington Metropolitan Area Transit Commission	30,381	44,438	-	39,436	-	-	-	114,255	627,962	742,217
55878	Mount Rogers Community Services Board	2,283,556	4,271,786	-	1,063,692	-	(2,488,526)	(277,055)	4,853,453	62,384,955	67,238,408
55879	Lonesome Pine Soil and Water Conservation District	7,126	8,977	-	4,051	-	-	-	20,154	125,861	146,015
55880	Big Sandy Soil and Water Conservation District	6,178	2,296	-	35,638	-	(309)	-	43,803	27,995	71,798
55881	Central Virginia Planning District Commission	151,886	273,083	-	137,666	-	(171,208)	(2,888)	388,539	3,980,829	4,369,368
55882	Middle Peninsula Planning District Commission	29,400	81,998	-	192,064	-	(32,184)	-	271,278	1,201,473	1,472,751
55883	Western Virginia Regional Jail Authority	1,806,944	1,607,152	-	1,393,236	-	(433,633)	(60,043)	4,313,656	22,249,557	26,563,213
55884	Halifax Service Authority	153,498	235,061	-	99,444	-	(212,873)	(2,121)	273,009	3,436,381	3,709,390
55886	Russell County PSA	76,150	92,692	-	(9,218)	-	(23,469)	-	136,155	1,308,798	1,444,953
55887	Piedmont Community Services	1,216,789	1,650,345	-	294,079	-	(737,038)	(105,994)	2,318,181	23,654,280	25,972,461
55888	Blue Ridge Behavioral Healthcare	1,278,769	1,875,841	-	1,479,566	-	(889,673)	(178,535)	3,565,968	27,045,573	30,611,541
55889	Skyline Soil and Water Conservation District	15,309	65,663	-	27,545	-	-	-	108,517	957,476	1,065,993
55890	Middle River Regional Jail Authority	1,694,666	1,391,449	-	1,485,673	-	(662,773)	(47,262)	3,861,753	19,274,406	23,136,159
55891	Tidewater Soil and Water Conservation District	14,805	17,666	-	41,859	-	-	-	74,330	246,907	321,237
55892	Big Stone Gap Redevelopment and Housing Authority	29,869	63,478	-	181,716	-	(61,719)	-	213,344	941,412	1,154,756
55893	Eastern Shore Soil and Water Conservation District	30,642	41,314	-	50,279	-	(9,814)	-	112,421	586,324	698,745
55894	Town of Boykins	5,354	4,694	-	8,409	-	-	-	18,457	64,193	82,650
55895	Town of Gordonsville	129,010	164,680	-	169,609	-	(117,737)	(10,608)	334,954	2,374,871	2,709,825
55896	Virginia Resources Authority	123,209	197,979	-	319,540	-	(51,766)	-	588,962	2,835,695	3,424,657
55897	Prince William County Service Authority	2,452,887	4,656,502	-	106,634	-	(2,526,016)	(117,981)	4,572,026	67,854,321	72,426,347
55898	Western Virginia Water Authority	1,185,451	1,753,670	-	1,202,520	-	(786,017)	(37,374)	3,318,250	25,206,543	28,524,793
55899	Shenandoah Valley Regional Airport Commission	67,055	253,588	-	(6,891)	-	(23,146)	-	290,606	3,701,373	3,991,979
55900	Alleghany Highlands Comm Svcs	345,187	768,143	-	478,834	-	(526,421)	(22,532)	1,043,211	11,309,187	12,352,398
55901	Brunswick Industrial Development Authority	27,412	26,174	-	695	-	(19,785)	-	34,496	370,249	404,745
55902	Northern Neck Essex Co Home	-	54,809	-	(73,451)	-	(60,134)	-	(78,776)	842,045	763,269
55904	Appalachian Juvenile Commission	194,654	592,347	-	210,440	-	(359,712)	-	637,729	8,760,720	9,398,449
55905	Goochland Powhatan Comm Svcs	351,312	678,273	-	512,216	-	(502,613)	(1,643)	1,037,545	9,949,309	10,986,854
55906	Suffolk Redevelopment and Housing Authority	60,889	319,792	-	41,892	-	(244,851)	(8,609)	169,113	4,803,496	4,972,609
55908	Lee Co Red- Housing Auth	30,017	162,552	-	64,699	-	(153,232)	(600)	103,436	2,455,077	2,558,513
55909	Henry County Public Service Authority	195,277	1,076,984	-	353,219	-	(800,838)	(4,851)	819,791	16,162,879	16,982,670
55910	Southside Planning Dist Comm	52,083	301,141	-	256,480	-	(211,830)	-	397,874	4,515,178	4,913,052
55911	Economic Development Authority of Henrico Co Va	124,813	221,111	-	(84,932)	-	(266,072)	(2,856)	(7,936)	3,285,375	3,277,439
55912	Augusta County Public Service Auth	640,066	1,589,481	-	1,601,031	-	(1,244,555)	(51,384)	2,534,639	23,555,768	26,090,407
55914	Rappahannock Juvenile Center	383,473	876,948	-	629,368	-	(643,886)	(26,092)	1,219,811	12,943,338	14,163,149
55915	Cumberland Plateau Reg Housing	57,160	192,373	-	100,679	-	(131,239)	-	218,973	2,858,423	3,077,396
55918	Amherst County Service Auth	123,655	495,352	-	400,568	-	(359,768)	(4,767)	655,040	7,397,166	8,052,206
55919	Pepper's Ferry Reg Wastewater	174,817	385,911	-	256,631	-	(246,930)	-	570,429	5,665,848	6,236,277
55920	Rappahannock Regional Jail	2,562,533	4,104,779	-	3,669,312	-	(2,310,646)	(91,549)	7,934,429	59,450,098	67,384,527
55921	Thomas Jefferson Planning District Commission	74,539	133,935	-	198,839	-	(100,100)	-	307,213	1,959,740	2,266,953
55922	Piedmont Regional Jail Authority	681,195	1,411,409	-	547,588	-	(1,145,674)	(88,986)	1,405,532	20,845,905	22,251,437
55923	Nelson County Service Authority	85,075	305,646	-	101,037	-	(107,366)	-	384,392	4,496,702	4,881,094
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	44,216	208,144	-	(90,633)	-	(74,852)	-	86,875	3,076,826	3,163,701
55925	Fauquier County Water and Sanitation Authority	271,183	752,722	-	439,699	-	(347,185)	(55,320)	1,061,099	11,081,504	12,142,603



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 and Water Conservation District	9,607	44,326	-	30,352	-	(7,731)	-	76,554	650,941	727,495
55927	New River Resource Authority	114,655	351,613	-	127,667	-	(105,285)	(17,408)	471,242	5,155,774	5,627,016
55928	Scott County Public Service Authority	132,359	301,279	-	(272,399)	-	(203,957)	-	(42,718)	4,433,006	4,390,288
55929	Greensville County Water and Sewer Authority	117,789	449,825	-	342,502	-	(189,423)	(1,292)	719,401	6,641,641	7,361,042
55930	Petersburg Redevelopment and Housing Authority	129,369	440,572	-	349,000	-	(298,199)	-	620,742	6,546,728	7,167,470
55931	Central Rappahannock Regional Library	386,166	1,747,498	-	412,806	-	(1,295,582)	(14,790)	1,236,098	26,157,873	27,393,971
55932	VA Coalfield Economic Dev Auth	28,738	156,693	-	(36,620)	-	(52,051)	-	96,760	2,318,670	2,415,430
55933	Central Virginia Regional Jail	1,110,955	1,436,589	-	652,769	-	(1,042,837)	(50,740)	2,106,736	20,718,633	22,825,369
55934	Thomas Jefferson Soil and Water Conservation District	54,506	78,676	-	93,350	-	(74,700)	-	151,832	1,148,419	1,300,251
55936	Commonwealth Regional Council	14,401	133,982	-	106,514	-	(78,456)	-	176,441	2,009,743	2,186,184
55937	Wythe-Grayson Regional Library	21,817	99,078	-	24,155	-	(67,748)	-	77,302	1,479,882	1,557,184
55938	Colonial Soil and Water Conservation District	26,332	59,916	-	34,886	-	(46,516)	-	74,618	884,565	959,183
55939	Rivanna Solid Waste Authority	118,470	190,362	-	63,632	-	(184,510)	-	187,954	2,793,963	2,981,917
55940	Monacan Soil and Water Conservation District	26,344	93,791	-	13,673	-	(38,111)	-	95,697	1,382,204	1,477,901
55941	Robert E. Lee Soil and Water Conservation District	10,704	28,809	-	83,058	-	(34,848)	-	87,723	433,525	521,248
55942	Tri-County-City Soil and Water Conservation Dist.	12,032	38,727	-	10,416	-	(41,959)	-	19,216	582,684	601,900
55944	Central Virginia Waste Management Authority	57,421	177,314	-	151,714	-	(83,264)	(4,767)	298,418	2,613,475	2,911,893
55945	Lonesome Pine Regional Library	70,406	432,918	-	(208,374)	-	(312,927)	-	(17,977)	6,499,664	6,481,687
55946	Virginia Peninsulas Public Service Authority	151,527	467,117	-	160,679	-	(256,936)	(7,784)	514,603	6,901,088	7,415,691
55947	Tidewater Youth Services Commission	190,589	756,099	-	904,497	-	(657,263)	(67,697)	1,126,225	11,373,358	12,499,583
55948	Virginia Highlands Airport Authority	20,721	53,037	-	22,545	-	(25,316)	-	70,987	777,663	848,650
55949	Western Tidewater Regional Jail	1,408,393	2,603,727	-	1,531,597	-	(2,513,380)	(65,987)	2,964,350	38,455,017	41,419,367
55950	Scott County Redevelopment and Housing Authority	38,388	139,555	-	(40,357)	-	(138,588)	-	(1,002)	2,098,387	2,097,385
55951	Handley Regional Library	77,283	252,980	-	(24,628)	-	(139,227)	-	166,408	3,740,183	3,906,591
55952	Northern Neck Regional Jail	599,651	1,016,616	-	1,335,853	-	(1,221,314)	(52,233)	1,678,573	15,098,100	16,776,673
55953	Montgomery Regional Solid Waste Authority	61,776	216,399	-	93,587	-	(91,471)	-	280,291	3,189,867	3,470,158
55954	Potomac and Rappahannock Transportation Commission	916,058	1,897,796	-	350,000	-	(921,399)	(25,337)	2,217,118	27,672,807	29,889,925
55955	Giles County Public Service Authority	74,063	148,094	-	(123,049)	-	(178,292)	-	(79,184)	2,209,069	2,129,885
55956	South Central Wastewater Authority	170,644	454,008	-	370,010	-	(407,191)	-	587,471	6,759,003	7,346,474
55957	Wise County Redevelopment and Housing Authority	39,928	401,814	-	(1,078)	-	(434,811)	-	5,853	6,130,274	6,136,127
55958	Prince William Soil and Water Conservation District	11,374	20,720	-	54,746	-	(16,059)	-	70,781	303,613	374,394
55959	Hampton Roads Regional Jail	1,266,554	4,058,735	-	2,115,361	-	(3,760,832)	(113,406)	3,566,412	60,799,965	64,366,377
55960	Castlewood Water and Sewage Authority	-	38,590	-	107,227	-	(49,833)	(5,490)	90,494	599,364	689,858
55961	Pamunkey Regional Jail	1,295,704	1,954,570	-	2,258,437	-	(1,070,657)	(99,398)	4,338,656	28,245,923	32,584,579
55962	Charlottesville-Albemarle Airport Authority	300,938	660,499	-	100,166	-	(472,781)	(12,039)	576,783	9,726,645	10,303,428
55963	Virginia Peninsula Regional Jail	888,023	1,167,299	-	412,244	-	(822,015)	(140,448)	1,505,103	16,886,524	18,391,627
55964	Virginia Biotechnology Research Partnership Authority	36,955	163,818	-	130,863	-	(190,194)	-	141,442	2,485,078	2,626,520
55966	Blue Ridge Regional Jail Authority	2,952,293	4,353,687	-	2,577,542	-	(3,317,597)	(164,547)	6,401,378	63,287,843	69,689,221
55967	Massanutten Regional Library	79,421	196,597	-	115,282	-	(225,019)	(3,145)	163,136	2,947,214	3,110,350
55968	Albemarle-Charlottesville Regional Jail	1,339,117	2,638,891	-	1,093,479	-	(1,810,461)	(85,807)	3,175,219	38,703,696	41,878,915
55969	Culpeper Soil and Water Conservation District	56,424	97,781	-	64,696	-	(15,309)	-	203,592	1,399,844	1,603,436
55970	New River Valley Regional Jail	1,621,940	2,001,826	-	1,902,411	-	(1,262,238)	(184,598)	4,079,341	28,758,161	32,837,502
55971	Sussex Service Authority	101,804	216,551	-	(160,320)	-	(66,637)	(1,515)	89,883	3,140,441	3,230,324
55972	Big Walker Soil and Water Conservation District	11,412	36,419	-	12,832	-	-	-	528,135	588,798	-
55973	Peter Francisco Soil and Water Conservation District	10,530	32,827	-	22,497	-	-	-	65,854	475,791	541,645
55974	Peak of Otter Soil and Water Conservation District	1,744	2,370	-	39,219	-	-	-	43,333	33,360	76,693
55975	New River Soil and Water Conservation District	10,379	43,295	-	41,404	-	-	-	95,078	631,033	726,111
55977	Southside Regional Jail	550,935	756,110	-	416,238	-	(401,942)	(84,456)	1,236,885	10,893,898	12,130,783
55978	Evergreen Soil and Water Conservation District	16,007	21,704	-	64,798	-	-	-	102,509	305,536	408,045
55979	Roanoke Higher Education Authority	116,271	205,113	-	27,958	-	(76,562)	(7,208)	265,572	2,964,321	3,229,893
55981	John Marshall Soil and Water Conservation District	38,569	68,867	-	57,506	-	(28,944)	-	135,998	996,161	1,132,159
55982	Daniel Boone Soil and Water Conservation District	11,647	32,616	-	22,171	-	-	-	66,434	471,548	537,982
55983	Southside Behavioral Health	668,351	1,527,914	-	632,565	-	(1,267,747)	(90,594)	1,470,489	22,646,578	24,117,067
55984	Northern Shenandoah Valley Regional Commission	97,405	122,251	-	154,122	-	(81,391)	-	292,387	1,754,410	2,046,797
55985	Tazewell Soil and Water Conservation District	3,021	19,597	-	(42,881)	-	(11,021)	-	(31,284)	292,821	261,537



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			
55987	Richmond Regional Planning District Commission	189,944	345,960	-	155,782	-	(288,938)	-	402,748	5,079,865	5,482,613	
55988	Henricopolis Soil and Water Conservation District	15,988	17,359	-	44,419	-	(13,048)	-	64,718	247,708	312,426	
55989	Piedmont Regional Juvenile Detention Center	72,183	125,247	-	102,388	-	(14,348)	(3,891)	281,579	1,792,444	2,074,023	
55990	Roanoke River Service Authority	29,503	72,516	-	54,803	-	(20,236)	-	136,586	1,054,920	1,191,506	
55991	Lee County Public Service Authority	73,479	81,712	-	(31,657)	-	(18,024)	(32,830)	72,680	1,162,501	1,235,181	
55992	Blue Ridge Juvenile Detention Center	173,981	316,475	-	313,700	-	(139,770)	(30,660)	633,726	4,599,754	5,233,480	
55993	Ferrum Water and Sewage Authority	10,266	36,310	-	13,114	-	(13,703)	-	45,987	534,512	580,499	
55994	Wise County Public Service Authority	141,342	189,991	-	59,772	-	(50,723)	(7,469)	332,913	2,702,429	3,035,342	
55995	Holston River Soil and Water Conservation District	13,808	37,684	-	37,175	-	(4,602)	-	84,065	546,777	630,842	
55996	New River Valley Community Services	2,172,140	3,564,318	-	4,557,317	-	(1,546,515)	(302,008)	8,445,252	51,556,836	60,002,088	
55997	Institute For Advanced Learning and Research	408,863	282,057	-	270,965	-	(119,820)	(44,188)	797,877	3,851,769	4,649,646	
55998	Southwest VA Regional Jail	3,549,639	3,421,567	-	523,811	-	(1,392,172)	(359,394)	5,743,451	48,016,029	53,759,480	
55999	Clinch Valley Soil and Water Conservation District	9,908	13,897	-	24,599	-	(10,594)	-	37,810	201,264	239,074	
Total Political Subdivisions		805,681,340	2,006,238,839	4,867,307	977,984,291	(717,452)	(1,531,980,829)	(41,948,227)	2,220,125,269	29,704,278,390	31,924,403,659	



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	1,436,980	779,900	7,237,937	(4,238,476)	(55,625)	(48,944)	1,460	5,113,232	75,192,536	80,305,768	(1,523,336)	
55101	Albemarle County	10,270,053	3,288,955	22,329,217	(12,568,486)	(185,870)	(135,419)	5,033	23,003,483	228,564,493	251,567,976	39,512,533	
55102	Alleghany County	1,228,736	464,816	4,260,841	(2,791,807)	(38,408)	(28,784)	861	3,096,255	44,378,688	47,474,943	1,665,378	
55103	Amelia County	415,026	289,500	2,141,132	(1,123,433)	(22,628)	(14,046)	450	1,686,001	22,148,577	23,834,578	(1,534,121)	
55104	Amherst County	1,503,737	669,152	5,141,824	(3,471,038)	(44,557)	(34,170)	(3,918)	3,761,030	53,495,401	57,256,431	1,083,687	
55105	Appomattox County	875,056	250,399	2,506,178	(1,833,961)	(96,223)	(16,965)	379	1,684,863	26,169,427	27,854,290	3,797,082	
55107	Augusta County	2,976,592	1,440,574	11,290,012	(6,107,059)	(213,688)	(74,209)	2,341	9,314,563	116,606,315	125,920,878	3,475,438	
55108	Bath County	445,039	166,654	1,605,432	(1,054,350)	(21,678)	(10,737)	333	1,130,693	16,731,681	17,862,374	1,789,308	
55109	Bedford County	2,315,638	1,265,987	9,071,100	(4,777,132)	(90,929)	(58,916)	1,935	7,727,683	93,760,681	101,488,364	3,366,148	
55110	Bland County	300,936	159,800	1,138,078	(568,495)	(200)	(7,309)	245	1,023,055	11,741,271	12,764,326	1,506,564	
55111	Botetourt County	1,951,768	938,850	6,588,651	(3,119,002)	(27,750)	(41,704)	1,445	6,292,258	67,664,758	73,957,016	(452,100)	
55112	Brunswick County	957,249	365,248	2,630,819	(1,485,037)	(22,371)	(16,450)	588	2,430,046	27,044,832	29,474,878	6,868,953	
55113	Buchanan County	2,449,572	671,302	5,621,514	(4,102,713)	(243,449)	(36,992)	1,182	4,360,416	58,382,499	62,742,915	18,150,122	
55114	Buckingham County	601,982	310,844	2,425,313	(1,306,107)	(8,577)	(15,878)	510	2,008,087	25,044,181	27,052,268	367,499	
55115	Campbell County	2,299,219	906,687	8,248,563	(5,025,652)	(153,217)	(55,059)	1,393	6,221,934	85,555,076	91,777,010	6,145,423	
55116	Caroline County	1,452,472	877,282	7,207,103	(3,363,349)	(114,752)	(47,604)	1,485	6,012,637	74,423,959	80,436,596	(5,028,802)	
55117	Carroll County	1,378,345	437,265	3,843,871	(2,708,147)	(33,453)	(25,759)	784	2,892,906	39,847,711	42,740,617	5,441,537	
55118	Charles City County	637,727	293,017	1,791,951	(1,203,260)	(40,372)	(11,792)	375	1,467,646	18,540,957	20,008,603	203,445	
55119	Charlotte County	671,945	281,091	2,982,015	(1,795,072)	(16,366)	(20,217)	427	2,103,823	30,998,444	33,102,267	1,071,166	
55120	Chesterfield County	46,816,099	13,502,382	120,068,841	(73,407,543)	(1,256,264)	(774,690)	24,238	104,973,063	1,241,359,115	1,346,332,178	207,175,588	
55121	Clarke County	794,400	342,910	2,657,510	(1,861,614)	(35,050)	(17,795)	550	1,880,551	27,737,642	29,618,193	2,197,582	
55122	Craig County	269,683	116,170	946,275	(645,607)	(73,218)	(6,445)	190	607,048	9,866,236	10,473,284	(154,139)	
55123	Culpeper County	3,322,948	1,309,217	8,454,555	(4,074,069)	(364,517)	(51,380)	1,951	8,598,705	86,771,263	95,369,968	3,876,355	
55124	Cumberland County	490,139	214,053	1,815,018	(865,254)	(23,525)	(11,633)	392	1,619,190	18,680,858	20,300,048	1,470,656	
55125	Dickenson County	1,271,558	487,873	3,670,012	(2,426,354)	(12,335)	(24,083)	772	2,967,443	38,000,170	40,967,613	7,872,817	
55126	Dinwiddie County	1,302,030	661,116	4,960,778	(2,018,690)	(134,519)	(31,199)	1,097	4,740,613	51,043,297	55,783,910	(3,416,865)	
55128	Essex County	309,502	243,031	2,098,663	(1,229,266)	(6,670)	(14,377)	412	1,401,295	21,883,739	23,285,034	(3,161,775)	
55130	Fauquier County	5,823,382	2,508,328	17,550,514	(8,085,387)	(359,180)	(109,327)	3,784	17,332,114	179,707,997	197,040,111	10,333,989	
55131	Floyd County	878,680	300,877	2,045,508	(1,250,309)	(7,126)	(12,952)	447	1,955,125	21,010,237	22,965,362	3,193,233	
55132	Fluvanna County	884,405	536,549	3,215,820	(1,396,142)	(63,533)	(20,382)	700	3,157,417	32,979,935	36,137,352	(636,402)	
55133	Franklin County	2,078,148	1,013,782	8,031,004	(4,652,355)	(48,727)	(52,276)	1,714	6,371,290	83,103,840	89,475,130	222,121	
55134	Frederick County	7,746,702	2,736,195	21,385,935	(9,483,871)	(282,291)	(131,642)	4,845	21,975,873	218,611,720	240,587,593	14,680,895	
55135	Giles County	904,284	359,998	2,961,899	(1,696,973)	(17,038)	(19,365)	(1,537)	2,491,268	30,649,648	33,140,916	3,339,015	
55136	Gloucester County	2,379,011	978,115	8,428,601	(4,288,778)	(73,295)	(55,014)	1,661	7,370,301	87,008,934	94,379,235	8,414,801	
55137	Goodland County	2,516,729	1,083,692	5,006,633	(2,243,082)	(80,008)	(29,809)	(2,481)	6,251,674	50,801,542	57,053,216	282,775	
55138	Grayson County	970,378	315,681	2,414,290	(1,825,441)	(42,485)	(16,018)	501	1,816,906	25,015,864	26,832,770	3,908,931	
55139	Greene County	801,761	451,007	2,698,525	(1,512,423)	(55,967)	(17,463)	575	2,366,015	27,859,746	30,225,761	(445,060)	
55140	Greensville County	606,352	333,545	2,805,795	(1,488,172)	(25,406)	(18,631)	579	2,214,062	29,036,995	31,251,057	(24,428)	
55141	Halifax County	876,835	538,185	4,705,851	(2,791,341)	(182,363)	(32,381)	927	3,115,713	49,098,164	52,213,877	245,690	
55142	Hanover County	9,848,994	4,212,171	34,807,687	(16,060,268)	(462,612)	(224,777)	7,326	32,128,521	358,150,183	390,278,704	20,805,408	
55143	Henrico County	54,574,219	16,289,967	157,493,526	(96,012,921)	(1,393,406)	(1,030,616)	27,290	129,948,059	1,631,347,991	1,761,296,050	260,741,481	
55144	Henry County	3,262,596	1,243,950	9,786,118	(6,135,489)	(414,912)	(64,633)	2,045	7,679,675	101,371,481	109,051,156	8,720,201	
55145	Highland County	207,619	99,407	816,896	(780,584)	(11,119)	(5,610)	125	326,734	8,624,426	8,951,160	(134,590)	
55146	Isle of Wight County	2,166,752	953,618	6,218,929	(3,358,244)	(84,245)	(39,329)	1,366	5,858,847	63,929,177	69,788,024	2,190,600	
55147	James City County	6,330,739	2,452,120	22,160,795	(11,944,898)	(206,147)	(144,463)	4,692	18,652,838	229,327,910	247,980,748	24,369,876	
55148	King George County	1,852,161	767,370	5,236,940	(2,327,661)	(104,292)	(32,133)	1,192	5,393,577	53,515,691	58,909,268	4,960,016	
55149	King and Queen County	390,907	216,621	1,402,054	(792,583)	(13,390)	(9,128)	297	1,194,778	14,505,486	15,700,264	(949,000)	
55150	King William County	628,136	317,391	2,135,029	(1,698,828)	(20,019)	(14,248)	446	1,347,907	22,266,717	23,614,624	382,814	
55151	Lancaster County	960,752	314,038	2,683,097	(1,431,806)	(37,530)	(17,124)	582	2,472,009	27,570,556	30,042,565	1,056,856	
55152	Lee County	670,183	320,961	3,101,399	(2,035,171)	(88,043)	(21,214)	621	1,948,736	32,292,769	34,241,505	1,670,629	
55153	Loudoun County	46,836,564	17,170,799	107,675,082	(43,319,425)	(986,945)	(636,391)	23,343	126,763,027	1,098,286,362	1,225,049,389	102,313,488	
55154	Louisa County	1,858,566	933,262	5,607,917	(2,323,482)	(98,955)	(34,254)	1,278	5,944,332	57,375,176	63,319,508	71,988	
55155	Lunenburg County	399,727	154,288	1,380,586	(931,609)	(50,332)	(9,360)	279	943,579	14,396,282	15,339,861	903,784	
55156	Madison County	736,833	326,407	2,361,631	(1,130,485)	(10,340)	(14,906)	420	2,269,560	24,232,326	26,501,886	(1,325,927)	
55157	Mathews County	370,893	202,640	1,606,650	(984,904)	(9,395)	(10,844)	324	1,175,364	16,664,473	17,839,837	(88,036)	
55158	Mecklenburg County	1,371,450	686,143	5,567,122	(3,126,945)	(38,538)	(36,731)	1,159	4,423,660	57,638,697	62,062,357	5,384,516	
55159	Middlesex County	248,082	212,449	1,597,229	(667,352)	(23,746)	(10,433)	337	1,356,566	16,479,729	17,836,295	(2,893,581)	
55160	Montgomery County	3,375,383	1,215,340	10,336,499	(6,316,804)	(272,848)	(68,025)	2,160	8,271,705	106,883,674	115,155,379	14,223,976	
55162	Nelson County	626,934	283,204	2,171,203	(1,624,388)	(10,699)	(14,696)	440	1,431,998	22,604,541	24,036,539	1,085,460	
55163	New Kent County	1,889,633	719,672	4,193,231	(2,043,931)	(29,437)	(24,880)	991	4,705,279	42,690,762	47,396,041	1,660,865	
55165	Northampton County	1,187,859	575,229	4,471,615	(2,503,422)	(103,676)	(29,350)	921	3,599,176	46,230,374	49,829,550	1,020,722	
55166	Northumberland County	758,035	301,266	2,267,504	(1,217,134)	(30,183)	(14,503)	491	2,065,476	23,319,979	25,385,455	1,550,703	
55167	Nottoway County	88,642	235,903	1,995,864	(1,240,806)	(17,253)	(13,925)	(333)	1,048,092	20,898,372	21,946,464	(2,839,797)	



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	1,471,443	816,697	4,986,895	(2,666,013)	(119,858)	(31,571)	1,100	4,458,693	51,490,485	55,949,178	(1,023,125)	
55169	Page County	1,169,073	514,396	3,870,017	(1,890,482)	(59,999)	(24,872)	829	3,578,962	39,825,337	43,404,299	222,874	
55170	Patrick County	1,225,977	390,074	3,057,705	(1,754,613)	(4,782)	(19,507)	663	2,895,517	31,484,028	34,379,545	2,476,783	
55171	Pittsylvania County	2,663,715	966,475	8,087,488	(5,136,367)	(130,468)	(52,955)	1,713	6,399,601	83,826,419	90,226,020	7,116,932	
55172	Powhatan County	1,801,683	658,513	3,326,450	(1,556,887)	(46,820)	(18,793)	825	4,164,971	33,679,657	37,844,628	2,825,638	
55173	Prince Edward County	604,345	311,700	2,809,892	(1,760,563)	(20,181)	(19,149)	560	1,926,604	29,211,029	31,137,633	1,119,940	
55174	Prince George County	3,099,077	931,198	7,161,105	(4,771,911)	(253,270)	(46,954)	1,502	6,120,747	74,133,098	80,253,845	11,430,270	
55176	Prince William County	60,268,679	19,150,066	155,237,902	(83,710,974)	(1,155,649)	(996,688)	29,958	148,823,294	1,596,306,266	1,745,129,560	189,682,289	
55177	Pulaski County	1,600,918	887,630	6,577,172	(4,103,459)	(61,588)	(44,113)	1,345	4,857,905	68,271,036	73,128,941	4,681,531	
55178	Rappahannock County	490,302	193,639	1,763,893	(1,124,678)	(54,715)	(12,027)	352	1,256,766	18,353,483	19,610,249	20,664	
55179	Richmond County	577,878	215,417	1,711,659	(1,043,003)	(19,069)	(11,188)	361	1,432,055	17,665,958	19,098,013	621,672	
55180	Roanoke County	10,570,253	3,273,829	28,071,837	(17,148,958)	(268,864)	(182,241)	5,918	24,321,774	289,705,481	314,027,255	54,704,199	
55181	Rockbridge County	1,691,882	510,703	4,167,534	(2,436,792)	(95,244)	(27,043)	879	3,811,919	42,875,851	46,687,770	2,790,983	
55182	Rockingham County	5,667,155	1,909,440	13,411,150	(7,056,115)	(108,322)	(83,043)	3,012	13,743,277	137,137,435	150,880,712	19,543,391	
55183	Russell County	1,161,191	376,139	3,340,349	(3,052,201)	(74,366)	(23,234)	654	1,728,532	35,120,579	36,849,111	6,159,812	
55184	Scott County	1,303,914	414,928	3,176,480	(2,214,032)	(18,315)	(20,797)	669	2,642,847	32,902,185	35,545,032	6,687,833	
55185	Shenandoah County	2,216,581	950,005	6,595,793	(3,479,094)	(35,032)	(42,143)	1,422	6,207,532	67,830,042	74,037,574	2,573,008	
55186	Smyth County	1,122,628	556,161	4,911,059	(3,353,201)	(21,264)	(33,549)	980	3,182,814	51,251,679	54,434,493	4,148,197	
55187	Southampton County	1,201,025	4,887,828	2,757,019	(128,223)	(32,549)	(32,549)	1,009	3,651,270	50,775,817	54,427,087	1,211,370	
55188	Spotsylvania County	10,997,474	3,957,979	25,455,083	(10,463,263)	(524,469)	(154,438)	5,799	29,274,165	258,990,081	288,264,246	20,655,760	
55189	Stafford County	10,845,532	4,097,597	26,266,780	(13,135,223)	(410,294)	(165,381)	5,749	27,504,760	268,822,411	296,327,171	40,153,253	
55190	Surry County	589,481	270,653	2,119,668	(1,406,055)	(103,433)	(14,385)	427	1,456,356	22,104,964	23,561,320	1,067,461	
55191	Sussex County	373,006	323,220	3,357,507	(1,577,410)	(24,872)	(22,551)	684	2,429,584	34,838,718	37,268,302	(6,359,810)	
55192	Tazewell County	1,749,182	720,423	6,311,482	(3,679,860)	(124,508)	(42,401)	1,277	4,935,595	65,405,253	70,340,848	5,513,849	
55193	Warren County	1,850,518	783,039	5,554,447	(2,857,078)	(84,270)	(34,849)	(32)	5,211,775	57,160,431	62,372,206	(1,181,122)	
55195	Washington County	1,738,996	708,813	5,464,581	(3,467,823)	(100,120)	(36,379)	1,126	4,309,194	56,740,115	61,049,309	4,753,011	
55196	Westmoreland County	1,043,543	440,707	3,221,179	(1,675,699)	(48,080)	(20,384)	502	2,961,768	33,073,789	36,035,557	(549,453)	
55197	Wise County	1,927,775	715,830	6,070,767	(4,020,300)	(87,462)	(40,592)	978	4,566,996	63,064,810	67,631,806	9,778,796	
55198	Wythe County	1,101,333	472,103	4,099,884	(2,549,182)	(39,368)	(27,722)	826	3,057,874	42,549,078	45,606,952	2,373,882	
55199	York County	6,922,030	2,568,970	24,898,782	(14,941,666)	(160,239)	(166,971)	5,047	19,125,953	257,906,030	277,031,983	28,197,464	
55200	City of Alexandria	16,658,247	7,780,463	65,796,623	(41,127,053)	(1,145,325)	(442,001)	12,109	47,533,063	684,558,777	732,091,840	88,707,488	
55201	City of Bristol	3,004,915	786,864	10,574,567	(8,063,266)	(63,916)	(73,429)	653	6,166,388	110,520,761	116,687,149	16,856,141	
55202	City of Buena Vista	654,520	197,066	2,031,066	(1,327,625)	(24,451)	(13,580)	416	1,517,412	21,088,317	22,605,729	1,243,588	
55203	Town of St. Paul	152,929	45,411	337,357	(279,378)	(11,014)	(2,199)	73	243,179	3,502,742	3,745,921	376,027	
55204	Town of Clifton Forge	237,234	65,103	1,012,813	(840,527)	(14,310)	(7,122)	196	453,387	10,666,664	11,120,051	857,997	
55205	City of Danville	754,251	318,206	3,118,543	(1,768,428)	(14,893)	(20,824)	638	2,387,493	32,297,139	34,684,632	(643,024)	
55206	City of Fredericksburg	5,368,897	1,648,510	13,629,215	(9,624,633)	(227,171)	(90,357)	2,823	10,707,284	141,587,680	152,294,964	25,247,745	
55207	City of Hampton	21,716,454	5,079,912	57,738,667	(41,601,592)	(668,202)	(389,047)	11,350	41,887,542	600,818,404	642,705,946	126,666,708	
55208	City of Harrisonburg	6,064,773	2,043,113	16,886,609	(10,448,895)	(166,036)	(109,819)	3,588	14,273,333	174,313,450	188,586,783	26,407,895	
55209	City of Hopewell	3,355,975	1,067,140	11,100,531	(8,404,398)	(235,335)	(76,661)	1,990	6,809,242	115,995,200	122,804,442	12,574,198	
55210	City of Lynchburg	14,911,461	3,451,142	33,231,331	(26,191,093)	(646,599)	(222,270)	5,809	24,539,781	346,115,241	370,655,022	92,218,524	
55211	Town of Crewe	44,102	58,206	441,935	(168,897)	-	(2,884)	94	372,556	4,564,233	4,936,789	(264,948)	
55212	City of Norfolk	13,738,586	5,160,740	16,549,508	(6,811,088)	(347,070)	(85,417)	4,317	28,209,576	163,872,097	192,081,673	(9,769,472)	
55213	City of Petersburg	3,299,512	1,402,746	17,635,287	(12,639,240)	(358,116)	(123,091)	3,387	9,220,485	185,054,493	194,274,978	4,863,407	
55214	City of Portsmouth	12,260,728	4,534,092	42,009,223	(22,481,014)	(855,186)	(273,532)	8,554	35,202,865	434,686,604	469,889,469	15,589,456	
55215	City of Radford	1,791,654	693,804	6,189,631	(3,556,856)	(35,826)	(40,591)	1,298	5,043,114	63,984,873	69,027,987	6,115,981	
55216	City of Richmond	8,123,794	2,888,702	14,871,596	(9,244,266)	(280,114)	(96,485)	3,061	16,266,288	153,368,291	169,634,579	(3,181,152)	
55217	City of Roanoke	2,374,739	524,893	7,181,413	(5,333,586)	(84,098)	(49,463)	1,410	4,615,308	74,966,618	79,581,926	13,963,640	
55218	Town of Craigsville	18,840	9,271	65,716	(39,877)	(374)	(421)	15	53,170	679,954	733,124	167,540	
55219	City of Staunton	3,119,306	891,889	7,734,786	(5,406,838)	(96,229)	(50,252)	1,654	6,194,316	80,145,476	86,339,792	18,803,854	
55220	City of Suffolk	11,434,266	4,149,434	35,473,958	(18,317,349)	(687,948)	(226,885)	7,347	31,832,823	366,112,055	397,944,878	45,852,192	
55221	City of Williamsburg	2,463,603	704,548	7,117,390	(5,842,942)	(27,907)	(49,035)	1,398	4,367,055	74,466,501	78,833,556	12,555,524	
55222	City of Winchester	3,561,550	1,773,036	13,095,259	(6,788,610)	(436,980)	(85,552)	2,764	11,121,467	135,432,521	146,553,988	8,577,110	
55223	City of Martinsville	3,368,018	827,658	9,144,484	(8,421,040)	(109,585)	(63,691)	1,787	4,747,631	96,142,982	100,890,613	23,503,637	
55224	City of Falls Church	22,686	77,962	677,921	(319,120)	(2,085)	(4,639)	135	452,860	7,052,416	7,505,276	(1,316,400)	
55225	City of Colonial Heights	2,547,159	805,595	8,516,536	(5,097,136)	(61,291)	(56,931)	1,643	6,655,575	88,251,973	94,907,548	10,367,130	
55226	Town of Front Royal	1,268,671	432,108	4,041,142	(2,770,369)	(113,248)	(27,487)	808	2,831,625	42,007,338	44,838,963	6,346,676	
55227	Town of Boyce	-	-	10,750	-	-	(67)	2	10,685	110,045	120,730	(103,261)	
55228	Town of Middletown	61,452	34,753	129,557	(27,426)	(9,585)	(688)	34	188,097	1,301,709	1,489,806	(339,537)	
55229	Town of Chilhowie	156,495	58,892	442,745	(269,324)	-	(2,883)	94	386,019	4,582,093	4,968,112	129,446	
55230	City of Covington	512,693	198,971	2,337,646	(1,747,756)	(6,119)	(16,290)	456	1,279,601	24,480,210	25,759,811	2,598,258	
55231	Town of Floyd	10,442	11,521	35,568	(39,444)	(24,002)	(270)	7	(6,178)	380,197	374,019	81,393	
55232	City of Franklin	1,336,291	481,869	4,140,392	(2,777,788)	(27,148)	(27,676)	849	3,126,789	43,045,264	46,172,053	1,512,159	



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
55233	City of Chesapeake	35,829,101	10,218,362	104,839,250	(67,519,176)	(1,995,081)	(703,456)	20,356	80,689,356	1,086,786,457	1,167,475,813	151,657,697
55234	City of Virginia Beach	72,468,257	19,474,208	205,744,890	(144,494,202)	(2,344,926)	(1,382,504)	39,106	149,504,829	2,141,707,041	2,291,211,870	437,672,510
55235	City of Norton	403,137	224,684	2,177,386	(1,318,961)	(35,048)	(14,567)	451	1,437,082	22,716,126	24,153,208	(441,833)
55236	City of Manassas Park	1,521,056	739,425	4,979,729	(2,212,772)	(85,500)	(31,681)	1,080	4,911,337	51,060,606	55,971,943	694,408
55237	Town of Exmore	10,822	43,183	259,413	(29,638)	(6,920)	(1,592)	59	275,327	2,652,007	2,927,334	(1,096,404)
55238	Town of Pound	2,714	832	144,910	(123,361)	(832)	(1,044)	28	23,247	1,547,055	1,570,302	(5,787)
55239	Town of Grottoes	147,354	57,227	321,591	(146,796)	(17,540)	(1,937)	75	359,974	3,280,416	3,640,390	(643,354)
55240	Town of Onley	105,570	18,501	79,835	(25,976)	-	(344)	24	177,610	769,377	946,987	(136,515)
55241	Town of West Point	239,101	119,306	705,951	(201,271)	-	(4,121)	168	859,134	7,150,116	8,009,250	(152,452)
55242	Town of South Hill	852,951	190,075	1,394,219	(893,010)	(32,348)	(8,537)	316	1,503,666	14,301,663	15,805,329	4,552,075
55243	Town of Rural Retreat	52,532	21,710	103,256	(36,531)	-	(579)	26	140,414	1,043,346	1,183,760	(64,114)
55244	Town of Dillwyn	-	-	2,664	-	-	(17)	1	2,648	27,271	29,919	(23,100)
55245	Town of Scottsville	17,489	9,729	64,825	(35,559)	-	(419)	14	56,079	670,513	726,592	(134,163)
55246	Town of Burkeville	-	6,665	38,531	(27,225)	-	(270)	8	17,709	405,702	423,411	(97,044)
55247	Town of Madison	1,147	2,622	11,356	-	-	(64)	3	15,064	114,349	129,413	(80,765)
55248	Town of Pennington Gap	41,723	51,956	168,983	(82,957)	-	(1,034)	39	178,710	1,732,659	1,911,369	(26,865)
55249	Town of La Crosse	604	8,109	51,896	(23,471)	-	(353)	10	36,795	539,281	576,076	(95,389)
55250	Town of Rich Creek	8,951	13,809	65,403	(27,955)	-	(418)	14	59,804	674,224	734,028	(96,654)
55252	Town of Windsor	144,293	42,787	187,974	(37,524)	(7,547)	(945)	51	329,089	1,857,620	2,186,709	98,365
55253	Town of Haysi	38,384	5,147	21,935	(51,036)	-	(150)	4	14,284	232,247	246,531	477,383
55254	Town of Stephens City	93,787	31,405	174,880	(153,072)	-	(1,160)	36	145,876	1,808,546	1,954,422	390,827
55255	Town of Brodnax	744	3,690	22,234	(3,607)	-	(137)	5	22,929	227,573	250,502	(115,377)
55256	Town of Mineral	541	11,186	29,544	(8,903)	(3,146)	(189)	6	29,039	303,047	332,086	(130,795)
55257	Town of Lebanon	334,478	89,309	613,798	(646,150)	-	(4,229)	121	387,327	6,422,339	6,809,666	4,298,833
55258	City of Newport News	7,869,954	5,433,304	11,079,089	(730,049)	(927,695)	(47,762)	2,981	12,679,822	108,548,836	131,228,658	(22,669,800)
55259	Town of Richlands	741,728	148,714	856,332	(1,025,085)	(42,311)	(5,800)	171	673,749	8,865,786	9,539,535	7,254,400
55260	Town of Haymarket	48,037	41,835	136,603	(20,252)	-	(741)	35	205,517	1,367,321	1,572,838	(437,427)
55261	Town of Lovettsville	24,720	29,838	90,680	(11,164)	(41,390)	(595)	18	92,107	936,941	1,029,048	(268,450)
55262	Town of Troutville	4,483	2,426	4,970	(3,203)	-	(24)	1	8,653	49,569	58,222	33,914
55263	Town of Buchanan	10,720	7,869	7,429	(785)	-	(15)	3	25,221	67,310	92,531	(15,188)
55264	Town of Eastville	122,780	22,655	39,421	(28,431)	-	(52)	16	156,389	348,047	504,436	225,663
55265	Town of Occoquan	25,735	77,792	38,102	(567)	-	13	19	141,094	328,845	469,939	(143,967)
55266	Town of Farmville	336,256	225,185	488,499	(27,661)	(331)	(2,066)	148	1,020,030	4,728,574	5,748,604	400,585
55267	Town of Glade Spring	40,023	16,913	7,563	-	-	54	6	64,559	49,455	114,014	6,949
55300	Town of Abingdon	590,471	234,627	2,381,990	(1,508,030)	(136,378)	(16,352)	471	1,546,799	24,868,476	26,415,275	1,444,943
55301	Town of Dumfries	342,204	145,877	607,245	(422,009)	(41,382)	(3,893)	129	628,171	6,242,734	6,870,905	(313,981)
55302	Town of Iron Gate	4,843	1,552	27,873	(24,729)	-	(198)	5	9,346	295,260	304,606	56,262
55303	Town of Montross	11,443	3,942	48,242	(45,952)	-	(341)	9	17,343	509,727	527,070	37,066
55304	Town of South Boston	757,551	186,132	2,377,491	(1,929,019)	(61,656)	(16,501)	(2,387)	1,311,611	24,809,487	26,121,098	2,331,396
55305	Town of Gretna	48,471	31,655	266,507	(52,527)	-	(1,618)	61	292,549	2,719,365	3,011,914	(451,160)
55306	Town of Remington	22,156	10,165	85,535	(53,269)	-	(573)	18	64,032	889,313	953,345	155,615
55307	City of Lexington	711,672	303,766	2,905,764	(2,022,183)	(12,448)	(20,035)	558	1,867,094	30,318,301	32,185,395	1,379,698
55308	City of Waynesboro	2,054,791	796,812	7,866,259	(5,752,191)	(96,079)	(54,401)	1,495	4,816,686	82,197,613	87,014,299	12,580,053
55309	Town of Colonial Beach	-	121,104	886,567	(450,848)	(55,731)	(6,163)	88	505,017	9,279,616	9,784,633	(1,809,604)
55310	Town of Smithfield	304,259	176,435	1,516,411	(495,697)	(11,207)	(9,519)	336	1,481,018	15,574,378	17,055,396	(1,847,141)
55311	Town of Brookneal	37,696	9,246	154,507	(160,008)	(1,546)	(1,105)	30	38,820	1,644,874	1,683,694	453,789
55312	Town of Hamilton	13,968	7,200	84,759	(66,288)	-	(595)	17	39,061	892,373	931,434	154,538
55313	City of Galax	617,754	378,078	3,399,643	(1,872,279)	(61,138)	(22,866)	692	2,439,884	35,354,048	37,793,932	(776,556)
55314	Town of Jonesville	11,198	12,644	129,107	(122,889)	(23,379)	(954)	24	5,751	1,355,455	1,361,206	(53,865)
55315	Town of Wytheville	1,185,872	504,247	3,421,457	(1,915,758)	(41,772)	(21,745)	747	3,133,048	35,231,829	38,364,877	2,259,207
55316	City of Fairfax	4,992,755	1,762,867	14,936,621	(12,212,693)	(104,132)	(103,350)	2,927	9,274,995	156,058,441	165,333,436	48,921,380
55317	Town of Vienna	1,967,764	731,694	7,028,661	(4,890,723)	(132,415)	(47,955)	1,406	4,658,432	73,107,941	77,766,373	10,440,663
55318	Town of Vinton	418,935	192,521	2,006,962	(1,465,801)	(13,491)	(13,940)	221	1,125,407	21,032,926	22,158,333	564,010
55319	City of Emporia	729,988	298,326	3,150,381	(1,908,320)	(5,654)	(21,292)	635	2,244,064	32,768,445	35,012,509	(20,948)
55320	Town of Culpeper	1,516,931	642,251	4,659,494	(2,768,805)	(70,360)	(30,637)	739	3,949,613	48,064,240	52,013,853	5,690,328
55321	Town of Woodstock	524,422	157,023	1,368,664	(885,742)	-	(8,984)	(869)	1,154,514	14,160,174	15,314,688	1,577,346
55322	Town of Glasgow	-	9,744	123,788	(20,923)	-	(800)	26	111,835	1,274,165	1,386,000	(559,807)
55323	Town of Marion	715,630	237,859	1,851,333	(883,620)	(24,846)	(11,601)	408	1,885,163	19,024,127	20,909,290	1,562,897
55324	Town of Altavista	301,625	140,736	1,282,947	(738,044)	(6,837)	(8,630)	259	972,056	13,308,008	14,280,064	293,539
55325	Town of Herndon	1,720,542	1,002,890	9,931,599	(5,462,878)	(54,674)	(67,840)	1,967	7,071,606	103,204,303	110,275,909	387,760
55326	Town of Pearisburg	189,848	83,072	849,975	(419,787)	(853)	(5,593)	177	696,839	8,802,027	9,498,866	599,286
55327	Town of Christiansburg	2,116,244	692,829	5,288,429	(2,998,289)	(54,618)	(33,514)	1,155	5,012,236	54,309,355	59,321,591	9,763,333
55328	Town of Wakefield	10,802	10,053	80,017	(68,543)	-	(564)	16	31,781	845,370	877,151	4,766



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
55329	Town of Leesburg	4,166,712	1,736,909	12,694,976	(6,317,981)	(116,442)	(80,169)	2,782	12,086,787	130,338,410	142,425,197	11,428,945
55330	Town of Chatham	14,765	20,321	241,268	(123,209)	-	(1,667)	47	151,525	2,517,954	2,669,479	(556,447)
55331	Town of Bowling Green	54,931	17,565	126,048	(85,098)	(8,564)	(836)	26	104,072	1,310,691	1,414,763	179,245
55332	City of Manassas	5,588,750	1,977,033	16,108,406	(9,336,391)	(162,372)	(104,632)	(28,087)	14,042,707	166,065,027	180,107,734	31,591,582
55333	Town of Alberta	-	-	36,926	(9,755)	-	(249)	8	26,930	383,038	409,968	(145,849)
55334	Town of Boydton	-	19,012	170,414	(60,744)	-	(1,141)	35	127,576	1,767,488	1,895,064	(345,285)
55335	City of Salem	6,161,426	1,512,593	18,649,408	(14,485,750)	(127,545)	(128,777)	3,551	11,584,906	195,088,188	206,673,094	42,390,776
55336	Town of Mckenney	18,128	3,994	31,753	(40,008)	-	(223)	6	13,650	336,578	350,228	90,206
55337	Town of Narrows	162,086	56,281	468,294	(304,299)	-	(3,088)	98	379,372	4,855,016	5,234,388	530,903
55338	Town of Quantico	-	4,925	83,650	(39,749)	-	(581)	(121)	84,124	874,826	922,950	(370,696)
55339	Town of Halifax	62,921	24,341	254,323	(88,272)	(357)	(1,590)	57	251,423	2,609,128	2,860,551	(229,445)
55340	Town of Blacksburg	2,924,383	875,093	8,451,178	(5,419,096)	(34,912)	(55,559)	1,763	6,742,850	87,392,645	94,135,495	22,185,317
55341	Town of Chincoteague	373,735	129,849	1,095,226	(467,145)	(1,565)	(6,765)	247	1,123,582	11,204,204	12,327,786	(179,458)
55342	Town of Lawrenceville	78,350	55,932	471,323	(247,891)	(4,054)	(3,159)	97	350,598	4,882,328	5,232,926	64,759
55343	Town of Amherst	209,117	61,371	504,548	(330,307)	-	(3,301)	106	441,534	5,195,685	5,637,219	745,713
55344	Town of Stanley	132,894	36,963	360,979	(224,441)	(32,865)	(2,303)	81	271,308	3,752,510	4,023,818	(228,661)
55345	Town of Hillsville	268,334	98,473	804,783	(415,555)	-	(5,121)	175	751,089	8,267,758	9,018,847	105,399
55346	Town of Elkton	122,639	73,897	475,647	(270,575)	(22,193)	(3,114)	101	376,402	4,926,624	5,303,026	(422,397)
55347	Town of Bridgewater	257,243	124,819	1,215,824	(749,657)	(20,269)	(8,323)	241	819,878	12,648,557	13,468,435	1,093,407
55348	Town of Purcellville	579,790	362,317	2,083,049	(1,006,200)	(31,238)	(13,149)	458	1,975,027	21,388,685	23,363,712	398,563
55349	Town of Timberville	165,266	42,219	344,274	(195,575)	(25,388)	(2,239)	72	328,629	3,543,078	3,871,707	410,667
55350	Town of Wise	303,595	139,941	1,364,542	(1,023,966)	(10,401)	(9,435)	267	764,543	14,312,817	15,077,360	1,273,600
55351	Town of New Market	216,892	52,801	440,245	(231,312)	(10,888)	(2,688)	101	465,151	4,493,654	4,958,805	734,427
55352	Town of Tappahannock	216,158	86,229	695,848	(453,958)	-	(4,706)	138	539,709	7,236,782	7,776,491	556,689
55353	Town of Rocky Mount	569,284	190,939	1,404,097	(868,624)	(40,999)	(9,106)	299	1,245,890	14,522,938	15,768,828	2,680,073
55354	Town of Big Stone Gap	422,505	109,880	1,171,534	(1,027,578)	-	(8,128)	229	668,442	12,271,808	12,940,250	2,834,090
55355	Town of Luray	340,241	111,479	1,317,005	(874,051)	(30,471)	(9,048)	260	855,415	13,719,923	14,575,338	1,538,302
55356	Town of Stuart	-	-	-	-	-	-	-	-	(169,038)	(169,038)	169,038
55357	Town of Strasburg	390,163	202,488	1,427,326	(758,250)	-	(9,295)	302	1,252,734	14,768,154	16,020,888	1,353,211
55358	Town of Appomattox	49,449	49,226	360,768	(141,845)	-	(2,313)	79	315,364	3,714,321	4,029,685	187,308
55359	Town of Clarksville	158,493	57,800	462,874	(240,112)	-	(2,931)	102	436,226	4,768,560	5,204,786	1,091,668
55360	Town of Dublin	171,879	71,035	582,526	(289,775)	(3,986)	(3,740)	126	528,065	6,011,720	6,539,785	(62,337)
55361	Town of Middleburg	220,656	56,894	418,904	(271,713)	-	(2,599)	95	422,237	4,295,469	4,717,706	(178,567)
55362	Town of Edinburg	-	18,307	173,053	(18,515)	-	(1,084)	(502)	171,259	1,773,961	1,945,220	(476,409)
55363	Town of Chase City	112,350	57,991	634,063	(495,875)	(60,018)	(4,485)	123	244,149	6,689,094	6,933,243	1,158,705
55364	Town of Bedford	1,091,150	243,746	2,593,764	(2,212,201)	(2,223)	(17,800)	66	1,696,502	27,018,338	28,714,840	7,375,225
55365	City of Poquoson	1,119,835	443,793	3,950,627	(2,345,273)	-	(25,919)	833	3,143,896	40,932,053	44,075,949	2,522,507
55366	Town of Ashland	569,836	208,933	2,002,509	(1,035,761)	(4,478)	(13,076)	420	1,728,383	20,655,183	22,383,566	972,828
55367	Town of Broadway	259,338	81,070	446,929	(271,875)	(6,103)	(2,731)	101	506,729	4,550,207	5,056,936	680,123
55368	Town of Berryville	248,564	90,676	826,293	(407,266)	(25,766)	(5,410)	172	727,263	8,527,181	9,254,444	381,459
55369	Town of Tazewell	254,166	134,623	921,580	(488,874)	(13,202)	(5,920)	198	802,571	9,500,665	10,303,236	(908,094)
55370	Town of Urbanna	-	5,596	121,747	(58,175)	-	(847)	24	68,345	1,273,889	1,342,234	(528,530)
55371	Town of Bluefield	317,657	155,279	1,032,595	(606,271)	(8,135)	(6,558)	(49)	884,518	10,628,427	11,512,945	(138,256)
55372	Town of Weber City	54,970	10,363	90,711	(73,883)	-	(571)	20	81,610	937,278	1,018,888	65,087
55373	Town of Damascus	-	25,418	25,418	(8,658)	-	(175)	5	16,590	264,659	281,249	(116,454)
55374	Town of Hurt	46,517	10,390	82,011	(96,386)	-	(573)	16	41,975	866,058	908,033	237,474
55375	Town of Waverly	-	13,191	271,247	(134,719)	-	(1,889)	53	147,883	2,841,078	2,988,961	(786,042)
55376	Town of Coeburn	6,579	39,548	359,121	(213,861)	(69,144)	(2,557)	69	119,755	3,783,611	3,903,366	(166,036)
55377	Town of Dayton	113,032	47,769	373,997	(222,302)	-	(2,462)	79	310,113	3,866,584	4,176,697	(172,327)
55378	Town of Courtland	-	6,714	88,786	(18,851)	-	(577)	19	76,091	915,700	991,791	(248,030)
55379	Town of Cape Charles	116,453	89,315	497,615	(164,226)	(18,797)	(3,031)	115	517,444	5,080,004	5,597,448	(660,527)
55380	Town of Independence	88,910	33,449	195,958	(116,367)	(41,520)	(1,316)	39	159,153	2,032,524	2,191,677	611,749
55381	Town of Warsaw	63,912	38,664	274,424	(193,437)	(7,241)	(1,883)	55	174,494	2,866,232	3,040,726	(99,796)
55382	Town of Grundy	6,934	28,500	344,676	(297,563)	(34,342)	(2,512)	65	45,758	3,648,307	3,694,065	(171,562)
55383	Town of Warrenton	848,599	421,150	3,250,752	(2,057,869)	(63,230)	(21,917)	659	2,378,144	33,821,185	36,199,329	1,052,679
55384	Town of Louisa	25,114	22,902	379,272	(135,189)	-	(2,520)	79	289,658	3,925,608	4,215,266	(1,411,260)
55385	Town of Kenbridge	43,459	30,375	190,251	(79,880)	(7,738)	(1,213)	42	175,296	1,961,187	2,136,483	(503,488)
55386	Town of Mt Jackson	159,155	52,710	360,208	(239,592)	-	(2,290)	79	330,270	3,717,019	4,047,289	36,584
55387	Town of Pulaski	507,639	235,490	2,732,322	(1,619,678)	(31,422)	(18,791)	537	1,806,097	28,487,221	30,293,318	(1,082,271)
55388	Town of Jarratt	4,248	3,122	27,365	(14,981)	-	(180)	6	19,580	283,209	302,789	(5,853)
55389	Town of Pembroke	34,896	17,501	113,248	(109,944)	-	(792)	22	54,931	1,192,254	1,247,185	147,434
55390	Town of Parksley	22,797	8,920	82,841	(68,788)	(523)	(576)	16	44,687	869,572	914,259	145,549
55391	Town of Onancock	75,040	27,078	293,694	(140,228)	-	(1,897)	63	253,750	3,033,387	3,287,137	59,677



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	44,935	32,943	253,496	(122,121)	(2,635)	(1,652)	54	205,020	2,622,928	2,827,948	(314,730)
55393	Town of Shenandoah	170,583	47,528	341,391	(383,096)	-	(2,160)	80	174,326	3,594,835	3,769,161	561,789
55394	Town of Gate City	57,258	35,078	256,094	(68,805)	(15,410)	(1,577)	58	262,696	2,620,350	2,883,046	(324,523)
55395	Town of Round Hill	66,399	48,644	293,559	(77,047)	(10,652)	(1,772)	68	319,199	2,997,930	3,317,129	(190,933)
55396	Town of Kilmarnock	40,658	67,207	426,845	(125,417)	-	(2,704)	94	406,683	4,383,937	4,790,620	(613,484)
55397	Town of Orange	464,048	130,391	1,132,017	(718,775)	(7,429)	(7,501)	229	992,980	11,681,241	12,674,221	2,063,188
55398	Town of Saltville	94,752	30,306	243,725	(172,922)	(14,702)	(1,622)	51	179,588	2,536,875	2,716,463	330,078
55399	Town of Blackstone	242,073	147,926	1,141,282	(498,276)	(20,259)	(7,299)	248	1,005,695	11,767,774	12,773,469	(349,524)
55401	Southeastern Public Svc Auth	-	333,107	5,743,321	(2,970,346)	(174,494)	(40,154)	990	2,892,424	60,240,347	63,132,771	(9,701,807)
55402	Pittsylvania Co Svc Auth	-	-	208,583	(159,446)	-	(1,495)	40	47,682	2,218,368	2,266,050	(209,793)
55403	Rappahannock Area Youth Services and Group Home Commission	500	54,716	127,571	(30,109)	-	(792)	(5,345)	146,541	1,309,902	1,456,443	(418,201)
55404	Appomattox Regional Library	20,907	37,925	358,052	(161,430)	-	(2,423)	72	253,103	3,722,795	3,975,898	(608,809)
55405	Staunton Red-Hous Auth	-	22,315	201,016	(92,448)	-	(1,384)	(103)	129,396	2,095,684	2,225,080	(361,440)
55406	Hampton Newport News Community Services Board	195,347	1,284,528	9,964,627	(2,994,411)	(463,035)	(65,696)	2,079	7,923,439	103,119,582	111,043,021	(20,028,887)
55408	Alleghany Highlands Regional Library, Inc.	10,255	3,000	44,727	(61,269)	-	(329)	9	(3,607)	484,570	480,963	250,500
55409	Southside Reg Juvenile Group Home	-	4,430	100,859	(53,276)	(57,732)	(736)	(24)	(6,479)	1,098,972	1,092,493	(278,050)
55411	Hampton Roads Sanitation Dist	3,927,682	3,068,126	25,739,407	(14,297,044)	(300,270)	(174,788)	4,040	17,967,153	267,892,976	285,860,129	32,011,392
55412	Peninsula Airport Commission	82,462	100,039	946,925	(502,839)	(43,415)	(6,550)	185	576,807	9,874,605	10,451,412	(449,038)
55413	Richmond Redevelopment and Housing Authority	921,125	533,814	6,401,336	(4,753,763)	(175,006)	(44,927)	986	2,883,565	67,464,077	70,347,642	(436,197)
55415	Chesapeake Red-Hous Auth	-	124,340	1,292,651	(607,498)	(13,109)	(8,959)	(7,691)	779,734	13,495,158	14,274,892	(1,362,700)
55416	Alexandria Renew Enterprises	775,929	488,817	4,933,568	(3,896,401)	(22,001)	(34,628)	958	2,246,242	51,922,868	54,169,110	6,657,293
55417	Norfolk Airport Authority	1,972,985	729,052	5,997,907	(3,388,256)	(70,491)	(39,320)	1,161	5,203,038	61,879,849	67,082,887	3,308,613
55418	Charlottesville Red-Hous Auth	-	36,011	427,221	(192,367)	(35,106)	(2,976)	84	232,867	4,474,985	4,707,852	(1,979,512)
55419	Hampton Red-Hous Authority	249,774	126,728	1,740,678	(1,287,912)	(22,752)	(12,204)	339	794,651	18,343,121	19,137,772	1,230,247
55420	Loudoun County Sanitation Authority	1,504,471	1,384,877	7,533,707	(3,601,876)	(200,927)	(48,919)	1,597	6,572,930	77,640,046	84,212,976	3,412,359
55421	Danville Red-Hous Auth	-	79,553	919,095	(442,167)	(20,812)	(6,387)	(4,022)	525,260	9,607,862	10,133,122	(1,638,087)
55422	NRV Regional Water Authority	319,310	85,268	409,050	(450,809)	-	(2,645)	88	360,262	4,215,851	4,576,113	3,400,598
55423	Northern Virginia Juvenile Detention Center	80,770	155,928	1,755,934	(1,233,223)	(119,257)	(12,447)	340	628,045	18,572,491	19,200,536	(1,013,265)
55424	Hopewell Red-Hous Auth	-	25,264	529,993	(342,278)	(17,489)	(3,759)	(5,660)	186,071	5,604,402	5,790,473	(1,398,398)
55425	Colonial Behavioral Health	353,711	463,428	3,731,966	(1,996,292)	(68,056)	(25,628)	736	2,459,865	38,858,942	41,318,807	(2,332,291)
55426	Blacksburg-VPI Sanitation Authority	-	53,259	963,852	(208,505)	(4,842)	(6,321)	202	797,645	9,954,269	10,751,914	(1,337,378)
55427	Potomac River Fisheries Comm	36,621	13,387	158,848	(166,723)	-	(1,136)	31	41,028	1,687,764	1,728,792	282,533
55428	Chesapeake Bridge-Tunnel	1,462,962	462,508	4,337,434	(3,204,282)	(3,848)	(29,089)	(238)	3,025,447	45,084,120	48,109,567	13,374,855
55429	Alexandria Red-Hous Auth	163,944	209,443	1,835,868	(1,123,964)	(272,983)	(12,866)	357	799,799	19,362,572	20,162,371	(1,847,832)
55430	Albemarle Co Service Auth	411,892	281,764	1,993,685	(1,407,256)	(710)	(13,494)	406	1,266,287	20,790,330	22,056,617	4,150,155
55431	Franklin Red-Hous Auth	-	11,151	160,017	(15,589)	(328)	(1,009)	35	154,277	1,641,579	1,795,856	(1,057,148)
55432	Bristol Redevelopment and Housing Authority	84,721	61,620	388,739	(259,021)	(6,591)	(2,658)	77	266,887	4,055,080	4,321,967	46,120
55433	Norfolk Red-Hous Auth	1,419,122	580,520	8,988,679	(7,767,316)	(259,382)	(63,848)	434	2,898,209	95,326,783	98,224,992	10,949,494
55435	Richmond Metropolitan Transportation Authority	-	154,513	2,300,051	(1,040,977)	(223,460)	(16,035)	(1,017)	1,173,075	24,129,409	25,302,484	(4,808,222)
55436	Riverside Regional Jail	1,019,730	710,113	7,024,312	(3,060,874)	(99,708)	(46,340)	1,466	5,548,699	72,754,018	78,302,717	(8,096,324)
55437	Peninsula Ports Authority of Virginia	-	-	198,199	(50,331)	-	(1,330)	41	146,579	2,054,863	2,201,442	(1,775,173)
55439	Rappahannock Rapidan Regional Commission	-	25,625	189,641	(67,450)	-	(1,267)	(89)	146,460	1,963,464	2,109,924	(514,527)
55440	Shenandoah Valley Juvenile Center	133,496	128,499	648,192	(440,417)	(65,649)	(4,468)	128	399,781	6,787,700	7,187,481	247,670
55442	Southside Regional Library Bd	-	-	146,218	(106,875)	-	(1,045)	28	38,326	1,552,834	1,591,160	(224,781)
55443	Bedford Public Library	28,852	45,576	341,363	(221,897)	-	(2,376)	67	191,585	3,573,062	3,764,647	(77,339)
55444	Eastern Shore Economic Development Commission	-	-	62,847	-	-	(393)	14	62,468	643,365	705,833	(705,833)
55445	Chesterfield County Health Center Commission	-	355,256	2,320,864	(968,816)	(108,555)	(15,865)	430	1,583,314	24,140,934	25,724,248	(5,048,907)
55446	Washington County Service Authority	86,473	207,511	1,774,913	(732,013)	(3,509)	(11,928)	86	1,321,533	18,409,734	19,731,267	(1,028,122)
55447	Rappahannock Area Comm Svcs	538,918	1,292,331	5,780,961	(2,170,356)	(240,085)	(37,464)	1,225	5,165,530	59,669,552	64,835,082	(7,669,795)
55449	Hampton Roads Planning District Commission	376,456	191,835	1,712,755	(1,222,884)	(619)	(11,843)	336	1,046,036	17,923,925	18,969,961	2,571,774
55450	Meherrin Regional Library	5,398	12,928	206,258	(85,933)	-	(1,412)	41	137,280	2,146,363	2,283,643	(228,362)
55451	New River Valley Regional Commission	81,039	90,291	355,441	(144,761)	-	(2,186)	80	379,904	3,637,296	4,017,200	137,578
55452	Northern Virginia Health Care Center	141,171	569,062	3,466,602	(1,366,319)	(87,335)	(23,036)	715	2,700,860	35,854,205	38,555,065	(7,383,016)
55453	Rockbridge Area Comm Svc Bd	77,793	196,800	1,855,036	(852,265)	(17,598)	(12,694)	368	1,247,440	19,309,648	20,557,088	(1,820,575)
55454	Greensville - Emporia So Svcs	140,150	52,092	661,005	(522,032)	(12,444)	(4,638)	129	314,262	6,945,881	7,260,143	1,060,616
55455	James City Service Authority	368,602	293,636	2,246,210	(1,030,952)	(8,128)	(14,651)	475	1,855,192	23,235,662	25,090,854	1,397,328
55456	Accomack-Norhampton Plan	18,172	38,356	443,374	(296,912)	(15,944)	(3,127)	86	184,005	4,675,084	4,859,089	(141,828)
55457	Harrisonburg-Rockingham Regional Sewer Authority	105,581	95,132	843,567	(371,907)	(1,384)	(5,589)	174	665,574	8,741,458	9,407,032	346,322
55458	Wytheville Red- Hous Auth	61,251	31,007	263,379	(88,437)	-	(1,642)	59	265,617	2,698,168	2,963,785	269,589
55459	Waynesboro Red-Hous Auth	50,957	39,220	489,487	(308,550)	(569)	(3,408)	96	267,233	5,131,813	5,399,046	204,557
55460	Region Ten Community Services Board	292,848	1,074,368	7,161,467	(3,000,604)	(200,659)	(48,423)	1,440	5,280,437	74,338,295	79,618,732	(8,446,023)
55462	Lenowisco Planning Dist Comm	52,567	14,792	391,437	(433,395)	(22,171)	(2,868)	74	436	4,206,614	4,207,050	875,910
55465	Rivanna Water and Sewer Authority	557,249	349,485	2,513,660	(1,575,879)	(60,016)	(16,946)	511	1,768,064	26,100,459	27,868,523	2,115,500



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55466	Appomattox River Water Auth	-	87,187	728,928	(268,842)	-	(4,899)	(85)	542,289	7,555,550	8,097,839	(2,134,004)		
55467	Campbell Co Utilities & Svcs	178,844	80,523	571,576	(327,027)	-	(3,661)	125	500,380	5,903,772	6,404,152	1,573,111		
55469	Eastern Shore Comm Svcs Bd	279,516	246,361	2,215,156	(1,121,032)	(18,575)	(14,967)	447	1,586,906	22,999,075	24,585,981	(377,846)		
55470	Anchor Commission	-	12,999	398,637	(163,006)	-	(2,759)	(1,131)	244,740	4,159,980	4,404,720	(2,108,202)		
55471	Horizon Behavioral Health	159,597	1,112,273	8,044,015	(2,527,910)	(264,390)	(52,761)	1,621	6,472,445	83,197,722	89,670,167	(17,859,125)		
55472	District 19 Community Services Board	202,995	440,130	4,470,686	(1,998,248)	(142,842)	(30,697)	883	2,942,907	46,582,731	49,525,638	(6,397,221)		
55473	Hampton Roads Transit	663,903	1,096,072	5,835,250	(2,282,550)	(238,139)	(37,908)	1,238	5,037,866	60,153,459	65,191,325	(6,236,493)		
55474	Upper Occoquan Sewage Auth	1,116,040	806,859	7,124,646	(4,932,057)	(51,334)	(48,937)	1,423	4,016,640	74,183,746	78,200,386	6,187,404		
55475	New River Valley Juv Det Comm	2,125	39,569	396,889	(199,767)	(2,404)	(2,754)	78	233,736	4,148,056	4,381,792	(607,882)		
55476	Rockbridge Regional Library	73,423	33,836	254,246	(152,634)	-	(1,652)	54	207,273	2,629,534	2,836,807	382,784		
55477	Frederick Co Sanitation Auth	276,671	271,618	1,383,820	(595,947)	(44,893)	(8,915)	297	1,282,651	14,240,721	15,523,372	618,322		
55478	Western Tidewater Comm Svcs	712,920	1,399,941	5,376,159	(2,073,330)	(264,021)	(34,351)	132	5,117,450	55,192,956	60,310,406	(7,435,326)		
55479	Cumberland Mountain Comm Svcs	1,076,214	632,371	4,648,018	(2,307,562)	(140,978)	(30,306)	984	3,878,741	48,059,333	51,938,074	7,478,568		
55480	Fredericksburg-Stafford Park	-	-	258,311	(9,027)	-	(1,630)	57	247,711	2,648,994	2,896,705	(2,776,372)		
55482	Middle Pen-No Neck Comm Svcs_Board	-	575,870	4,854,517	(1,607,315)	(176,372)	(32,448)	(200)	3,614,052	50,326,883	53,940,935	(11,011,355)		
55483	Rockbridge Co Public Svc Auth	25,661	21,702	215,325	(102,555)	-	(1,436)	44	158,741	2,234,021	2,392,762	122,703		
55484	Danville-Pittsylvania Community Services	196,474	612,093	4,025,988	(1,559,192)	(63,246)	(26,391)	849	3,186,575	41,620,629	44,807,204	(4,826,147)		
55485	Crater Juv Det Home Comm	95,933	70,254	660,940	(369,002)	(31,607)	(4,536)	132	422,114	6,902,924	7,325,038	(542,906)		
55486	Hampton Roads Workforce Council	919	294,049	1,060,079	(465,195)	(7,886)	(6,946)	223	875,243	10,967,567	11,842,810	(3,539,800)		
55487	Capital Region Airport Comm	998,632	455,904	4,352,353	(2,463,898)	(110,723)	(29,255)	886	3,203,899	45,268,191	48,472,090	1,330,077		
55488	Northwestern Comm Svcs Bd	402,840	521,214	3,062,652	(1,448,389)	(68,993)	(20,367)	628	2,449,585	31,674,846	34,124,431	(3,130,532)		
55489	Harrisonburg Rockingham Community Services Board	280,414	430,748	2,749,870	(1,229,663)	(13,127)	(18,289)	564	2,200,517	28,436,844	30,637,361	(3,274,214)		
55490	Upper Valley Regional Park Authority	-	-	-	(4,536)	-	-	-	(4,536)	(22,022)	(26,558)	102,657		
55491	Middle Peninsula Reg Security	619,674	205,436	1,703,711	(860,682)	(23,964)	(10,770)	374	1,633,779	17,483,198	19,116,977	(402,636)		
55492	Northern Neck Planning District Commission	10,262	22,531	211,490	(67,117)	-	(1,385)	45	175,826	2,183,017	2,358,843	(469,709)		
55493	Planning Dis One Behavioral Health Svcs	-	17,479	228,345	(29,382)	-	(1,449)	29	215,022	2,343,948	2,558,970	(1,724,747)		
55494	Rockbridge Area Social Service Dept	3,225	58,675	535,229	(397,799)	(2,684)	(3,791)	104	192,959	5,658,992	5,851,951	(749,892)		
55495	Dinwiddie Co Water Authority	-	40,050	327,404	(72,304)	-	(2,104)	71	293,117	3,371,650	3,664,767	(201,431)		
55496	Rappahannock Rapidan Community Services Board	-	693,211	4,770,402	(1,962,761)	(127,316)	(32,434)	678	3,341,780	49,623,626	52,965,406	(12,921,700)		
55498	Valley Community Services Bd	40,470	538,260	3,985,494	(1,641,969)	(82,439)	(26,974)	804	2,813,646	41,399,236	44,212,882	(5,079,017)		
55499	Eastern Shore Public Library	28,249	19,390	124,750	(105,987)	-	(870)	24	65,556	1,305,941	1,371,497	101,260		
55500	Alexandria City School Board	-	405,587	5,561,379	(2,680,438)	(57,027)	(38,603)	985	3,191,883	58,183,139	61,375,022	(11,912,871)		
55501	Albemarle County Schools	374,463	600,024	3,704,401	(2,073,901)	(47,777)	(25,091)	666	2,532,785	38,533,777	41,066,562	(861,445)		
55502	Alleghany Highlands Public Schools	135,597	119,066	1,488,420	(1,033,070)	(1,622)	(9,819)	314	698,886	15,740,277	16,439,163	(813,661)		
55503	Charlottesville Public Schools	-	107,234	1,211,888	(766,973)	(21,222)	(8,519)	(781)	521,627	12,766,899	13,288,526	(2,249,313)		
55504	Amherst County School Board	44,147	150,975	1,226,299	(456,679)	(8,699)	(8,140)	223	948,126	12,707,987	13,656,113	(1,876,682)		
55505	Appomattox County School Board	22,914	40,693	411,199	(181,788)	(485)	(2,792)	83	289,824	4,271,607	4,561,431	(504,379)		
55506	Arlington Public Schools	1,819,189	1,549,389	7,021,427	(2,474,854)	(111,731)	(42,530)	1,611	7,762,501	71,760,056	79,522,557	2,675,260		
55507	Augusta County School Board	166,832	173,195	1,398,342	(893,444)	(52,437)	(9,722)	267	783,033	14,641,823	15,424,856	(351,986)		
55508	Bath County School Board	14,003	29,636	458,164	(378,978)	(32,839)	(3,258)	60	86,788	4,889,675	4,976,463	(370,827)		
55509	Bedford County School Board	314,749	328,879	2,819,257	(1,676,431)	(22,625)	(19,479)	546	1,744,896	29,417,483	31,162,379	(1,859,340)		
55510	Bland County School Board	12,364	24,679	207,118	(143,987)	-	(1,450)	40	98,764	2,178,467	2,277,231	(99,721)		
55511	Botetourt County Schools	271,440	172,530	1,354,578	(833,960)	(23,219)	(9,214)	207	932,362	14,082,885	15,015,247	839,186		
55512	Norfolk Public Schools	1,184,632	1,013,477	9,607,656	(5,847,302)	(167,767)	(66,470)	1,687	5,725,913	100,535,777	106,261,690	1,481,134		
55513	Petersburg City Schools	14,484	169,182	1,469,881	(833,896)	(71,185)	(10,257)	272	738,481	15,437,758	16,176,239	(2,140,094)		
55514	Buckingham County School Board	26,860	49,860	461,594	(180,929)	(23,130)	(3,103)	94	331,246	4,788,679	5,119,925	(923,731)		
55515	Radford City School Board	23,508	15,551	191,426	(193,542)	(25,788)	(1,386)	37	9,806	2,055,374	2,065,180	(50,851)		
55516	Caroline County School Board	61,356	92,023	639,673	(359,957)	(35,792)	(4,417)	126	393,012	6,683,758	7,076,770	(599,198)		
55517	Carroll County School Board	99,386	102,494	1,189,235	(777,656)	(7,328)	(8,304)	231	598,058	12,477,704	13,075,762	(367,100)		
55518	Charles City Co School Bd	-	17,333	220,774	(106,623)	-	(1,531)	43	129,996	2,307,385	2,437,381	(720,191)		
55519	Charlotte County School Board	1	27,653	377,220	(288,334)	(11,975)	(2,698)	(4,434)	97,433	3,999,933	4,097,366	(828,820)		
55520	Chesterfield Co School Bd	2,441,092	1,354,338	11,201,812	(8,487,524)	(194,136)	(78,001)	1,901	6,239,482	117,214,359	123,453,841	7,067,377		
55521	Clarke County School Board	35,468	48,795	411,266	(263,845)	(16,518)	(2,870)	81	212,377	4,319,047	4,531,424	(463,161)		
55522	Winchester Public Schools	131,573	148,711	1,054,736	(525,722)	(9,856)	(7,067)	215	792,590	10,927,847	11,720,437	(955,030)		
55523	Culpeper County School Board	54,497	280,712	1,826,331	(751,535)	(24,037)	(12,198)	(114)	1,373,656	18,919,726	20,293,382	(3,144,289)		
55524	Cumberland County School Board	-	37,050	410,229	(152,441)	(52,146)	(2,837)	81	239,936	4,291,651	4,531,587	(1,011,839)		
55525	Dickenson County School Board	640,278	68,601	557,978	(1,074,317)	(19,264)	(3,939)	109	169,446	5,957,005	6,126,451	7,151,481		
55526	Dinwiddie County School Board	70,367	101,339	901,307	(533,782)	(32,864)	(6,267)	158	500,258	9,424,299	9,924,557	(962,044)		
55528	Essex County Public Schools	58,541	35,981	463,045	(357,479)	(20,052)	(3,272)	90	176,854	4,882,219	5,059,073	20,009		
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-	-		
55531	Floyd County School Board	224,738	84,502	705,904	(575,598)	(3,305)	(4,883)	93	431,451	7,369,324	7,800,775	1,043,446		
55532	Fluvanna County Public Schools	50,089	127,692	908,629	(335,495)	(21,906)	(5,986)	189	723,212	9,389,126	10,112,338	(1,153,230)		
55533	Chesapeake Public Schools	2,332,517	1,069,748	10,850,626	(7,164,300)	(59,135)	(74,689)	1,638	6,956,405	113,131,883	120,088,288	14,956,672		



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55534	VA Beach City School Board	4,443,511	2,843,835	25,210,417	(16,765,210)	(358,891)	(174,408)	71	15,199,325	264,074,370	279,273,695	14,783,260		
55535	Giles County Schools	37,417	33,673	518,537	(341,844)	-	(3,640)	101	244,244	5,443,451	5,687,695	(14,690)		
55536	Gloucester County School Board	227,247	212,521	2,170,738	(1,425,152)	(8,716)	(15,100)	423	1,161,961	22,749,809	23,911,770	(392,380)		
55537	Goochland County School Board	97,034	68,814	539,449	(242,827)	(37,180)	(3,622)	110	421,778	5,592,769	6,014,547	(201,217)		
55538	Grayson County School Board	104,523	53,728	621,976	(467,238)	-	(4,346)	121	308,764	6,531,640	6,840,404	360,994		
55539	Greene County Public Schools	151,706	95,061	1,024,760	(682,650)	(10,822)	(7,119)	191	571,127	10,734,185	11,305,312	171,132		
55540	Greensville County Public Schools	26,244	49,135	642,089	(389,003)	(2,984)	(4,490)	3	320,994	6,738,043	7,059,037	(1,024,410)		
55541	Halifax County School Board	61,088	92,894	1,338,108	(1,106,774)	(23,857)	(9,541)	257	352,175	14,201,478	14,553,653	116,887		
55542	Hanover County Public Schools	-	423,383	3,240,737	(1,705,924)	(45,349)	(22,482)	603	1,890,968	33,877,455	35,768,423	(6,487,543)		
55543	Henrico Co School Board	274,796	30,360	459,128	(687,125)	(23,177)	(3,300)	(45)	50,637	4,946,476	4,997,113	2,890,411		
55544	Henry County Public Schools	280,782	175,352	1,853,213	(1,571,661)	(2,262)	(13,075)	359	722,708	19,558,735	20,281,443	130,204		
55545	Highland County School Board	69,280	11,572	99,010	(91,562)	-	(652)	20	87,668	1,018,955	1,106,623	434,111		
55546	Isle of Wight County Schools	128,283	102,197	736,502	(440,921)	(4,732)	(5,039)	5	516,295	7,651,798	8,168,093	(206,973)		
55548	King George Co School Board	247,365	166,502	1,070,265	(536,900)	(56,622)	(6,995)	225	883,840	11,032,734	11,916,574	346,781		
55549	King and Queen County School Board	1	35,773	394,747	(175,816)	(8,468)	(2,732)	77	243,582	4,117,821	4,361,403	(1,140,531)		
55550	King William Co School Board	21,434	69,647	468,552	(190,223)	(6,725)	(3,115)	97	359,667	4,848,876	5,208,543	(1,078,983)		
55551	Lancaster County Public Schools	73,780	41,516	410,588	(242,939)	(1,732)	(2,813)	81	278,481	4,271,099	4,549,580	5,462		
55552	Lee County School Board	704,503	113,140	894,903	(1,165,025)	(95,241)	(6,223)	123	446,180	9,385,145	9,831,325	6,270,338		
55553	Loudoun County School Board	6,880,677	4,702,710	21,716,921	(10,040,604)	(350,373)	(135,677)	4,504	22,778,158	223,086,163	245,864,321	22,590,795		
55554	Louisa County Public Schools	66,366	237,713	1,930,330	(964,667)	(17,500)	(13,186)	386	1,239,442	20,091,270	21,330,712	(1,963,601)		
55555	Lunenburg County School Board	-	36,293	336,616	(186,971)	-	(2,345)	66	183,659	3,524,396	3,708,055	(495,385)		
55556	Madison County School Board	-	49,123	495,484	(232,032)	(3,932)	(3,429)	97	305,311	5,167,304	5,472,615	(955,577)		
55557	Mathews County School Board	98,811	40,327	395,406	(389,969)	(33,121)	(2,780)	77	108,751	4,205,525	4,314,276	404,098		
55558	Mecklenburg Co School Board	145,953	78,675	595,577	(491,430)	(4,031)	(4,148)	117	320,713	6,240,803	6,561,516	277,402		
55559	Middlesex County School Board	110,673	31,458	285,654	(227,052)	(1,174)	(1,956)	56	197,659	2,973,818	3,171,477	116,178		
55560	Montgomery County School Board	480,684	242,676	2,544,360	(1,563,511)	(76,224)	(17,578)	412	1,610,819	26,528,023	28,138,842	3,358,887		
55562	Nelson County Public Schools	114,878	74,776	849,736	(552,982)	(17,208)	(5,912)	165	463,453	8,897,604	9,361,057	171,600		
55563	New Kent County School Board	117,851	78,861	640,090	(371,815)	(1,054)	(4,322)	114	459,725	6,663,179	7,122,904	(202,483)		
55565	Northampton County Schools	32,290	47,721	412,545	(316,717)	(8,044)	(2,908)	80	164,967	4,348,502	4,513,469	(346,162)		
55566	Northumberland Co School Bd	115,132	33,549	387,865	(426,158)	-	(2,770)	75	107,693	4,105,049	4,212,742	564,964		
55567	Nottoway County School Board	4,646	53,503	695,531	(555,216)	-	(4,913)	47	193,598	7,384,427	7,578,025	(472,391)		
55568	Orange County Public Schools	66,593	190,656	1,232,666	(764,320)	(51,034)	(8,568)	240	666,233	12,904,727	13,570,960	(892,311)		
55569	Page County Public Schools	173,052	110,851	903,467	(581,200)	(2,503)	(6,212)	153	597,608	9,418,859	10,016,467	(55,880)		
55570	Patrick County School Board	142,420	110,618	824,904	(590,534)	(7,566)	(5,726)	152	474,268	8,627,721	9,101,989	(28,857)		
55571	Pittsylvania Co School Bd	207,417	169,808	1,584,203	(1,122,301)	(20,730)	(11,064)	303	807,636	16,608,620	17,416,256	278,771		
55572	Powhatan County School Board	71,815	103,863	1,055,183	(480,111)	(24,397)	(7,198)	210	719,365	10,966,470	11,685,835	(790,009)		
55573	Prince Edward Co School Bd	-	42,062	465,763	(199,709)	-	(3,209)	91	304,998	4,852,469	5,157,467	(458,135)		
55574	Prince George Co School Bd	324,881	256,972	1,979,077	(1,358,662)	(71,918)	(13,738)	386	1,116,998	20,682,624	21,799,622	379,881		
55576	Prince William Co School Bd	4,059,775	3,305,719	25,545,843	(14,036,166)	(497,632)	(173,560)	4,427	18,208,406	265,846,108	284,054,514	7,079,120		
55577	Pulaski County School Board	99,877	132,655	1,282,101	(713,789)	(10,748)	(8,854)	231	781,473	13,387,578	14,169,051	(237,261)		
55578	Rappahannock Co School Board	23,845	42,384	310,636	(189,623)	(52,324)	(2,189)	61	132,790	3,285,271	3,418,061	(248,908)		
55579	Richmond County School Board	375	4,934	94,908	(47,050)	-	(661)	19	52,525	993,288	1,045,813	(125,847)		
55580	Roanoke County School Board	24,482	201,047	3,366,677	(2,488,706)	(25,981)	(23,947)	630	1,054,202	35,658,684	36,712,886	(2,765,223)		
55581	Rockbridge Co School Bd	41,278	59,659	814,226	(579,460)	(39,389)	(5,760)	157	290,711	8,621,728	8,912,439	(1,234,962)		
55582	Rockingham Co School Bd	456,107	468,421	4,157,172	(2,371,433)	(24,942)	(28,695)	747	2,657,377	43,321,271	45,978,648	(2,107,662)		
55583	Russell County School Board	662,801	124,352	1,225,375	(1,494,434)	(47,407)	(8,624)	238	462,301	12,990,058	13,452,359	7,261,342		
55584	Scott County School Board	102,997	133,150	1,127,883	(619,910)	(2,029)	(7,767)	162	734,486	11,760,508	12,494,994	(203,032)		
55585	Shenandoah County School Board	263,075	206,943	1,612,550	(1,006,021)	(7,180)	(11,050)	(14,871)	1,043,446	16,781,438	17,824,884	(379,831)		
55586	Smyth County School Board	193,971	118,713	1,323,035	(930,340)	(10,573)	(9,223)	258	685,841	13,877,852	14,563,693	222,360		
55587	Southampton Co School Bd	-	47,481	592,163	(237,704)	(739)	(4,058)	(468)	396,675	6,161,418	6,558,093	(1,737,068)		
55588	Spotsylvania Co School Bd	648,285	541,057	3,922,421	(1,927,039)	(56,617)	(26,048)	807	3,102,866	40,555,710	43,658,576	(2,079,139)		
55589	Stafford County School Board	970,788	639,678	3,791,312	(2,074,390)	(45,201)	(24,652)	800	3,258,335	39,020,746	42,279,081	2,814,619		
55590	Surry County Schools	110,189	50,376	600,764	(401,246)	-	(4,160)	118	356,041	6,286,808	6,642,849	500,735		
55591	Sussex County School Board	27,229	59,924	459,172	(261,910)	(15,114)	(3,185)	55	266,171	4,794,757	5,060,928	(696,762)		
55592	Tazewell County Schools	676,921	193,906	2,251,582	(2,026,100)	(34,214)	(15,737)	437	1,046,795	23,667,834	24,714,629	5,441,021		
55593	Warren County School Board	43,848	88,515	1,083,062	(682,861)	(13,883)	(7,596)	210	511,295	11,380,972	11,892,267	(1,429,828)		
55595	Washington County School Board	217,195	153,879	1,431,099	(1,136,885)	(8,899)	(10,043)	(37)	646,309	15,069,248	15,715,557	220,086		
55596	Westmoreland Co School Bd	84,800	32,713	464,535	(297,340)	-	(3,217)	82	281,573	4,845,680	5,127,253	(5,684)		
55597	Wise County School Board	395,970	88,972	925,697	(1,028,222)	(18,552)	(6,533)	179	357,511	9,801,335	10,158,846	4,285,307		
55598	Wythe County School Board	145,076	72,447	655,104	(506,196)	(16,559)	(4,562)	42	345,352	6,878,515	7,223,867	527,628		
55599	York County School Board	353,907	326,399	3,047,303	(1,503,903)	(104,765)	(20,907)	(1,893)	2,096,141	31,721,843	33,817,984	(1,040,644)		
55600	Accomack County School Board	60,372	158,897	1,570,107	(908,218)	(20,582)	(10,900)	307	849,983	16,454,533	17,304,516	(2,338,222)		
55601	Bristol City School Bd	89,153	61,007	267,894	(239,471)	(10,504)	(1,846)	53	166,286	2,795,377	2,961,663	313,087		



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
55602	Buena Vista City Schools	6,910	24,448	191,282	(110,516)	-	(1,328)	37	110,833	1,999,033	2,109,866	(464,283)
55603	Amelia County School Board	10,771	35,739	454,990	(315,326)	(14,573)	(3,219)	88	168,470	4,795,922	4,964,392	(758,917)
55605	Danville City Schools	513,683	216,639	1,106,600	(619,233)	(43,269)	(6,335)	279	1,168,364	11,243,005	12,411,369	(1,265,107)
55606	Franklin City Public Schools	1	32,917	233,260	(165,263)	-	(1,607)	47	99,355	2,458,495	2,557,850	(864,078)
55607	Lexington City School Board	-	-	54,952	(28,173)	-	(384)	11	26,406	577,001	603,407	(341,733)
55608	Harrisonburg City School Bd	100,783	140,320	1,017,980	(531,794)	(55,543)	(6,950)	203	664,999	10,601,364	11,266,363	(1,055,121)
55609	Hopewell City School Board	283,986	140,420	829,671	(644,430)	(19,626)	(5,695)	163	584,489	8,649,860	9,234,349	1,329,676
55610	Lynchburg Public Schools	194,470	227,779	1,864,805	(1,284,762)	(8,947)	(12,965)	364	980,744	19,563,898	20,544,642	(660,934)
55611	Fauquier County School Board	342,745	460,471	3,359,760	(1,742,348)	(68,645)	(22,965)	665	2,329,683	34,938,017	37,267,700	(3,461,500)
55612	Brunswick County Public Schools	18,463	56,432	636,184	(347,044)	(85)	(4,417)	112	359,645	6,654,545	7,014,190	(724,539)
55614	Portsmouth School Board	924,627	380,655	3,527,081	(2,861,591)	(94,201)	(24,566)	510	1,852,515	36,954,043	38,806,558	4,881,571
55615	Campbell County School Board	200,422	198,137	1,499,437	(1,125,392)	(19,721)	(10,481)	292	742,694	15,739,878	16,482,572	(285,337)
55616	Richmond Public Schools	639,431	612,813	6,247,562	(3,792,203)	(95,244)	(43,348)	(533)	3,568,478	65,364,083	68,932,561	(281,478)
55617	Roanoke City School Board	153,133	321,402	673,557	(114,081)	(35,176)	(3,591)	175	995,419	6,744,806	7,740,225	(1,122,460)
55619	Staunton City Schools	120,002	74,674	466,755	(362,060)	(1,493)	(3,219)	92	294,751	4,878,245	5,172,996	240,724
55620	Suffolk City School Board	378,652	481,665	3,499,305	(2,009,420)	(32,606)	(24,087)	685	2,294,194	36,399,185	38,693,379	(1,249,899)
55622	Craig County School Board	21,771	15,205	217,289	(121,320)	(508)	(1,504)	43	130,976	2,269,876	2,400,852	(235,603)
55623	Martinsville City Schools	222,391	28,119	243,091	(381,624)	-	(1,709)	(20)	110,248	2,559,883	2,670,131	1,570,192
55624	Appomattox Region Governor's School	7,549	4,698	33,500	(15,742)	(1,971)	(221)	7	27,820	346,069	373,889	35,252
55625	Colonial Heights City Schools	83,278	92,933	610,765	(302,394)	(2,650)	(4,081)	125	477,976	6,321,570	6,799,546	(808,266)
55632	Manassas City Public Schools	212,832	241,485	2,133,583	(1,137,946)	(106,449)	(14,738)	417	1,329,184	22,238,527	23,567,711	(411,981)
55633	Franklin County Public Schools	426,205	303,227	2,555,665	(1,483,264)	(20,982)	(17,440)	507	1,763,918	26,616,033	28,379,951	(248,870)
55634	Frederick County School Board	473,561	520,918	3,412,408	(1,898,156)	(139,669)	(23,378)	568	2,346,252	35,482,174	37,828,426	(3,386,925)
55635	City of Salem Schools	18,737	79,846	636,787	(387,204)	(61,849)	(4,471)	124	281,970	6,698,954	6,980,924	(825,010)
55636	Manassas Park City Schools	-	75,789	514,531	(183,120)	(6,877)	(3,445)	105	396,983	5,335,411	5,732,394	(1,593,811)
55637	Newport News Public Schools	510,849	802,227	1,233,044	(112,120)	(118,417)	(5,781)	349	2,310,151	12,079,886	14,390,037	(1,917,421)
55638	Town of West Point School Bd	36,383	24,304	40,076	(12,315)	-	(163)	12	88,297	391,559	479,856	5,479
55708	Waynesboro Public Schools	22,780	66,446	467,032	(278,366)	(2,708)	(3,243)	91	272,032	4,875,296	5,147,328	(287,593)
55710	Valley Vo-Tech Center	-	4,490	43,317	(19,255)	-	(298)	9	28,263	451,024	479,287	(187,402)
55711	New Horizons Technical Ctr	51,090	16,245	104,174	(79,230)	-	(676)	22	91,625	1,079,684	1,171,309	325,038
55713	Galax City Schools	12,716	39,179	256,839	(139,900)	(784)	(1,771)	51	166,330	2,676,821	2,843,151	(475,915)
55714	Norton City Schools	-	22,909	242,709	(104,224)	-	(1,668)	48	159,774	2,526,972	2,686,746	(806,606)
55802	Williamsburg-James City Co Sch	228,181	308,554	2,551,059	(1,463,201)	(95,592)	(17,682)	499	1,511,818	26,682,767	28,194,585	(1,619,458)
55803	Poquoson City Public Schools	50,903	29,051	242,702	(161,937)	-	(1,671)	48	159,096	2,527,779	2,686,875	(10,348)
55806	Fredericksburg City Schools	56,383	99,096	669,573	(342,542)	(49,964)	(4,550)	135	428,131	6,971,780	7,399,911	(747,529)
55807	Hampton City Schools	294,604	290,068	2,834,770	(2,123,617)	(13,178)	(19,887)	535	1,263,295	29,889,879	31,153,174	1,097,395
55813	Buchanan County School Board	792,373	118,158	1,106,858	(1,422,248)	(9,771)	(7,668)	177	577,879	11,651,355	12,229,234	6,990,647
55814	Jackson River Technical Center	-	-	-	-	-	-	-	-	-	-	-
55815	Northern Neck Reg Voc Ctr	1,897	2,342	23,269	-	-	(138)	5	27,375	236,066	263,441	(14,188)
55850	Three Rivers Soil and Water Conservation District	261,345	10,408	16,002	-	-	635	38	288,428	-	288,428	148,444
55851	Rapidan Service Authority	46,633	90,362	51,133	-	-	(41)	23	188,110	459,560	647,670	150,444
55852	Virginia Dare Soil and Water Conservation District	3,604	7,102	4,727	-	-	(10)	2	15,425	43,203	58,628	14,718
55853	Northern Neck Soil and Water Conservation District	5,765	15,538	21,249	-	-	(89)	7	42,470	207,196	249,666	57,986
55854	Orange County Broadband Authority	42,688	41,609	20,364	-	(20,035)	6	10	84,642	176,607	261,249	(156,498)
55855	Northern Virginia Soil and Water Conservation District	2,151	28,335	16,748	-	-	(57)	6	47,183	157,540	204,723	83,318
55856	Blue Ridge Resource Authority	20,797	17,162	45,874	(2,815)	(47,974)	(310)	9	32,743	487,596	520,339	(221,940)
55857	Peanut Soil and Water Conservation District	4,576	7,830	24,537	-	(8,389)	(135)	6	28,425	249,600	278,025	(15,342)
55858	Peumansend Creek Regional Jail Authority	819,693	205,027	503,036	(61,395)	(67,402)	(1,473)	179	1,397,665	4,693,583	6,091,248	(1,228,024)
55859	Williamsburg Area Transit Authority	126,428	118,163	258,123	(9,513)	(18,492)	(1,237)	72	473,544	2,554,747	3,028,291	(201,337)
55860	Middle Peninsula Juvenile Detention Commission	158,246	108,277	443,021	(75,129)	(26,452)	(2,465)	111	605,609	4,469,870	5,075,479	78,463
55861	Breaks Interstate Park Commission	31,588	13,759	63,547	(15,948)	-	(344)	16	92,618	636,804	729,422	(7,312)
55862	Crater Criminal Justice Training Academy	9,613	13,714	20,145	(1,324)	-	(86)	6	42,068	197,086	239,154	(74,938)
55863	Central Shenandoah Criminal Justice Training Academy	28,724	23,158	45,265	-	-	(188)	14	96,973	437,263	534,236	(104,720)
55864	New River Valley Emergency Communications Regional Authority	58,910	92,855	140,600	(4,980)	(24,206)	(663)	40	262,556	1,377,732	1,640,288	(316,272)
55865	Maury Service Authority	57,453	56,158	98,375	(20,742)	(30,233)	(554)	24	160,481	991,533	1,152,014	(361,524)
55866	Hampton Roads Transportation Accountability Commission	66,764	28,835	58,184	-	-	(188)	20	153,615	554,032	707,647	(131,539)
55867	Pamunkey Regional Library	110,603	79,901	608,386	(339,454)	-	(4,118)	123	455,441	6,311,004	6,766,445	96,634
55868	Northern Virginia Transportation Authority	117,904	90,818	153,485	(4,325)	-	(597)	49	357,334	1,481,834	1,839,168	(133,095)
55869	RSW Regional Jail Authority	650,342	276,588	965,492	(49,281)	(74,851)	(4,624)	269	1,763,935	9,506,301	11,270,236	(3,848,921)
55870	Bedford Regional Water Authority	299,595	209,904	804,112	(236,000)	(37,358)	(4,555)	197	1,035,895	8,120,061	9,155,956	143,633
55871	Portsmouth Redevelopment and Housing Authority	235,776	128,463	372,178	(170,994)	(29,820)	(2,019)	96	533,680	3,751,329	4,285,009	607,292
55872	Southwest Regional Recreation Authority	11,627	25,351	36,261	(2,335)	(19,486)	(215)	8	51,211	370,033	421,244	(229,797)
55873	Roanoke Redevelopment and Housing Authority	113,414	142,560	511,850	(92,814)	(123,567)	(3,056)	121	548,508	5,209,947	5,758,455	(1,149,327)



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
55874	Meherrin River Regional Jail Authority	466,042	258,021	1,324,808	(115,127)	(29,239)	(7,184)	339	1,897,660	13,319,152	15,216,812	(5,199,315)
55875	Woodway Water Authority	5,290	11,507	26,222	-	-	(133)	7	42,893	261,333	304,226	(53,639)
55876	BUV Authority	-	262,650	1,436,107	(275,904)	(30,691)	(9,102)	(1,767)	1,381,293	14,721,433	16,102,726	(3,837,415)
55877	Washington Metropolitan Area Transit Commission	-	25,314	118,728	-	-	(697)	28	143,373	1,202,842	1,346,215	(603,998)
55878	Mount Rogers Community Services Board	1,674,365	1,412,050	6,054,954	(2,488,526)	(277,055)	(37,525)	1,332	6,339,595	62,139,756	68,479,351	(1,240,943)
55879	Lonesome Pine Soil and Water Conservation District	4,839	2,870	10,614	-	-	(52)	3	18,274	104,540	122,814	23,201
55880	Big Sandy Soil and Water Conservation District	1,393	3,788	12,794	(309)	-	(71)	3	17,598	128,386	145,984	(74,186)
55881	Central Virginia Planning District Commission	24,030	70,743	524,923	(171,208)	(2,888)	(3,424)	111	442,287	5,415,026	5,857,313	(1,487,945)
55882	Middle Peninsula Planning District Commission	18,839	21,585	110,176	(32,184)	-	(685)	25	117,756	1,125,834	1,243,590	229,161
55883	Western Virginia Regional Jail Authority	925,805	457,136	3,007,281	(433,633)	(60,043)	(17,151)	733	3,880,128	30,354,171	34,234,299	(7,671,086)
55884	Halifax Service Authority	97,184	61,841	356,248	(212,873)	(2,121)	(2,269)	79	298,089	3,648,067	3,946,156	(236,766)
55886	Russell County PSA	40,773	36,560	129,608	(23,469)	-	(710)	33	182,795	1,305,586	1,488,381	(43,428)
55887	Piedmont Community Services	595,758	728,731	2,562,995	(737,038)	(105,994)	(15,179)	604	3,029,877	26,024,240	29,054,117	(3,081,656)
55888	Blue Ridge Behavioral Healthcare	113,869	831,549	3,550,167	(889,673)	(178,535)	(22,657)	(928)	3,403,792	36,460,916	39,864,708	(9,253,167)
55889	Skyline Soil and Water Conservation District	23,088	10,991	74,567	-	-	(404)	19	108,261	746,234	854,495	211,498
55890	Middle River Regional Jail Authority	903,642	458,050	2,804,992	(662,773)	(47,262)	(16,075)	686	3,441,260	28,424,474	31,865,734	(8,729,575)
55891	Tidewater Soil and Water Conservation District	6,140	7,192	27,661	-	-	(151)	7	40,849	276,819	317,668	3,569
55892	Big Stone Gap Redevelopment and Housing Authority	31,220	14,166	84,851	(61,719)	-	(575)	17	67,960	877,074	945,034	209,722
55893	Eastern Shore Soil and Water Conservation District	10,568	12,240	61,923	(9,814)	-	(362)	15	74,570	627,595	702,165	(3,420)
55894	Town of Boykins	-	3,080	18,459	-	-	(110)	4	21,433	187,544	208,977	(126,327)
55895	Town of Gordonsville	90,699	36,824	216,601	(117,737)	(10,608)	(1,370)	48	214,457	2,232,124	2,446,581	263,244
55896	Virginia Resources Authority	62,472	74,890	339,875	(51,766)	-	(1,968)	82	423,585	3,445,505	3,869,090	(444,433)
55897	Prince William County Service Authority	1,329,077	1,450,548	6,766,132	(2,526,016)	(117,981)	(41,958)	1,515	6,861,317	69,199,713	76,061,030	(3,634,683)
55898	Western Virginia Water Authority	558,191	697,713	2,486,333	(786,017)	(37,374)	(14,667)	589	2,904,768	25,304,962	28,209,730	315,063
55899	Shenandoah Valley Regional Airport Commission	69,505	40,694	285,956	(23,146)	-	(1,623)	70	371,456	2,891,085	3,262,541	729,438
55900	Alleghany Highlands Comm Svcs	182,153	193,922	1,143,245	(526,421)	(22,532)	(7,492)	240	963,115	11,829,252	12,792,367	(439,969)
55901	Brunswick Industrial Development Authority	10,834	6,567	55,754	(19,785)	-	(348)	13	53,035	572,749	625,784	(221,039)
55902	Northern Neck Essex Co Home	-	-	91,292	(60,134)	-	(648)	18	30,528	965,843	996,371	(233,102)
55904	Appalachian Juvenile Commission	207,735	135,687	714,884	(359,712)	-	(4,516)	156	694,234	7,333,393	8,027,627	1,370,822
55905	Goochland Powhatan Comm Svcs	56,847	217,031	1,144,057	(502,613)	(1,643)	(7,582)	237	906,334	11,834,927	12,741,261	(1,754,407)
55906	Suffolk Redevelopment and Housing Authority	-	43,944	615,724	(244,851)	(8,609)	(4,241)	121	402,088	6,414,428	6,816,516	(1,843,907)
55908	Lee Co Red- Housing Auth	46,070	17,159	184,471	(153,232)	(600)	(1,289)	36	92,615	1,940,289	2,032,904	525,609
55909	Henry County Public Service Authority	220,823	144,470	1,467,954	(800,838)	(4,851)	(10,061)	289	1,017,786	15,277,854	16,295,640	687,030
55910	Southside Planning Dist Comm	121,652	29,312	325,772	(211,830)	-	(2,168)	67	262,805	3,374,376	3,637,181	1,275,871
55911	Economic Development Authority of Henrico Co, Va	79,282	55,329	284,901	(266,072)	(2,856)	(1,986)	56	148,654	2,995,728	3,144,382	(133,057)
55912	Augusta County Public Service Auth	344,917	346,451	2,208,641	(1,244,555)	(51,384)	(14,930)	446	1,589,586	22,942,526	24,532,112	1,558,295
55914	Rappahannock Juvenile Center	206,957	223,641	1,193,016	(643,886)	(26,092)	(7,893)	248	945,994	12,334,102	13,280,096	883,053
55915	Cumberland Plateau Reg Housing	-	33,202	313,340	(131,239)	-	(2,136)	(43)	213,124	3,257,799	3,470,923	(393,527)
55918	Amherst County Service Auth	84,343	62,163	660,217	(359,768)	(4,767)	(4,517)	132	437,803	6,883,684	7,321,487	730,719
55919	Pepper's Ferry Reg Wastewater	174,895	72,016	440,108	(246,930)	-	(2,787)	96	437,398	4,516,952	4,954,350	1,281,927
55920	Rappahannock Regional Jail	1,685,309	807,085	6,229,671	(2,310,646)	(91,549)	(39,019)	1,381	6,282,232	63,810,989	70,093,221	(2,708,694)
55921	Thomas Jefferson Planning District Commission	-	38,889	253,575	(100,100)	-	(1,695)	52	190,721	2,626,957	2,817,678	(550,725)
55922	Piedmont Regional Jail Authority	772,476	220,335	1,904,789	(1,145,674)	(88,986)	(12,357)	405	1,650,988	19,679,882	21,330,870	920,567
55923	Nelson County Service Authority	-	51,364	494,023	(107,366)	-	(3,202)	105	434,924	5,088,052	5,522,976	(641,882)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	11,560	29,042	304,324	(74,852)	-	(1,957)	66	268,183	3,136,137	3,404,320	(240,619)
55925	Fauquier County Water and Sanitation Authority	156,388	195,271	1,102,233	(347,185)	(55,320)	(6,931)	244	1,044,700	11,298,035	12,342,735	(200,132)
55926	Scott County Soil and Water Conservation District	12,851	8,670	57,298	(7,731)	-	(333)	14	70,769	579,749	650,518	76,977
55927	New River Resource Authority	108,937	71,971	428,620	(105,285)	(17,408)	(2,560)	100	484,375	4,357,036	4,841,411	785,605
55928	Scott County Public Service Authority	140,134	71,383	361,816	(203,957)	-	(2,144)	87	367,319	3,677,990	4,045,309	344,979
55929	Greensville County Water and Sewer Authority	135,498	68,533	614,021	(189,423)	(1,292)	(3,802)	138	623,673	6,279,593	6,903,266	457,776
55930	Petersburg Redevelopment and Housing Authority	83,539	71,786	648,277	(298,199)	-	(4,316)	133	501,220	6,712,206	7,213,426	(45,956)
55931	Central Rappahannock Regional Library	478,615	246,012	2,245,581	(1,295,582)	(14,790)	(15,119)	455	1,645,172	23,347,907	24,993,079	2,400,892
55932	VA Coalfield Economic Dev Auth	36,207	19,230	193,680	(52,051)	-	(1,203)	44	195,907	1,985,590	2,181,497	233,933
55933	Central Virginia Regional Jail	883,081	348,560	2,233,073	(1,042,837)	(50,740)	(13,610)	510	2,358,037	22,799,305	25,157,342	(2,331,973)
55934	Thomas Jefferson Soil and Water Conservation District	35,696	39,993	109,947	(74,700)	-	(689)	24	110,271	1,127,205	1,237,476	62,775
55936	Commonwealth Regional Council	65,001	13,689	156,994	(78,456)	-	(1,007)	34	156,255	1,613,479	1,769,734	416,450
55937	Wythe-Grayson Regional Library	917	15,150	170,186	(67,748)	-	(1,158)	34	117,381	1,768,762	1,886,143	(328,959)
55938	Colonial Soil and Water Conservation District	29,150	19,637	84,587	(46,516)	-	(532)	19	86,345	867,112	953,457	5,726
55939	Rivanna Solid Waste Authority	46,682	61,510	301,822	(184,510)	-	(2,035)	(157)	223,312	3,131,980	3,355,292	(373,375)
55940	Monacan Soil and Water Conservation District	46,716	10,972	101,199	(38,111)	-	(579)	25	120,222	1,023,992	1,144,214	333,687
55941	Robert E. Lee Soil and Water Conservation District	4,760	6,246	54,880	(34,848)	-	(382)	11	30,667	574,478	605,145	(83,897)
55942	Tri-County-City Soil and Water Conservation Dist.	7,032	8,344	64,243	(41,959)	-	(446)	13	37,227	671,545	708,772	(106,872)
55944	Central Virginia Waste Management Authority	56,973	34,480	249,328	(83,264)	(4,767)	(1,560)	55	251,245	2,553,411	2,804,656	107,237



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP					
55945	Lonesome Pine Regional Library	68,049	35,954	614,170	(312,927)	-	(4,212)	122	401,156	6,393,401	6,794,557	(312,870)		
55946	Virginia Peninsulas Public Service Authority	49,931	86,162	710,216	(256,936)	(7,784)	(4,685)	147	577,051	7,339,735	7,916,786	(501,095)		
55947	Tidewater Youth Services Commission	88,180	122,755	1,341,115	(657,263)	(67,697)	(9,274)	262	818,078	14,002,215	14,820,293	(2,320,710)		
55948	Virginia Highlands Airport Authority	-	16,701	79,672	(25,316)	-	(513)	17	70,561	821,481	892,042	(43,392)		
55949	Western Tidewater Regional Jail	1,220,626	354,698	3,771,116	(2,513,380)	(65,987)	(25,488)	761	2,742,346	39,284,163	42,026,509	(607,142)		
55950	Scott County Redevelopment and Housing Authority	102,437	17,501	137,193	(138,588)	-	(919)	28	117,652	1,419,172	1,536,824	560,561		
55951	Handley Regional Library	37,469	41,771	387,127	(139,227)	-	(2,529)	82	324,693	4,000,780	4,325,473	(418,882)		
55952	Northern Neck Regional Jail	303,527	239,620	1,799,259	(1,221,314)	(52,233)	(12,112)	373	1,057,120	18,816,029	19,873,149	(3,096,476)		
55953	Montgomery Regional Solid Waste Authority	25,840	34,495	316,380	(91,471)	-	(2,035)	68	283,277	3,255,629	3,538,906	(68,748)		
55954	Potomac and Rappahannock Transportation Commission	564,407	522,161	2,693,946	(921,399)	(25,337)	(16,680)	603	2,817,701	27,552,413	30,370,114	(480,189)		
55955	Giles County Public Service Authority	30,986	35,641	207,880	(178,292)	-	(1,440)	41	94,816	2,190,582	2,285,398	(155,513)		
55956	South Central Wastewater Authority	112,029	90,875	618,164	(407,191)	-	(4,216)	124	409,785	6,435,360	6,845,145	501,329		
55957	Wise County Redevelopment and Housing Authority	65,873	30,378	504,961	(434,811)	-	(3,589)	98	162,910	5,346,578	5,509,488	626,639		
55958	Prince William Soil and Water Conservation District	-	7,114	68,152	(16,059)	-	(441)	15	58,781	702,852	761,633	(387,239)		
55959	Hampton Roads Regional Jail	1,033,707	303,665	5,600,110	(3,760,832)	(113,406)	(38,633)	983	3,025,594	58,547,912	61,573,506	2,792,871		
55960	Castlewood Water and Sewage Authority	-	-	76,354	(49,833)	(5,490)	(544)	15	20,502	810,527	831,029	(141,171)		
55961	Pamunkey Regional Jail	1,087,061	348,096	2,910,129	(1,070,657)	(99,398)	(18,064)	649	3,157,816	29,726,883	32,884,699	(300,120)		
55962	Charlottesville-Albemarle Airport Authority	295,236	140,117	707,580	(472,781)	(12,039)	(4,534)	152	653,731	7,276,665	7,930,396	2,373,032		
55963	Virginia Peninsula Regional Jail	274,083	239,209	2,270,417	(822,015)	(140,448)	(15,047)	470	1,806,669	23,539,096	25,345,765	(6,954,138)		
55964	Virginia Biotechnology Research Partnership Authority	-	30,197	246,993	(190,194)	-	(1,751)	(101)	85,144	2,615,489	2,700,633	(74,113)		
55966	Blue Ridge Regional Jail Authority	2,207,660	848,722	6,576,496	(3,317,597)	(164,547)	(41,827)	1,434	6,110,341	67,783,203	73,893,544	(4,204,323)		
55967	Massanutten Regional Library	18,773	40,554	319,301	(225,019)	(3,145)	(2,247)	63	148,280	3,375,981	3,524,261	(413,911)		
55968	Albemarle-Charlottesville Regional Jail	1,087,222	403,828	3,562,525	(1,810,461)	(85,807)	(22,911)	766	3,135,162	36,656,430	39,791,592	2,087,323		
55969	Culpeper Soil and Water Conservation District	18,243	31,745	154,826	(15,309)	-	(905)	37	188,637	1,567,524	1,756,161	(152,725)		
55970	New River Valley Regional Jail	705,202	453,465	3,785,540	(1,262,238)	(184,598)	(24,101)	824	3,474,094	38,927,600	42,401,694	(9,564,192)		
55971	Sussex Service Authority	15,510	49,458	379,548	(66,637)	(1,515)	(2,374)	85	374,075	3,892,191	4,266,266	(1,035,942)		
55972	Big Walker Soil and Water Conservation District	12,893	7,882	37,536	-	-	(197)	10	58,124	375,282	433,406	155,392		
55973	Peter Francisco Soil and Water Conservation District	8,924	7,725	40,721	-	-	(225)	10	57,155	409,028	466,183	75,462		
55974	Peak of Otter Soil and Water Conservation District	-	3,153	18,176	-	-	(108)	4	21,225	184,648	205,873	(129,180)		
55975	New River Soil and Water Conservation District	13,388	7,581	46,645	-	-	(253)	12	67,373	466,989	534,362	191,749		
55977	Southside Regional Jail	445,636	133,983	1,067,282	(401,942)	(84,456)	(6,507)	244	1,154,240	10,899,041	12,053,281	77,502		
55978	Evergreen Soil and Water Conservation District	8,622	5,851	28,966	-	-	(156)	7	43,290	289,477	332,767	75,278		
55979	Roanoke Higher Education Authority	44,958	59,786	322,047	(76,562)	(7,208)	(1,982)	73	341,112	3,288,489	3,629,601	(399,708)		
55981	John Marshall Soil and Water Conservation District	26,148	16,371	110,753	(28,944)	-	(666)	26	123,688	1,127,089	1,250,777	(118,618)		
55982	Daniel Boone Soil and Water Conservation District	9,092	8,599	37,575	-	-	(202)	10	55,074	375,681	430,755	107,227		
55983	Southside Behavioral Health	242,364	386,592	2,451,108	(1,267,747)	(90,594)	(16,467)	502	1,705,758	25,466,358	27,172,116	(3,055,049)		
55984	Northern Shenandoah Valley Regional Commission	39,679	41,964	182,636	(81,391)	-	(1,145)	41	181,784	1,873,841	2,055,625	(8,828)		
55985	Tazewell Soil and Water Conservation District	7,686	5,248	24,305	(11,021)	-	(149)	6	26,075	248,296	274,371	(12,834)		
55987	Richmond Regional Planning District Commission	200,188	102,537	464,136	(288,938)	-	(2,901)	103	475,125	4,771,724	5,246,849	235,764		
55988	Henricopolis Soil and Water Conservation District	2,557	8,139	33,326	(13,048)	-	(208)	7	30,773	341,468	372,241	(59,815)		
55989	Piedmont Regional Juvenile Detention Center	13,305	34,694	221,256	(14,348)	(3,891)	(1,322)	52	249,746	2,252,937	2,502,683	(428,660)		
55990	Roanoke River Service Authority	11,197	20,365	97,486	(20,236)	-	(588)	23	108,247	995,074	1,103,321	88,185		
55991	Lee County Public Service Authority	14,363	37,445	144,514	(18,024)	(32,830)	(850)	35	144,653	1,480,598	1,625,251	(390,070)		
55992	Blue Ridge Juvenile Detention Center	98,545	103,660	462,087	(139,770)	(30,660)	(2,767)	108	491,203	4,717,665	5,208,868	24,612		
55993	Ferrum Water and Sewage Authority	4,397	6,344	52,140	(13,703)	-	(330)	11	48,859	536,125	584,984	(4,485)		
55994	Wise County Public Service Authority	30,920	80,879	302,403	(50,723)	(7,469)	(1,815)	70	354,265	3,072,776	3,427,041	(391,699)		
55995	Holston River Soil and Water Conservation District	1,581	9,945	57,940	(4,602)	-	(352)	13	64,525	590,174	654,699	(23,857)		
55996	New River Valley Community Services	232,343	1,552,915	6,448,794	(1,546,515)	(302,008)	(40,404)	1,432	6,346,557	66,124,663	72,471,220	(12,469,132)		
55997	Institute For Advanced Learning and Research	226,084	276,077	513,593	(119,820)	(44,188)	(2,580)	139	849,305	5,077,369	5,926,674	(1,277,028)		
55998	Southwest VA Regional Jail	2,161,891	997,051	5,530,704	(1,392,172)	(359,394)	(31,740)	1,346	6,907,686	55,874,185	62,781,871	(9,022,391)		
55999	Clinch Valley Soil and Water Conservation District	-	7,428	30,701	(10,594)	-	(197)	7	27,345	316,000	343,345	(104,271)		
Total Political Subdivisions		814,134,037	329,309,001	2,639,597,522	(1,531,980,829)	(41,948,227)	(17,266,822)	409,102	2,192,253,784	27,308,037,669	29,500,291,453	2,424,112,206		

