

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018	LESS: FY 2018	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Employer Contributions	Calculated	Actual	Difference
			Total	Total	Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows		6/30/2019 Net Pension Liability	6/30/2019 Net Pension Liability	
<b>VRS Political Subdivision Plans Total</b>		2,194,911,952	859,199,874	530,125,788	410,857,629	17,678,830	127,263,149	124,831,771	497,009,984	230,070,231	626,923,150	499,292,259	2,947,729,307	2,947,729,307	—
55100	Accomack County	168,723	2,466,852	1,696,148	1,222,967	28,511	90,060	317,757	1,182,767	685,563	1,026,024	897,263	1,912,737	1,912,737	—
55101	Albemarle County	28,258,486	6,041,945	4,607,764	3,171,035	161,637	334,700	1,620,108	4,424,768	1,755,895	6,833,711	5,249,888	35,409,889	35,409,889	—
55102	Alleghany County	4,815,128	1,659,502	859,266	669,754	40,125	469,326	86,275	835,047	380,185	711,925	869,746	5,579,845	5,579,845	—
55103	Amelia County	(889,707)	1,060,046	339,196	321,459	10,188	167,444	138,111	317,491	179,406	78,814	259,611	(213,737)	(213,737)	—
55104	Amherst County	2,505,903	1,411,051	923,322	831,475	—	82,960	—	850,114	467,985	1,229,699	839,756	3,787,239	3,787,239	—
55105	Appomattox County	3,972,166	1,085,807	490,624	437,848	16,587	192,753	283,596	500,360	255,133	734,263	548,381	5,145,132	5,145,132	—
55107	Augusta County	7,696,431	3,727,182	1,902,977	1,739,551	33,558	252,878	213,540	2,073,995	987,465	2,267,405	2,003,652	11,033,402	11,033,402	—
55108	Bath County	1,927,321	755,666	313,731	253,700	20,887	209,366	51,488	314,391	145,977	358,079	318,691	2,436,547	2,436,547	—
55109	Bedford County	3,364,082	2,773,547	3,414,942	1,384,413	56,371	55,506	1,340,390	1,642,554	776,489	2,473,069	1,400,026	6,058,873	6,058,873	—
55110	Bland County	1,484,800	494,562	201,118	160,796	—	104,845	178,711	235,066	90,115	310,839	293,044	2,034,290	2,034,290	—
55111	Botetourt County	533,986	3,504,889	1,033,750	987,662	65,265	1,633,693	—	1,143,894	530,505	376,384	1,038,353	1,330,935	1,330,935	—
55112	Brunswick County	3,043,208	1,116,153	471,375	380,458	4,488	247,146	318,581	537,200	206,455	611,708	582,420	4,147,418	4,147,418	—
55113	Buchanan County	12,823,397	2,101,346	1,332,406	901,253	56,627	337,232	689,469	1,280,880	510,319	2,211,081	1,366,856	15,622,118	15,622,118	—
55114	Buckingham County	611,241	1,044,137	384,216	369,742	78,243	88,786	33,795	400,614	198,371	214,326	338,487	1,243,010	1,243,010	—
55115	Campbell County	5,467,995	2,921,233	1,410,553	1,313,488	29,767	396,053	—	1,496,187	724,445	1,414,978	1,439,426	7,435,551	7,435,551	—
55116	Caroline County	(2,461,436)	3,571,284	1,089,978	1,066,426	14,702	638,015	—	998,919	564,373	(192,909)	1,394,668	(1,723,558)	(1,723,558)	—
55117	Carroll County	5,271,991	1,503,501	819,944	632,245	40,843	277,489	352,175	815,573	353,379	1,153,014	780,075	6,899,037	6,899,037	—
55118	Charles City County	1,343,632	862,821	329,372	300,224	—	127,342	569	283,375	170,666	183,528	297,286	1,790,367	1,790,367	—
55119	Charlotte County	924,380	1,143,806	495,757	476,514	16,366	419,511	—	517,932	269,476	269,753	413,711	1,303,488	1,303,488	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55120	Chesterfield County	154,341,081	38,016,041	21,133,067	18,624,278	—	6,494,812	—	25,250,431	10,422,108	30,200,823	25,567,311	186,411,016	186,411,016	—
55121	Clarke County	1,134,123	947,366	436,397	412,825	—	364,667	—	404,524	223,844	307,468	404,706	1,398,730	1,398,730	—
55122	Craig County	136,834	263,173	173,434	154,946	—	52,045	—	122,936	88,738	231,620	196,475	266,401	266,401	—
55123	Culpeper County	5,757,436	2,077,007	1,875,059	1,160,373	43,359	73,913	403,367	1,577,441	628,356	2,467,020	1,791,823	7,966,100	7,966,100	—
55124	Cumberland County	861,080	622,229	305,002	265,458	—	88,344	137,505	320,068	146,107	398,557	270,220	1,556,522	1,556,522	—
55125	Dickenson County	4,584,069	1,004,154	867,580	598,455	43,820	6,676	694,891	774,715	337,632	1,250,353	671,068	6,458,215	6,458,215	—
55126	Dinwiddie County	1,665,826	1,443,311	936,251	725,381	—	431,305	93,511	830,681	395,006	897,512	928,477	2,304,433	2,304,433	—
55128	Essex County	(578,179)	894,806	354,132	334,713	5,142	149,642	12,708	309,549	186,882	239,724	313,261	(91,400)	(91,400)	—
55130	Fauquier County	6,298,490	4,073,791	3,089,908	2,369,129	101,108	—	391,728	3,128,749	1,240,331	4,277,337	3,382,111	10,468,170	10,468,170	—
55131	Floyd County	2,631,395	614,373	1,088,202	312,501	3,299	—	519,932	404,070	172,652	993,761	469,053	3,463,128	3,463,128	—
55132	Fluvanna County	378,804	832,376	607,751	458,217	—	—	232,644	465,752	253,155	841,620	559,085	1,379,298	1,379,298	—
55133	Franklin County	2,232,957	2,758,684	1,366,426	1,259,598	43,512	168,424	—	1,385,933	706,368	1,093,245	1,261,119	4,078,108	4,078,108	—
55134	Frederick County	16,520,195	5,750,625	6,067,958	2,887,725	446,351	407,939	2,688,815	4,430,509	1,521,222	6,455,720	4,812,011	22,745,102	22,745,102	—
55135	Giles County	2,808,575	857,121	511,517	464,952	8,799	111,401	—	543,122	268,105	834,693	622,418	3,592,529	3,592,529	—
55136	Gloucester County	3,653,075	2,555,776	1,339,213	1,263,205	—	186,791	262,679	1,404,038	685,671	1,673,747	1,447,269	5,998,508	5,998,508	—
55137	Goochland County	752,050	1,315,843	941,403	659,436	50,967	432,981	151,120	822,262	347,536	1,013,708	1,044,355	1,273,377	1,273,377	—
55138	Grayson County	4,514,630	1,070,236	425,806	380,955	577	246,826	398,454	453,160	213,907	829,327	659,578	5,765,972	5,765,972	—
55139	Greene County	292,845	1,111,103	614,429	413,205	58,006	176,768	38,911	457,269	223,011	435,038	450,129	845,640	845,640	—
55140	Greensville County	534,767	873,731	522,410	454,666	—	334,441	—	448,532	255,847	371,433	368,227	804,566	804,566	—
55141	Halifax County	635,224	1,408,061	912,560	795,361	7,554	15,527	141,693	770,334	456,007	886,443	521,824	2,044,936	2,044,936	—
55142	Hanover County	11,087,069	10,585,498	5,155,230	4,891,439	294,068	1,140,399	263,672	6,636,393	2,553,410	6,348,878	5,650,320	20,343,464	20,343,464	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55143	Henrico County	192,224,250	49,518,962	29,164,999	24,874,628	—	10,575,377	—	32,154,065	14,084,777	40,126,543	33,544,492	229,949,101	229,949,101	—
55144	Henry County	7,894,740	2,383,997	2,811,542	1,545,154	19,194	—	974,212	1,782,362	874,278	3,254,180	1,822,437	10,965,442	10,965,442	—
55145	Highland County	905,390	246,829	200,483	126,647	—	173,172	11,943	127,520	71,764	186,532	161,912	887,764	887,764	—
55146	Isle of Wight County	3,105,266	1,466,920	1,486,055	882,078	3,426	—	183,340	999,810	487,348	1,968,468	1,306,667	4,532,926	4,532,926	—
55147	James City County	12,492,414	6,961,491	3,719,960	3,437,175	242,497	425,583	913,809	4,256,521	1,811,697	8,356,817	3,662,166	23,305,368	23,305,368	—
55148	King George County	1,598,126	1,363,816	1,539,550	720,923	87,643	176,289	452,053	907,210	381,805	1,264,946	869,007	2,574,544	2,574,544	—
55149	King & Queen County	(146,901)	439,364	238,438	219,726	—	8,723	27,737	189,921	123,620	280,910	203,333	244,431	244,431	—
55150	King William County	596,643	560,209	530,641	326,845	—	—	210,109	331,667	177,031	645,481	370,865	1,292,789	1,292,789	—
55151	Lancaster County	2,458,574	937,050	871,635	414,491	1,071	31,983	379,642	416,776	225,796	805,670	576,229	3,328,099	3,328,099	—
55152	Lee County	2,076,673	1,505,881	724,239	537,640	—	354,713	47,435	578,288	303,156	517,089	431,908	2,980,022	2,980,022	—
55153	Loudoun County	59,868,574	24,680,220	14,828,783	13,642,968	290,085	2,540,962	5,726,612	21,152,416	7,276,198	26,327,540	22,340,603	91,388,159	91,388,159	—
55154	Louisa County	(529,614)	1,578,759	1,482,793	776,189	34,393	548,469	386,744	860,433	420,470	1,015,286	931,768	(41,534)	(41,534)	—
55155	Lunenburg County	1,443,315	601,889	259,375	233,814	—	86,907	87,804	199,245	136,046	313,019	237,526	1,963,696	1,963,696	—
55156	Madison County	39,170	981,548	443,210	352,899	8,328	233,739	160,874	416,080	196,814	442,065	407,989	790,386	790,386	—
55157	Mathews County	851,829	499,762	266,593	243,675	—	396,746	—	209,069	133,182	77,120	312,617	551,331	551,331	—
55158	Mecklenburg County	2,611,423	1,901,656	1,092,366	878,503	41,446	48,822	592,885	1,007,773	500,514	1,000,149	780,573	4,772,690	4,772,690	—
55159	Middlesex County	(1,555,278)	552,017	259,637	243,865	—	66,173	109,731	195,828	133,217	190,923	118,251	(1,061,488)	(1,061,488)	—
55160	Montgomery County	9,383,115	3,998,352	1,707,786	1,616,589	21,846	557,510	968,867	1,904,238	884,680	2,332,002	1,916,017	13,651,506	13,651,506	—
55162	Nelson County	1,390,382	893,123	502,448	363,401	6,779	125,624	356,861	351,721	213,019	630,232	397,658	2,439,428	2,439,428	—
55163	New Kent County	1,889,222	864,627	1,000,610	542,146	25,319	211,296	215,669	729,237	286,581	1,272,635	913,743	2,564,857	2,564,857	—
55165	Northampton County	(81,721)	1,905,350	724,665	676,247	45,424	298,328	103,299	732,279	373,496	394,229	718,548	963,720	963,720	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018	LESS: FY 2018	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference	
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Inflows Expected vs Actual Experience	Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense				LESS: FY 2019 Employer Contributions
55166	Northumberland County	1,312,568	651,195	518,663	349,469	18,231	40,081	277,821	408,327	195,878	635,107	400,802	2,153,650	2,153,650	—
55167	Nottoway County	(2,229,485)	957,463	394,829	358,335	—	207,415	—	274,791	203,982	(186,731)	25,696	(1,966,255)	(1,966,255)	—
55168	Orange County	2,409,328	1,072,760	728,418	696,786	3,104	654,947	—	831,854	377,922	1,036,234	984,987	2,659,856	2,659,856	—
55169	Page County	2,120,394	1,513,690	837,219	569,565	5,282	286,921	82,580	700,172	320,905	842,275	773,686	3,107,343	3,107,343	—
55170	Patrick County	3,308,584	810,623	1,206,577	454,657	29,946	36,127	928,061	628,435	247,595	1,281,142	746,600	4,730,533	4,730,533	—
55171	Pittsylvania County	5,387,683	2,198,642	1,770,961	1,320,988	26,971	24,751	661,999	1,431,381	748,983	2,290,530	1,356,116	8,219,431	8,219,431	—
55172	Powhatan County	2,489,735	1,233,051	1,110,123	403,215	88,548	540,594	494,930	672,720	197,458	950,334	909,590	2,986,158	2,986,158	—
55173	Prince Edward County	1,012,578	1,273,653	487,993	458,498	—	211,894	30,073	451,336	254,284	350,021	406,538	1,807,022	1,807,022	—
55174	Prince George County	10,154,131	2,717,562	1,143,358	1,080,990	12	946,557	—	1,352,639	590,349	1,593,772	1,902,865	11,334,671	11,334,671	—
55176	Prince William County	159,702,400	40,704,703	25,692,265	22,726,055	—	4,472,206	6,038,289	32,671,749	12,472,746	44,171,865	35,323,118	207,548,108	207,548,108	—
55177	Pulaski County	3,524,476	2,208,908	1,148,471	1,052,489	15,177	277,953	169,584	1,141,035	601,866	1,393,942	1,074,574	5,471,147	5,471,147	—
55178	Rappahannock County	2,011,743	483,442	512,866	282,259	—	89,891	62,330	287,952	152,689	612,897	470,051	2,255,986	2,255,986	—
55179	Richmond County	181,436	921,292	304,829	274,320	—	235,970	85,597	262,714	155,949	235,529	293,415	733,983	733,983	—
55180	Roanoke County	33,737,858	8,912,113	4,971,654	4,441,353	89,738	1,269,885	952,874	5,525,430	2,497,160	8,141,884	5,798,960	43,195,729	43,195,729	—
55181	Rockbridge County	3,639,380	1,324,962	696,830	656,189	24,203	79,244	460,490	763,284	368,405	1,246,325	900,403	5,445,977	5,445,977	—
55182	Rockingham County	11,384,384	3,659,932	2,555,299	1,964,706	237,158	83,894	1,283,597	2,685,237	1,064,691	4,038,958	2,716,908	16,558,834	16,558,834	—
55183	Russell County	4,443,758	1,429,881	698,552	565,704	—	132,296	326,102	638,250	330,656	897,898	688,158	5,981,835	5,981,835	—
55184	Scott County	4,912,334	1,181,216	685,127	511,194	4,546	153,280	507,059	676,773	291,984	928,884	697,098	6,447,005	6,447,005	—
55185	Shenandoah County	2,961,072	2,299,682	1,007,841	951,639	31,175	516,438	—	1,190,392	524,615	1,000,250	1,238,866	4,230,052	4,230,052	—
55186	Smyth County	2,952,833	2,432,911	910,160	833,702	16,548	225,181	69,383	871,306	472,322	304,043	606,587	4,510,620	4,510,620	—
55187	Southampton County	4,948,627	1,302,260	1,041,934	769,919	—	190,784	101,486	807,655	431,421	1,266,002	920,235	5,934,579	5,934,579	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018	LESS: FY 2018	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Inflows Expected vs Actual Experience	Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense				
55188	Spotsylvania County	13,770,634	5,855,540	5,271,812	3,311,702	477,633	28,054	3,506,530	5,072,084	1,741,494	6,916,486	4,991,625	22,781,942	22,781,942	—
55189	Stafford County	19,453,816	7,601,724	4,008,944	3,629,483	301,532	863,991	452,477	5,201,875	1,942,155	9,018,867	5,340,346	29,526,618	29,526,618	—
55190	Surry County	1,331,134	583,914	784,434	366,138	—	1,344	295,888	405,862	214,712	591,947	337,827	1,933,714	1,933,714	—
55191	Sussex County	(2,400,960)	2,353,692	563,967	541,036	29,167	846,663	—	434,267	295,588	(553,507)	329,829	(2,181,582)	(2,181,582)	—
55192	Tazewell County	7,423,527	1,848,975	1,263,115	1,036,362	16,465	130,963	111,585	1,156,224	580,143	1,872,716	1,180,627	9,365,638	9,365,638	—
55193	Warren County	1,924,696	1,562,633	1,005,794	834,101	23,341	108,844	718,430	1,026,758	466,051	1,556,192	976,942	4,305,738	4,305,738	—
55195	Washington County	4,355,003	2,534,887	965,865	882,597	12,974	467,072	933,788	1,001,850	504,848	1,247,328	1,003,894	7,245,302	7,245,302	—
55196	Westmoreland County	1,665,037	999,673	916,956	493,718	—	22,885	280,501	524,163	265,634	760,779	588,834	2,473,394	2,473,394	—
55197	Wise County	9,252,131	2,290,339	1,704,617	1,011,006	18,955	273,045	269,706	1,226,196	599,328	1,684,457	1,192,800	11,121,734	11,121,734	—
55198	Wythe County	2,010,643	1,142,141	928,671	691,561	—	—	209,940	642,046	393,868	1,090,416	529,494	3,339,328	3,339,328	—
55199	York County	18,104,915	7,047,241	5,196,124	3,936,354	141,461	108,733	2,757,412	4,601,872	2,182,304	6,753,631	4,260,368	27,804,335	27,804,335	—
55200	City of Alexandria	66,906,959	19,893,710	12,676,788	10,868,411	130,700	1,133,400	6,044,837	13,586,795	6,207,013	16,162,586	9,883,188	94,109,413	94,109,413	—
55201	City of Bristol	20,249,480	4,388,138	2,329,256	1,957,798	—	858,355	—	1,828,812	1,155,360	2,976,807	2,266,023	23,187,165	23,187,165	—
55202	City of Buena Vista	3,143,643	570,027	641,333	336,975	10,167	—	331,752	399,787	195,618	920,007	499,822	4,072,537	4,072,537	—
55203	Town of St Paul	706,935	92,303	198,619	47,523	3,778	609	92,064	67,235	25,911	161,621	77,130	818,410	818,410	—
55204	City of Clifton Forge	690,787	343,881	201,433	186,965	—	—	116,322	121,234	105,697	441,602	157,111	1,274,014	1,274,014	—
55205	City of Danville	1,767,578	1,078,103	554,479	506,363	17,780	224,889	—	487,280	288,446	508,342	589,705	2,236,533	2,236,533	—
55206	City of Fredericksburg	20,905,690	4,384,128	3,813,508	2,284,724	12,981	194,030	1,812,480	2,592,005	1,322,831	5,037,252	2,993,493	26,755,650	26,755,650	—
55207	City of Hampton	120,115,368	19,000,582	11,949,752	9,687,801	—	3,331,277	—	12,346,535	5,667,733	19,296,535	14,178,118	137,279,805	137,279,805	—
55208	City of Harrisonburg	22,394,787	6,030,681	3,762,584	2,644,021	310,629	862,195	681,583	3,631,404	1,450,383	4,477,310	3,514,331	27,572,388	27,572,388	—
55209	City of Hopewell	16,878,552	4,673,609	2,234,840	1,950,976	8	994,525	—	2,093,594	1,146,256	2,335,302	2,504,882	19,442,082	19,442,082	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55210	City of Lynchburg	97,257,448	11,954,886	7,370,008	5,589,606	—	3,284,610	56,678	8,080,806	3,294,393	12,108,385	10,150,416	106,357,956	106,357,956	—
55211	Town of Crewe	(556,145)	405,396	96,193	65,365	—	150,897	25,780	63,208	35,317	(79,887)	2,794	(421,580)	(421,580)	—
55212	City of Norfolk	3,143,580	4,795,854	2,181,807	2,073,810	188,046	1,050,200	—	2,520,987	1,138,277	2,475,577	2,538,585	6,041,827	6,041,827	—
55213	City of Petersburg	11,292,997	8,059,326	3,881,649	3,306,028	—	—	805,884	2,259,236	1,970,284	3,214,229	2,961,589	17,452,690	17,452,690	—
55214	City of Portsmouth	18,598,395	16,538,670	7,089,516	6,443,689	—	2,837,374	—	6,995,553	3,623,528	7,193,372	7,340,220	29,238,719	29,238,719	—
55215	City of Radford	6,322,340	2,046,534	1,277,536	985,880	40,071	265,181	128,947	1,170,533	557,338	1,378,123	1,071,431	7,963,716	7,963,716	—
55216	City of Richmond	8,346,064	5,384,173	2,646,585	2,433,152	64,511	293,954	357,660	2,541,134	1,391,054	3,346,908	2,948,781	12,980,010	12,980,010	—
55217	City of Roanoke	7,820,259	2,132,133	1,624,510	1,192,526	38,767	641,256	203,341	1,470,062	681,737	1,914,784	1,490,872	9,234,385	9,234,385	—
55218	Town of Craigsville	183,858	38,645	13,790	7,384	740	19,198	4,138	14,861	3,535	12,112	18,625	197,412	197,412	—
55219	City of Staunton	16,210,288	2,865,956	1,378,219	1,288,798	7,960	212,880	633,492	1,559,359	727,320	2,451,825	1,952,366	19,608,017	19,608,017	—
55220	City of Suffolk	38,796,196	10,138,150	11,108,207	5,204,979	180,393	749,032	4,057,372	7,392,354	2,896,491	11,037,780	7,031,636	50,044,096	50,044,096	—
55221	City of Williamsburg	9,849,935	2,282,095	1,370,385	1,255,128	—	461,361	—	1,193,835	726,308	1,809,804	1,453,252	11,321,851	11,321,851	—
55222	City of Winchester	7,930,078	4,270,320	2,078,413	1,977,883	158,626	424,706	634,243	2,522,115	1,067,486	2,764,603	2,313,005	12,236,212	12,236,212	—
55223	City of Martinsville	20,182,522	2,762,531	1,920,616	1,680,604	—	43,067	1,359,572	1,764,122	984,541	4,075,064	2,192,819	25,291,246	25,291,246	—
55224	City of Falls Church	(1,213,159)	412,213	124,902	116,448	—	68,844	—	55,526	65,701	(134,393)	11,660	(1,135,966)	(1,135,966)	—
55225	City of Colonial Heights	10,291,649	3,691,557	1,425,828	1,339,970	13,049	1,467,570	—	1,597,501	744,421	1,275,490	1,750,448	11,603,753	11,603,753	—
55226	Town of Front Royal	6,331,329	1,224,707	754,968	674,923	10,271	12,382	248,364	790,139	386,546	1,339,886	952,791	7,915,636	7,915,636	—
55227	Town of Boyce	(55,795)	2,210	1,553	1,494	—	—	—	—	789	(5,015)	—	(60,858)	(60,858)	—
55228	Town of Middletown	(158,714)	71,949	27,144	14,867	2,095	13,137	16,317	17,724	7,946	27,250	9,884	(84,655)	(84,655)	—
55229	Town of Chillhowie	469,460	272,922	67,668	64,123	2,388	85,615	—	82,583	35,727	31,126	104,691	567,333	567,333	—
55230	City of Covington	4,602,282	869,984	517,327	434,428	20,378	180,862	25,148	474,514	250,706	608,739	497,259	5,181,119	5,181,119	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55231	Town of Floyd	82,265	12,899	22,344	6,989	1,051	401	23,419	8,297	3,994	24,537	9,934	114,692	114,692	—
55232	City of Franklin	4,913,319	1,449,716	776,764	703,446	2,741	1,036,775	—	693,569	397,658	645,448	918,357	4,661,627	4,661,627	—
55233	City of Chesapeake	128,523,356	30,772,401	23,435,090	16,775,475	—	2,711,393	4,808,070	21,594,665	9,587,294	34,021,123	23,141,407	163,243,544	163,243,544	—
55234	City of Virginia Beach	347,547,586	53,938,226	45,175,231	34,169,697	—	—	6,859,836	46,921,034	19,713,947	69,419,966	47,363,487	417,692,180	417,692,180	—
55235	City of Norton	199,442	975,479	431,555	352,011	6,262	536,243	—	378,837	199,993	109,961	231,118	306,523	306,523	—
55236	City of Manassas Park	1,858,002	1,397,577	781,988	724,897	12,537	72,643	42,480	881,660	403,261	1,128,577	781,421	3,338,071	3,338,071	—
55237	Town of Exmore	(461,983)	73,896	43,940	32,600	511	46,940	3,142	31,037	16,949	13,503	39,583	(487,030)	(487,030)	—
55238	Town of Pound	265,787	40,208	106,920	27,157	—	18,121	12,346	21,084	15,909	104,960	39,013	269,083	269,083	—
55239	Town of Grottoes	392,997	82,693	137,105	42,374	633	22,424	50,109	60,813	22,696	147,248	92,410	461,610	461,610	—
55240	Town of Onley	3,605	12,417	12,329	5,743	—	75,295	2,131	9,184	2,263	(3,966)	48,119	(115,852)	(115,852)	—
55241	Town of West Point	(212,954)	191,626	145,112	92,584	1,040	—	155,130	120,201	47,118	215,273	81,516	196,142	196,142	—
55242	Town of South Hill	3,481,341	733,999	566,171	194,907	73,469	114,380	752,382	322,026	101,415	668,497	456,672	4,654,061	4,654,061	—
55243	Town of Rural Retreat	39,908	120,602	35,674	13,201	—	61,456	11,308	17,246	7,896	3,507	23,811	66,325	66,325	—
55244	Town of Dillwyn	(8,015)	548	385	371	—	—	—	—	195	199	—	(7,829)	(7,829)	—
55245	Town of Scottsville	88,160	20,130	36,388	8,770	4,037	—	21,772	10,845	4,584	39,836	22,370	113,762	113,762	—
55246	Town of Burkeville	(66,146)	14,279	5,507	5,648	—	4,828	—	2,105	2,802	(4,814)	6,299	(74,056)	(74,056)	—
55247	Town of Madison	(29,843)	6,651	1,176	982	—	14,512	—	334	550	(5,191)	1,840	(46,009)	(46,009)	—
55248	Town of Pennington Gap	(201,975)	63,281	24,610	23,114	6,438	9,673	48,196	28,812	11,167	24,188	19,794	(109,960)	(109,960)	—
55249	Town of La Crosse	(135,800)	12,983	13,856	8,163	—	111	24,719	6,606	4,435	16,133	1,192	(94,246)	(94,246)	—
55250	Town of Rich Creek	(28,948)	32,466	44,899	7,941	1,797	47,074	21,489	9,892	4,089	11,761	15,704	(66,666)	(66,666)	—
55251	Town of White Stone	—	7	5	4	—	—	—	—	1	1	—	—	—	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55252	Town of Windsor	(34,745)	62,453	71,827	19,508	11,974	779	36,151	32,515	9,423	28,417	23,635	6,491	6,491	—
55253	Town of Haysi	280,114	8,364	15,300	3,914	—	792	10,722	14,291	2,193	30,788	26,301	300,165	300,165	—
55254	Town of Stephens City	612,381	121,109	28,238	26,171	—	13,037	6,601	32,661	14,954	23,207	91,867	651,600	651,600	—
55255	Town of Brodnax	(55,363)	56,609	7,831	3,402	567	36,717	4,643	2,871	1,580	(8,181)	268	(46,626)	(46,626)	—
55256	Town of Mineral	(63,085)	11,963	6,088	4,198	271	1,863	834	3,654	2,186	(7,073)	1,581	(65,522)	(65,522)	—
55257	Town of Lebanon	2,856,752	261,780	161,278	93,157	65,074	28,763	659,872	213,947	49,098	450,006	254,719	3,888,464	3,888,464	—
55258	City of Newport News	(8,271,704)	2,265,467	1,106,894	624,824	648,392	471,495	501,937	1,553,000	204,205	2,501,243	3,473,179	(7,570,636)	(7,570,636)	—
55259	Town of Richlands	6,838,432	532,511	302,758	122,287	71,187	145,466	302,492	319,608	66,523	645,018	601,271	7,461,615	7,461,615	—
55260	Town of Haymarket	(38,900)	97,558	30,370	9,404	10,547	183,892	19,333	18,593	3,696	6,268	56,131	(183,796)	(183,796)	—
55261	Town of Lovettsville	(28,972)	24,191	41,425	6,419	4,041	7,148	29,810	15,766	2,304	30,320	29,476	(15,090)	(15,090)	—
55262	Town of Troutville	(2,781)	—	59	77	—	—	29,219	1,087	44	8,916	4,307	32,042	32,042	—
55263	Town of Buchanan	—	—	—	—	—	—	—	—	36	(869)	522	(1,355)	(1,355)	—
55300	Town of Abingdon	3,394,420	1,129,061	758,045	385,429	89,163	947,000	235,934	514,152	212,503	259,290	512,773	3,052,950	3,052,950	—
55301	Town of Dumfries	672,194	269,559	107,493	95,414	—	254,765	—	61,252	54,739	(166,543)	196,608	236,921	236,921	—
55302	Town of Iron Gate	3,569	18,562	11,030	5,793	—	—	9,640	3,072	3,485	16,688	3,151	35,042	35,042	—
55303	Town of Montross	(31,413)	16,111	10,685	9,012	—	539	5,208	5,130	4,911	16,689	8,011	(11,611)	(11,611)	—
55304	Town of South Boston	3,450,462	697,859	633,171	401,642	—	329,250	87,199	407,000	223,660	605,205	493,177	3,614,145	3,614,145	—
55305	Town of Gretna	126,431	116,008	194,787	33,715	7,115	33,125	113,864	44,006	17,824	67,968	45,706	171,653	171,653	—
55306	Town of Remington	47,895	18,995	25,033	12,349	—	40	8,489	13,222	6,686	34,900	14,445	78,320	78,320	—
55307	City of Lexington	2,594,884	1,616,054	527,202	485,977	26,550	381,957	46,688	513,227	283,682	363,920	506,793	3,489,976	3,489,976	—
55308	City of Waynesboro	8,963,856	2,373,655	1,528,669	1,390,669	—	114,998	—	1,343,449	803,774	2,198,728	1,273,875	11,375,251	11,375,251	—



**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Inflows Expected vs Actual Experience	Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Experience					
55309	Town of Colonial Beach	(1,373,018)	471,383	154,571	146,262	—	62,448	—	79,419	82,496	(73,411)	33,873	(1,210,285)	(1,210,285)	—
55310	Town of Smithfield	(1,315,615)	467,979	267,084	208,187	9,838	86,142	217,963	241,042	110,197	265,730	148,084	(732,039)	(732,039)	—
55311	Town of Brookneal	389,286	41,864	33,399	28,285	—	—	9,317	18,652	16,874	85,774	38,933	461,150	461,150	—
55312	Town of Hamilton	79,326	21,329	24,653	14,081	—	—	8,282	15,169	8,051	51,576	28,972	116,027	116,027	—
55313	City of Galax	1,239,128	1,694,258	593,307	559,301	62,212	329,374	24,919	588,951	309,732	282,920	427,401	2,168,313	2,168,313	—
55314	Town of Jonesville	(31,446)	55,235	34,141	20,678	—	10,705	6,141	25,176	11,592	5,451	11,282	(4,657)	(4,657)	—
55315	Town of Wytheville	2,342,873	1,704,951	947,869	535,101	167,994	261,051	550,500	658,694	289,170	545,308	613,162	3,566,319	3,566,319	—
55316	City of Fairfax	38,432,892	5,660,747	6,270,177	2,556,068	445,361	346,819	2,932,583	3,586,700	1,480,493	6,229,179	3,547,019	45,157,150	45,157,150	—
55317	Town of Vienna	8,987,999	2,317,201	1,364,593	1,179,900	55,941	238,275	1,358,118	1,455,001	663,029	2,202,875	1,319,240	12,826,274	12,826,274	—
55318	Town of Vinton	1,688,229	658,719	634,199	353,927	—	34,066	122,904	370,631	202,481	640,730	413,427	2,248,075	2,248,075	—
55319	City of Emporia	1,327,445	1,031,671	656,112	518,889	6,697	130,902	29,544	534,057	285,971	613,015	508,581	2,000,522	2,000,522	—
55320	Town of Culpeper	5,745,749	1,309,281	786,865	699,724	97,805	650,505	18,116	925,188	390,822	966,326	976,655	6,143,928	6,143,928	—
55321	Town of Woodstock	2,283,083	962,915	237,706	206,427	21,298	293,084	37,367	316,841	115,061	184,576	384,016	2,757,312	2,757,312	—
55322	Town of Glasgow	(398,378)	26,515	23,438	17,764	—	—	8,332	9,369	9,538	5,893	942	(380,875)	(380,875)	—
55323	Town of Marion	3,372,924	730,864	309,322	287,241	30,700	484,782	—	384,847	164,183	298,810	405,287	3,434,296	3,434,296	—
55324	Town of Altavista	434,220	459,487	243,725	219,410	—	26,765	—	181,918	125,854	228,466	226,704	713,341	713,341	—
55325	Town of Herndon	1,562,512	3,850,009	1,683,909	1,599,400	132,388	953,171	—	1,847,755	882,186	1,125,018	1,062,239	3,836,373	3,836,373	—
55326	Town of Pearisburg	1,492,826	263,784	298,482	129,818	8,663	236,214	96,318	192,280	72,844	236,238	195,313	1,485,800	1,485,800	—
55327	Town of Christiansburg	7,745,060	2,094,022	801,744	757,076	74,044	364,081	—	1,151,623	415,238	1,078,637	1,219,011	9,268,624	9,268,624	—
55328	Town of Wakefield	(1,921)	14,395	11,083	9,516	—	18,128	—	5,570	5,211	3,750	11,718	(23,440)	(23,440)	—
55329	Town of Leesburg	10,978,562	5,187,765	2,337,973	1,830,256	171,098	1,161,521	1,461,894	2,487,363	1,005,883	3,067,098	2,290,800	16,396,917	16,396,917	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							
55330	Town of Chatham	(336,066)	147,856	45,099	43,820	15,270	51,193	—	33,830	23,771	4,104	14,092	(295,979)	(295,979)	—
55331	Town of Bowling Green	400,847	26,603	32,656	17,976	—	—	11,766	8,170	10,220	124,099	61,957	469,116	469,116	—
55332	City of Manassas	22,630,425	6,382,211	5,180,982	2,488,560	244,773	1,725,958	1,645,544	3,524,917	1,427,696	3,895,194	3,397,643	26,468,071	26,468,071	—
55333	Town of Alberta	(131,685)	9,148	6,928	6,168	—	—	—	—	3,561	(14,259)	—	(146,331)	(146,331)	—
55334	Town of Boydton	(285,448)	39,983	76,249	27,017	—	8,886	10,075	8,009	14,835	33,221	620	(292,097)	(292,097)	—
55335	City of Salem	36,055,731	5,444,096	4,163,787	3,425,268	—	—	631,202	3,357,798	2,051,139	7,075,588	3,783,419	43,243,080	43,243,080	—
55336	Town of Mckenney	63,035	13,626	8,323	7,313	—	712	2,573	4,960	4,306	(3,708)	5,040	63,404	63,404	—
55337	Town of Narrows	273,058	111,739	118,538	70,456	289	—	288,226	82,452	39,082	319,625	93,913	830,986	830,986	—
55338	Town of Quantico	(159,984)	22,363	16,809	14,541	—	77,481	—	5,307	8,570	(73,328)	621	(306,524)	(306,524)	—
55339	Town of Halifax	(396,593)	76,405	42,037	38,924	—	—	16,294	25,023	21,848	101,937	15,545	(251,592)	(251,592)	—
55340	Town of Blacksburg	15,514,660	2,748,682	1,794,125	1,304,716	80,403	332,845	373,225	1,924,544	728,201	2,868,280	1,960,508	18,684,995	18,684,995	—
55341	Town of Chincoteague	372,354	520,151	178,699	146,561	27,634	157,008	87,619	204,286	75,827	186,541	190,255	746,621	746,621	—
55342	Town of Lawrenceville	402,119	181,080	148,005	72,347	10,327	9,254	75,034	80,404	41,024	123,997	81,130	582,595	582,595	—
55343	Town of Amherst	611,357	227,174	144,803	79,341	6,198	175,650	18,967	92,956	44,616	135,629	142,115	582,592	582,592	—
55344	Town of Stanley	9,900	157,612	60,864	52,263	11,612	28,837	197,197	61,966	28,026	98,898	35,152	364,871	364,871	—
55345	Town of Hillsville	856,642	230,897	220,699	125,873	8,304	—	50,432	157,019	70,010	263,455	169,557	1,104,022	1,104,022	—
55346	Town of Elkton	293,538	109,870	168,128	74,242	—	113,254	—	57,757	43,259	114,414	101,045	162,169	162,169	—
55347	Town of Bridgewater	217,189	407,588	273,563	192,659	16,888	1,841	20,061	196,095	104,030	251,882	175,393	536,501	536,501	—
55348	Town of Purcellville	42,714	631,648	414,062	287,875	44,483	47,467	189,206	367,086	153,611	452,100	357,501	684,977	684,977	—
55349	Town of Timberville	88,604	176,908	269,924	48,163	10,887	54,467	147,606	66,819	25,660	146,427	96,825	171,758	171,758	—
55350	Town of Wise	564,069	555,120	615,452	214,507	11,386	106,506	461,032	289,793	123,424	367,536	161,688	1,251,435	1,251,435	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55351	Town of New Market	369,216	167,428	104,803	68,492	9,680	27,476	264,146	91,326	37,446	243,364	80,941	881,534	881,534	—
55352	Town of Tappahannock	15,319	483,013	121,275	111,132	11,239	361,368	—	120,027	61,792	(107,035)	67,416	(99,314)	(99,314)	—
55353	Town of Rocky Mount	3,060,604	371,354	649,218	206,134	14,491	179,930	233,620	290,173	114,573	654,472	469,551	3,205,472	3,205,472	—
55354	Town of Big Stone Gap	2,736,170	348,433	273,950	220,036	—	14,294	—	211,127	131,108	500,024	313,325	3,105,257	3,105,257	—
55355	Town of Luray	839,957	735,751	278,186	218,440	13,429	194,114	53,035	237,181	123,918	219,607	222,677	1,282,603	1,282,603	—
55356	Town of Stuart	174,351	19,877	—	21,159	—	—	—	—	—	9,131	—	182,200	182,200	—
55357	Town of Strasburg	62,077	420,583	355,008	216,574	23,224	16,605	37,868	272,240	116,676	321,154	194,528	424,659	424,659	—
55358	Town of Appomattox	(162,895)	96,284	105,108	49,688	13,012	—	83,980	63,761	26,365	92,154	44,899	(13,058)	(13,058)	—
55359	Town of Clarksville	437,615	117,268	184,240	67,011	3,014	—	75,083	82,419	36,721	210,411	74,362	630,890	630,890	—
55360	Town of Dublin	519,016	212,857	121,204	85,147	1,267	36,385	18,923	86,939	48,112	181,116	136,015	686,945	686,945	—
55361	Town of Middleburg	173,940	137,354	58,398	53,792	—	—	20,068	50,915	31,100	103,931	184,332	220,786	220,786	—
55362	Town of Edinburg	(291,695)	56,402	25,410	24,232	—	—	4,667	13,749	12,993	(4,672)	421	(258,619)	(258,619)	—
55363	Town of Chase City	282,144	478,070	320,117	121,301	3,213	96,148	332,728	129,172	71,037	97,770	51,274	798,868	798,868	—
55364	City of Bedford	6,051,515	779,340	510,035	460,682	—	12,005	402,079	432,326	271,166	1,375,380	745,362	7,583,722	7,583,722	—
55365	City of Poquoson	1,748,915	1,453,915	888,290	640,568	67,070	100,581	272,206	717,972	356,958	776,353	649,728	2,980,082	2,980,082	—
55366	Town of Ashland	627,795	552,434	344,159	309,565	—	103,469	—	330,411	164,475	428,163	326,545	1,019,540	1,019,540	—
55367	Town of Broadway	316,296	262,896	120,070	60,420	14,946	109,628	51,124	90,858	33,553	131,756	111,620	469,799	469,799	—
55368	Town of Berryville	729,415	182,878	230,011	119,354	—	811	6,618	131,434	62,202	347,509	184,538	925,342	925,342	—
55369	Town of Tazewell	(502,338)	417,814	159,068	138,892	4,598	51,077	94,914	135,377	78,646	19,023	67,114	(177,313)	(177,313)	—
55370	Town of Urbanna	(325,548)	33,105	24,642	22,342	—	—	1,032	1,456	13,014	15,864	(39)	(308,022)	(308,022)	—
55371	Town of Bluefield	144,091	321,861	186,923	150,671	18,270	271,176	13,057	186,328	78,736	96,678	163,202	50,509	50,509	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55372	Town of Weber City	164,437	23,796	81,813	15,469	—	—	4,113	14,893	8,906	102,649	18,424	203,088	203,088	—
55373	Town of Damascus	(86,704)	6,461	4,866	4,369	—	—	—	—	2,849	3,040	28,482	(112,071)	(112,071)	—
55374	Town of Hurt	312,691	20,023	15,308	13,519	—	1,575	—	533	7,514	(22,452)	39,707	248,200	248,200	—
55375	Town of Waverly	(509,838)	72,845	62,173	49,218	—	—	10,989	28,986	29,015	51,489	477	(428,382)	(428,382)	—
55376	Town of Coeburn	(326,955)	183,458	93,175	67,929	—	8,223	97,440	50,837	39,216	50,806	3,436	(77,961)	(77,961)	—
55377	Town of Dayton	285,555	200,927	96,109	59,622	4,963	267,183	6,321	55,685	32,914	(46,678)	85,739	21,108	21,108	—
55378	Town of Courtland	(203,106)	44,708	13,717	13,444	—	7,818	3,242	7,493	7,073	(4,510)	123	(180,202)	(180,202)	—
55379	Town of Cape Charles	(320,951)	173,584	65,943	64,727	—	112,693	—	65,730	32,782	(18,654)	74,902	(385,774)	(385,774)	—
55380	Town of Independence	587,672	49,162	86,195	25,443	5,164	146,521	29,256	44,479	13,378	45,360	65,937	440,047	440,047	—
55381	Town of Warsaw	237,286	76,257	105,103	46,136	—	5,489	12,028	45,643	26,863	124,834	86,326	279,857	279,857	—
55382	Town of Grundy	(10,811)	121,632	62,543	59,260	—	6,036	63,525	52,870	32,547	69,218	19,402	181,740	181,740	—
55383	Town of Warrenton	2,687,969	1,076,549	579,109	535,260	—	212,532	—	547,713	302,448	615,368	548,360	3,354,786	3,354,786	—
55384	Town of Louisa	(534,008)	136,151	57,466	56,102	—	59,859	—	36,545	30,008	(17,861)	47,017	(569,609)	(569,609)	—
55385	Town of Kenbridge	(74,588)	44,755	104,114	28,482	—	—	48,189	24,977	16,300	106,647	21,614	12,070	12,070	—
55386	Town of Mt Jackson	170,032	189,464	51,207	49,854	—	38,581	9,910	50,593	26,163	57,014	88,820	274,714	274,714	—
55387	Town of Pulaski	905,940	888,210	485,098	450,870	—	82,317	413,572	440,848	253,672	903,827	408,818	2,378,966	2,378,966	—
55388	Town of Jarratt	(17,999)	12,452	4,987	4,541	278	2,101	—	3,860	2,604	2,619	1,947	(10,318)	(10,318)	—
55389	Town of Pembroke	132,837	62,101	20,939	19,005	—	14,983	—	16,919	10,280	29,108	45,698	150,620	150,620	—
55390	Town of Parksley	29,128	45,275	21,509	15,238	1,390	81,503	1,375	10,840	8,581	(70,562)	8,251	(103,254)	(103,254)	—
55391	Town of Onancock	49,126	72,622	173,155	40,798	548	99	25,698	45,036	21,171	403,518	92,621	309,950	309,950	—
55392	Town of Victoria	(94,726)	113,980	92,938	40,181	2,067	21,716	17,081	38,612	23,110	50,667	27,886	(36,064)	(36,064)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019		Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	PLUS: FY 2019 Employer Pension Expense	PLUS: FY 2019 Employer Contributions			
55393	Town of Shenandoah	452,746	100,603	76,976	48,431	—	—	61,643	54,525	25,262	63,700	67,516	565,556	565,556	—
55394	Town of Gate City	65,905	54,796	39,991	37,039	—	—	20,964	23,496	20,441	98,607	24,736	182,443	182,443	—
55395	Town of Round Hill	(130,546)	71,226	84,650	38,546	2,553	134,100	19,433	39,041	20,339	889	32,966	(272,433)	(272,433)	—
55396	Town of Kilmarnock	(503,240)	151,947	61,627	61,669	—	109,775	—	58,424	30,962	(12,038)	41,504	(548,520)	(548,520)	—
55397	Town of Orange	1,778,129	257,472	228,099	146,815	—	—	96,992	194,081	77,992	549,190	308,187	2,270,755	2,270,755	—
55398	Town of Saltville	408,917	78,005	47,826	42,019	—	9,675	—	29,127	24,433	59,129	78,321	421,770	421,770	—
55399	Town of Blackstone	(1,007,077)	481,619	178,668	172,832	20,200	40,901	106,619	167,391	93,979	561,268	78,286	(87,088)	(87,088)	—
55400	Bedford Recreation Commission	89,912	3,865	3,132	2,577	—	—	—	—	1,282	(89,350)	—	—	—	—
55401	Southeastern Virginia Public Service Authority	(6,158,721)	1,580,959	1,205,491	1,068,822	—	148,218	—	370,328	621,586	608,773	14,641	(5,414,247)	(5,414,247)	—
55402	Pittsylvania Co Service Authority	143,369	219,787	74,325	37,504	1,580	402,913	19,805	39,422	16,719	(109,331)	115,413	(301,964)	(301,964)	—
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(285,378)	37,107	19,655	18,836	705	1,027	1,144	16,930	9,845	5,689	414	(255,300)	(255,300)	—
55404	Appomattox Regional Library	(219,975)	185,216	78,629	58,591	—	—	13,348	44,555	32,941	(10,264)	31,399	(122,798)	(122,798)	—
55405	Staunton Redevelopment & Housing Authority	(214,772)	49,495	106,444	32,432	—	—	29,234	25,042	17,453	86,061	2,606	(148,969)	(148,969)	—
55406	Hampton Newport News Community Services Board	(13,033,671)	3,623,326	1,515,632	1,483,491	127,295	529,192	—	1,473,684	782,919	(14,396)	318,792	(11,142,540)	(11,142,540)	—
55408	C P Jones Memorial Library	60,212	19,060	14,272	7,940	—	—	4,201	4,406	4,607	19,152	7,555	81,871	81,871	—
55409	Southside Regional Juvenile Group Home	(220,331)	27,821	21,091	18,798	—	—	—	—	10,873	22,083	13,034	(212,477)	(212,477)	—
55411	Hampton Roads Sanitation District	20,303,776	11,393,623	5,741,202	4,183,960	1,388,173	1,280,931	1,267,872	5,763,670	2,335,872	3,453,969	2,866,112	29,058,404	29,058,404	—
55412	Peninsula Airport Commission	(261,500)	584,047	204,944	155,902	3,003	141,456	12,036	146,854	87,059	21,916	97,542	(12,435)	(12,435)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred	Deferred									
55413	Richmond Redevelopment & Housing Authority	5,454,853	1,909,360	1,860,035	1,290,697	—	318,516	—	681,515	783,539	1,892,387	705,395	6,547,011	6,547,011	—		
55415	Chesapeake Redevelopment & Housing Authority	(1,424,671)	474,336	252,126	234,175	—	153,990	—	144,412	131,056	(88,066)	2,752	(1,405,976)	(1,405,976)	—		
55416	Alexandria Sanitation Authority	4,956,676	1,873,837	1,033,713	940,060	—	403,170	—	847,985	543,037	753,530	518,600	6,079,522	6,079,522	—		
55417	Norfolk Airport Authority	5,066,725	1,580,448	2,198,209	917,263	2,932	5,653	1,538,086	971,695	507,154	2,643,293	1,335,367	7,847,977	7,847,977	—		
55418	Charlottesville Redevelopment/Housing Authority	(1,303,177)	114,388	87,121	77,346	—	—	7,275	10,331	45,129	18,263	(2,270)	(1,269,988)	(1,269,988)	—		
55419	Hampton Redevelopment & Housing Authority	668,912	762,328	382,135	310,761	—	106,046	103,131	269,019	180,599	341,990	209,017	1,318,020	1,318,020	—		
55420	Loudoun County Sanitation Authority	3,877,461	2,422,858	1,738,982	1,054,634	505,014	61,036	1,667,291	1,635,601	546,512	1,467,407	1,038,736	7,218,728	7,218,728	—		
55421	Danville Redevelopment & Housing Authority	(1,347,340)	633,947	145,786	138,489	4,790	249,676	—	115,110	75,079	(243,615)	4,972	(1,310,532)	(1,310,532)	—		
55422	Blacksburg-Christiansburg-VPI Water Authority	2,637,022	283,636	216,609	64,365	51,251	94,066	177,099	153,704	39,892	286,333	232,398	2,918,997	2,918,997	—		
55423	Northern Virginia Juvenile Detention Home	(243,021)	694,077	364,805	329,024	—	387,519	—	247,973	188,804	(88,948)	119,374	(401,837)	(401,837)	—		
55424	Hopewell Redevelopment & Housing Authority	(318,844)	176,775	165,107	108,029	—	152,643	—	53,100	63,869	(37,998)	8,262	(497,139)	(497,139)	—		
55425	Colonial Behavioral Health	(1,825,838)	1,182,437	602,321	574,903	—	89,023	—	533,149	311,572	378,591	360,680	(1,047,016)	(1,047,016)	—		
55426	Blacksburg-VPI Sanitation Authority	(116,587)	568,434	147,065	142,360	7,988	228,616	—	133,081	75,312	(165,728)	49,088	(80,605)	(80,605)	—		
55427	Potomac River Fisheries Commission	53,492	62,478	37,041	32,582	—	341	22,094	22,169	19,184	44,015	24,291	129,177	129,177	—		
55428	Chesapeake Bay Bridge Tunnel	10,705,534	1,484,799	1,150,403	725,711	104,586	21,141	260,269	950,062	423,574	1,395,911	952,822	12,265,486	12,265,486	—		
55429	Alexandria Redevelopment & Housing Authority	(627,481)	648,549	344,709	320,518	38,998	24,774	111,625	305,316	180,990	263,156	185,245	(32,089)	(32,089)	—		

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows	Deferred Outflows	Deferred Inflows	Deferred Outflows			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55430	Albemarle County Service Authority	1,551,829	692,058	354,436	297,504	79,631	12,124	124,564	375,490	159,135	261,133	234,877	2,185,637	2,185,637	—
55431	Franklin Redevelopment & Housing Authority	(342,569)	36,640	36,173	24,416	—	—	11,066	18,772	13,942	29,893	6,772	(299,617)	(299,617)	—
55432	Bristol Redevelopment & Housing Authority	271,271	256,998	84,167	64,694	—	93,064	—	57,198	37,179	5,057	73,840	311,938	311,938	—
55433	Norfolk Redevelopment & Housing Authority	11,316,334	3,511,489	2,216,339	1,816,199	—	—	147,915	1,451,390	1,094,864	2,049,595	1,262,481	14,276,568	14,276,568	—
55435	Richmond Metropolitan Authority	(1,676,364)	971,645	420,800	393,644	22,907	319,221	—	345,539	219,094	(99,775)	29,746	(1,426,179)	(1,426,179)	—
55436	Riverside Regional Jail	(7,895,646)	3,183,085	996,197	995,355	124,749	697,783	1,107,239	1,239,195	517,371	1,038,004	1,079,214	(4,704,050)	(4,704,050)	—
55437	Peninsula Ports Authority	(1,103,101)	48,602	35,707	32,855	—	—	—	—	18,464	(65,055)	—	(1,169,652)	(1,169,652)	—
55439	Rappahannock Rapidan Planning District Comm.	(331,439)	41,953	123,474	28,342	—	—	67,491	23,177	14,553	95,823	460	(240,718)	(240,718)	—
55440	Shenandoah Valley Juvenile Detention Home Comm	450,731	234,177	163,831	112,246	—	103,108	21,661	115,686	63,330	88,466	111,675	483,191	483,191	—
55442	Southside Regional Library Board	33,892	44,520	34,326	30,101	—	—	—	—	18,100	(1,441)	—	30,644	30,644	—
55443	Bedford Public Library	(342,519)	112,543	64,622	58,316	—	3,644	65,640	51,135	32,413	51,288	18,328	(174,410)	(174,410)	—
55444	Eastern Shore Economic Development Commission	(436,898)	12,912	9,079	8,727	—	—	—	—	4,605	(28,883)	—	(466,070)	(466,070)	—
55445	Chesterfield County Health Center Commission	(3,664,606)	683,436	409,394	383,990	—	27,366	—	128,196	214,595	152,590	43,628	(3,350,167)	(3,350,167)	—
55446	Washington County Service Authority	(359,614)	1,073,996	279,874	269,085	87,062	374,530	—	344,025	144,327	18,297	143,339	67,141	67,141	—
55447	Rappahannock Area Community Services Board	(6,998,293)	1,713,299	1,043,902	827,139	4,914	5,180	471,694	867,163	441,869	416,946	256,415	(5,224,872)	(5,224,872)	—
55449	Hampton Roads Planning District Commission	1,159,195	890,415	360,996	310,199	—	106,107	139,489	304,511	183,843	199,486	213,565	1,886,072	1,886,072	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred	Deferred									
55450	Meherrin Regional Library	(74,730)	51,248	47,796	34,607	—	—	975	22,864	18,624	49,551	2,934	(16,805)	(16,805)	—		
55451	New River Valley Planning District Commission	(176,785)	106,177	58,575	51,630	—	11,728	50,702	56,467	27,892	78,021	27,748	(7,207)	(7,207)	—		
55452	Northern Virginia Health Care Center	(3,859,661)	1,353,572	530,911	517,058	—	92,975	28,389	437,011	277,183	74,721	292,722	(3,122,451)	(3,122,451)	—		
55453	Rockbridge Area Community Services Board	(1,997,845)	601,203	523,777	298,602	—	—	275,641	286,201	167,276	396,472	31,097	(1,124,528)	(1,124,528)	—		
55454	Greensville-Emporia Social Services	1,326,889	194,526	210,448	122,688	—	—	36,999	112,483	73,848	282,357	134,995	1,558,971	1,558,971	—		
55455	James City County Service Authority	523,170	774,480	443,747	337,675	67,086	42,704	169,449	381,155	185,040	358,709	235,463	1,265,328	1,265,328	—		
55456	Accomack/Northampton Planning District	(390,786)	205,247	86,053	81,863	—	14,775	82,712	71,698	45,165	25,258	2,992	(146,389)	(146,389)	—		
55457	Harrisonburg/Rockingham Regional Sewage Auth	379,043	255,991	193,777	137,797	10,490	130,470	4,798	149,907	77,918	116,152	79,772	431,503	431,503	—		
55458	Wytheville Redevelopment & Housing Authority	258,118	58,698	62,398	37,277	—	20,668	8,964	38,503	20,041	63,151	34,721	292,411	292,411	—		
55459	Waynesboro Redevelopment & Housing Authority	(80,002)	170,532	90,900	84,177	—	—	89,787	66,023	46,173	119,037	26,750	209,723	209,723	—		
55460	Region Ten Community Services Board	(6,689,344)	2,299,569	1,152,851	1,112,280	51,238	350,237	—	1,120,092	601,373	158,596	452,850	(5,629,170)	(5,629,170)	—		
55462	Lenowisco Planning District Commission	707,024	120,602	88,735	81,531	—	—	—	—	47,419	338,095	46,666	996,208	996,208	—		
55465	Rivanna Water & Sewer Authority	2,570,815	867,349	471,015	411,419	—	67,213	49,581	431,640	228,304	515,486	388,000	3,325,528	3,325,528	—		
55466	Appomattox River Water Authority	(279,290)	355,684	131,462	123,377	33,953	289,931	—	103,641	67,680	(82,334)	63,920	(477,262)	(477,262)	—		
55467	Campbell County Utility Service Authority	620,687	274,362	177,171	85,315	70,830	25,109	75,480	138,177	44,162	132,775	95,682	831,536	831,536	—		
55469	Eastern Shore Community Services Board	1,076,837	691,382	458,509	363,776	12,584	116,457	38,601	383,650	205,314	414,550	294,505	1,564,503	1,564,503	—		
55470	Anchor Commission	(1,506,854)	103,347	75,273	69,869	—	—	—	—	39,411	6,591	770	(1,503,417)	(1,503,417)	—		
55471	Central Virginia Community Services Board	(10,738,956)	4,358,627	1,200,472	1,171,359	170,571	1,380,616	—	1,261,209	625,234	(662,779)	430,167	(9,509,850)	(9,509,850)	—		



**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Inflows	Total Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55472	District 19 Community Services Board	(4,418,940)	1,413,463	798,654	749,045	—	47,974	277,620	624,276	412,818	545,826	139,397	(2,880,007)	(2,880,007)	—
55473	Hampton Road Transit	(2,860,584)	1,852,405	868,228	848,089	125,492	605,068	5,796	900,309	445,455	392,974	610,241	(2,320,763)	(2,320,763)	—
55474	Upper Occoquan Sewage Authority	6,633,814	2,567,124	1,902,700	1,127,688	340,655	456,056	404,292	1,434,338	607,903	1,435,639	1,020,089	8,235,922	8,235,922	—
55475	New River Valley Juvenile Detention Home	(582,302)	431,702	83,849	70,562	2,778	94,072	8,513	61,604	40,812	(187,162)	3,228	(481,322)	(481,322)	—
55476	Rockbridge Regional Library	46,170	111,483	45,394	40,544	109	10,576	48,195	35,991	23,404	52,445	37,298	183,767	183,767	—
55477	Frederick County Sanitation Authority	113,202	908,332	215,571	205,599	87,217	311,398	85,626	245,644	110,877	60,775	166,328	538,343	538,343	—
55478	Western Tidewater Community Services Board	(2,361,543)	1,777,161	771,916	742,317	78,197	264,050	—	937,334	392,628	459,302	499,550	(1,151,148)	(1,151,148)	—
55479	Cumberland Mountain Community Services Board	4,870,576	1,608,708	866,035	682,012	171,860	240,559	91,868	1,092,648	374,315	929,776	697,847	6,309,578	6,309,578	—
55480	Fredericksburg-Stafford Park Authority	(1,698,962)	54,519	38,675	36,847	—	—	—	—	19,661	(82,596)	—	(1,782,900)	(1,782,900)	—
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(4,784,220)	1,806,412	770,919	751,308	85,218	645,786	—	735,938	396,758	(33,076)	270,903	(4,402,322)	(4,402,322)	—
55483	Rockbridge County Public Service Authority	(73,363)	66,479	49,011	34,451	3,867	2,011	12,742	38,536	19,180	31,397	11,909	(6,278)	(6,278)	—
55484	Danville-Pittsylvania Community Services Board	(2,905,067)	1,332,013	639,499	602,939	81,076	426,451	4,652	720,011	323,979	186,794	239,214	(2,326,797)	(2,326,797)	—
55485	Crater Juvenile Detention Home Commission	53,319	169,013	152,391	114,132	—	50,480	7,108	89,739	66,263	134,289	69,751	132,977	132,977	—
55486	Hampton Roads Workforce Council	(2,493,483)	261,965	174,614	162,843	—	72,172	—	68,491	89,392	(90,253)	5,974	(2,579,491)	(2,579,491)	—
55487	Capital Regional Airport Commission	902,004	2,028,246	748,210	696,067	—	382,089	235,177	724,044	380,084	642,031	695,507	2,389,713	2,389,713	—
55488	Northwestern Community Services Board	(898,715)	873,179	510,209	476,995	—	38,437	274,761	447,538	264,784	558,414	295,471	198,849	198,849	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55489	Harrisonburg/Rockingham Community Services Bd	(1,673,306)	816,844	441,413	420,406	785	99,707	169,840	444,883	228,947	386,225	319,112	(907,990)	(907,990)	—
55490	Upper Valley Regional Park Authority	74,368	377	—	466	—	—	—	—	—	12,154	—	86,433	86,433	—
55491	Middle Peninsula Regional Security Center	(979,046)	661,010	232,596	229,677	—	115,795	—	203,239	118,039	186,286	357,420	(745,960)	(745,960)	—
55492	Northern Neck Planning District Commission	(186,578)	69,022	34,944	33,117	—	1,323	—	14,464	18,131	9,746	5,213	(149,812)	(149,812)	—
55493	Planning District 1 Behavioral Health Services Board	(807,887)	53,977	40,143	36,489	—	—	—	—	20,765	19,136	719	(791,360)	(791,360)	—
55494	Rockbridge Area Social Services Board	(375,368)	272,113	127,501	103,958	—	153,168	—	54,265	61,108	(115,219)	19,021	(506,749)	(506,749)	—
55495	Dinwiddie County Water Authority	(219,858)	87,994	48,865	45,705	—	—	3,544	40,915	23,766	42,460	13,802	(129,551)	(129,551)	—
55496	Rappahannock/Rapidan Community Services Board	(9,045,859)	1,773,172	840,221	794,518	—	97,952	76,270	534,958	437,840	(242,422)	1,205	(8,199,937)	(8,199,937)	—
55497	Virginia Education Loan Authority	3,437,585	496,484	394,736	330,989	—	—	—	—	161,846	(3,370,190)	—	—	—	—
55498	Valley Community Services Board	(4,373,025)	1,582,688	666,224	637,913	—	107,838	61,143	562,347	349,182	54,020	160,734	(3,336,354)	(3,336,354)	—
55499	Eastern Shore Public Library	6,417	36,332	32,833	24,534	—	12,990	1,726	15,514	14,698	20,930	11,722	13,538	13,538	—
55500	Alexandria City School Board	(5,050,065)	1,779,037	1,150,023	1,010,360	2,271	725,330	—	722,468	594,147	50,864	71,642	(4,863,175)	(4,863,175)	—
55501	Albemarle County Schools	(1,079,558)	1,171,711	701,737	618,197	—	70,694	—	443,676	355,303	466,941	243,047	(275,602)	(275,602)	—
55502	Alleghany County School Board	(389,391)	445,495	268,068	224,871	—	67,938	5,664	154,567	133,512	69,671	73,548	(214,907)	(214,907)	—
55503	Charlottesville Public Schools	(456,956)	419,460	271,124	239,721	—	188,439	—	148,502	142,452	31,994	67,470	(481,302)	(481,302)	—
55504	Amherst County School Board	(1,565,707)	625,276	205,618	192,717	9,996	125,683	92,267	155,645	106,200	(20,821)	57,942	(1,199,096)	(1,199,096)	—
55505	Appomattox County School Board	(221,441)	115,801	77,111	68,562	—	—	15,092	56,317	38,665	73,504	23,651	(91,386)	(91,386)	—
55506	Arlington County Schools	1,493,744	2,350,683	1,726,906	896,291	267,556	221,644	923,768	1,298,178	465,850	1,354,559	1,207,932	3,566,453	3,566,453	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Inflows	LESS: FY 2018 Total Outflows	LESS: FY 2019 Deferred Inflows Investment Experience	LESS: FY 2019 Deferred Inflows Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience							
55507	Augusta County School Board	(82,521)	637,233	274,160	252,226	3,169	39,227	87,832	228,998	146,477	75,206	96,440	428,003	428,003	—
55508	Bath County School Board	(92,332)	202,181	98,556	87,390	—	5,833	55,470	61,989	53,335	58,529	15,969	131,424	131,424	—
55509	Bedford County School Board	(1,083,310)	892,363	632,771	495,651	—	—	250,586	359,403	278,106	601,460	244,991	(74,805)	(74,805)	—
55510	Bland County School Board	(32,248)	56,779	65,530	38,136	—	12,742	4,819	22,421	21,875	55,907	16,622	(3,477)	(3,477)	—
55511	Botetourt County School Board	1,059,203	362,835	310,326	245,180	—	15,387	—	147,044	141,774	420,526	222,836	1,337,653	1,337,653	—
55512	Norfolk Public Schools	6,268,317	4,259,719	1,937,002	1,726,615	—	1,189,557	—	1,445,853	1,008,731	789,921	1,150,594	7,768,773	7,768,773	—
55513	Petersburg Public Schools	(119,618)	809,796	313,819	274,914	—	99,765	—	182,442	164,099	(66,519)	107,458	174,244	174,244	—
55514	Buckingham County School Board	(230,063)	164,061	80,566	75,065	—	66,369	—	54,755	41,296	(929)	35,439	(228,319)	(228,319)	—
55515	Radford City School Board	(195,432)	67,307	46,789	41,097	163	1,186	34,010	20,779	24,489	49,862	5,570	(93,790)	(93,790)	—
55516	Caroline County School Board	(310,273)	214,316	128,533	111,047	3,221	11,078	19,444	82,393	66,074	87,079	45,420	(140,266)	(140,266)	—
55517	Carroll County School Board	47,332	669,167	244,686	217,804	15,686	252,673	—	158,445	126,107	(28,598)	113,830	127,774	127,774	—
55518	Charles City County School Board	(296,052)	64,097	46,282	40,371	—	106,362	—	12,198	24,020	(166,236)	782	(555,770)	(555,770)	—
55519	Charlotte County School Board	(318,762)	162,075	90,238	77,691	—	24,410	—	36,378	47,033	6,679	18,186	(277,122)	(277,122)	—
55520	Chesterfield County School Board	14,329,459	5,072,541	2,460,713	2,099,629	—	283,781	—	1,561,544	1,286,011	1,375,720	2,490,225	16,290,927	16,290,927	—
55521	Clarke County School Board	(332,917)	141,211	83,811	75,563	—	2,730	19,116	41,155	43,969	67,122	24,368	(206,816)	(206,816)	—
55522	Winchester Public Schools	(336,091)	446,350	174,806	162,823	10,763	41,399	110,250	139,894	91,186	112,796	127,371	47,223	47,223	—
55523	Culpeper County School Board	(2,340,587)	968,282	314,354	291,864	—	149,650	57,873	220,309	160,092	(146,964)	83,787	(1,920,650)	(1,920,650)	—
55524	Cumberland County School Board	(534,160)	106,889	72,101	67,233	—	66,257	122	47,693	37,217	(5,888)	7,572	(561,290)	(561,290)	—
55525	Dickenson County School Board	6,899,189	236,465	159,680	119,777	—	51,334	—	141,774	76,205	596,473	616,599	7,002,716	7,002,716	—
55526	Dinwiddie County Public Schools	328,871	285,239	181,981	160,371	—	76,299	—	109,431	97,330	130,593	132,727	400,086	400,086	—
55528	Essex County School Board	91,142	155,298	134,453	91,595	—	—	27,160	52,904	54,880	152,667	40,539	267,464	267,464	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	LESS: FY 2019 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
													6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55530	Covington School Board	471,884	104,968	57,610	49,854	—	—	27,597	23,869	29,722	130,287	63,262	617,601	617,601	—
55531	Floyd County School Board	1,700,268	246,127	182,376	131,719	—	57,990	—	98,366	79,267	229,426	202,602	1,778,767	1,778,767	—
55532	Fluvanna County Public Schools	(671,279)	557,648	197,459	142,343	8,328	136,860	37,271	127,079	76,884	11,557	58,626	(404,456)	(404,456)	—
55533	Chesapeake Public Schools	12,500,147	3,916,376	2,033,955	1,843,303	88,465	181,128	—	1,877,447	1,067,779	2,158,977	1,764,432	15,609,443	15,609,443	—
55534	Virginia Beach City School Board	12,290,943	6,977,240	5,287,003	4,420,078	—	28,200	1,290,200	3,823,568	2,567,975	6,674,553	2,880,916	21,008,282	21,008,282	—
55535	Giles County Schools	287,417	160,027	113,128	97,108	—	10,966	—	10,448	58,969	39,184	71,848	262,995	262,995	—
55536	Gloucester County School Board	(103,529)	877,862	714,747	390,748	—	255,605	108,255	297,767	222,575	111,949	147,051	6,728	6,728	—
55537	Goochland County School Board	(39,041)	164,011	93,813	87,972	—	422	—	55,404	48,942	75,884	42,929	80,064	80,064	—
55538	Grayson County School Board	96,209	248,053	129,079	119,368	—	6,476	13,921	76,341	68,448	99,297	54,911	292,435	292,435	—
55539	Greene County Schools	(280)	306,120	218,132	182,720	—	71,914	4,517	125,134	105,234	147,532	99,908	115,583	115,583	—
55540	Greensville County School Board	(123,649)	211,457	139,849	121,799	—	—	5,653	46,633	72,677	118,417	48,103	21,437	21,437	—
55541	Halifax County School Board	(97,589)	445,384	315,404	274,953	—	30,862	—	103,179	168,847	262,643	82,417	178,828	178,828	—
55542	Hanover County School Board	(3,248,084)	1,442,078	610,846	567,196	—	171,331	—	375,341	317,702	(146,519)	82,764	(2,691,619)	(2,691,619)	—
55543	Henrico County Schools	2,661,005	172,069	145,824	116,111	—	—	—	—	78,894	589,524	165,901	3,073,656	3,073,656	—
55544	Henry County Public Schools	744,883	727,874	429,799	370,626	—	15,929	44,147	219,009	226,331	403,346	260,364	1,288,872	1,288,872	—
55545	Highland County Public Schools	454,006	27,032	55,240	18,262	—	981	—	15,352	10,406	97,912	39,821	490,404	490,404	—
55546	Isle of Wight County Schools	(4,941)	186,175	146,433	124,171	—	76,590	628	70,352	69,600	85,680	152,872	(92,572)	(92,572)	—
55548	King George County School Board	467,494	243,885	559,139	155,954	615	—	273,714	155,613	83,317	492,776	180,562	820,529	820,529	—
55549	King & Queen County School Board	(663,039)	160,002	164,413	65,739	—	64,666	25,002	41,120	38,933	(12,345)	2,317	(707,462)	(707,462)	—
55550	King William County Schools	(388,503)	242,243	98,100	70,224	20,444	65,855	124,157	78,548	37,732	88,210	53,438	(125,674)	(125,674)	—
55551	Lancaster County School Board	224,132	212,709	70,588	63,502	2,657	29,452	10,226	55,320	33,765	35,326	76,492	328,787	328,787	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55552	Lee County School Board	6,685,054	277,609	204,981	169,796	—	2,310	—	183,491	107,094	727,142	538,551	7,064,752	7,064,752	—
55553	Loudoun County School Board	3,622,671	5,513,298	3,421,012	2,938,037	539,225	9,607	4,419,900	3,951,985	1,605,453	5,456,317	3,387,225	14,274,518	14,274,518	—
55554	Louisa County Public Schools	(802,980)	668,648	326,749	303,310	17,958	340,112	—	264,555	168,820	5,538	146,148	(829,696)	(829,696)	—
55555	Lunenburg County School Board	(391,058)	125,214	68,604	58,414	—	7,849	23,888	45,662	33,023	20,943	6,087	(283,282)	(283,282)	—
55556	Madison County School Board	(790,930)	157,672	101,525	86,517	—	12,292	1,747	58,185	49,528	(911)	3,454	(728,497)	(728,497)	—
55557	Mathews County School Board	624,388	105,897	79,229	68,677	—	—	36,632	51,563	38,547	166,315	84,461	790,975	790,975	—
55558	Mecklenburg County Schools	529,375	172,106	158,815	116,296	—	—	26,408	55,030	71,704	244,995	95,435	729,072	729,072	—
55559	Middlesex County School Board	428,369	89,917	60,626	54,589	—	—	11,502	22,418	31,633	127,328	58,835	537,117	537,117	—
55560	Montgomery County School Board	4,595,149	958,545	893,927	444,692	5,611	806,779	189,007	408,822	253,556	209,586	410,048	4,053,608	4,053,608	—
55562	Nelson County Public Schools	396,776	249,305	167,116	149,146	158	94,794	1,776	132,093	83,122	107,713	113,509	446,062	446,062	—
55563	New Kent County Schools	59,305	163,326	167,125	106,554	—	—	15,434	82,916	59,548	217,435	67,983	256,302	256,302	—
55565	Northampton County Schools	(90,764)	227,976	85,365	76,500	—	55,439	—	53,467	43,592	(15,253)	48,175	(46,461)	(46,461)	—
55566	Northumberland Co School Board	621,152	147,857	88,590	78,094	—	—	23,644	49,410	46,529	152,982	81,474	793,416	793,416	—
55567	Nottoway County School Board	(288,478)	291,880	142,528	126,622	—	52,871	—	88,845	73,941	(32,670)	14,788	(203,291)	(203,291)	—
55568	Orange County Public Schools	(864,018)	466,510	231,449	214,981	—	85,548	—	160,845	120,448	63,117	126,406	(711,482)	(711,482)	—
55569	Page County Public Schools	731,398	302,923	201,798	162,508	—	11,710	33,340	129,296	95,357	255,152	166,098	1,005,352	1,005,352	—
55570	Patrick County Public Schools	174,868	320,416	164,659	148,659	—	13,835	22,965	113,753	86,072	135,170	109,545	416,546	416,546	—
55571	Pittsylvania County School Board	699,964	480,228	385,243	289,610	—	70,539	9,339	192,101	169,923	367,077	202,266	970,974	970,974	—
55572	Powhatan County School Board	(341,327)	334,434	212,410	182,263	—	70,092	—	155,043	107,796	104,277	65,899	(170,441)	(170,441)	—
55573	Prince Edward County Schools	(112,524)	198,086	92,081	82,990	—	—	23,159	45,267	48,284	38,873	27,199	38,875	38,875	—
55574	Prince George County School Board	1,237,478	803,852	390,280	354,035	—	85,083	—	253,432	205,410	262,206	319,251	1,613,729	1,613,729	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55576	Prince William County Schools	4,983,577	8,512,576	5,031,834	3,994,481	484,283	1,142,777	429,642	4,491,323	2,252,545	3,688,932	3,154,179	10,551,041	10,551,041	—
55577	Pulaski County School Board	52,399	472,923	243,876	223,590	—	14,646	69,417	182,668	127,877	198,001	116,646	504,527	504,527	—
55578	Rappahannock County Schools	183,533	84,982	108,419	52,863	—	—	33,769	36,922	30,778	118,458	50,171	276,989	276,989	—
55579	Richmond County Public Schools	(108,305)	26,019	21,177	17,592	—	—	—	—	10,894	31,396	294	(79,059)	(79,059)	—
55580	Roanoke County School Board	(1,844,862)	1,072,604	834,063	724,976	—	—	—	—	436,952	1,151,937	50,964	(793,372)	(793,372)	—
55581	Rockbridge County Schools	17,808	237,741	187,693	160,674	—	92,017	—	69,097	96,101	80,893	79,673	(18,417)	(18,417)	—
55582	Rockingham County School Board	(457,774)	1,473,885	769,640	712,055	39,509	109,408	—	607,193	398,388	510,814	421,138	480,756	480,756	—
55583	Russell County School Board	5,668,828	380,514	434,927	252,669	—	—	242,441	280,473	161,445	975,181	447,436	6,573,850	6,573,850	—
55584	Scott County Schools	254,175	492,517	209,743	190,907	5,359	351,036	—	188,687	109,379	(16,948)	113,964	156,801	156,801	—
55585	Shenandoah County School Board	41,325	765,218	311,028	289,219	—	46,764	4,547	179,244	161,384	77,221	208,097	373,831	373,831	—
55586	Smyth County School Board	1,340,058	491,799	281,475	249,529	—	296,688	—	193,757	147,098	108,511	192,386	1,261,145	1,261,145	—
55587	Southampton County School Board	(845,094)	163,211	166,204	107,593	—	30,480	776	48,459	64,433	71,664	3,065	(803,893)	(803,893)	—
55588	Spotsylvania County School Board	114,428	1,135,359	663,363	602,478	11,425	105,522	—	578,663	341,550	636,038	573,688	849,562	849,562	—
55589	Stafford County Schools	19,878	1,779,153	627,925	582,592	13,040	507,145	—	587,852	327,905	55,263	421,836	617,513	617,513	—
55590	Surry County Public Schools	865,204	172,233	215,384	113,521	—	67,061	—	74,154	70,236	190,269	98,289	877,841	877,841	—
55591	Sussex County School Board	(378,538)	161,741	86,559	78,345	—	279	10,427	55,324	44,830	32,642	26,101	(264,858)	(264,858)	—
55592	Tazewell County Schools	5,482,047	848,559	503,560	443,813	—	45,674	40,528	382,465	264,633	779,823	450,672	6,354,336	6,354,336	—
55593	Warren County School Board	(634,502)	311,037	293,095	210,296	—	197,721	5,834	109,721	122,327	58,489	71,546	(799,752)	(799,752)	—
55595	Washington County School Board	1,127,848	957,657	309,886	273,979	—	217,537	—	184,758	162,929	(96,209)	199,699	1,335,882	1,335,882	—
55596	Westmoreland County School Board	327,791	124,237	170,368	83,961	—	—	62,580	32,573	49,408	380,410	64,017	658,653	658,653	—
55597	Wise County Schools	3,825,382	282,822	299,270	191,157	—	52,496	—	87,928	115,794	530,381	293,796	4,005,588	4,005,588	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience					
55598	Wythe County School Board	397,278	184,179	156,940	123,561	—	—	42,352	83,252	74,294	261,251	109,285	652,820	652,820	—
55599	York County School Board	(198,995)	887,348	524,907	491,893	—	41,552	32,677	407,013	270,807	573,478	326,377	587,599	587,599	—
55600	Accomack County School Board	(1,067,412)	614,125	293,023	271,651	—	24,889	16,224	202,902	153,995	48,005	95,195	(716,919)	(716,919)	—
55601	Bristol Virginia School System	374,431	75,173	116,227	50,778	—	—	86,996	42,270	31,994	149,813	62,570	531,102	531,102	—
55602	Buena Vista City Public Schools	(308,765)	56,742	54,756	38,359	—	9,736	—	15,802	23,652	25,334	4,526	(294,612)	(294,612)	—
55603	Amelia County Public Schools	(167,053)	162,281	90,226	80,635	—	24,539	—	40,194	47,158	22,329	34,779	(125,270)	(125,270)	—
55605	Danville School Board	(362,167)	370,969	227,682	175,483	—	38,703	31,404	145,465	101,608	156,359	73,060	(71,290)	(71,290)	—
55606	Franklin City Public Schools	(121,552)	98,792	43,813	40,601	—	9,565	29,092	29,044	24,661	29,067	20,202	(25,077)	(25,077)	—
55607	Lexington City Public Schools	(191,555)	16,170	12,703	10,934	—	—	—	—	6,725	7,650	—	(184,647)	(184,647)	—
55608	Harrisonburg City School Board	(862,017)	419,809	184,371	167,432	1,385	44,991	26,769	135,343	95,144	28,070	76,225	(631,286)	(631,286)	—
55609	Hopewell Public Schools	1,167,990	262,167	170,684	145,254	—	—	292,673	132,850	87,172	399,972	210,476	1,816,410	1,816,410	—
55610	Lynchburg School Board	(202,054)	663,757	350,851	322,324	—	205,407	—	236,495	182,805	89,388	179,891	(88,082)	(88,082)	—
55611	Fauquier County School Board	(1,854,624)	912,601	702,323	545,674	—	—	125,097	450,802	305,123	576,971	333,665	(1,065,692)	(1,065,692)	—
55612	Brunswick County Public Schools	(573,004)	389,104	130,061	116,160	—	76,092	29,595	74,189	68,022	(14,648)	18,627	(367,682)	(367,682)	—
55613	P D Pruden Vocational-Technical Center	(144,485)	13,648	4,495	4,427	—	1,841	—	—	8,176	192,244	—	58,820	58,820	—
55614	Portsmouth School Board	7,099,810	1,672,043	780,430	669,518	—	261,305	99,364	611,402	394,061	1,019,071	782,510	8,401,988	8,401,988	—
55615	Campbell County School Board	389,172	704,212	321,412	282,573	—	56,982	68,217	178,430	168,757	210,538	224,042	834,317	834,317	—
55616	Richmond City Schools	(43,747)	2,678,548	1,227,982	1,109,633	—	354,964	—	877,631	643,083	399,813	513,648	1,349,101	1,349,101	—
55617	Roanoke City Schools	(1,310,207)	203,981	67,490	65,031	7,863	32,888	54,203	64,335	27,591	35,327	109,376	(1,207,418)	(1,207,418)	—
55619	Staunton City School Board	292,033	184,446	101,942	87,783	—	92,951	—	57,280	53,619	21,082	77,730	248,054	248,054	—
55620	Suffolk City School Board	(274,788)	1,144,318	773,892	548,976	9,927	35,598	95,719	521,395	297,739	211,270	356,625	270,635	270,635	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55622	Craig County School Board	12,072	98,989	47,622	37,791	—	—	30,759	29,085	20,920	23,522	32,535	97,399	97,399	—
55623	Martinsville City School Board	1,433,256	86,431	83,702	58,409	—	—	383	10,495	36,809	235,408	111,669	1,549,002	1,549,002	—
55624	Appomattox Regional Governor's School	(14,701)	10,940	13,561	4,159	597	6,152	6,056	4,602	1,994	9,376	6,561	(12,763)	(12,763)	—
55625	Colonial Heights City Schools	(230,672)	200,447	116,997	103,582	—	12,693	25,953	72,405	60,096	124,192	63,072	(43,923)	(43,923)	—
55632	City of Manassas School Board	(74,949)	1,062,596	383,782	356,032	—	266,487	—	316,349	199,263	(175,274)	151,855	169,829	169,829	—
55633	Franklin County Schools	1,245,547	994,606	455,944	421,632	1,897	80,497	228,463	409,421	239,168	436,931	352,380	2,241,786	2,241,786	—
55634	Frederick County School Board	(1,319,735)	1,052,640	552,147	520,287	—	62,274	228,186	437,007	284,912	591,561	449,392	(309,529)	(309,529)	—
55635	City of Salem Schools	(505,064)	276,050	131,826	118,714	—	51,763	—	68,784	68,503	(1,601)	40,178	(435,809)	(435,809)	—
55636	Manassas Park City Schools	(877,103)	204,023	94,779	86,437	119	5,529	15,024	66,043	49,354	(34,285)	3,604	(767,412)	(767,412)	—
55637	Newport News Public Schools	(1,648,474)	271,705	110,549	77,541	39,253	26,634	186,100	118,710	28,389	177,729	289,226	(1,409,044)	(1,409,044)	—
55708	Waynesboro City Schools	(403,638)	120,529	121,930	81,455	—	4,223	—	46,474	46,426	111,881	15,532	(301,468)	(301,468)	—
55710	Valley Vocational-Technical Center	(14,009)	10,871	9,415	7,343	—	46,817	—	3,190	4,285	(37,471)	2,580	(99,289)	(99,289)	—
55711	New Horizons Technical Center	315,706	22,593	21,474	15,249	—	—	9,172	14,453	9,261	74,376	46,736	362,102	362,102	—
55713	Galax City Schools	190,678	103,097	81,391	44,322	—	—	14,864	36,670	25,017	49,289	41,072	252,830	252,830	—
55714	Norton City Schools	(348,704)	114,580	50,987	44,010	—	134	—	406	26,465	(25,894)	543	(328,821)	(328,821)	—
55802	Williamsburg-James City County Schools	(1,819,117)	1,055,169	444,364	419,812	18,227	402,916	—	339,455	231,981	(87,255)	173,657	(1,738,743)	(1,738,743)	—
55803	Poquoson City School Board	191,733	111,590	50,678	43,659	—	11,291	—	31,879	25,934	30,832	39,277	247,063	247,063	—
55806	Fredericksburg City Public Schools	(558,091)	283,068	111,040	105,600	23,358	40,391	56,360	93,416	57,704	32,625	29,680	(344,987)	(344,987)	—
55807	Hampton City Schools	1,427,290	943,295	654,958	560,739	—	100,258	—	297,204	343,788	582,474	376,506	1,901,590	1,901,590	—
55813	Buchanan County School Board	7,414,528	411,094	306,741	232,327	—	2,071	81,892	211,672	153,906	898,737	557,391	8,073,299	8,073,299	—
55814	Jackson River Vocational Technical Center	(10,242)	10,618	10,810	7,178	—	—	2,119	2,653	4,307	14,161	1,201	4,427	4,427	—



**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55815	Northern Neck Regional Vocational Center	13,861	20,079	2,585	2,699	1,140	10,131	—	2,956	1,301	(3,054)	1,972	16,616	16,616	—
55858	Peumansend Creek Jail Authority	—	—	—	—	—	—	—	—	1,984	(44,770)	119,303	(162,089)	(162,089)	—
55859	Williamsburg Area Transit Authority	—	—	—	—	—	—	—	—	33,107	(1,232,507)	51,842	(1,251,242)	(1,251,242)	—
55860	Middle Peninsula Juvenile Detention Commission	—	—	—	—	—	—	—	—	69,058	(2,558,848)	59,516	(2,549,306)	(2,549,306)	—
55861	Breaks Interstate Park	—	—	—	—	—	—	—	—	1,417	(184,175)	21,176	(203,934)	(203,934)	—
55862	Crater Criminal Justice Training Academy	(23,758)	—	374	198	—	—	7,235	1,899	266	12,987	15,401	(17,344)	(17,344)	—
55863	Central Shenandoah Criminal Justice Training Academy	(39,725)	—	438	531	—	—	707	3,759	320	19,303	33,192	(49,797)	(49,797)	—
55864	New River Valley Emergency Communications Regional Authority	(45,103)	3,544	130,012	3,950	—	47,027	108,125	14,219	—	61,351	100,376	(139,229)	(139,229)	—
55865	Maury Service Authority	(30,684)	1,870	80,556	2,029	—	4,762	64,219	8,237	448	78,772	103,141	(67,626)	(67,626)	—
55866	Hampton Roads Transportation Accountability Commission	(12,297)	9,568	29,068	1,224	3,144	11,658	23,685	4,485	183	32,090	35,265	(22,645)	(22,645)	—
55867	Pamunkey Regional Library	61,592	357,698	236,363	48,860	—	161,644	62,497	92,609	51,591	119,832	76,720	222,232	222,232	—
55868	Northern Va Transit Authority	32,752	19,107	149,640	5,421	8,919	4,796	115,416	17,890	902	90,048	64,845	42,494	42,494	—
55869	Rsw Regional Jail Authority	(939,539)	382,951	480,116	52,650	17,347	371,228	369,044	119,041	8,833	438,105	537,638	(1,080,544)	(1,080,544)	—
55870	Bedford Regional Water Authority	223,404	185,144	254,238	87,347	38,814	—	214,775	165,710	42,205	244,783	193,711	501,911	501,911	—
55871	Portsmouth Redevelopment And Housing Authority	920,394	795,138	403,828	23,069	51,593	432,962	425,167	82,356	15,258	185,237	251,443	1,260,655	1,260,655	—
55872	Southwest Regn Recreation Auth	(88,347)	42,702	31,738	2,412	2,519	28,416	26,868	3,728	944	659	7,669	(86,200)	(86,200)	—
55873	Roanoke Redevlop & Housing Aut	(525,708)	169,801	104,530	53,385	32,644	62,065	33,587	66,027	24,502	105,479	131,236	(510,172)	(510,172)	—
55874	Meherrin River Regnl Jail Auth	(1,492,994)	847,930	76,018	103,236	47,240	545,338	—	169,739	34,122	235,111	685,196	(1,663,120)	(1,663,120)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019		Calculated		Difference
			Total Inflows	Total Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55875	Woodway Water Authority	(50,931)	25,491	1,879	2,212	3,446	13,032	1,907	5,369	921	(2,149)	4,146	(44,107)	(44,107)	—
55876	Bristol Virginia Utilities Authority	(2,237,453)	564,115	370,715	186,329	158,562	69,206	168,731	295,836	91,673	424,583	152,136	(1,629,463)	(1,629,463)	—
55877	Washington Metro Area Transit Commission	231,553	115,171	12,031	13,430	27,659	81,079	—	26,366	6,443	8,994	22,104	232,224	232,224	—
55878	Mt Rogers Community Services Board	3,990,844	3,189,574	839,606	757,652	379,894	1,213,053	159,010	1,342,977	372,789	1,140,515	1,379,442	5,626,062	5,626,062	—
55879	Lonesome Pine Soil & Water Conservation District	1,155	1,499	3,775	797	287	—	4,298	2,166	299	3,083	2,393	5,248	5,248	—
55880	Big Sandy Soil & Water & Conservation District	(11,931)	6,649	5,797	1,447	1,610	3,419	3,829	2,794	632	3,110	2,165	(9,355)	(9,355)	—
55881	Virginia's Region 2000 Local Government Council	(1,065,296)	275,713	58,944	64,223	18,764	162,351	—	64,032	29,345	(24,789)	79,095	(1,104,372)	(1,104,372)	—
55882	Middle Peninsula Planningdistrict Commission	8,337	128,579	16,157	15,464	2,182	57,329	752	16,208	7,707	(32,173)	8,734	29,544	29,544	—
55883	Western Virginia Regional Jail Authority	(5,070,114)	1,745,642	268,945	296,733	54,931	997,099	—	446,479	134,511	254,643	767,926	(4,874,473)	(4,874,473)	—
55884	Halifax Service Authority	(443,518)	134,165	134,496	48,286	33,675	9,120	307,940	57,798	27,813	158,503	75,806	(58,682)	(58,682)	—
55885	Fort Monroe Area Development Authority	4,659	109	84	72	—	—	—	—	34	(4,646)	—	—	—	—
55886	Russell County Public Service Authority	(50,106)	66,795	57,905	11,960	11,636	28,556	38,205	23,795	5,481	33,994	32,444	(24,337)	(24,337)	—
55887	Piedmont Community Services Board	(1,672,579)	844,597	324,732	289,850	179,800	90,305	89,089	418,520	137,405	372,298	519,898	(1,215,255)	(1,215,255)	—
55888	Blue Ridge Behavioral Healthcare	(6,658,974)	1,568,993	458,055	469,708	35,371	651,840	—	441,840	236,648	(329,351)	270,862	(6,626,680)	(6,626,680)	—
55889	Skyline Soil & Water Conservation District	122,047	12,858	16,438	7,418	—	—	13,925	13,269	3,460	32,409	11,634	162,478	162,478	—
55890	Middle River Regional Jail Authority	(3,202,390)	1,348,283	275,319	284,408	84,417	852,662	4,219	398,891	134,297	509,390	871,612	(3,175,728)	(3,175,728)	—
55891	Tidewater Soil & Water Conservation District	(13,138)	5,765	3,969	2,555	227	2,962	1,045	4,510	1,086	3,166	5,354	(12,633)	(12,633)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Inflows Investment Experience	LESS: FY 2019 Deferred Inflows Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55892	Big Stone Gap Redevelopment And Housing Authority	70,072	36,523	131,348	11,022	13,319	2,478	112,873	19,627	5,466	54,927	25,873	115,448	115,448	—
55893	Eastern Shore Soil & Water Conservation District	(27,348)	15,132	33,337	7,651	2,699	—	25,679	12,391	2,948	15,866	10,183	(9,202)	(9,202)	—
55894	Town of Boykins	(46,553)	5,587	2,547	2,482	—	3,068	—	2,199	1,283	(671)	581	(46,833)	(46,833)	—
55895	Town of Gordonsville	81,245	59,019	55,354	26,818	2,683	14,978	15,954	37,152	13,978	72,697	67,996	112,216	112,216	—
55896	Virginia Resources Authority	(449,298)	165,053	58,302	42,174	38,093	31,184	206,158	60,035	18,093	99,155	65,730	(136,287)	(136,287)	—
55897	Prince William County Service Authority	631,514	1,804,364	1,937,413	768,781	447,507	9,598	1,713,689	1,265,360	374,691	1,932,078	2,515,217	2,043,180	2,043,180	—
55898	Western Virginia Water Authority	(1,185,812)	924,668	401,760	287,996	175,657	140,936	233,879	442,663	144,732	412,648	418,106	(451,677)	(451,677)	—
55899	Shenandoah Valley Regional Airport Commission	180,214	105,100	46,856	32,255	35,271	12,673	46,079	74,032	16,230	52,192	35,665	311,127	311,127	—
55900	Alleghany Highlands Community Services Board	(557,833)	344,721	290,910	186,506	—	—	177,080	176,428	104,183	262,349	89,636	(60,124)	(60,124)	—
55901	Brunswick Industrial Development Authority	(70,548)	12,989	8,499	8,715	—	—	—	—	4,612	29,205	8,313	(49,269)	(49,269)	—
55902	Northern Neck/Essex County Group Home Comm	(48,476)	29,041	22,925	19,637	—	—	—	—	11,926	26,912	—	(23,159)	(23,159)	—
55903	State Education Assistance Authority	2,841,768	321,705	258,421	214,470	—	—	—	—	105,890	(2,796,472)	—	—	—	—
55904	Appalachian Juvenile Commission	1,082,133	369,294	188,356	106,231	33,147	138,781	53,974	162,907	56,910	118,180	154,676	1,222,207	1,222,207	—
55905	Goochland/Powhatan Community Services Board	(1,675,846)	428,600	209,898	191,646	—	35,170	113,254	136,670	111,405	89,023	(2,197)	(1,231,411)	(1,231,411)	—
55906	Suffolk Redevelopment & Housing Authority	(1,201,167)	153,191	175,709	99,473	—	83,769	15,313	59,931	53,880	15,152	2,189	(1,264,840)	(1,264,840)	—
55907	Virginia Small Business Financing Authority	514,117	21,886	17,641	14,590	—	—	—	—	7,241	(511,013)	—	—	—	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred	Deferred									
55908	Lee County Redevelopment & Housing Authority	452,599	71,998	34,543	31,277	—	14,088	—	35,338	17,874	45,009	44,856	498,054	498,054	—		
55909	Henry County Public Service Authority	629,591	452,558	330,716	241,541	26,620	—	213,838	283,355	136,637	325,306	148,530	1,293,878	1,293,878	—		
55910	Southside Planning District Commission	816,681	97,420	58,502	54,542	—	125	26,656	65,552	29,473	137,951	81,938	978,626	978,626	—		
55911	Economic Development Authority - Henrico Co	83,483	135,440	51,023	47,607	5,729	53,572	—	32,858	26,200	34,109	57,886	96,273	96,273	—		
55912	Augusta County Service Authority	576,193	761,511	432,638	342,680	107,775	199,721	33,507	421,904	185,845	317,944	260,631	953,459	953,459	—		
55914	Rappahannock Juvenile Center	(250,272)	416,110	250,349	193,290	24,876	23,292	169,186	204,350	107,843	216,638	137,661	234,387	234,387	—		
55915	Cumberland Plateau Regional Housing Authority	(208,707)	384,319	97,226	53,305	10,883	350,313	28,444	54,146	31,925	(133,769)	7,157	(362,526)	(362,526)	—		
55918	Amherst County Service Authority	333,404	226,805	119,162	108,728	4,817	25,396	610	115,200	59,853	64,256	53,162	488,863	488,863	—		
55919	Pepper's Ferry Regional Wastewater Authority	517,323	211,940	68,086	64,004	3,095	46,888	105,005	75,543	34,387	125,272	94,151	793,246	793,246	—		
55920	Rappahannock Regional Jail	(1,230,499)	1,834,930	995,332	819,587	18,268	144,514	88,070	993,261	418,796	1,293,832	1,258,535	162,154	162,154	—		
55921	Thomas Jefferson Planning District Commission	(385,380)	59,171	44,138	39,990	—	—	4,381	25,281	21,680	29,475	2,951	(332,471)	(332,471)	—		
55922	Piedmont Regional Jail	963,415	707,898	276,096	278,582	—	84,423	642,110	355,189	142,493	869,473	547,435	2,494,042	2,494,042	—		
55923	Nelson County Service Authority	(290,720)	179,795	115,519	71,023	25,929	155,580	26,921	89,652	37,126	(25,331)	13,153	(363,761)	(363,761)	—		
55924	Coeburn-Norton-Wise Water Treatment Authority	25,647	426,510	116,981	40,160	56,817	229,342	64,527	69,003	20,186	(24,271)	19,659	118,643	118,643	—		
55925	Fauquier County Water & Sanitation Authority	(133,634)	375,472	292,178	148,835	80,231	25,614	207,069	224,756	77,714	215,298	105,933	313,884	313,884	—		
55926	Scott County Soil & Water Conservation District	22,276	23,497	26,092	6,916	8,741	—	31,927	14,282	3,299	13,837	8,721	58,648	58,648	—		

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55927	New River Resource Authority	332,274	208,892	164,360	51,754	43,912	103,108	82,568	94,863	25,850	75,821	63,799	393,335	393,335	—
55928	Scott County Water & Sewerage Authority	248,211	110,356	198,809	46,328	17,799	4,852	135,902	66,570	23,837	115,891	69,778	363,201	363,201	—
55929	Greensville County Water & Sewer Authority	220,322	201,348	165,856	87,908	41,090	—	78,831	126,342	46,040	128,551	66,066	440,514	440,514	—
55930	Petersburg Redevelopment & Housing Authority	237,403	192,028	130,639	105,823	—	43,140	3,529	82,135	60,030	88,691	67,122	317,092	317,092	—
55931	Central Rappahannock Regional Library	1,051,251	1,302,842	418,300	356,305	20,822	440,619	259,257	454,208	195,276	206,063	288,998	1,943,853	1,943,853	—
55932	Virginia Coalfield Economic Development Auth	213,500	77,809	34,277	26,749	12,991	12,394	12,523	42,869	14,567	36,851	23,346	288,362	288,362	—
55933	Central Virginia Regional Jail	1,116,104	458,417	470,010	280,358	7,436	427,227	48,466	344,576	142,310	672,482	731,650	865,674	865,674	—
55934	Thomas Jefferson Soil & Water Conservation Dist	79,566	44,880	77,493	18,335	—	9,863	25,299	16,873	9,703	37,451	11,703	96,378	96,378	—
55936	Commonwealth Regional Council	397,295	46,602	28,004	24,576	336	90,945	587	28,407	13,759	(9,619)	27,058	306,112	306,112	—
55937	Wythe-Grayson Regional Library	(244,300)	57,566	32,169	25,058	—	—	14,321	20,752	13,329	9,315	1,117	(187,361)	(187,361)	—
55938	Colonial Soil & Water Conservation District	77,301	20,077	59,969	13,560	—	—	5,393	12,452	7,125	72,850	9,014	112,655	112,655	—
55939	Rivanna Solid Waste Authority	154,805	78,834	77,685	53,290	—	—	8,054	19,044	31,120	116,523	54,508	222,897	222,897	—
55940	Monacan Soil & Water Conservation District	119,259	21,161	98,195	11,189	2,153	—	64,801	20,888	5,376	70,309	15,966	174,291	174,291	—
55941	Robert E Lee Soil & Water Conservation District	24,526	19,246	38,208	8,517	2,846	5,924	17,268	13,917	4,392	25,779	9,747	39,886	39,886	—
55942	Tri-County/City Soil & Water Conservation Dist	(49,633)	18,651	11,548	10,942	—	160	4,588	7,587	6,016	11,372	1,961	(26,030)	(26,030)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated 6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	Difference
							Deferred	Deferred									
55944	Central Virginia Waste Management Authority	3,349	54,526	48,703	35,391	—	1,941	4,970	43,147	19,077	58,673	29,346	68,361	68,361	—		
55945	Lonesome Pine Regional Library	80,605	410,554	110,269	98,734	—	68,533	19,163	75,146	54,571	(37,888)	37,284	287,331	287,331	—		
55946	Virginia Peninsulas Public Service Authority	(672,004)	254,422	106,970	105,121	—	29,592	18,518	83,717	54,850	48,329	49,335	(503,186)	(503,186)	—		
55947	Tidewater Youth Services Commission	(1,093,481)	349,729	277,114	236,472	—	—	10,140	133,246	132,848	291,018	46,119	(736,205)	(736,205)	—		
55948	Virginia Highlands Airport Commission	47,681	24,080	25,530	11,615	4,142	—	25,611	16,764	6,193	16,640	14,572	81,110	81,110	—		
55949	Western Tidewater Regional Jail	1,208,343	1,038,016	1,209,171	570,377	20,643	121,600	342,462	609,025	313,166	1,355,175	986,245	1,958,151	1,958,151	—		
55950	Scott County Redevelopment & Housing Authority	384,104	39,012	46,342	25,875	—	—	137,156	21,402	14,669	219,742	46,603	697,265	697,265	—		
55951	Handley Regional Library	(227,948)	137,942	67,855	55,314	—	10,066	4,684	46,872	29,787	9,379	31,040	(163,559)	(163,559)	—		
55952	Northern Neck Regional Jail	(298,928)	848,020	281,414	272,991	16,172	302,925	—	306,207	147,328	22,838	344,684	(192,721)	(192,721)	—		
55953	Montgomery Regional Solid Waste Authority	60,576	87,324	52,644	44,500	—	—	16,616	51,529	22,958	64,196	36,464	169,591	169,591	—		
55954	Potomac & Rappahannock Transportation Commission	(552,045)	658,910	591,161	356,293	75,494	—	365,613	485,456	186,690	599,651	354,543	366,784	366,784	—		
55955	Giles County Public Service Authority	89,117	59,025	45,428	32,710	—	—	5,075	23,579	17,862	54,087	22,975	147,632	147,632	—		
55956	South Central Wastewater Authority	81,482	241,520	101,290	85,021	11,348	39,374	8,704	101,345	43,900	51,415	89,420	201,913	201,913	—		
55957	Wise County Redevelopment & Housing Authority	1,031,352	203,035	126,872	99,687	—	108,443	1,341	102,754	58,551	99,653	91,917	1,069,767	1,069,767	—		
55958	Prince William Soil & Water Conservation District	(190,070)	20,864	16,991	9,406	574	—	13,838	11,078	4,995	(1,021)	628	(167,915)	(167,915)	—		
55959	Hampton Roads Regional Jail Authority	1,863,442	1,762,014	1,095,017	806,582	189,264	61,769	722,638	1,037,380	409,472	1,859,507	1,509,472	3,992,349	3,992,349	—		
55960	Castlewood Water & Sewage Authority	(116,757)	145,802	23,209	14,066	1,917	76,670	53,611	17,211	7,969	(13,353)	2,801	(24,180)	(24,180)	—		

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018		LESS: FY 2018		LESS: FY 2019		PLUS: FY 2019		PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
			Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience			6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55961	Pamunkey Regional Jail	(488,083)	741,192	440,768	362,882	—	78,556	—	422,287	183,196	762,757	563,566	175,577	175,577	—
55962	Charlottesville-Albemarle Airport Authority	894,945	248,763	293,059	105,559	45,544	3,080	147,501	148,314	53,945	221,271	172,737	1,094,760	1,094,760	—
55963	Virginia Peninsula Regional Jail	(2,854,420)	1,151,522	343,801	329,083	—	692,114	—	254,866	172,093	(112,044)	455,929	(3,208,910)	(3,208,910)	—
55964	Virginia Biotechnology Research Park Authority	(355,357)	68,054	54,225	45,948	—	—	23,168	33,113	26,116	49,566	1,689	(257,202)	(257,202)	—
55966	Blue Ridge Regional Jail Authority	(1,883,597)	2,795,046	854,320	878,884	71,054	1,115,139	—	1,067,878	436,583	1,253,635	1,685,766	(935,618)	(935,618)	—
55967	Massanutten Regional Library	(228,475)	119,231	55,237	51,667	—	12,578	12,779	44,799	28,623	22,698	24,373	(144,200)	(144,200)	—
55968	Albemarle-Charlottesville Regional Jail	141,926	1,745,912	572,833	478,829	64,110	541,431	26,293	673,001	250,921	660,710	842,658	998,902	998,902	—
55969	Culpeper Soil & Water Conservation District	(39,702)	47,516	47,777	16,234	11,794	—	16,738	26,785	7,634	33,069	20,753	(4,518)	(4,518)	—
55970	New River Valley Regional Jail	(4,773,527)	1,894,700	486,069	494,512	54,554	531,694	220,157	647,482	251,003	419,263	677,889	(3,585,640)	(3,585,640)	—
55971	Sussex Service Authority	(496,334)	126,957	70,704	52,914	—	12,608	—	57,049	27,619	34,288	20,946	(407,593)	(407,593)	—
55972	Big Walker Soil & Water Conservation District	5,334	15,157	10,045	3,687	6,800	1,761	7,528	11,097	1,734	4,103	2,936	19,724	19,724	—
55973	Peter Francisco Soil & Water Conservation District	1,142	25,619	8,499	4,464	3,161	11,738	13,130	10,947	2,145	4,044	1,831	27,334	27,334	—
55974	Peaks of Otter Soil & Water Conservation District	(30,651)	10,710	15,521	2,298	5,613	36,447	9,746	2,156	1,135	(17,759)	—	(84,542)	(84,542)	—
55975	New River Soil & Water Conservation District	32,757	23,410	20,597	4,831	8,373	4,937	32,679	13,968	2,376	9,294	5,034	70,712	70,712	—
55977	Southside Regional Jail	(357,360)	448,685	150,615	145,611	14,537	80,803	155,054	168,189	76,778	301,481	284,495	116,766	116,766	—
55978	Evergreen Soil & Water Conservation District	50,367	8,014	7,619	2,723	518	20,997	2,515	7,864	1,347	(1,112)	2,979	34,159	34,159	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55979	Roanoke Higher Education Authority	(345,947)	182,475	103,125	45,186	28,980	33,322	74,648	49,167	23,649	23,836	18,265	(221,050)	(221,050)	—
55981	John Marshall Soil & Water Conservation District	(33,639)	21,317	23,688	14,212	—	—	50,567	12,546	8,129	100,037	15,848	105,209	105,209	—
55982	Daniel Boone Soil & Water Conservation District	5,136	25,990	3,607	3,906	1,945	17,496	—	9,477	1,792	1,817	2,460	14,798	14,798	—
55983	Southside Community Services Board	(561,068)	1,145,340	386,137	379,246	31,238	420,339	406	427,043	198,870	145,794	308,933	(169,508)	(169,508)	—
55984	Northern Shenandoah Valley Regional Commission	(260,925)	79,015	37,657	26,348	3,370	12,391	19,536	23,320	14,492	14,643	9,583	(199,268)	(199,268)	—
55985	Tazewell Soil & Water Conservation District	19,542	4,497	7,004	2,850	144	—	17,044	4,664	1,482	13,910	7,594	43,547	43,547	—
55987	Richmond Regional Planning District Committee	521,969	209,836	250,842	69,735	31,762	70,721	100,864	73,833	41,419	126,737	67,339	584,259	584,259	—
55988	Henricopolis Soil & Water Conservation District	(42,779)	7,250	4,964	4,608	—	82	3,889	5,273	2,481	5,950	1,701	(29,291)	(29,291)	—
55989	Piedmont Regional Juvenile Detention Center	(257,320)	83,807	30,436	26,397	6,057	40,514	3,420	34,693	14,356	15,157	21,174	(230,465)	(230,465)	—
55990	Roanoke River Service Authority	(99,003)	79,842	11,179	11,846	15,319	34,429	—	17,628	5,637	(1,023)	8,351	(78,043)	(78,043)	—
55991	Lee County Public Service Authority	(235,302)	75,309	19,778	16,992	7,309	22,428	8,464	22,744	8,490	(4,941)	7,349	(199,092)	(199,092)	—
55992	Blue Ridge Juvenile Detention Center	(23,970)	138,893	171,441	56,979	18,161	8,570	108,054	95,731	32,906	160,145	86,711	169,897	169,897	—
55993	Ferrum Water & Sewage Authority	(35,503)	33,187	5,739	5,965	3,550	21,914	—	11,201	2,912	2,837	3,559	(26,093)	(26,093)	—
55994	Wise County Public Service Authority	(332,977)	206,987	51,457	34,316	26,054	145,149	13,712	53,902	17,277	8,455	33,250	(322,870)	(322,870)	—
55995	Holston River Soil & Water Conservation District	(39,112)	23,894	7,856	7,478	3,160	3,083	9,901	9,961	3,683	9,155	4,865	(8,960)	(8,960)	—
55996	New River Valley Community Services Board	(6,244,150)	2,760,497	1,103,116	775,322	217,000	552,026	300,940	1,051,197	378,479	1,811	1,604,076	(6,002,766)	(6,002,766)	—



**Virginia Retirement System**

**Finance Division**

**Analysis of Political Subdivision Employer Change in Net Pension Liability**

**For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	6/30/2018 Net Pension Liability	PLUS: FY 2018 Total Deferred Inflows	LESS: FY 2018 Total Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Changes in Assumptions	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Changes in Assumptions	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Employer Contributions	Calculated		Difference
							Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					6/30/2019 Net Pension Liability	Actual 6/30/2019 Net Pension Liability	
55997	Institute For Advanced Learning And Research	(760,452)	105,682	73,796	56,471	—	—	37,508	55,528	27,245	46,912	50,099	(667,943)	(667,943)	—
55998	Southwest Virginia Regional Jail Authority	(3,293,684)	2,273,005	563,235	608,859	123,379	689,385	168,999	918,121	277,148	1,182,387	1,629,649	(2,088,531)	(2,088,531)	—
55999	Clinch Valley Soil & Water Conservation District	(55,764)	12,257	4,220	3,781	126	817	1,783	4,889	1,933	(6,372)	1,752	(51,970)	(51,970)	—
		2,194,911,952	859,199,874	530,125,788	410,857,629	17,678,830	127,263,149	124,831,771	497,009,984	230,070,231	626,923,150	499,292,259	2,947,729,307	2,947,729,307	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—