



Virginia
Retirement
System

**VIRGINIA RETIREMENT SYSTEM
POLITICAL SUBDIVISION RETIREMENT PLANS**

GASB No. 68 Schedules

With Independent Auditor's Report Thereon

For the Plan Year Ended June 30, 2020

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August 13, 2021

Board of Trustees
Virginia Retirement System
1200 E. Main Street
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INDEPENDENT AUDITOR'S REPORT

Report on the Schedule

We have audited the fiduciary net position as of June 30, 2020, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Employer (Schedule) of the Virginia Retirement System Political Subdivision Retirement Plans, and the related notes. We have also audited the fiduciary net position of each individual employer as of June 30, 2020, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

Management's Responsibility for the Schedule

The Virginia Retirement System's management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the fiduciary net position and the changes in fiduciary net position included in the Schedule, in total and for each individual employer, based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fiduciary net position and changes in fiduciary net position included in the Schedule are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

fiduciary net position and the changes in fiduciary net position included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Virginia Retirement System management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the total fiduciary net position of the Virginia Retirement System Political Subdivision Retirement Plans as of June 30, 2020, and the changes in fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Also, in our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2020, and the changes in fiduciary net position for each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Virginia Retirement System as of and for the year ended June 30, 2020, and our report thereon, dated December 15, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Virginia Retirement System management, the Virginia Retirement System Board of Trustees, the Commonwealth Joint Legislative Audit and Review Commission, and the Virginia Retirement System Political Subdivision Retirement Plans' employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer
For the Plan Year Ended June 30, 2020

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55100	Accomack County	\$ 931,306	\$ 618,160	\$ 1,163,532	\$ (3,287,791)	\$ (235,194)	\$ (40,439)	\$ (1,360)	\$ (851,786)	\$ 61,166,299	\$ 60,314,513
55101	Albemarle County	5,599,405	2,293,249	3,231,815	(8,648,603)	(245,954)	(108,337)	(3,864)	2,117,711	169,248,540	171,366,251
55102	Alleghany County	887,059	385,294	664,406	(1,871,708)	(94,309)	(22,655)	(785)	(52,698)	34,861,344	34,808,646
55103	Amelia County	263,203	254,230	324,163	(670,364)	(35,053)	(10,894)	(384)	124,901	16,897,051	17,021,952
55104	Amherst County	882,857	449,563	799,857	(2,172,326)	(102,000)	(27,731)	(953)	(170,733)	42,432,260	42,261,527
55105	Appomattox County	557,249	202,486	416,575	(1,641,169)	—	(14,381)	(477)	(479,717)	21,628,502	21,148,785
55107	Augusta County	2,106,254	1,119,279	1,724,376	(4,716,540)	(145,973)	(58,633)	(2,031)	26,732	90,059,654	90,086,386
55108	Bath County	331,615	142,997	246,945	(761,063)	(11,929)	(8,455)	(291)	(60,181)	12,948,426	12,888,245
55109	Bedford County	1,487,607	1,032,124	1,377,574	(3,599,230)	(216,222)	(47,102)	(1,634)	33,117	72,459,987	72,493,104
55110	Bland County	300,800	126,124	167,707	(467,355)	—	(5,527)	(198)	121,551	8,647,706	8,769,257
55111	Botetourt County	1,113,996	644,985	995,424	(2,598,390)	(104,998)	(33,613)	(1,165)	16,239	51,659,074	51,675,313
55112	Brunswick County	598,666	292,487	387,481	(1,171,648)	(59,329)	(13,339)	(463)	33,855	20,497,393	20,531,248
55113	Buchanan County	1,408,715	539,235	880,850	(3,151,071)	(67,482)	(30,440)	(1,037)	(421,230)	46,408,751	45,987,521
55114	Buckingham County	354,700	222,370	375,715	(789,533)	(38,290)	(12,715)	(444)	111,803	19,588,595	19,700,398
55115	Campbell County	1,482,938	726,195	1,301,151	(3,606,272)	(118,972)	(44,372)	(1,520)	(260,852)	67,677,381	67,416,529
55116	Caroline County	1,155,638	635,027	1,091,507	(2,151,989)	(305,089)	(36,639)	(1,289)	387,166	56,788,557	57,175,723
55117	Carroll County	740,852	365,200	621,892	(2,350,358)	(30,261)	(21,542)	(714)	(674,931)	32,336,879	31,661,948
55118	Charles City County	327,152	184,321	281,899	(1,030,583)	(4,293)	(9,864)	(329)	(251,697)	14,858,090	14,606,393
55119	Charlotte County	415,801	223,541	468,739	(1,013,116)	(2,653)	(15,997)	(555)	75,760	24,560,113	24,635,873
55120	Chesterfield County	26,735,004	9,910,875	18,184,370	(55,917,034)	(911,444)	(625,503)	(21,791)	(2,645,523)	958,975,734	956,330,211
55121	Clarke County	417,934	250,579	417,018	(1,010,016)	(21,975)	(14,211)	(493)	38,836	21,832,994	21,871,830
55122	Craig County	231,876	98,805	151,245	(506,709)	(1,929)	(5,213)	(178)	(32,103)	7,930,811	7,898,708
55123	Culpeper County	1,899,921	992,658	1,214,927	(2,689,827)	(304,152)	(40,531)	(1,454)	1,071,542	63,426,683	64,498,225
55124	Cumberland County	267,758	180,459	272,792	(628,250)	(19,058)	(9,198)	(322)	64,181	14,220,890	14,285,071
55125	Dickenson County	722,614	382,284	576,040	(1,831,513)	(54,282)	(19,839)	(676)	(225,372)	30,193,069	29,967,697

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer
For the Plan Year Ended June 30, 2020

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55126	Dinwiddie County	970,837	521,570	722,615	(1,987,898)	(106,491)	(24,634)	(858)	95,141	37,961,912	38,057,053
55128	Essex County	315,987	198,819	324,455	(878,505)	(47,189)	(11,176)	(384)	(97,993)	17,149,211	17,051,218
55130	Fauquier County	3,518,753	2,062,946	2,492,136	(5,111,720)	(237,051)	(82,757)	(2,977)	2,639,330	129,389,260	132,028,590
55131	Floyd County	493,336	231,802	306,607	(920,680)	(6,532)	(10,476)	(366)	93,691	16,132,732	16,226,423
55132	Fluvanna County	583,329	362,666	466,000	(1,055,137)	(49,741)	(15,752)	(557)	290,808	24,398,189	24,688,997
55133	Franklin County	1,276,788	778,541	1,230,108	(3,099,754)	(249,526)	(41,981)	(1,453)	(107,277)	64,553,802	64,446,525
55134	Frederick County	5,104,851	2,275,464	3,007,122	(6,826,567)	(184,908)	(100,256)	(3,612)	3,272,094	156,930,301	160,202,395
55135	Giles County	678,173	309,859	452,187	(1,335,546)	(49,920)	(15,367)	(536)	38,850	23,717,719	23,756,569
55136	Gloucester County	1,461,760	799,113	1,276,232	(3,131,361)	(158,508)	(43,182)	(1,504)	202,550	66,519,841	66,722,391
55137	Goochland County	1,146,002	653,061	691,450	(1,600,247)	(66,755)	(22,963)	(828)	799,720	35,931,260	36,730,980
55138	Grayson County	702,413	321,437	376,948	(1,425,012)	(55,928)	(12,861)	(439)	(93,442)	19,569,569	19,476,127
55139	Greene County	444,782	284,646	419,057	(1,232,625)	(65,382)	(14,296)	(488)	(164,306)	21,784,835	21,620,529
55140	Greensville County	370,327	242,979	439,213	(1,087,603)	(28,349)	(15,097)	(518)	(79,048)	23,067,050	22,988,002
55141	Halifax County	565,418	419,563	755,781	(2,162,577)	(57,012)	(26,290)	(889)	(506,006)	39,911,535	39,405,529
55142	Hanover County	5,906,015	3,520,775	5,047,032	(9,746,751)	(215,251)	(169,144)	(6,631)	4,336,045	263,694,831	268,030,876
55143	Henrico County	34,728,875	13,049,953	24,368,880	(75,078,347)	(1,699,717)	(836,147)	(32,930)	(5,499,433)	1,281,384,905	1,275,885,472
55144	Henry County	1,889,554	870,505	1,509,567	(4,358,229)	(113,516)	(51,706)	(1,783)	(255,608)	79,352,121	79,096,513
55145	Highland County	180,832	79,750	126,397	(292,477)	(5,560)	(4,241)	(151)	84,550	6,606,432	6,690,982
55146	Isle of Wight County	1,345,369	715,155	912,953	(2,411,338)	(20,011)	(30,468)	(1,074)	510,586	47,135,191	47,645,777
55147	James City County	3,904,631	1,927,807	3,361,921	(8,560,868)	(175,688)	(117,595)	12,497	352,705	176,816,666	177,169,371
55148	King George County	905,948	593,476	742,452	(1,480,027)	(52,296)	(24,938)	(892)	683,723	38,901,844	39,585,567
55149	King & Queen County	213,219	140,718	218,608	(631,622)	(1,739)	(7,446)	(255)	(68,517)	11,360,223	11,291,706
55150	King William County	389,628	230,242	333,333	(705,390)	(3,001)	(11,148)	(396)	233,268	17,311,691	17,544,959
55151	Lancaster County	595,846	244,486	401,401	(1,157,556)	(60,956)	(13,763)	(2,853)	6,605	21,129,409	21,136,014
55152	Lee County	443,131	253,479	511,626	(1,751,817)	(38,244)	(17,902)	(590)	(600,317)	26,757,413	26,157,096
55153	Loudoun County	24,981,478	12,568,770	14,521,477	(29,056,443)	(780,938)	(474,482)	(17,494)	21,742,368	754,266,500	776,008,868

Virginia Retirement System
VRS Political Subdivision Retirement Plans
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For the Plan Year Ended June 30, 2020

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55154	Louisa County	988,311	662,868	798,831	(1,660,417)	(99,522)	(26,491)	(948)	662,632	41,364,480	42,027,112
55155	Lunenburg County	259,410	115,712	221,069	(729,229)	(11,948)	(7,674)	(259)	(152,919)	11,650,918	11,497,999
55156	Madison County	427,549	251,406	347,959	(937,471)	(15,580)	(11,849)	(412)	61,602	18,233,044	18,294,646
55157	Mathews County	463,143	151,298	244,481	(595,333)	(93,437)	(8,168)	(288)	161,696	12,632,934	12,794,630
55158	Mecklenburg County	860,331	477,138	862,922	(2,100,523)	(34,238)	(29,325)	(1,018)	35,287	45,118,449	45,153,736
55159	Middlesex County	121,178	159,162	241,977	(462,957)	(41,276)	(8,243)	(1,338)	8,503	12,620,422	12,628,925
55160	Montgomery County	1,980,117	960,139	1,581,481	(4,610,561)	(214,104)	(54,535)	(1,893)	(359,356)	83,147,189	82,787,833
55162	Nelson County	423,896	220,161	344,273	(1,166,897)	(19,757)	(11,979)	(405)	(210,708)	18,160,895	17,950,187
55163	New Kent County	1,004,471	502,290	579,036	(1,429,794)	(31,934)	(19,044)	(686)	604,339	29,827,588	30,431,927
55165	Northampton County	752,177	465,393	673,237	(1,505,420)	(61,424)	(22,886)	(856)	300,221	35,412,702	35,712,923
55166	Northumberland County	425,399	232,735	346,211	(921,710)	(11,165)	(11,592)	(404)	59,474	17,851,889	17,911,363
55167	Nottoway County	25,227	165,877	350,762	(892,229)	(40,287)	(12,072)	(399)	(403,121)	18,114,952	17,711,831
55168	Orange County	1,011,610	630,179	710,698	(1,466,395)	(100,464)	(23,853)	(1,576)	760,199	37,294,270	38,054,469
55169	Page County	803,178	398,746	570,762	(1,501,992)	(20,666)	(19,268)	8,798	239,558	29,833,972	30,073,530
55170	Patrick County	749,869	330,161	453,746	(1,324,875)	(22,691)	(15,282)	(537)	170,391	23,662,844	23,833,235
55171	Pittsylvania County	1,383,314	723,955	1,297,394	(4,454,657)	(112,535)	(44,766)	(1,493)	(1,208,788)	67,415,799	66,207,011
55172	Powhatan County	963,905	437,004	440,244	(869,476)	(144,874)	(14,436)	(535)	811,832	22,918,592	23,730,424
55173	Prince Edward County	427,990	262,435	455,083	(1,382,078)	(32,315)	(15,557)	(523)	(284,965)	23,486,976	23,202,011
55174	Prince George County	2,034,732	691,737	1,069,758	(3,076,501)	(28,872)	(36,371)	(1,290)	653,193	56,546,632	57,199,825
55176	Prince William County	38,017,643	15,121,768	22,732,226	(62,734,318)	(1,109,331)	(769,705)	(28,505)	11,229,778	1,191,920,916	1,203,150,694
55177	Pulaski County	1,142,889	644,383	1,031,502	(2,817,176)	(115,898)	(34,964)	(1,204)	(150,468)	53,542,321	53,391,853
55178	Rappahannock County	488,977	158,929	270,360	(773,897)	(35,333)	(9,246)	(325)	99,465	14,305,867	14,405,332
55179	Richmond County	307,494	147,098	265,774	(788,726)	(8,702)	(9,190)	(314)	(86,566)	13,997,922	13,911,356
55180	Roanoke County	5,954,991	2,413,525	4,341,468	(13,371,484)	(222,528)	(147,476)	(5,075)	(1,036,579)	226,127,106	225,090,527
55181	Rockbridge County	967,326	378,745	639,844	(2,179,637)	(105,191)	(22,081)	(750)	(321,744)	33,598,117	33,276,373
55182	Rockingham County	2,890,331	1,399,866	1,957,907	(5,380,696)	(211,390)	(66,505)	(2,324)	587,189	102,509,966	103,097,155

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer
For the Plan Year Ended June 30, 2020

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55183	Russell County	724,907	305,847	543,610	(1,789,756)	(56,451)	(18,717)	(637)	(291,197)	28,533,145	28,241,948
55184	Scott County	717,233	286,735	490,773	(1,701,145)	(64,825)	(17,090)	(579)	(288,898)	25,980,165	25,691,267
55185	Shenandoah County	1,295,253	704,382	957,278	(2,419,598)	(89,918)	(32,475)	(1,142)	413,780	50,253,907	50,667,687
55186	Smyth County	618,950	379,277	794,965	(2,275,326)	(59,904)	(27,676)	(934)	(570,648)	42,012,531	41,441,883
55187	Southampton County	940,986	403,140	769,634	(2,238,732)	(25,924)	(26,210)	(900)	(178,006)	40,103,880	39,925,874
55188	Spotsylvania County	5,336,898	2,824,475	3,505,596	(7,133,603)	(295,955)	(114,955)	(4,182)	4,118,274	181,370,118	185,488,392
55189	Stafford County	5,874,874	3,013,984	3,739,813	(8,782,979)	(314,838)	(123,294)	(4,442)	3,403,118	193,604,423	197,007,541
55190	Surry County	354,709	225,025	343,387	(1,230,708)	(12,196)	(12,011)	(403)	(332,197)	18,203,236	17,871,039
55191	Sussex County	334,963	251,940	525,514	(1,138,673)	(75,502)	(18,116)	(620)	(120,494)	27,639,141	27,518,647
55192	Tazewell County	1,217,205	572,583	1,006,676	(3,363,585)	(61,389)	(34,478)	(1,170)	(664,158)	52,404,862	51,740,704
55193	Warren County	1,008,393	579,295	829,138	(2,339,103)	(111,150)	(28,349)	(983)	(62,759)	43,670,165	43,607,406
55195	Washington County	1,059,101	555,099	861,953	(3,012,509)	(74,302)	(29,930)	(1,009)	(641,597)	45,376,559	44,734,962
55196	Westmoreland County	620,679	332,040	487,915	(1,482,324)	(67,975)	(16,814)	(572)	(127,051)	25,516,625	25,389,574
55197	Wise County	1,247,095	550,847	951,917	(3,365,744)	(60,482)	(33,129)	(1,119)	(710,615)	50,330,520	49,619,905
55198	Wythe County	591,396	355,955	651,150	(1,896,567)	(14,308)	(22,595)	(767)	(335,736)	34,358,436	34,022,700
55199	York County	4,364,971	2,169,677	3,879,115	(10,643,337)	(89,840)	(133,317)	(5,722)	(458,453)	204,168,727	203,710,274
55200	City of Alexandria	10,636,082	6,894,324	10,450,641	(32,421,493)	(942,240)	(361,356)	(15,985)	(5,760,027)	550,635,607	544,875,580
55201	City of Bristol	2,396,771	704,380	1,774,537	(7,053,556)	(138,396)	(63,066)	(2,072)	(2,381,402)	94,286,953	91,905,551
55202	City of Buena Vista	509,480	167,622	325,913	(1,078,315)	(2,364)	(11,174)	(384)	(89,222)	17,122,746	17,033,524
55203	Town of St Paul	94,457	37,875	49,676	(117,036)	(5,069)	(1,633)	(59)	58,211	2,581,792	2,640,003
55204	City of Clifton Forge	143,746	61,140	177,041	(670,398)	(3,806)	(6,325)	(205)	(298,807)	9,378,154	9,079,347
55205	City of Danville	605,862	283,651	489,428	(1,477,280)	(36,431)	(16,990)	(581)	(152,341)	25,904,655	25,752,314
55206	City of Fredericksburg	3,121,291	1,259,860	2,191,780	(7,765,443)	(164,189)	(75,653)	(4,557)	(1,436,911)	114,828,954	113,392,043
55207	City of Hampton	15,374,780	4,387,843	9,245,312	(34,048,004)	(668,441)	(320,623)	(14,764)	(6,043,897)	488,142,012	482,098,115
55208	City of Harrisonburg	3,600,813	1,606,926	2,601,538	(7,948,064)	(124,232)	(89,238)	(3,070)	(355,327)	136,522,360	136,167,033
55209	City of Hopewell	2,588,972	961,524	1,849,181	(6,708,985)	(166,027)	(64,371)	(2,168)	(1,541,874)	97,701,753	96,159,879

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55210	City of Lynchburg	10,510,166	2,783,330	5,343,056	(21,411,285)	(504,807)	(184,881)	(7,513)	(3,471,934)	281,833,408	278,361,474
55211	Town of Crewe	3,571	53,017	67,282	(88,969)	(3,424)	(2,267)	(80)	29,130	3,504,633	3,533,763
55212	City of Norfolk	2,582,271	1,379,532	2,111,228	(4,325,073)	(264,291)	(70,713)	(2,517)	1,410,437	110,210,473	111,620,910
55213	City of Petersburg	3,078,425	1,274,201	3,019,383	(10,966,596)	(249,411)	(106,743)	(3,817)	(3,954,558)	160,187,322	156,232,764
55214	City of Portsmouth	8,208,380	3,512,571	6,400,033	(16,270,186)	(958,484)	(217,972)	(7,590)	666,752	335,951,206	336,617,958
55215	City of Radford	1,151,134	558,382	952,066	(2,577,698)	(9,507)	(32,468)	(1,129)	40,780	50,022,777	50,063,557
55216	City of Richmond	2,939,040	1,312,202	2,372,966	(7,725,382)	(339,258)	(82,204)	(2,785)	(1,525,421)	125,059,652	123,534,231
55217	City of Roanoke	1,582,180	476,302	1,159,696	(3,397,576)	(111,070)	(39,947)	(1,371)	(331,786)	61,130,778	60,798,992
55218	Town of Craigsville	21,720	10,507	8,681	(12,586)	—	(270)	(11)	28,041	444,351	472,392
55219	City of Staunton	2,023,946	744,911	1,238,139	(4,742,578)	(49,788)	(42,541)	(1,439)	(829,350)	64,631,420	63,802,070
55220	City of Suffolk	7,256,065	3,361,141	5,284,646	(13,677,493)	(456,106)	(178,495)	(6,273)	1,583,485	276,650,272	278,233,757
55221	City of Williamsburg	1,487,194	539,231	1,185,570	(4,568,553)	(100,280)	(41,859)	(1,381)	(1,500,078)	62,730,274	61,230,196
55222	City of Winchester	2,361,878	1,374,890	1,974,071	(4,986,027)	(161,264)	(67,127)	(2,342)	494,079	103,365,005	103,859,084
55223	City of Martinsville	2,293,916	696,543	1,540,541	(6,595,815)	(32,896)	(54,599)	(1,793)	(2,154,103)	81,681,195	79,527,092
55224	City of Falls Church	10,641	58,587	110,624	(276,925)	—	(3,871)	(129)	(101,073)	5,831,834	5,730,761
55225	City of Colonial Heights	1,780,870	655,398	1,330,906	(4,205,487)	(36,093)	(46,139)	(1,571)	(522,116)	70,205,522	69,683,406
55226	Town of Front Royal	936,681	376,109	644,025	(2,188,225)	(66,799)	(22,414)	(948)	(321,571)	34,019,352	33,697,781
55227	Town of Boyce	—	—	1,531	—	—	(51)	(2)	1,478	79,720	81,198
55228	Town of Middletown	10,175	28,779	16,183	(25,740)	(3,762)	(528)	(19)	25,088	838,374	863,462
55229	Town of Chilhowie	113,356	45,563	67,106	(156,629)	—	(2,220)	(80)	67,096	3,488,816	3,555,912
55230	City of Covington	492,493	178,109	392,439	(1,489,440)	(37,670)	(13,873)	(458)	(478,400)	20,787,145	20,308,745
55231	Town of Floyd	10,712	9,209	6,177	(33,048)	—	(218)	(7)	(7,175)	326,818	319,643
55232	City of Franklin	873,180	355,227	674,648	(2,451,940)	(15,986)	(23,821)	(800)	(589,492)	36,049,174	35,459,682
55233	City of Chesapeake	23,814,509	8,283,225	16,369,883	(51,972,592)	(1,087,698)	(562,434)	(24,582)	(5,179,689)	860,869,026	855,689,337
55234	City of Virginia Beach	48,245,963	16,422,289	33,123,371	(113,663,331)	(3,168,263)	(1,141,131)	(43,405)	(20,224,507)	1,735,430,185	1,715,205,678
55235	City of Norton	240,700	168,996	344,251	(751,596)	(31,198)	(11,797)	(407)	(41,051)	18,086,227	18,045,176

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55236	City of Manassas Park	812,881	519,535	729,827	(1,742,126)	(155,095)	(24,805)	(868)	139,349	38,346,754	38,486,103
55237	Town of Exmore	42,449	34,320	35,080	(33,081)	(22,255)	(1,150)	(43)	55,320	1,837,544	1,892,864
55238	Town of Pound	41,483	17,465	26,156	(89,273)	(9,197)	(911)	(31)	(14,308)	1,388,703	1,374,395
55239	Town of Grottoes	97,914	37,102	45,325	(143,789)	—	(1,552)	(55)	34,945	2,407,675	2,442,620
55240	Town of Onley	45,427	14,712	8,419	(391)	(3,872)	(241)	(11)	64,043	442,426	506,469
55241	Town of West Point	79,104	78,249	97,085	(165,448)	—	(3,262)	(116)	85,612	5,067,249	5,152,861
55242	Town of South Hill	467,249	148,299	193,551	(570,882)	(3,890)	(6,424)	(232)	227,671	10,061,583	10,289,254
55243	Town of Rural Retreat	24,384	17,057	14,101	(39,790)	—	(467)	(17)	15,268	736,182	751,450
55244	Town of Dillwyn	—	—	379	—	—	(13)	—	366	19,756	20,122
55245	Town of Scottsville	24,397	8,940	9,211	(29,563)	—	(303)	(11)	12,671	480,224	492,895
55246	Town of Burkeville	5,307	4,233	6,312	(14,117)	—	(213)	(7)	1,515	329,518	331,033
55247	Town of Madison	2,419	3,605	1,169	—	—	(34)	(2)	7,157	60,322	67,479
55248	Town of Pennington Gap	15,395	33,934	24,478	(67,689)	(24,359)	(869)	(29)	(19,139)	1,319,161	1,300,022
55249	Town of La Crosse	950	6,533	8,159	(16,380)	—	(279)	(10)	(1,027)	426,216	425,189
55250	Town of Rich Creek	16,039	9,535	9,213	(10,191)	—	(291)	(11)	24,294	474,413	498,707
55252	Town of Windsor	23,661	32,906	22,255	(20,202)	—	(706)	(27)	57,887	1,140,971	1,198,858
55253	Town of Haysi	20,016	5,082	4,431	(34,445)	—	(160)	(5)	(5,081)	236,666	231,585
55254	Town of Stephens City	73,442	15,704	27,225	(126,116)	(4,709)	(936)	(32)	(15,422)	1,418,453	1,403,031
55255	Town of Brodnax	21	3,489	3,117	(3,210)	—	(103)	(4)	3,310	161,754	165,064
55256	Town of Mineral	543	7,351	4,309	(7,981)	—	(143)	(5)	4,074	224,214	228,288
55257	Town of Lebanon	258,882	102,670	97,844	(398,117)	—	(3,290)	(117)	57,872	5,134,583	5,192,455
55258	City of Newport News	3,833,305	3,674,325	1,046,082	(191,452)	(307,106)	(27,186)	(1,315)	8,026,653	50,329,812	58,356,465
55259	Town of Richlands	653,595	150,529	132,137	(897,800)	(1,746)	(4,263)	(152)	32,300	6,715,226	6,747,526
55260	Town of Haymarket	59,050	30,329	14,653	(9,405)	—	(414)	(19)	94,194	735,286	829,480
55261	Town of Lovettsville	29,757	29,043	9,995	(68)	(11,901)	(291)	(13)	56,522	503,337	559,859
55262	Town of Troutville	4,187	3,597	225	—	—	(2)	—	8,007	11,256	19,263

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55263	Town of Buchanan	5,411	9,955	255	—	—	9	—	15,630	1,355	16,985
55264	Town of Eastville	104,955	12,046	1,485	—	—	46	(3)	118,529	—	118,529
55265	Town of Occoquan	2,204	1,305	25	—	—	5	—	3,539	—	3,539
55300	Town of Abingdon	509,937	243,365	377,613	(1,065,371)	(15,716)	(12,898)	(449)	36,481	19,899,366	19,935,847
55301	Town of Dumfries	188,649	68,566	101,546	(505,208)	(16,653)	(3,385)	(110)	(166,595)	5,027,114	4,860,519
55302	Town of Iron Gate	2,590	2,322	5,037	(20,002)	—	(181)	(6)	(10,240)	267,695	257,455
55303	Town of Montross	8,293	5,164	8,319	(26,142)	—	(289)	(10)	(4,665)	438,060	433,395
55304	Town of South Boston	529,117	171,994	384,358	(1,314,737)	(28,707)	(13,668)	(458)	(272,101)	20,595,869	20,323,768
55305	Town of Gretna	47,287	24,449	36,044	(41,336)	—	(1,170)	(43)	65,231	1,862,944	1,928,175
55306	Town of Remington	15,417	8,941	12,877	(21,756)	—	(430)	(16)	15,033	675,208	690,241
55307	City of Lexington	522,813	244,443	463,625	(1,522,675)	(9,575)	(16,116)	(547)	(318,032)	24,562,435	24,244,403
55308	City of Waynesboro	1,343,918	709,714	1,307,645	(4,459,340)	(25,326)	(45,826)	(1,529)	(1,170,744)	68,963,898	67,793,154
55309	Town of Colonial Beach	31,914	93,125	142,684	(286,503)	(24,888)	(4,910)	(168)	(48,746)	7,504,031	7,455,285
55310	Town of Smithfield	149,680	225,095	213,124	(443,401)	(2,381)	(7,189)	(256)	134,672	11,216,496	11,351,168
55311	Town of Brookneal	44,815	16,683	26,739	(105,427)	—	(930)	(31)	(18,151)	1,414,794	1,396,643
55312	Town of Hamilton	13,702	6,862	14,349	(51,704)	—	(506)	(17)	(17,314)	758,699	741,385
55313	City of Galax	448,464	313,944	542,965	(1,495,767)	(26,524)	(18,702)	(636)	(236,256)	28,424,929	28,188,673
55314	Town of Jonesville	11,021	17,334	20,532	(52,987)	(459)	(703)	(24)	(5,286)	1,072,882	1,067,596
55315	Town of Wytheville	645,430	352,743	523,518	(1,379,431)	(28,462)	(17,907)	(624)	95,267	27,583,810	27,679,077
55316	City of Fairfax	3,608,836	1,457,166	2,487,781	(9,538,555)	(102,296)	(85,616)	(2,870)	(2,175,554)	129,453,722	127,278,168
55317	Town of Vienna	1,366,178	650,669	1,108,013	(3,566,704)	(43,596)	(38,872)	(1,323)	(525,635)	59,183,782	58,658,147
55318	Town of Vinton	350,377	147,474	336,025	(1,147,733)	(32,781)	(11,803)	(393)	(358,834)	17,803,623	17,444,789
55319	City of Emporia	503,840	237,063	500,163	(1,376,913)	(56,361)	(17,214)	(587)	(210,009)	26,250,331	26,040,322
55320	Town of Culpeper	1,021,113	502,753	701,307	(1,941,069)	(87,671)	(23,755)	(832)	171,846	36,726,052	36,897,898
55321	Town of Woodstock	394,984	145,056	211,924	(693,988)	(28,720)	(7,085)	(247)	21,924	10,915,573	10,937,497
55322	Town of Glasgow	281	9,114	17,963	(12,450)	—	(602)	(21)	14,285	937,095	951,380

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55323	Town of Marion	407,335	172,294	285,535	(923,933)	(3,090)	(9,793)	(336)	(71,988)	14,973,767	14,901,779
55324	Town of Altavista	234,092	116,407	206,378	(665,447)	(12,888)	(7,177)	(243)	(128,878)	10,909,653	10,780,775
55325	Town of Herndon	1,126,210	859,817	1,554,123	(3,814,824)	(130,913)	(53,891)	(1,845)	(461,323)	82,305,752	81,844,429
55326	Town of Pearisburg	207,791	78,118	128,521	(323,076)	(9,060)	(4,328)	(154)	77,812	6,737,524	6,815,336
55327	Town of Christiansburg	1,263,285	571,472	763,892	(2,030,754)	(74,866)	(25,709)	(912)	466,408	39,988,278	40,454,686
55328	Town of Wakefield	30,680	19,016	10,371	(28,112)	—	(307)	(12)	31,636	520,140	551,776
55329	Town of Leesburg	2,409,743	1,287,395	1,851,717	(4,191,522)	(211,262)	(62,277)	(2,211)	1,081,583	96,963,572	98,045,155
55330	Town of Chatham	12,540	18,997	41,714	(74,319)	(12,388)	(1,448)	(49)	(14,953)	2,208,526	2,193,573
55331	Town of Bowling Green	78,083	26,805	17,623	(91,581)	—	(575)	(21)	30,334	917,468	947,802
55332	City of Manassas	3,496,335	1,595,404	2,448,747	(7,508,927)	(187,033)	(83,724)	(2,901)	(242,099)	128,915,705	128,673,606
55333	Town of Alberta	—	—	5,849	(8,681)	—	(203)	(7)	(3,042)	307,750	304,708
55334	Town of Boydton	122	11,938	26,836	(30,196)	—	(910)	(32)	7,758	1,403,838	1,411,596
55335	City of Salem	3,886,247	1,188,635	3,149,115	(12,607,418)	(186,881)	(111,557)	(3,864)	(4,685,723)	167,021,879	162,336,156
55336	Town of Mckenney	5,078	1,621	6,147	(35,600)	—	(230)	(7)	(22,991)	330,513	307,522
55337	Town of Narrows	93,075	45,997	69,699	(219,621)	(31,645)	(2,410)	(82)	(44,987)	3,660,501	3,615,514
55338	Town of Quantico	328	3,980	13,845	(31,498)	—	(486)	(16)	(13,847)	731,160	717,313
55339	Town of Halifax	15,613	17,043	38,147	(65,344)	—	(1,305)	(45)	4,109	2,005,336	2,009,445
55340	Town of Blacksburg	2,039,284	785,883	1,317,338	(3,803,146)	(46,827)	(44,532)	(1,556)	246,444	68,750,151	68,996,595
55341	Town of Chincoteague	200,818	111,035	157,357	(242,588)	—	(5,183)	(190)	221,249	8,192,224	8,413,473
55342	Town of Lawrenceville	90,364	51,508	71,133	(315,127)	(8,053)	(2,582)	(83)	(112,840)	3,806,189	3,693,349
55343	Town of Amherst	152,008	46,535	78,187	(254,669)	(7,380)	(2,655)	(93)	11,933	4,094,702	4,106,635
55344	Town of Stanley	35,047	30,823	52,574	(115,408)	—	(1,791)	(62)	1,183	2,752,177	2,753,360
55345	Town of Hillsville	178,083	74,489	121,787	(395,336)	(3,539)	(4,215)	(144)	(28,875)	6,413,793	6,384,918
55346	Town of Elkton	103,910	54,164	71,993	(225,962)	—	(2,455)	(85)	1,565	3,785,599	3,787,164
55347	Town of Bridgewater	173,090	117,816	192,297	(470,961)	(9,361)	(6,602)	(228)	(3,949)	10,094,522	10,090,573
55348	Town of Purcellville	392,073	265,112	294,282	(702,994)	(5,510)	(10,064)	(359)	232,540	15,686,416	15,918,956

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55349	Town of Timberville	101,973	33,624	49,623	(112,788)	—	(1,636)	(60)	70,736	2,586,054	2,656,790
55350	Town of Wise	158,728	103,480	216,328	(437,009)	(5,393)	(7,391)	(256)	28,487	11,346,588	11,375,075
55351	Town of New Market	88,196	43,530	63,519	(205,282)	—	(2,192)	(9,551)	(21,780)	3,335,876	3,314,096
55352	Town of Tappahannock	66,094	60,090	108,771	(238,610)	(20,553)	(3,732)	(128)	(28,068)	5,693,068	5,665,000
55353	Town of Rocky Mount	512,612	157,799	210,151	(658,806)	(39,529)	(6,935)	(250)	175,042	10,893,896	11,068,938
55354	Town of Big Stone Gap	320,503	91,745	196,652	(858,312)	(2,787)	(6,950)	(230)	(259,379)	10,446,276	10,186,897
55355	Town of Luray	228,404	102,422	209,582	(671,860)	(5,807)	(7,274)	(245)	(144,778)	11,006,532	10,861,754
55356	Town of Stuart	—	—	—	(4,004)	—	—	—	(4,004)	(165,034)	(169,038)
55357	Town of Strasburg	203,890	147,721	218,545	(471,651)	(18,979)	(7,340)	(258)	71,928	11,354,252	11,426,180
55358	Town of Appomattox	46,614	39,476	51,738	(71,722)	—	(1,710)	(62)	64,334	2,694,401	2,758,735
55359	Town of Clarksville	114,939	47,843	68,307	(144,399)	—	(2,244)	(82)	84,364	3,540,644	3,625,008
55360	Town of Dublin	136,563	46,543	84,878	(238,206)	—	(2,878)	(101)	26,799	4,460,182	4,486,981
55361	Town of Middleburg	182,482	47,321	58,430	(200,656)	(36,034)	(1,982)	(71)	49,490	3,108,116	3,157,606
55362	Town of Edinburg	767	12,580	24,856	(15,952)	—	(831)	(30)	21,390	1,295,527	1,316,917
55363	Town of Chase City	52,498	55,226	111,572	(421,492)	—	(3,988)	(129)	(206,313)	5,925,357	5,719,044
55364	City of Bedford	754,248	201,269	429,522	(1,757,676)	(12,318)	(15,037)	(502)	(400,494)	22,669,347	22,268,853
55365	City of Poquoson	679,011	327,995	613,743	(1,576,503)	(46,430)	(20,983)	(726)	(23,893)	32,222,945	32,199,052
55366	Town of Ashland	336,998	231,109	306,938	(739,239)	(32,881)	(10,453)	(366)	92,106	16,119,769	16,211,875
55367	Town of Broadway	116,902	52,602	63,726	(155,081)	—	(2,105)	(77)	75,967	3,322,565	3,398,532
55368	Town of Berryville	191,477	102,029	121,047	(316,799)	(57,975)	(4,169)	(146)	35,464	6,457,273	6,492,737
55369	Town of Tazewell	71,228	117,521	137,373	(291,711)	(10,209)	(4,670)	(163)	19,369	7,192,356	7,211,725
55370	Town of Urbanna	717	5,756	20,691	(47,366)	—	(727)	(24)	(20,953)	1,093,819	1,072,866
55371	Town of Bluefield	166,424	119,756	152,457	(330,761)	(46,487)	(5,145)	(181)	56,063	7,955,152	8,011,215
55372	Town of Weber City	14,992	6,985	14,648	(52,470)	(1,156)	(521)	(17)	(17,539)	782,857	765,318
55373	Town of Damascus	—	16,379	4,253	(7,563)	—	(174)	(56,970)	(44,075)	256,399	212,324
55374	Town of Hurt	29,241	6,490	13,338	(51,882)	—	(463)	(16)	(3,292)	703,541	700,249

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55375	Town of Waverly	1,779	27,915	46,387	(117,273)	(3,040)	(1,631)	(54)	(45,917)	2,452,272	2,406,355
55376	Town of Coeburn	3,298	34,546	62,222	(183,317)	(587)	(2,202)	(72)	(86,112)	3,292,981	3,206,869
55377	Town of Dayton	97,342	36,061	58,589	(171,841)	(25,184)	(2,012)	(69)	(7,114)	3,074,980	3,067,866
55378	Town of Courtland	129	5,359	13,369	(15,873)	—	(455)	(16)	2,513	700,344	702,857
55379	Town of Cape Charles	77,019	68,463	67,944	(83,685)	(5,166)	(2,230)	(82)	122,263	3,529,642	3,651,905
55380	Town of Independence	68,461	25,199	28,245	(57,043)	—	(908)	(34)	63,920	1,465,205	1,529,125
55381	Town of Warsaw	87,175	31,255	45,497	(180,725)	—	(1,566)	(54)	(18,418)	2,399,746	2,381,328
55382	Town of Grundy	16,265	32,088	57,783	(115,617)	—	(1,986)	(68)	(11,535)	3,034,310	3,022,775
55383	Town of Warrenton	595,698	303,368	525,712	(1,458,666)	(18,298)	(17,954)	(619)	(70,759)	27,537,534	27,466,775
55384	Town of Louisa	40,875	29,050	58,727	(68,738)	—	(1,955)	(70)	57,889	3,043,033	3,100,922
55385	Town of Kenbridge	20,417	20,765	28,289	(84,449)	—	(979)	(33)	(15,990)	1,488,639	1,472,649
55386	Town of Mt Jackson	92,593	41,997	52,682	(123,358)	—	(1,752)	(63)	62,099	2,753,479	2,815,578
55387	Town of Pulaski	427,748	211,447	439,808	(1,142,917)	(20,223)	(15,123)	(519)	(99,779)	23,139,858	23,040,079
55388	Town of Jarratt	1,524	1,872	4,419	(10,994)	—	(154)	(5)	(3,338)	233,233	229,895
55389	Town of Pembroke	47,403	12,593	18,543	(55,419)	(5,954)	(615)	(22)	16,529	972,640	989,169
55390	Town of Parksley	7,076	9,369	15,387	(58,125)	—	(528)	(17)	(26,838)	781,837	754,999
55391	Town of Onancock	98,393	32,313	43,567	(97,112)	(19,432)	(1,399)	(51)	56,279	2,208,801	2,265,080
55392	Town of Victoria	28,970	25,304	38,660	(92,530)	—	(1,327)	(46)	(969)	2,035,357	2,034,388
55393	Town of Shenandoah	71,182	37,066	45,613	(136,442)	—	(1,550)	(54)	15,815	2,393,915	2,409,730
55394	Town of Gate City	21,820	27,509	36,036	(59,181)	(19,207)	(1,246)	(43)	5,688	1,911,537	1,917,225
55395	Town of Round Hill	38,017	39,673	40,782	(63,924)	(493)	(1,347)	(49)	52,659	2,126,857	2,179,516
55396	Town of Kilmarnock	40,879	42,351	63,640	(78,979)	(19,772)	(2,124)	(76)	45,919	3,304,923	3,350,842
55397	Town of Orange	307,660	127,953	155,285	(358,783)	(2,139)	(5,090)	(187)	224,699	8,074,323	8,299,022
55398	Town of Saltville	77,138	22,959	39,434	(167,574)	(950)	(1,368)	(46)	(30,407)	2,081,431	2,051,024
55399	Town of Blackstone	80,360	103,859	170,699	(294,539)	(5,775)	(5,796)	(202)	48,606	8,926,921	8,975,527
55401	Southeastern Virginia Public Service Authority	20,935	291,793	973,787	(2,516,890)	(108,842)	(34,649)	(1,136)	(1,375,002)	51,751,197	50,376,195

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55402	Pittsylvania Co Service Authority	38,327	19,564	37,318	(95,582)	—	(1,283)	(44)	(1,700)	1,965,933	1,964,233
55403	Rappahannock Area Office on Youth Services and Group Home Commission	2,747	23,756	18,871	(24,917)	—	(627)	(23)	19,807	983,835	1,003,642
55404	Appomattox Regional Library	33,104	35,119	56,294	(125,349)	(20,720)	(1,930)	(66)	(23,548)	2,952,570	2,929,022
55405	Staunton Redevelopment & Housing Authority	2,539	21,855	33,028	(25,973)	(1,347)	(1,102)	(39)	28,961	1,720,865	1,749,826
55406	Hampton Newport News Community Services Board	323,845	1,256,361	1,511,475	(1,969,881)	(312,725)	(50,946)	(1,798)	756,331	78,984,819	79,741,150
55408	C P Jones Memorial Library	8,569	4,615	7,616	(27,306)	—	(267)	(9)	(6,782)	401,958	395,176
55409	Southside Regional Juvenile Group Home	12,878	6,198	17,524	(43,009)	—	(605)	(21)	(7,035)	922,464	915,429
55411	Hampton Roads Sanitation District	2,897,153	2,538,145	4,115,069	(10,548,640)	(147,136)	(142,180)	(4,855)	(1,292,444)	216,627,461	215,335,017
55412	Peninsula Airport Commission	95,291	114,232	150,873	(393,780)	(20,720)	(5,232)	(178)	(59,514)	7,968,084	7,908,570
55413	Richmond Redevelopment & Housing Authority	758,364	401,930	1,146,311	(4,439,415)	(159,135)	(41,090)	(1,321)	(2,334,356)	60,912,270	58,577,914
55415	Chesapeake Redevelopment & Housing Authority	5,843	97,498	214,157	(497,635)	(62,497)	(7,523)	(249)	(250,406)	11,293,789	11,043,383
55416	Alexandria Sanitation Authority	554,765	432,353	871,091	(2,806,910)	(167,763)	(30,738)	(1,011)	(1,148,213)	45,965,030	44,816,817
55417	Norfolk Airport Authority	1,366,885	611,117	899,668	(2,682,147)	(118,923)	(30,745)	(1,069)	44,786	47,358,942	47,403,728
55418	Charlottesville Redevelopment/Housing Authority	1,580	21,608	71,176	(157,116)	(8,070)	(2,504)	(83)	(73,409)	3,755,727	3,682,318
55419	Hampton Redevelopment & Housing Authority	200,886	145,150	294,201	(1,029,327)	(26,101)	(10,459)	(342)	(425,992)	15,593,874	15,167,882
55420	Loudoun County Sanitation Authority	1,051,036	1,147,676	1,094,029	(2,312,340)	(138,904)	(36,638)	(1,303)	803,556	56,971,484	57,775,040
55421	Danville Redevelopment & Housing Authority	1,844	74,412	141,559	(90,878)	(27,974)	(4,761)	(169)	94,033	7,385,103	7,479,136

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55422	Blacksburg-Christiansburg-VPI Water Authority	240,441	64,989	64,568	(360,207)	—	(2,191)	(77)	7,523	3,403,621	3,411,144
55423	Northern Virginia Juvenile Detention Home	112,788	165,371	307,440	(845,792)	(32,937)	(10,806)	(360)	(304,296)	16,285,657	15,981,361
55424	Hopewell Redevelopment & Housing Authority	6,621	33,923	95,271	(323,701)	(1,165)	(3,427)	(110)	(192,588)	5,069,666	4,877,078
55425	Colonial Behavioral Health	364,637	438,664	584,419	(1,149,641)	(41,618)	(19,804)	(694)	175,963	30,592,658	30,768,621
55426	Blacksburg-VPI Sanitation Authority	49,779	49,187	145,935	(123,446)	—	(4,890)	(174)	116,391	7,615,796	7,732,187
55427	Potomac River Fisheries Commission	25,592	13,260	28,291	(122,989)	—	(1,017)	(33)	(56,896)	1,506,035	1,449,139
55428	Chesapeake Bay Bridge Tunnel	953,392	395,503	697,711	(2,653,479)	(12,594)	(24,247)	(815)	(644,529)	36,783,690	36,139,161
55429	Alexandria Redevelopment & Housing Authority	167,953	207,922	306,260	(926,739)	(82,193)	(10,634)	(353)	(337,784)	15,999,380	15,661,596
55430	Albemarle County Service Authority	245,116	219,505	297,306	(563,767)	(10,871)	(10,040)	(354)	176,895	15,541,675	15,718,570
55431	Franklin Redevelopment & Housing Authority	2,744	15,733	24,235	(33,090)	(15,738)	(830)	(29)	(6,975)	1,271,564	1,264,589
55432	Bristol Redevelopment & Housing Authority	74,452	50,922	61,780	(214,512)	(10,977)	(2,136)	(72)	(40,543)	3,252,200	3,211,657
55433	Norfolk Redevelopment & Housing Authority	1,284,740	671,796	1,636,679	(6,439,811)	(64,556)	(58,430)	(1,890)	(2,971,472)	86,798,143	83,826,671
55435	Richmond Metropolitan Authority	26,766	172,704	373,785	(799,868)	(75,900)	(13,122)	(440)	(316,075)	19,809,083	19,493,008
55436	Riverside Regional Jail	930,649	652,142	1,058,456	(1,641,922)	(482,800)	(35,670)	(1,257)	479,598	55,290,761	55,770,359
55437	Peninsula Ports Authority	—	—	31,304	(45,443)	—	(1,085)	(37)	(15,261)	1,646,881	1,631,620
55439	Rappahannock Rapidan Planning District Comm.	859	16,152	29,215	(30,404)	(25,308)	(1,015)	(34)	(10,535)	1,532,629	1,522,094
55440	Shenandoah Valley Juvenile Detention Home Comm	105,896	143,706	108,734	(376,655)	(51,558)	(3,793)	(128)	(73,798)	5,762,622	5,688,824
55442	Southside Regional Library Board	—	—	26,585	(83,614)	—	(961)	(31)	(58,021)	1,415,375	1,357,354

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55443	Bedford Public Library	17,812	33,563	56,529	(143,826)	(4,409)	(1,964)	(66)	(42,361)	2,971,063	2,928,702
55444	Eastern Shore Economic Development Commission	—	—	8,953	—	—	(299)	(11)	8,643	466,070	474,713
55445	Chesterfield County Health Center Commission	41,222	266,515	372,599	(717,994)	(99,724)	(12,824)	(438)	(150,644)	19,567,084	19,416,440
55446	Washington County Service Authority	137,738	183,210	277,055	(577,759)	(6,932)	(9,381)	(326)	3,605	14,452,644	14,456,249
55447	Rappahannock Area Community Services Board	209,391	982,691	850,529	(1,301,129)	(239,713)	(28,672)	(1,015)	472,082	44,544,033	45,016,115
55449	Hampton Roads Planning District Commission	216,313	165,729	288,956	(1,071,523)	—	(10,232)	(336)	(411,093)	15,330,404	14,919,311
55450	Meherrin Regional Library	2,460	12,939	30,622	(95,340)	—	(1,241)	(40)	(50,600)	1,817,676	1,767,076
55451	New River Valley Planning District Commission	25,972	52,247	50,883	(120,923)	(21,566)	(1,779)	(61)	(15,227)	2,708,252	2,693,025
55452	Northern Virginia Health Care Center	268,730	550,439	528,724	(907,022)	(119,474)	(17,774)	(628)	302,995	27,539,286	27,842,281
55453	Rockbridge Area Community Services Board	28,367	176,911	292,520	(534,697)	(15,847)	(10,058)	(345)	(63,149)	15,365,192	15,302,043
55454	Greensville-Emporia Social Services	132,795	52,270	112,563	(442,679)	(2,626)	(3,984)	(131)	(151,792)	5,960,763	5,808,971
55455	James City County Service Authority	243,251	220,872	340,716	(712,498)	(43,903)	(11,611)	(403)	36,424	17,854,485	17,890,909
55456	Accomack/Northampton Planning District	1,794	32,081	78,415	(259,184)	—	(2,814)	(90)	(149,798)	4,160,999	4,011,201
55457	Harrisonburg/Rockingham Regional Sewage Auth	80,932	78,042	134,589	(328,394)	—	(4,642)	(159)	(39,632)	7,082,107	7,042,475
55458	Wytheville Redevelopment & Housing Authority	35,810	24,818	38,378	(69,060)	—	(1,289)	(46)	28,611	2,004,279	2,032,890
55459	Waynesboro Redevelopment & Housing Authority	27,046	34,923	83,108	(167,138)	(3,349)	(2,869)	(98)	(28,377)	4,370,391	4,342,014
55460	Region Ten Community Services Board	411,228	974,605	1,121,524	(1,971,201)	(366,742)	(38,242)	(1,326)	129,846	58,696,000	58,825,846

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55462	Lenowisco Planning District Commission	47,935	12,775	73,580	(265,424)	—	(2,633)	(85)	(133,852)	3,911,587	3,777,735
55465	Rivanna Water & Sewer Authority	405,038	260,592	395,913	(1,189,825)	(4,462)	(13,678)	(466)	(146,888)	20,807,440	20,660,552
55466	Appomattox River Water Authority	61,655	72,432	115,538	(369,412)	(100,257)	(4,312)	(137)	(224,493)	6,302,499	6,078,006
55467	Campbell County Utility Service Authority	94,536	65,019	89,820	(186,077)	—	(3,032)	(108)	60,158	4,708,669	4,768,827
55469	Eastern Shore Community Services Board	296,704	238,332	355,675	(922,523)	(37,703)	(12,214)	(419)	(82,148)	18,674,290	18,592,142
55470	Anchor Commission	621	10,623	65,879	(139,430)	(530)	(2,313)	(77)	(65,227)	3,478,991	3,413,764
55471	Central Virginia Community Services Board	403,686	1,139,965	1,213,813	(1,525,573)	(313,583)	(40,705)	(1,449)	876,154	63,371,154	64,247,308
55472	District 19 Community Services Board	131,876	417,228	717,498	(1,684,355)	(97,588)	(25,068)	(844)	(541,253)	37,988,094	37,446,841
55473	Hampton Roads Transit	590,920	829,915	870,320	(1,599,300)	(282,353)	(29,458)	(1,035)	379,009	45,545,077	45,924,086
55474	Upper Occoquan Sewage Authority	999,574	682,776	1,119,610	(2,628,575)	(85,448)	(38,328)	(1,326)	48,283	58,741,506	58,789,789
55475	New River Valley Juvenile Detention Home	2,441	31,641	66,291	(159,493)	(53,773)	(2,377)	(78)	(115,348)	3,570,727	3,455,379
55476	Rockbridge Regional Library	34,393	28,224	40,094	(123,171)	(6,004)	(1,400)	(47)	(27,911)	2,110,205	2,082,294
55477	Frederick County Sanitation Authority	170,565	186,671	204,952	(488,575)	(67,835)	(7,034)	(244)	(1,500)	10,825,199	10,823,699
55478	Western Tidewater Community Services Board	468,369	789,211	775,999	(1,365,034)	(124,763)	(26,355)	(933)	516,494	40,859,178	41,375,672
55479	Cumberland Mountain Community Services Board	723,390	541,559	704,069	(1,651,770)	(48,046)	(23,876)	(836)	244,490	36,793,304	37,037,794
55480	Fredericksburg-Stafford Park Authority	—	—	37,341	(8,062)	—	(1,253)	(45)	27,981	1,947,084	1,975,065
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	247,670	592,629	760,107	(1,199,189)	(215,668)	(25,919)	(902)	158,728	39,831,860	39,990,588
55483	Rockbridge County Public Service Authority	12,266	21,520	33,942	(68,109)	—	(1,163)	(40)	(1,584)	1,783,484	1,781,900

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55484	Danville-Pittsylvania Community Services Board	222,322	465,313	608,325	(983,684)	(142,984)	(20,768)	(725)	147,799	32,013,929	32,161,728
55485	Crater Juvenile Detention Home Commission	69,434	64,156	109,856	(297,325)	(16,293)	(3,810)	(129)	(74,111)	5,787,202	5,713,091
55486	Hampton Roads Workforce Council	5,951	88,649	159,654	(224,205)	(5,163)	(5,436)	(189)	19,261	8,361,977	8,381,238
55487	Capital Regional Airport Commission	684,049	424,956	693,824	(1,814,334)	(83,443)	(23,977)	(823)	(119,748)	36,631,753	36,512,005
55488	Northwestern Community Services Board	299,916	422,401	469,373	(1,131,448)	(81,702)	(16,159)	(558)	(38,177)	24,785,845	24,747,668
55489	Harrisonburg/Rockingham Community Services Bd	323,520	326,587	424,120	(966,130)	(46,265)	(14,490)	(503)	46,839	22,281,410	22,328,249
55490	Upper Valley Regional Park Authority	—	—	—	(3,931)	—	—	—	(3,931)	(5,501)	(9,432)
55491	Middle Peninsula Regional Security Center	432,762	155,009	239,447	(462,191)	(49,886)	(7,933)	(288)	306,920	12,460,345	12,767,265
55492	Northern Neck Planning District Commission	5,502	16,610	32,056	(57,272)	—	(1,101)	(38)	(4,243)	1,682,352	1,678,109
55493	Planning District 1 Behavioral Health Services Board	745	13,599	33,501	(70,720)	(13,446)	(1,214)	(40)	(37,575)	1,815,674	1,778,099
55494	Rockbridge Area Social Services Board	21,089	46,013	93,553	(302,143)	(64,151)	(3,375)	(108)	(209,122)	5,004,299	4,795,177
55495	Dinwiddie County Water Authority	11,926	24,078	47,735	(45,150)	—	(1,604)	(57)	36,928	2,492,981	2,529,909
55496	Rappahannock/Rapidan Community Services Board	41,817	492,919	765,899	(1,438,811)	(177,647)	(26,431)	(899)	(343,153)	40,217,030	39,873,877
55498	Valley Community Services Board	157,730	494,611	631,113	(1,206,561)	(157,714)	(21,737)	(1,760)	(104,318)	33,114,645	33,010,327
55499	Eastern Shore Public Library	13,143	11,854	21,521	(88,426)	—	(774)	(25)	(42,707)	1,145,771	1,103,064
55500	Alexandria City School Board	68,525	365,985	927,946	(2,286,622)	(63,845)	(32,633)	(1,085)	(1,021,729)	49,127,702	48,105,973
55501	Albemarle County Schools	303,793	459,364	588,194	(1,555,003)	(86,295)	(20,348)	(812)	(311,107)	31,027,674	30,716,567
55502	Alleghany County School Board	73,758	88,448	206,412	(653,635)	—	(7,325)	(240)	(292,582)	10,934,969	10,642,387

Virginia Retirement System
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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55503	Charlottesville Public Schools	67,014	101,183	219,330	(771,714)	(137,133)	(7,782)	(246)	(529,348)	11,436,298	10,906,950
55504	Amherst County School Board	58,456	130,426	191,101	(370,645)	(27,322)	(6,554)	(226)	(24,764)	10,057,506	10,032,742
55505	Appomattox County School Board	25,059	33,461	66,111	(157,878)	(14,261)	(2,296)	(77)	(49,881)	3,468,382	3,418,501
55506	Arlington County Schools	1,233,076	1,107,945	975,506	(1,698,060)	(42,327)	(31,921)	(1,178)	1,543,041	50,709,368	52,252,409
55507	Augusta County School Board	96,681	127,149	234,684	(675,717)	(35,680)	(8,238)	(273)	(261,394)	12,355,189	12,093,795
55508	Bath County School Board	14,365	29,174	80,769	(292,302)	(1,618)	(2,876)	(92)	(172,580)	4,244,343	4,071,763
55509	Bedford County School Board	239,271	253,638	470,154	(1,327,727)	(67,886)	(16,462)	(551)	(449,563)	24,877,183	24,427,620
55510	Bland County School Board	16,705	17,072	36,163	(102,195)	—	(1,263)	(42)	(33,560)	1,908,823	1,875,263
55511	Botetourt County School Board	220,603	131,196	223,459	(862,767)	(54,080)	(7,945)	(414)	(349,948)	11,874,368	11,524,420
55512	Norfolk Public Schools	1,124,590	831,942	1,635,708	(4,930,735)	(132,103)	(57,005)	(2,081)	(1,529,684)	86,216,762	84,687,078
55513	Petersburg Public Schools	110,964	112,849	250,872	(761,660)	(45,343)	(8,867)	(292)	(341,477)	13,268,862	12,927,385
55514	Buckingham County School Board	34,682	42,118	72,384	(153,848)	(11,197)	(2,520)	(86)	(18,467)	3,837,548	3,819,081
55515	Radford City School Board	5,505	16,744	36,024	(140,005)	—	(1,307)	(41)	(83,080)	1,920,714	1,837,634
55516	Caroline County School Board	41,997	61,293	103,896	(305,380)	—	(3,643)	(122)	(101,959)	5,493,663	5,391,704
55517	Carroll County School Board	114,129	96,800	200,951	(608,516)	(19,197)	(7,083)	(238)	(223,154)	10,655,702	10,432,548
55518	Charles City County School Board	791	14,566	36,822	(91,859)	(110)	(1,292)	(43)	(41,125)	1,942,403	1,901,278
55519	Charlotte County School Board	12,534	26,293	69,958	(238,153)	(374)	(2,507)	(81)	(132,330)	3,720,079	3,587,749
55520	Chesterfield County School Board	2,478,507	970,747	1,896,056	(7,734,657)	(336,313)	(67,564)	(3,378)	(2,796,602)	101,474,660	98,678,058
55521	Clarke County School Board	25,358	31,738	70,640	(203,908)	—	(2,478)	(82)	(78,732)	3,730,296	3,651,564
55522	Winchester Public Schools	133,747	118,764	158,448	(383,461)	(24,073)	(5,476)	(190)	(2,241)	8,420,447	8,418,206
55523	Culpeper County School Board	81,482	226,172	288,178	(670,459)	(78,480)	(9,996)	(340)	(163,443)	15,248,672	15,085,229

Virginia Retirement System
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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55524	Cumberland County School Board	7,657	34,392	64,734	(89,368)	(31,967)	(2,278)	(78)	(16,908)	3,458,999	3,442,091
55525	Dickenson County School Board	576,724	89,102	105,034	(949,465)	(4,895)	(3,730)	(122)	(187,352)	5,618,179	5,430,827
55526	Dinwiddie County Public Schools	129,691	94,940	149,539	(491,666)	(2,347)	(5,227)	(176)	(125,246)	7,910,298	7,785,052
55528	Essex County School Board	38,985	26,477	83,521	(322,962)	(9,132)	(2,992)	(95)	(186,198)	4,415,589	4,229,391
55530	Covington School Board	66,489	20,141	46,258	(174,640)	—	(1,624)	(54)	(43,430)	2,443,925	2,400,495
55531	Floyd County School Board	207,282	75,913	118,476	(548,144)	(17,598)	(4,250)	(139)	(168,460)	6,350,954	6,182,494
55532	Fluvanna County Public Schools	56,914	103,106	141,724	(297,536)	(12,975)	(4,852)	(167)	(13,786)	7,427,561	7,413,775
55533	Chesapeake Public Schools	1,814,702	1,037,991	1,744,842	(5,865,281)	(105,402)	(61,365)	(2,145)	(1,436,658)	93,103,722	91,667,064
55534	Virginia Beach City School Board	2,906,100	2,209,656	4,171,983	(13,083,421)	(467,858)	(145,905)	(4,932)	(4,414,377)	220,675,014	216,260,637
55535	Giles County Schools	172,977	46,975	86,204	(328,038)	(1,050)	(2,999)	316	(25,615)	4,570,733	4,545,118
55536	Gloucester County School Board	165,295	173,184	366,146	(1,056,249)	(39,752)	(12,915)	(429)	(404,720)	19,438,281	19,033,561
55537	Goochland County School Board	42,568	39,821	84,140	(213,254)	(1,119)	(2,920)	(99)	(50,863)	4,424,067	4,373,204
55538	Grayson County School Board	50,066	40,821	108,439	(376,629)	—	(3,872)	(126)	(181,301)	5,760,570	5,579,269
55539	Greene County Schools	100,879	89,013	172,333	(537,400)	(57)	(6,045)	(203)	(181,480)	9,177,572	8,996,092
55540	Greensville County School Board	51,673	50,976	110,180	(357,646)	(11,384)	(3,912)	(128)	(160,241)	5,841,903	5,681,662
55541	Halifax County School Board	80,645	72,952	244,051	(905,228)	(34,893)	(8,846)	(281)	(551,600)	13,017,116	12,465,516
55542	Hanover County School Board	78,603	250,453	537,270	(1,289,503)	(112,029)	(18,924)	(631)	(554,761)	28,549,823	27,995,062
55543	Henrico County Schools	182,491	29,681	95,468	(718,871)	(3,432)	(3,624)	(108)	(418,395)	5,207,065	4,788,670
55544	Henry County Public Schools	269,568	172,060	335,023	(1,377,374)	(16,676)	(11,992)	(389)	(629,780)	17,864,443	17,234,663
55545	Highland County Public Schools	40,665	12,222	17,779	(67,068)	—	(606)	(21)	2,971	935,570	938,541

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55546	Isle of Wight County Schools	122,034	81,207	118,171	(356,306)	(46,847)	(4,167)	(141)	(86,049)	6,323,573	6,237,524
55548	King George County School Board	184,869	130,964	156,762	(371,992)	(1,284)	(5,335)	(189)	93,795	8,277,056	8,370,851
55549	King & Queen County School Board	2,381	31,302	63,820	(131,967)	(1,827)	(2,218)	(75)	(38,584)	3,362,678	3,324,094
55550	King William County Schools	36,578	43,418	71,673	(167,059)	(24,280)	(2,502)	(85)	(42,257)	3,824,292	3,782,035
55551	Lancaster County School Board	76,747	42,645	65,367	(167,053)	(5,042)	(2,226)	(78)	10,360	3,443,821	3,454,181
55552	Lee County School Board	563,187	98,475	157,383	(1,080,505)	(36,158)	(5,591)	(182)	(303,391)	8,381,791	8,078,400
55553	Loudoun County School Board	3,497,885	3,184,680	3,060,374	(6,720,839)	(351,516)	(102,475)	(3,679)	2,564,430	160,640,607	163,205,037
55554	Louisa County Public Schools	140,651	172,169	308,153	(622,358)	(65,801)	(10,451)	(359)	(77,996)	15,990,181	15,912,185
55555	Lunenburg County School Board	5,886	31,066	55,438	(128,520)	(1,365)	(1,932)	(65)	(39,492)	2,924,480	2,884,988
55556	Madison County School Board	3,252	38,491	80,870	(182,455)	(2,080)	(2,825)	(95)	(64,842)	4,265,980	4,201,138
55557	Mathews County School Board	92,649	43,159	66,621	(238,334)	(2,887)	(2,289)	(356)	(41,437)	3,492,278	3,450,841
55558	Mecklenburg County Schools	115,507	64,711	102,645	(462,170)	(15,042)	(3,684)	(119)	(198,152)	5,470,149	5,271,997
55559	Middlesex County School Board	57,819	22,942	50,189	(181,285)	(2,264)	(1,763)	(122)	(54,484)	2,657,463	2,602,979
55560	Montgomery County School Board	415,739	219,282	417,736	(1,505,344)	(101,544)	(14,746)	(487)	(569,364)	22,179,296	21,609,932
55562	Nelson County Public Schools	107,677	74,959	143,585	(406,608)	(10,570)	(4,961)	(167)	(96,085)	7,522,657	7,426,572
55563	New Kent County Schools	85,568	68,610	103,490	(246,139)	(756)	(3,506)	(122)	7,145	5,404,063	5,411,208
55565	Northampton County Schools	45,909	45,563	71,695	(214,504)	(3,203)	(2,509)	(167)	(57,216)	3,797,724	3,740,508
55566	Northumberland Co School Board	76,009	30,729	72,405	(311,710)	(5,388)	(2,598)	(84)	(140,637)	3,861,357	3,720,720
55567	Nottoway County School Board	13,955	43,309	119,302	(307,853)	—	(4,218)	(140)	(135,645)	6,323,764	6,188,119
55568	Orange County Public Schools	117,847	146,340	206,331	(553,221)	(81,926)	(7,194)	(242)	(172,065)	10,921,619	10,749,554

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55569	Page County Public Schools	152,846	92,560	151,464	(624,775)	(1,051)	(5,342)	(175)	(234,473)	7,997,598	7,763,125
55570	Patrick County Public Schools	107,628	84,696	140,309	(468,230)	—	(4,929)	(164)	(140,690)	7,417,959	7,277,269
55571	Pittsylvania County School Board	199,985	133,777	266,968	(887,096)	(29,501)	(9,423)	(311)	(325,601)	14,131,581	13,805,980
55572	Powhatan County School Board	64,753	79,919	169,504	(465,909)	(10,216)	(5,941)	(198)	(168,088)	8,957,490	8,789,402
55573	Prince Edward County Schools	27,106	32,202	78,153	(212,419)	(16,398)	(2,734)	(90)	(94,180)	4,106,345	4,012,165
55574	Prince George County School Board	348,886	224,879	333,023	(1,384,891)	(45,823)	(11,736)	(388)	(536,050)	17,763,843	17,227,793
55576	Prince William County Schools	3,200,039	2,881,279	3,992,911	(10,026,238)	(263,129)	(136,917)	(4,740)	(356,795)	210,574,916	210,218,121
55577	Pulaski County School Board	117,292	115,412	211,656	(557,361)	(2,484)	(7,370)	(250)	(123,105)	11,190,472	11,067,367
55578	Rappahannock County Schools	51,833	33,178	49,123	(151,292)	(4,520)	(1,720)	(59)	(23,457)	2,628,443	2,604,986
55579	Richmond County Public Schools	576	3,642	16,010	(42,311)	—	(568)	(19)	(22,670)	848,025	825,355
55580	Roanoke County School Board	47,759	145,004	635,055	(2,541,595)	(128,272)	(23,385)	(729)	(1,866,163)	34,180,297	32,314,134
55581	Rockbridge County Schools	78,393	61,419	142,613	(525,108)	—	(5,145)	(167)	(247,995)	7,662,681	7,414,686
55582	Rockingham County School Board	379,560	370,426	690,160	(1,867,919)	(54,062)	(24,024)	(1,468)	(507,327)	36,336,994	35,829,667
55583	Russell County School Board	456,975	126,061	226,668	(1,311,310)	(1,591)	(8,164)	(262)	(511,623)	12,142,783	11,631,160
55584	Scott County Schools	113,954	107,150	184,824	(480,716)	(46,841)	(6,411)	(216)	(128,256)	9,718,178	9,589,922
55585	Shenandoah County School Board	207,606	170,644	266,331	(887,693)	(102,030)	(9,430)	(311)	(354,883)	14,149,861	13,794,978
55586	Smyth County School Board	188,850	98,906	228,720	(964,715)	(1,847)	(8,216)	(266)	(458,568)	12,232,949	11,774,381
55587	Southampton County School Board	2,656	38,538	98,600	(230,399)	(7,269)	(3,458)	(115)	(101,447)	5,201,159	5,099,712
55588	Spotsylvania County School Board	596,517	483,338	606,608	(1,544,660)	(95,182)	(20,594)	(713)	25,314	31,610,214	31,635,528
55589	Stafford County Schools	451,488	461,700	571,869	(1,490,534)	(19,107)	(19,669)	(678)	(44,931)	30,114,787	30,069,856

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55590	Surry County Public Schools	100,999	45,828	102,030	(417,118)	(1,027)	(3,631)	(118)	(173,037)	5,424,599	5,251,562
55591	Sussex County School Board	25,663	43,573	75,957	(172,685)	(3,879)	(2,628)	(89)	(34,088)	3,996,015	3,961,927
55592	Tazewell County Schools	446,165	165,344	398,165	(1,784,928)	(25,379)	(14,365)	(462)	(815,460)	21,295,614	20,480,154
55593	Warren County School Board	54,118	68,734	191,229	(624,712)	(21,174)	(6,831)	(278)	(338,914)	10,148,942	9,810,028
55595	Washington County School Board	208,112	131,357	251,310	(929,785)	(5,031)	(8,902)	(292)	(353,231)	13,300,643	12,947,412
55596	Westmoreland County School Board	66,596	35,600	77,448	(288,046)	(18,534)	(2,747)	(89)	(129,772)	4,089,027	3,959,255
55597	Wise County Schools	303,541	76,187	168,053	(931,894)	(48,978)	(6,181)	(196)	(439,468)	9,133,647	8,694,179
55598	Wythe County School Board	113,181	67,883	113,225	(497,761)	(27,379)	(4,059)	(132)	(235,042)	6,077,465	5,842,423
55599	York County School Board	322,379	308,119	483,529	(1,197,504)	(48,319)	(16,631)	(571)	(148,998)	25,467,177	25,318,179
55600	Accomack County School Board	90,408	134,523	260,171	(713,260)	(39,642)	(9,164)	(304)	(277,268)	13,736,773	13,459,505
55601	Bristol Virginia School System	65,071	44,966	45,899	(242,626)	(11,585)	(1,643)	(78)	(99,996)	2,429,940	2,329,944
55602	Buena Vista City Public Schools	4,531	17,286	33,484	(129,797)	—	(1,215)	(39)	(75,750)	1,790,538	1,714,788
55603	Amelia County Public Schools	32,973	39,168	77,056	(209,589)	(2,120)	(2,680)	(90)	(65,282)	4,045,907	3,980,625
55605	Danville School Board	72,809	107,505	164,621	(445,003)	(11,908)	(5,724)	(193)	(117,893)	8,698,181	8,580,288
55606	Franklin City Public Schools	21,147	21,812	37,605	(70,058)	—	(1,279)	(45)	9,182	1,971,613	1,980,795
55607	Lexington City Public Schools	—	—	9,453	(26,286)	—	(338)	(11)	(17,182)	501,759	484,577
55608	Harrisonburg City School Board	74,576	110,067	163,050	(358,978)	(14,447)	(5,602)	(192)	(31,526)	8,568,326	8,536,800
55609	Hopewell Public Schools	240,346	113,881	134,607	(551,030)	(40,231)	(4,699)	(171)	(107,297)	7,164,047	7,056,750
55610	Lynchburg School Board	192,366	188,186	306,074	(889,883)	(37,309)	(10,658)	(357)	(251,581)	16,092,211	15,840,630
55611	Fauquier County School Board	325,318	369,844	535,400	(1,358,799)	(66,162)	(18,584)	(634)	(213,617)	28,318,564	28,104,947
55612	Brunswick County Public Schools	19,661	55,393	108,552	(322,371)	(14,069)	(3,827)	(125)	(156,786)	5,718,746	5,561,960

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55614	Portsmouth School Board	772,742	348,626	613,175	(2,674,631)	(110,997)	(21,853)	(1,328)	(1,074,266)	32,651,647	31,577,381
55615	Campbell County School Board	231,908	160,638	258,491	(985,342)	(22,991)	(9,149)	(301)	(366,746)	13,724,976	13,358,230
55616	Richmond City Schools	483,847	475,570	1,045,249	(3,024,156)	(190,573)	(36,861)	(1,222)	(1,248,146)	55,457,423	54,209,277
55617	Roanoke City Schools	103,807	195,784	81,372	(45,443)	(26,201)	(2,482)	(99)	306,738	4,103,589	4,410,327
55619	Staunton City School Board	77,979	54,036	79,188	(335,827)	(1,198)	(2,820)	(92)	(128,734)	4,213,285	4,084,551
55620	Suffolk City School Board	351,095	339,946	548,651	(1,224,768)	(38,804)	(18,730)	(679)	(43,289)	28,771,413	28,728,124
55622	Craig County School Board	30,475	13,894	35,862	(93,510)	(3,678)	(1,247)	(42)	(18,246)	1,896,192	1,877,946
55623	Martinsville City School Board	94,136	18,988	49,077	(333,769)	(20,473)	(1,856)	(55)	(193,952)	2,643,651	2,449,699
55624	Appomattox Regional Governor's School	6,427	4,690	4,740	(6,616)	—	(156)	(6)	9,079	249,162	258,241
55625	Colonial Heights City Schools	63,290	62,902	98,513	(270,853)	(1,813)	(3,405)	(116)	(51,482)	5,180,463	5,128,981
55632	City of Manassas School Board	150,637	166,996	342,572	(807,753)	(12,799)	(11,909)	(404)	(172,660)	18,087,590	17,914,930
55633	Franklin County Schools	352,871	273,426	413,063	(1,134,640)	(22,953)	(14,235)	(487)	(132,955)	21,714,553	21,581,598
55634	Frederick County School Board	489,723	460,470	526,323	(1,242,971)	(72,222)	(17,800)	(623)	142,900	27,491,455	27,634,355
55635	City of Salem Schools	39,178	58,791	110,040	(312,498)	(30,351)	(3,871)	(128)	(138,839)	5,794,674	5,655,835
55636	Manassas Park City Schools	5,118	60,185	82,845	(202,442)	(11,197)	(2,886)	(97)	(68,474)	4,358,931	4,290,457
55637	Newport News Public Schools	287,656	503,370	119,404	(32,636)	(55,747)	(3,420)	(156)	818,471	6,120,568	6,939,039
55638	Town of West Point Public Schools	1,148	935	6,267	—	—	269	242,085	250,704	—	250,704
55708	Waynesboro City Schools	14,683	41,727	76,970	(204,716)	(21,702)	(2,715)	(90)	(95,843)	4,076,804	3,980,961
55710	Valley Vocational-Technical Center	2,314	3,190	7,081	(19,791)	—	(245)	(8)	(7,459)	366,768	359,309
55711	New Horizons Technical Center	48,900	16,259	15,087	(68,236)	—	(519)	(19)	11,472	813,722	825,194
55713	Galax City Schools	39,805	24,676	42,041	(116,694)	—	(1,447)	(50)	(11,669)	2,209,524	2,197,855

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55714	Norton City Schools	498	12,333	40,105	(100,693)	(459)	(1,418)	(1,416)	(51,050)	2,125,774	2,074,724
55802	Williamsburg-James City County Schools	172,426	279,227	404,254	(1,096,118)	(27,569)	(14,290)	(483)	(282,553)	21,699,527	21,416,974
55803	Poquoson City School Board	40,959	25,398	40,927	(153,418)	—	(1,442)	(48)	(47,624)	2,169,142	2,121,518
55806	Fredericksburg City Public Schools	31,753	70,262	104,257	(195,309)	—	(3,563)	(123)	7,277	5,465,254	5,472,531
55807	Hampton City Schools	366,592	197,377	504,728	(2,020,225)	(40,702)	(18,144)	(606)	(1,010,980)	26,974,977	25,963,997
55813	Buchanan County School Board	580,509	100,363	201,521	(1,401,043)	(15,551)	(7,343)	(232)	(541,776)	10,851,339	10,309,563
55814	Jackson River Vocational Technical Center	1,056	2,639	6,221	(24,432)	—	(226)	(7)	(14,749)	331,871	317,122
55815	Northern Neck Regional Vocational Center	2,032	1,888	3,053	—	—	(98)	(4)	6,871	157,544	164,415
55857	Peanut Soil and Water Conservation District	143,480	596	3,712	—	—	159	(3)	147,944	—	147,944
55858	Peumansend Creek Jail Authority	709,101	237,370	8,417	(2,058)	(4,783)	567	(25)	948,589	162,089	1,110,678
55859	Williamsburg Area Transit Authority	110,648	98,499	28,017	—	(2,461)	285	(4,941)	230,047	1,251,242	1,481,289
55860	Middle Peninsula Juvenile Detention Commission	123,018	110,011	56,029	(1,552)	(7,645)	497	(11,648)	268,710	2,549,306	2,818,016
55861	Breaks Interstate Park	15,013	231,763	(2,517)	(13,613)	—	34	(10)	230,670	201,375	432,045
55862	Crater Criminal Justice Training Academy	13,621	11,445	1,472	—	(4,552)	(31)	(2)	21,953	74,556	96,509
55863	Central Shenandoah Criminal Justice Training Academy	35,763	20,624	3,117	—	—	(55)	(5)	59,444	142,660	202,104
55864	New River Valley Emergency Communications Regional Authority	105,236	74,403	11,905	(3,359)	(11,608)	(242)	(16)	176,319	541,278	717,597
55865	Maury Service Authority	122,108	47,046	8,401	(7,272)	(4,731)	(128)	(12)	165,412	384,392	549,804
55866	Hampton Roads Transportation Accountability Commission	45,199	16,437	4,103	—	—	(79)	(6)	65,654	193,983	259,637

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55867	Pamunkey Regional Library	76,908	55,570	96,339	(298,312)	(56,926)	(3,426)	(112)	(129,959)	5,076,260	4,946,301
55868	Northern Va Transit Authority	75,332	58,911	13,086	(3,848)	(4,488)	(299)	(17)	138,677	602,299	740,976
55869	Rsw Regional Jail Authority	571,748	253,003	90,695	(37,070)	(63,002)	(2,456)	(121)	812,797	4,577,933	5,390,730
55870	Bedford Regional Water Authority	215,365	165,933	99,324	(163,061)	(5,137)	(3,131)	(122)	309,171	5,112,060	5,421,231
55871	Portsmouth Redevelopment And Housing Authority	249,742	144,373	38,319	(88,425)	(46,915)	(1,068)	(51)	295,975	1,961,566	2,257,541
55872	Southwest Regn Recreation Auth	5,709	21,697	3,618	(4,570)	(3,583)	(112)	(5)	22,754	195,559	218,313
55873	Roanoke Redevlop & Housing Aut	109,893	116,581	67,024	(71,504)	(27,992)	(2,077)	(80)	191,845	3,373,112	3,564,957
55874	Meherrin River Regnl Jail Auth	638,171	260,933	152,688	(74,025)	(73,621)	(4,371)	(194)	899,581	7,688,888	8,588,469
55875	Woodway Water Authority	3,407	9,350	3,153	—	(21,864)	(107)	(4)	(6,065)	168,709	162,644
55876	Bristol Virginia Utilities Authority	131,663	193,858	204,915	(181,854)	(213)	(6,711)	(247)	341,411	10,612,767	10,954,178
55877	Washington Metro Area Transit Commission	24,679	17,459	15,704	(55,785)	—	(535)	(19)	1,503	822,219	823,722
55878	Mt Rogers Community Services Board	1,405,886	1,178,970	832,273	(1,601,382)	(244,313)	(27,491)	(1,018)	1,542,925	43,603,433	45,146,358
55879	Lonesome Pine Soil & Water Conservation District	2,581	2,468	1,059	—	—	(32)	(1)	6,075	54,842	60,917
55880	Big Sandy Soil & Water & Conservation District	2,165	3,016	1,802	—	—	(56)	(2)	6,925	92,672	99,597
55881	Virginia's Region 2000 Local Government Council	76,708	86,481	73,230	(46,053)	(3,462)	(2,350)	(89)	184,465	3,772,409	3,956,874
55882	Middle Peninsula Planning District Commission	10,542	11,710	15,990	(23,519)	—	(538)	(19)	14,166	834,280	848,446
55883	Western Virginia Regional Jail Authority	804,847	436,161	369,706	(114,943)	(59,410)	(11,440)	(458)	1,424,463	18,907,746	20,332,209
55884	Halifax Service Authority	74,635	59,912	49,876	(84,301)	(14,664)	(1,613)	(60)	83,785	2,564,881	2,648,666
55886	Russell County Public Service Authority	43,697	28,274	15,286	(22,893)	—	(450)	(19)	63,895	773,906	837,801

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55887	Piedmont Community Services Board	526,125	583,249	335,362	(449,994)	(101,576)	(10,679)	(410)	882,077	17,316,250	18,198,327
55888	Blue Ridge Behavioral Healthcare	254,646	650,288	508,420	(562,453)	(155,354)	(16,761)	(609)	678,177	26,340,423	27,018,600
55889	Skyline Soil & Water Conservation District	13,961	8,753	8,555	—	—	(270)	(11)	30,988	445,306	476,294
55890	Middle River Regional Jail Authority	913,063	371,865	358,880	(257,950)	(162,474)	(10,863)	(431)	1,212,090	17,888,076	19,100,166
55891	Tidewater Soil & Water Conservation District	5,060	5,623	3,314	—	—	(100)	(4)	13,893	167,173	181,066
55892	Big Stone Gap Redevelopment And Housing Authority	25,850	14,263	11,741	(31,127)	—	(382)	(14)	20,331	610,658	630,989
55893	Eastern Shore Soil & Water Conservation District	13,599	7,999	8,245	(8,825)	—	(264)	(10)	20,744	424,614	445,358
55894	Town of Boykins	522	2,585	2,795	—	—	(91)	(3)	5,808	144,605	150,413
55895	Town of Gordonsville	67,187	33,775	30,029	(59,779)	(3,764)	(968)	(37)	66,443	1,558,106	1,624,549
55896	Virginia Resources Authority	68,145	74,870	42,699	(41,202)	—	(1,312)	(52)	143,148	2,155,324	2,298,472
55897	Prince William County Service Authority	2,497,516	1,217,590	905,149	(1,560,004)	(170,271)	(28,655)	(1,122)	2,860,203	46,928,000	49,788,203
55898	Western Virginia Water Authority	414,146	534,232	334,101	(633,671)	(15,961)	(10,760)	(403)	621,684	17,239,157	17,860,841
55899	Shenandoah Valley Regional Airport Commission	36,518	35,046	36,383	(22,114)	—	(1,167)	(44)	84,622	1,880,690	1,965,312
55900	Alleghany Highlands Community Services Board	85,104	135,131	175,223	(460,843)	(25,725)	(6,121)	(207)	(97,438)	9,297,497	9,200,059
55901	Brunswick Industrial Development Authority	8,953	7,097	8,261	(25,028)	—	(285)	(10)	(1,012)	434,257	433,245
55902	Northern Neck/Essex County Group Home Comm	—	—	17,153	(52,249)	—	(619)	(20)	(35,735)	912,703	876,968
55904	Appalachian Juvenile Commission	159,365	100,554	107,386	(282,853)	(21,529)	(3,621)	(128)	59,174	5,619,653	5,678,827
55905	Goochland/Powhatan Community Services Board	9,098	109,224	180,642	(438,487)	(8,341)	(6,328)	(212)	(154,404)	9,544,620	9,390,216

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55906	Suffolk Redevelopment & Housing Authority	3,990	55,182	97,405	(143,661)	(5,991)	(3,325)	(115)	3,485	5,106,257	5,109,742
55908	Lee County Redevelopment & Housing Authority	46,713	18,962	31,464	(80,583)	—	(1,061)	(38)	15,457	1,649,282	1,664,739
55909	Henry County Public Service Authority	149,778	119,685	232,981	(587,302)	(66,594)	(8,114)	(273)	(159,839)	12,269,017	12,109,178
55910	Southside Planning District Commission	70,141	22,727	49,606	(379,519)	—	(1,959)	(60)	(239,064)	2,893,108	2,654,044
55911	Economic Development Authority - Henrico Co	61,129	38,324	47,510	(156,231)	—	(1,629)	(56)	(10,953)	2,500,124	2,489,171
55912	Augusta County Service Authority	260,197	268,606	340,528	(842,672)	(26,324)	(11,727)	(404)	(11,796)	17,939,673	17,927,877
55914	Rappahannock Juvenile Center	138,668	178,861	190,785	(524,372)	(4,026)	(6,553)	(225)	(26,862)	10,018,499	9,991,637
55915	Cumberland Plateau Regional Housing Authority	6,686	24,736	50,363	(128,196)	—	(1,767)	(59)	(48,237)	2,658,363	2,610,126
55918	Amherst County Service Authority	50,507	47,058	104,360	(227,058)	—	(3,602)	(123)	(28,858)	5,492,229	5,463,371
55919	Pepper's Ferry Regional Wastewater Authority	98,684	58,312	65,318	(188,688)	(29,602)	(2,225)	(78)	1,721	3,455,637	3,457,358
55920	Rappahannock Regional Jail	1,341,391	726,007	877,263	(1,547,176)	(172,903)	(28,898)	(1,056)	1,194,628	45,658,982	46,853,610
55921	Thomas Jefferson Planning District Commission	2,390	24,828	39,709	(67,949)	(1,818)	(1,362)	(47)	(4,249)	2,079,694	2,075,445
55922	Piedmont Regional Jail	514,683	208,404	290,802	(825,869)	(94,267)	(9,755)	(342)	83,656	15,086,883	15,170,539
55923	Nelson County Service Authority	13,124	44,487	72,890	(59,949)	—	(2,435)	(87)	68,030	3,796,719	3,864,749
55924	Coeburn-Norton-Wise Water Treatment Authority	19,283	28,054	43,389	(32,261)	—	(1,427)	(52)	56,986	2,244,790	2,301,776
55925	Fauquier County Water & Sanitation Authority	108,419	157,724	153,552	(226,247)	(4,071)	(5,085)	(184)	184,108	7,974,586	8,158,694
55926	Scott County Soil & Water Conservation District	9,171	6,928	7,613	(6,879)	—	(246)	(9)	16,578	393,676	410,254
55927	New River Resource Authority	67,171	57,569	57,247	(62,592)	(8,656)	(1,852)	(69)	108,818	2,943,255	3,052,073

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55928	Scott County Water & Sewerage Authority	77,946	49,203	49,260	(89,951)	—	(1,612)	(60)	84,786	2,574,927	2,659,713
55929	Greensville County Water & Sewer Authority	65,997	61,199	89,712	(179,435)	—	(3,048)	(107)	34,318	4,694,066	4,728,384
55930	Petersburg Redevelopment & Housing Authority	68,823	57,713	101,112	(262,885)	(2,231)	(3,497)	(119)	(41,084)	5,322,936	5,281,852
55931	Central Rappahannock Regional Library	299,157	258,759	353,668	(993,017)	—	(12,239)	(419)	(94,091)	18,671,861	18,577,770
55932	Virginia Coalfield Economic Development Auth	24,044	16,755	27,633	(46,317)	—	(925)	(33)	21,157	1,443,224	1,464,381
55933	Central Virginia Regional Jail	777,794	315,213	301,305	(692,730)	(113,398)	(9,753)	(364)	578,067	15,548,048	16,126,115
55934	Thomas Jefferson Soil & Water Conservation Dist	12,505	17,256	17,358	(66,350)	—	(611)	(20)	(19,862)	919,871	900,009
55936	Commonwealth Regional Council	25,691	8,150	24,097	(58,920)	—	(825)	(29)	(1,836)	1,266,501	1,264,665
55937	Wythe-Grayson Regional Library	1,146	13,794	25,520	(22,088)	—	(858)	(30)	17,484	1,331,366	1,348,850
55938	Colonial Soil & Water Conservation District	11,216	11,308	12,964	(41,172)	—	(449)	(15)	(6,148)	681,307	675,159
55939	Rivanna Solid Waste Authority	64,044	34,125	48,159	(197,864)	(3,920)	(1,697)	(56)	(57,209)	2,554,069	2,496,860
55940	Monacan Soil & Water Conservation District	16,856	8,263	12,680	—	—	(401)	(16)	37,382	651,453	688,835
55941	Robert E Lee Soil & Water Conservation District	9,104	9,264	8,998	(21,636)	—	(312)	(11)	5,407	478,326	483,733
55942	Tri-County/City Soil & Water Conservation Dist	1,507	7,678	10,793	(13,904)	—	(364)	(13)	5,697	563,761	569,458
55944	Central Virginia Waste Management Authority	28,465	26,919	36,045	(57,127)	—	(1,214)	(43)	33,045	1,892,865	1,925,910
55945	Lonesome Pine Regional Library	36,164	35,554	97,444	(218,952)	(1,434)	(3,383)	(114)	(54,721)	5,127,188	5,072,467
55946	Virginia Peninsulas Public Service Authority	46,599	73,805	108,271	(150,332)	(15,163)	(3,666)	(129)	59,385	5,656,864	5,716,249

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55947	Tidewater Youth Services Commission	45,760	104,943	223,366	(539,256)	(36,694)	(7,827)	(261)	(209,969)	11,781,254	11,571,285
55948	Virginia Highlands Airport Commission	14,982	13,409	12,118	(23,158)	—	(400)	(15)	16,936	628,522	645,458
55949	Western Tidewater Regional Jail	981,271	352,459	583,081	(1,692,411)	(150,750)	(19,905)	(693)	53,052	30,662,483	30,715,535
55950	Scott County Redevelopment & Housing Authority	48,708	13,254	22,283	(124,840)	—	(800)	(26)	(41,421)	1,184,806	1,143,385
55951	Handley Regional Library	34,052	34,753	57,024	(72,315)	—	(1,897)	(68)	51,549	2,965,406	3,016,955
55952	Northern Neck Regional Jail	376,912	184,072	273,215	(630,962)	(20,695)	(9,261)	(328)	172,953	14,385,639	14,558,592
55953	Montgomery Regional Solid Waste Authority	36,230	35,656	46,542	(73,556)	—	(1,556)	(56)	43,260	2,423,269	2,466,529
55954	Potomac & Rappahannock Transportation Commission	323,989	419,869	378,372	(666,813)	(9,606)	(12,621)	(457)	432,733	19,819,684	20,252,417
55955	Giles County Public Service Authority	25,503	23,739	31,816	(80,668)	—	(1,084)	(38)	(732)	1,667,945	1,667,213
55956	South Central Wastewater Authority	89,048	84,445	90,643	(154,688)	—	(3,008)	(109)	106,331	4,709,386	4,815,717
55957	Wise County Redevelopment & Housing Authority	93,536	31,369	93,266	(296,360)	—	(3,282)	(110)	(81,581)	4,943,024	4,861,443
55958	Prince William Soil & Water Conservation District	650	9,766	10,143	(14,366)	—	(342)	(12)	5,839	530,364	536,203
55959	Hampton Roads Regional Jail Authority	1,561,091	609,333	868,651	(1,774,313)	(188,990)	(28,616)	(1,039)	1,046,117	45,043,366	46,089,483
55960	Castlewood Water & Sewage Authority	1,482	5,812	13,658	(42,250)	—	(490)	(16)	(21,804)	727,241	705,437
55961	Pamunkey Regional Jail	700,336	301,770	397,995	(492,226)	(51,029)	(12,842)	(482)	843,522	20,515,761	21,359,283
55962	Charlottesville-Albemarle Airport Authority	196,788	118,429	102,996	(335,678)	(15,084)	(3,456)	(122)	63,873	5,327,238	5,391,111
55963	Virginia Peninsula Regional Jail	464,044	242,443	338,814	(576,982)	(62,988)	(11,285)	(408)	393,638	17,713,380	18,107,018
55964	Virginia Biotechnology Research Park Authority	3,150	33,921	43,404	(116,313)	—	(1,507)	(50)	(37,395)	2,277,635	2,240,240

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55966	Blue Ridge Regional Jail Authority	1,759,986	745,202	948,988	(1,853,981)	(172,478)	(31,209)	(1,140)	1,395,368	49,179,601	50,574,969
55967	Massanutten Regional Library	23,677	37,116	51,258	(106,593)	—	(1,750)	(61)	3,647	2,690,392	2,694,039
55968	Albemarle-Charlottesville Regional Jail	868,355	395,264	523,272	(1,143,959)	(103,419)	(17,235)	(622)	521,656	27,083,976	27,605,632
55969	Culpeper Soil & Water Conservation District	21,669	24,336	19,364	(2,166)	—	(606)	(24)	62,573	994,367	1,056,940
55970	New River Valley Regional Jail	700,202	410,060	534,862	(578,564)	(105,957)	(17,497)	(647)	942,459	27,736,537	28,678,996
55971	Sussex Service Authority	21,208	46,626	55,146	(63,679)	—	(1,837)	(66)	57,398	2,863,881	2,921,279
55972	Big Walker Soil & Water Conservation District	3,311	6,450	4,378	—	—	(137)	(5)	13,997	224,840	238,837
55973	Peter Francisco Soil & Water Conservation District	1,923	4,981	5,047	—	—	(162)	(6)	11,783	260,232	272,015
55974	Peaks of Otter Soil & Water Conservation District	—	1,617	2,473	—	—	(81)	(3)	4,006	127,639	131,645
55975	New River Soil & Water Conservation District	5,410	5,719	5,595	—	—	(176)	(7)	16,541	287,846	304,387
55977	Southside Regional Jail	303,783	95,911	149,039	(307,244)	(14,120)	(4,886)	(179)	222,304	7,708,104	7,930,408
55978	Evergreen Soil & Water Conservation District	3,038	5,215	3,136	—	—	(97)	(4)	11,288	160,281	171,569
55979	Roanoke Higher Education Authority	18,531	43,868	45,288	(68,168)	(6,710)	(1,524)	(54)	31,231	2,370,116	2,401,347
55981	John Marshall Soil & Water Conservation District	17,925	14,405	14,856	(19,984)	—	(485)	(18)	26,699	769,148	795,847
55982	Daniel Boone Soil & Water Conservation District	2,573	6,951	4,571	—	—	(145)	(6)	13,944	235,313	249,257
55983	Southside Community Services Board	304,774	332,439	387,867	(979,166)	(114,381)	(13,187)	(452)	(82,106)	20,118,324	20,036,218
55984	Northern Shenandoah Valley Regional Commission	10,214	29,653	26,453	(52,662)	—	(891)	(31)	12,736	1,384,020	1,396,756
55985	Tazewell Soil & Water Conservation District	7,525	5,493	3,150	(9,807)	—	(102)	(4)	6,255	164,166	170,421

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer
For the Plan Year Ended June 30, 2020

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55987	Richmond Regional Planning District Committee	84,666	55,794	69,344	(214,209)	(820)	(2,354)	(81)	(7,660)	3,610,601	3,602,941
55988	Henricopolis Soil & Water Conservation District	1,813	6,452	4,763	(8,799)	—	(158)	(6)	4,065	247,271	251,336
55989	Piedmont Regional Juvenile Detention Center	19,851	29,985	29,468	(3,325)	—	(940)	(36)	75,003	1,519,550	1,594,553
55990	Roanoke River Service Authority	9,369	18,813	13,299	(1,398)	(26,960)	(444)	(16)	12,663	716,132	728,795
55991	Lee County Public Service Authority	7,692	32,243	18,916	(10,755)	(6,970)	(616)	(23)	40,487	985,566	1,026,053
55992	Blue Ridge Juvenile Detention Center	83,172	93,005	63,706	(105,727)	(44,409)	(2,091)	(77)	87,579	3,331,906	3,419,485
55993	Ferrum Water & Sewage Authority	3,909	7,065	6,869	—	—	(219)	(8)	17,616	353,914	371,530
55994	Wise County Public Service Authority	31,813	47,585	39,768	(18,811)	(25,698)	(1,279)	(47)	73,331	2,031,770	2,105,101
55995	Holston River Soil & Water Conservation District	5,723	7,897	7,741	(4,095)	—	(249)	(9)	17,008	399,427	416,435
55996	New River Valley Community Services Board	1,644,213	1,209,657	875,508	(1,014,302)	(273,968)	(28,372)	(1,096)	2,411,640	46,224,259	48,635,899
55997	Institute For Advanced Learning And Research	58,291	104,602	62,458	(54,862)	—	(1,992)	(76)	168,421	3,214,469	3,382,890
55998	Southwest Virginia Regional Jail Authority	1,700,444	784,969	706,766	(863,577)	(261,871)	(22,317)	(863)	2,043,551	36,236,767	38,280,318
55999	Clinch Valley Soil & Water Conservation District	—	10,359	4,228	—	—	(129)	(365)	14,093	214,527	228,620
Total Political Subdivisions		\$ 521,612,593	\$ 258,396,037	\$ 405,050,849	\$ (1,157,505,005)	\$ (38,323,304)	\$ (13,841,782)	\$ (332,801)	\$ (24,943,413)	\$ 21,259,033,978	\$ 21,234,090,565

Virginia Retirement System

Political Subdivision Retirement Plans

Notes to GASB No. 68 Schedules

For the Plan Year Ended June 30, 2020

Note 1. Summary of Significant Accounting Policies

Description of the Entity

The Virginia Retirement System (the System) is an independent agency of the Commonwealth of Virginia. The System administers four separate pension trust funds – the Virginia Retirement System (VRS), the State Police Officers' Retirement System (SPORS), the Virginia Law Officers' Retirement System (VaLORS) and the Judicial Retirement System (JRS). The VRS Political Subdivision Retirement Plans are part of the agent, multi-employer component of the VRS Trust Fund.

Administration and Management

The Board of Trustees (the Board) is responsible for the general administration and operation of the defined benefit pension plans and the other employee benefit plans. The Board has full power to invest and reinvest the trust funds of the System through the adoption of investment policies and guidelines that fulfill the Board's investment objective to maximize long-term investment returns while targeting an acceptable level of risk.

The Board consists of nine members. Five members are appointed by the Governor and four members are appointed by the Joint Rules Committee of the General Assembly subject to confirmation by the General Assembly. The Board appoints a Director to serve as the Chief Administrative Officer of the System and a Chief Investment Officer to direct, manage, and administer the investment of the System's funds.

The System issues a *Comprehensive Annual Financial Report* (Annual Report) containing the financial statements and required supplementary information for all of the System's pension and other employee benefit trust funds. A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500. The pension and other employee benefit trust funds administered by the VRS are classified as fiduciary funds and are included in the basic financial statements of the Commonwealth of Virginia.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Political Subdivision's Retirement Plan and the additions to/deductions from the VRS Political Subdivision's Retirement Plan fiduciary net position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2. General Information about the Pension Plan

Plan Description

All full-time, salaried permanent (professional) employees of the Political Subdivision are automatically covered by the VRS Retirement Plan upon employment. This plan is administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. The Political Subdivision Retirement Plans are in an agent, multiple-employer plan. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees in the VRS Political Subdivision Retirement Plans – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria. The specific information for each plan, and the eligibility for covered groups within each plan, are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member’s age, service credit and average final compensation at retirement using a formula.</p>	<p>About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member’s age, service credit and average final compensation at retirement using a formula.</p>	<p>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan.</p> <ul style="list-style-type: none"> • The defined benefit is based on a member’s age, service credit and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions. • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, they were vested as of January 1, 2013, and they have not taken a refund.</p> <p><i>Hybrid Opt-In Election</i> VRS non-hazardous duty-covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan, and remain as Plan 1 or ORP.</p>	<p>Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p><i>Hybrid Opt-In Election</i> Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan, and remain as Plan 2 or ORP.</p>	<p>Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> • Political subdivision employees* • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014 <p><i>*Non-Eligible Members</i> Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees <p>Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>
<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pretax salary reduction. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p>Retirement Contributions Same as Plan 1.</p>	<p>Retirement Contributions A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Service Credit Service credit includes active service. Members earn service credit for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional service credit the member was granted. A member’s total service credit is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p>Service Credit Same as Plan 1.</p>	<p>Service Credit <i>Defined Benefit Component:</i> Under the defined benefit component of the plan, service credit includes active service. Members earn service credit for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional service credit the member was granted. A member’s total service credit is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p> <p><i>Defined Contribution Component:</i> Under the defined contribution component, service credit is used to determine vesting for the employer contribution portion of the plan.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of service credit. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund.</p> <p>Members are always 100% vested in the contributions that they make.</p>	<p>Vesting Same as Plan 1.</p>	<p>Vesting <i>Defined Benefit Component:</i> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of service credit. Plan 1 or Plan 2 members with at least five years (60 months) of service credit who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.</p> <p><i>Defined Contribution Component:</i> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p> <p>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. <p>Distributions not required, except as governed by law.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Calculating the Benefit The basic benefit is determined using the average final compensation, service credit and plan multiplier. An early retirement reduction is applied to this amount if the member is retiring with a reduced benefit. In cases where the member has elected an optional form of retirement payment, an option factor specific to the option chosen is then applied.</p>	<p>Calculating the Benefit See definition under Plan 1.</p>	<p>Calculating the Benefit <i>Defined Benefit Component:</i> See definition under Plan 1.</p> <p><i>Defined Contribution Component:</i> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.</p>
<p>Average Final Compensation A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation A member's average final compensation is the average of the 60 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.</p>
<p>Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.</p> <p>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</p> <p>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</p>	<p>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for service credit earned, purchased or granted on or after January 1, 2013.</p> <p>Sheriffs and regional jail superintendents: Same as Plan 1.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Service Retirement Multiplier VRS: The retirement multiplier for the defined benefit component is 1.00%.</p> <p>For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.</p> <p>Sheriffs and regional jail superintendents: Not applicable.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><i>Defined Contribution Component:</i> Not applicable.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Normal Retirement Age VRS: Age 65.</p> <p>Political subdivision hazardous duty employees: Age 60.</p>	<p>Normal Retirement Age VRS: Normal Social Security retirement age.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Normal Retirement Age <i>Defined Benefit Component:</i> VRS: Same as Plan 2.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><i>Defined Contribution Component:</i> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of service credit or at age 50 with at least 30 years of service credit.</p> <p>Political subdivision hazardous duty employees: Age 60 with at least five years of service credit or age 50 with at least 25 years of service credit.</p>	<p>Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of service credit or when their age plus service credit equals 90.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Unreduced Retirement Eligibility <i>Defined Benefit Component:</i> VRS: Normal Social Security retirement age and have at least five years (60 months) of service credit or when their age plus service credit equals 90.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><i>Defined Contribution Component:</i> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of service credit or age 50 with at least 10 years of service credit.</p> <p>Political subdivision hazardous duty employees: Age 50 with at least five years of service credit.</p>	<p>Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of service credit.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Reduced Retirement Eligibility <i>Defined Benefit Component:</i> VRS: Age 60 with at least five years (60 months) of service credit.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><i>Defined Contribution Component:</i> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement</p> <p>The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.</p> <p><i>Eligibility:</i> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of service credit, the COLA will go into effect on July 1 after one full calendar year from the retirement date.</p> <p>For members who retire with a reduced benefit and who have less than 20 years of service credit, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.</p> <p><i>Exceptions to COLA Effective Dates:</i> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:</p> <ul style="list-style-type: none"> • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. • The member retires directly from short-term or long-term disability. • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. <p>The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement</p> <p>The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.</p> <p><i>Eligibility:</i> Same as Plan 1.</p> <p><i>Exceptions to COLA Effective Dates:</i> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement</p> <p><i>Defined Benefit Component:</i> Same as Plan 2.</p> <p><i>Defined Contribution Component:</i> Not applicable.</p> <p><i>Eligibility:</i> Same as Plan 1 and Plan 2.</p> <p><i>Exceptions to COLA Effective Dates:</i> Same as Plan 1 and Plan 2.</p>

PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Disability Coverage For members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.70% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage For members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage Employees of political subdivisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members. Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>
<p>Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as service credit in their plan. Prior service credit counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.</p>	<p>Purchase of Prior Service Same as Plan 1.</p>	<p>Purchase of Prior Service <i>Defined Benefit Component:</i> Same as Plan 1, with the following exception: Hybrid Retirement Plan members are ineligible for ported service. <i>Defined Contribution Component:</i> Not applicable.</p>

Contributions

The contribution requirement for active employees is governed by § 51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

Consistent with the phased-in funding that had been provided by the General Assembly for state and teacher employer contributions, political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2020, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017, actuarial valuations, whichever was greater.

The actuarially determined employer contribution rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Note 3. Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long- Term Target Asset Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP- Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
	Inflation		2.50%
	* Expected arithmetic nominal return		7.14%

* The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY 2020 actuarial valuations, provide a median return of 6.81%.

Note 4. Additional Financial and Actuarial Information

Additional financial information supporting the preparation of the VRS Political Subdivision Plan Schedules (including the financial statements and the unmodified audit opinion thereon, and required supplementary information) is presented in the separately issued VRS 2020 *Comprehensive Annual Financial Report* (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500. .