

Virginia Retirement System

GASB Statement No. 68 Plan Reporting and
Accounting Schedules

Valuation Date: June 30, 2021

Measurement Date: June 30, 2022

Reporting Date: June 30, 2023





July 19, 2023

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

Dear Board Members:

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

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

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

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

This report complements the actuarial valuation report provided to the Board by the prior actuary and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Valuation results are developed through the use of multiple models.

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

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

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

This report was prepared during the COVID-19 pandemic, which is likely to influence demographic and economic experience, at least in the short term. Results in this report are developed based on available data without adjustment. We will continue to monitor these developments and their impact on the Retirement System. Actual experience will be reflected in each subsequent report, as experience emerges.

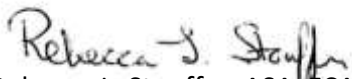
To the best of our knowledge, the information contained in this report is accurate, and fairly represents the actuarial position of VRS. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued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



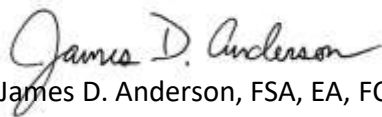
Board of Trustees
Virginia Retirement System
July 19, 2023
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Rebecca L. Stouffer, James D. Anderson, and Richard C. Koch Jr. are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

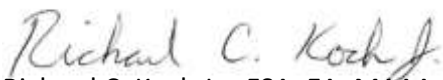
Respectfully submitted,
Gabriel, Roeder, Smith & Company



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RLS/JDA/RCK:dj



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2022

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Actuarial Valuation Date	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Measurement Date of the Net Pension Liability	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Single Equivalent Interest Rate (SEIR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Measurement Date ¹	N/A	N/A	N/A	N/A	N/A	3.69%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate ²	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net Pension Liability:						
Total Pension Liability (TPL)	\$ 27,117,746,241	\$ 54,732,329,433	\$ 1,355,955,921	\$ 760,193,007	\$ 2,474,068,715	\$ 28,149,356,871
Plan Fiduciary Net Position (PFNP)	<u>22,579,326,240</u>	<u>45,211,730,774</u>	<u>1,031,383,369</u>	<u>656,964,466</u>	<u>1,841,041,323</u>	<u>26,045,031,183</u>
Net Pension Liability (NPL = TPL - PFNP)	\$ 4,538,420,001	\$ 9,520,598,659	\$ 324,572,552	\$ 103,228,541	\$ 633,027,392	\$ 2,104,325,688
PFNP as a Percentage of TPL (PFNP / TPL)	83.26%	82.61%	76.06%	86.42%	74.41%	92.52%
Pension Expense (PE)	\$ 287,933,510	\$ 492,112,369	\$ 34,077,783	\$ 20,776,810	\$ 72,915,942	\$ 446,715,763
Deferred Outflows of Resources	\$ 182,086,328	\$ 897,600,677	\$ 91,578,222	\$ 29,622,536	\$ 15,864,385	\$ 2,439,158,907
Deferred Inflows of Resources	\$ 961,659,868	\$ 1,897,769,597	\$ 45,445,358	\$ 33,106,922	\$ 55,229,431	\$ 2,966,013,606

¹ Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

² The Single Equivalent Interest Rate for one Political Subdivision Plan – Upper Valley Regional Park Authority (55490) – was the municipal bond index rate of 3.69%.

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

Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to the VRS subsequent to the measurement date of June 30, 2022.

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

Notes to Financial Statements

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

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

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

Required Supplementary Information

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

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

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



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

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

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

This funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2121.

Limitations of Funded Status Measurements

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

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

Limitation of Project Scope

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

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.75%.

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability/(Asset)

State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$26,739,646,749	\$23,112,417,070	\$3,627,229,679
Changes for the year:			
Service cost	413,902,578		413,902,578
Interest	1,779,932,926		1,779,932,926
Benefit changes	0		0
Difference between expected and actual experience	(247,390,730)		(247,390,730)
Changes in assumptions	0		0
Contributions - Employer		633,738,297	(633,738,297)
Contributions - Special Employer		219,156,318	(219,156,318)
Contribution - Non-Employer		0	0
Contributions - Employee		217,945,186	(217,945,186)
Net investment income		(21,579,143)	21,579,143
Benefit payments, including refunds of employee contributions	(1,568,345,282)	(1,568,345,282)	0
Administrative expense		(14,301,972)	14,301,972
Other changes	0	295,766	(295,766)
Net changes	378,099,492	(533,090,830)	911,190,322
Balances at June 30, 2022	<u>\$27,117,746,241</u>	<u>\$22,579,326,240</u>	<u>\$4,538,420,001</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$26,507,898,992	\$26,507,898,992	\$26,739,646,749
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	413,902,578	413,902,578	413,902,578
(c) Actual Benefit Payments	1,568,345,282	1,568,345,282	1,568,345,282
(d) TPL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$27,117,746,241	\$27,117,746,241	\$27,365,136,971
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$247,390,730)

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

Schedule of Changes in Net Pension Liability/(Asset)

Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$53,381,141,475	\$45,618,044,102	\$7,763,097,373
Changes for the year:			
Service cost	823,884,059		823,884,059
Interest	3,568,410,098		3,568,410,098
Benefit changes	0		0
Difference between expected and actual experience	(361,724,703)		(361,724,703)
Changes in assumptions	0		0
Contributions - Employer		1,485,306,601	(1,485,306,601)
Contributions - Special Employer		0	0
Contribution - Non-Employer		442,371,085	(442,371,085)
Contributions - Employee		439,139,284	(439,139,284)
Net investment income		(66,609,130)	66,609,130
Benefit payments, including refunds of employee contributions	(2,679,381,496)	(2,679,381,496)	0
Administrative expense		(27,875,772)	27,875,772
Other changes	0	736,100	(736,100)
Net changes	<u>1,351,187,958</u>	<u>(406,313,328)</u>	<u>1,757,501,286</u>
Balances at June 30, 2022	<u>\$54,732,329,433</u>	<u>\$45,211,730,774</u>	<u>\$9,520,598,659</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$53,042,289,294	\$53,042,289,294	\$53,381,141,475
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	823,884,059	823,884,059	823,884,059
(c) Actual Benefit Payments	2,679,381,496	2,679,381,496	2,679,381,496
(d) TPL as of June 30, 2022	\$54,732,329,433	\$54,732,329,433	\$55,094,054,136
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$361,724,703)

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

Schedule of Changes in Net Pension Liability/(Asset)

State Police

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$1,292,177,929	\$1,050,148,442	\$242,029,487
Changes for the year:			
Service cost	23,688,274		23,688,274
Interest	86,396,232		86,396,232
Benefit changes	0		0
Difference between expected and actual experience	25,537,550		25,537,550
Changes in assumptions	0		0
Contributions - Employer		36,494,431	(36,494,431)
Contributions - Special Employer		10,957,816	(10,957,816)
Contribution - Non-Employer		0	0
Contributions - Employee		7,130,833	(7,130,833)
Net investment income		(901,658)	901,658
Benefit payments, including refunds of employee contributions	(71,844,064)	(71,844,064)	0
Administrative expense		(602,287)	602,287
Other changes	0	(144)	144
Net changes	<u>63,777,992</u>	<u>(18,765,073)</u>	<u>82,543,065</u>
Balances at June 30, 2022	<u>\$1,355,955,921</u>	<u>\$1,031,383,369</u>	<u>\$324,572,552</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$1,316,100,693	\$1,316,100,693	\$1,292,177,929
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	23,688,274	23,688,274	23,688,274
(c) Actual Benefit Payments	71,844,064	71,844,064	71,844,064
(d) TPL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$1,355,955,921	\$1,355,955,921	\$1,330,418,371
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$25,537,550

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



Schedule of Changes in Net Pension Liability/(Asset)

Judicial

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$746,502,576	\$673,151,719	\$73,350,857
Changes for the year:			
Service cost	18,630,280		18,630,280
Interest	50,035,918		50,035,918
Benefit changes	0		0
Difference between expected and actual experience	(7,255,761)		(7,255,761)
Changes in assumptions	0		0
Contributions - Employer		24,016,451	(24,016,451)
Contributions - Special Employer		6,250,014	(6,250,014)
Contribution - Non-Employer		0	0
Contributions - Employee		2,032,453	(2,032,453)
Net investment income		(476,447)	476,447
Benefit payments, including refunds of employee contributions	(47,720,006)	(47,720,006)	0
Administrative expense		(385,887)	385,887
Other changes	0	96,169	(96,169)
Net changes	<u>13,690,431</u>	<u>(16,187,253)</u>	<u>29,877,684</u>
Balances at June 30, 2022	<u>\$760,193,007</u>	<u>\$656,964,466</u>	<u>\$103,228,541</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$739,705,611	\$739,705,611	\$746,502,576
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	18,630,280	18,630,280	18,630,280
(c) Actual Benefit Payments	47,720,006	47,720,006	47,720,006
(d) TPL as of June 30, 2022	\$760,193,007	\$760,193,007	\$767,448,768
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$7,255,761)

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



Schedule of Changes in Net Pension Liability/(Asset)

Virginia Law Officers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$2,390,608,947	\$1,868,924,472	\$521,684,475
Changes for the year:			
Service cost	44,326,239		44,326,239
Interest	159,759,434		159,759,434
Benefit changes	0		0
Difference between expected and actual experience	15,631,619		15,631,619
Changes in assumptions	0		0
Contributions - Employer		73,959,423	(73,959,423)
Contributions - Special Employer		19,886,407	(19,886,407)
Contribution - Non-Employer		0	0
Contributions - Employee		17,276,267	(17,276,267)
Net investment income		(1,665,880)	1,665,880
Benefit payments, including refunds of employee contributions	(136,257,524)	(136,257,524)	0
Administrative expense		(1,073,675)	1,073,675
Other changes	0	(8,167)	8,167
Net changes	<u>83,459,768</u>	<u>(27,883,149)</u>	<u>111,342,917</u>
Balances at June 30, 2022	<u>\$2,474,068,715</u>	<u>\$1,841,041,323</u>	<u>\$633,027,392</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$2,405,252,150	\$2,405,252,150	\$2,390,608,947
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	44,326,239	44,326,239	44,326,239
(c) Actual Benefit Payments	136,257,524	136,257,524	136,257,524
(d) TPL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$2,474,068,715	\$2,474,068,715	\$2,458,437,096
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$15,631,619

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

Schedule of Changes in Net Pension Liability/(Asset)

Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2021	\$27,309,293,037	\$26,558,183,521	\$751,109,516
Changes for the year:			
Service cost	640,326,868		640,326,868
Interest	1,840,834,308		1,840,834,308
Benefit changes	9,041,894		9,041,894
Difference between expected and actual experience	(294,247,308)		(294,247,308)
Changes in assumptions	(14,779)		(14,779)
Contributions - Employer		608,878,589	(608,878,589)
Contributions - Special Employer		0	0
Contribution - Non-Employer		0	0
Contributions - Employee		276,349,681	(276,349,681)
Net investment income		(26,243,944)	26,243,944
Benefit payments, including refunds of employee contributions	(1,355,877,149)	(1,355,877,149)	0
Administrative expense		(16,525,468)	16,525,468
Other changes	0	265,953	(265,953)
Net changes	<u>840,063,834</u>	<u>(513,152,338)</u>	<u>1,353,216,172</u>
Balances at June 30, 2022	<u>\$28,149,356,871</u>	<u>\$26,045,031,183</u>	<u>\$2,104,325,688</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2021	\$27,037,592,529	\$27,037,608,143	\$27,309,293,037
(b) Entry Age Normal Cost for July 1, 2021-June 30, 2022	640,901,288	640,901,288	640,326,868
(c) Actual Benefit Payments	1,355,877,149	1,355,877,149	1,355,877,149
(d) Changes in Benefit Terms	0	0	9,041,894
(e) TPL as of June 30, 2022	\$28,149,356,871	\$28,149,371,650	\$28,443,618,958
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(f) Changes in Assumptions		(\$14,779)	
(g) Difference Between Actual and Expected Experience			(\$294,247,308)

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

Detail of Deferred (Inflows) and Outflows of Resources

State Employees

			Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,							
Year	(Gain)/Loss	Initial Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter	
2017-2018	Investment	(\$75,509,000)	5.00	(\$15,101,750)	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	181,189,928	3.66	32,673,593	0	0	0	0	0	0
2018-2019	Assumption	663,564,653	3.66	119,659,199	0	0	0	0	0	0
2018-2019	Investment	62,648,327	5.00	12,529,665	12,529,667	0	0	0	0	0
2019-2020	Experience	(12,440,702)	3.58	(3,475,056)	(2,015,534)	0	0	0	0	0
2019-2020	Investment	904,535,014	5.00	180,907,003	180,907,003	180,907,002	0	0	0	0
2020-2021	Experience	(281,382,363)	3.58	(78,598,425)	(78,598,425)	(45,587,088)	0	0	0	0
2020-2021	Assumption	412,575,352	3.58	115,244,512	115,244,512	66,841,816	0	0	0	0
2020-2021	Investment	(3,812,240,826)	5.00	(762,448,165)	(762,448,165)	(762,448,165)	(762,448,166)	0	0	0
2021-2022	Experience	(247,390,730)	3.37	(73,409,712)	(73,409,712)	(73,409,712)	(27,161,594)	0	0	0
2021-2022	Investment	1,564,403,776	5.00	312,880,755	312,880,755	312,880,755	312,880,756	312,880,756	0	0
				(\$159,138,381)	(\$294,909,899)	(\$320,815,392)	(\$476,729,005)	\$312,880,756	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2017-2018	Investment	\$0	(\$75,509,000)	(\$75,509,000)	\$0
2018-2019	Experience	181,189,928	0	181,189,928	0
2018-2019	Assumptions	663,564,653	0	663,564,653	0
2018-2019	Investment	62,648,327	0	50,118,660	12,529,667
2019-2020	Experience	0	(12,440,702)	(10,425,168)	0
2019-2020	Investment	904,535,014	0	542,721,009	361,814,005
2020-2021	Experience	0	(281,382,363)	(157,196,850)	0
2020-2021	Assumptions	412,575,352	0	230,489,024	182,086,328
2020-2021	Investment	0	(3,812,240,826)	(1,524,896,330)	0
2021-2022	Experience	0	(247,390,730)	(73,409,712)	0
2021-2022	Investment	1,564,403,776	0	312,880,755	1,251,523,021
				<u>1,251,523,021</u>	<u>0</u>
				\$1,807,953,021	(\$2,587,526,561)

Detail of Deferred (Inflows) and Outflows of Resources

Teachers

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
Year	(Gain)/Loss	Initial Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter	
2016-2017	Experience	(\$642,745,000)	5.59	(\$67,838,989)	\$0	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumption	218,559,000	5.59	23,068,013	0	0	0	0	0	0
2017-2018	Experience	(440,308,000)	5.54	(79,477,974)	(42,918,104)	0	0	0	0	0
2017-2018	Investment	(124,529,000)	5.00	(24,905,750)	0	0	0	0	0	0
2018-2019	Experience	(174,815,175)	5.44	(32,135,142)	(32,135,142)	(14,139,465)	0	0	0	0
2018-2019	Assumption	1,472,647,362	5.44	270,707,236	270,707,236	119,111,182	0	0	0	0
2018-2019	Investment	108,566,536	5.00	21,713,307	21,713,308	0	0	0	0	0
2019-2020	Experience	(404,985,282)	5.22	(77,583,387)	(77,583,387)	(77,583,387)	(17,068,347)	0	0	0
2019-2020	Investment	1,750,537,051	5.00	350,107,410	350,107,410	350,107,411	0	0	0	0
2020-2021	Experience	(178,348,918)	5.01	(35,598,586)	(35,598,586)	(35,598,586)	(35,598,586)	(355,988)	0	0
2020-2021	Assumption	845,179,109	5.01	168,698,425	168,698,425	168,698,425	168,698,425	1,686,984	0	0
2020-2021	Investment	(7,451,174,143)	5.00	(1,490,234,829)	(1,490,234,829)	(1,490,234,829)	(1,490,234,827)	0	0	0
2021-2022	Experience	(361,724,703)	4.90	(73,821,368)	(73,821,368)	(73,821,368)	(73,821,368)	(66,439,231)	0	0
2021-2022	Investment	3,134,362,090	5.00	626,872,418	626,872,418	626,872,418	626,872,418	626,872,418	0	0
				(\$420,429,216)	(\$314,192,619)	(\$426,588,199)	(\$821,152,285)	\$561,764,183	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2016-2017	Experience	\$0	(\$642,745,000)	(\$642,745,000)	\$0
2016-2017	Assumptions	218,559,000	0	218,559,000	0
2017-2018	Experience	0	(440,308,000)	(397,389,896)	(42,918,104)
2017-2018	Investment	0	(124,529,000)	(124,529,000)	0
2018-2019	Experience	0	(174,815,175)	(128,540,568)	(46,274,607)
2018-2019	Assumptions	1,472,647,362	0	1,082,828,944	389,818,418
2018-2019	Investment	108,566,536	0	86,853,228	21,713,308
2019-2020	Experience	0	(404,985,282)	(232,750,161)	(172,235,121)
2019-2020	Investment	1,750,537,051	0	1,050,322,230	700,214,821
2020-2021	Experience	0	(178,348,918)	(71,197,172)	(107,151,746)
2020-2021	Assumptions	845,179,109	0	337,396,850	507,782,259
2020-2021	Investment	0	(7,451,174,143)	(2,980,469,658)	(4,470,704,485)
2021-2022	Experience	0	(361,724,703)	(73,821,368)	(287,903,335)
2021-2022	Investment	3,134,362,090	0	626,872,418	2,507,489,672
				\$4,127,018,478	(\$5,127,187,398)



Detail of Deferred (Inflows) and Outflows of Resources

State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,									
Year	(Gain)/Loss	Initial Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Experience (\$5,327,000)	6.71	(\$793,843)	(\$563,628)	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumption (68,707,000)	6.71	(10,239,703)	(7,270,188)	0	0	0	0	0
2017-2018	Experience (7,248,000)	6.48	(1,118,431)	(1,118,431)	(536,845)	0	0	0	0
2017-2018	Investment (3,036,000)	5.00	(607,250)	0	0	0	0	0	0
2018-2019	Experience 45,330,743	6.35	7,138,700	7,138,700	7,138,700	2,498,543	0	0	0
2018-2019	Assumption 31,772,675	6.35	5,003,571	5,003,571	5,003,571	1,751,249	0	0	0
2018-2019	Investment 2,860,597	5.00	572,119	572,121	0	0	0	0	0
2019-2020	Experience 4,466,024	6.28	711,150	711,150	711,150	711,150	199,124	0	0
2019-2020	Investment 41,166,041	5.00	8,233,208	8,233,208	8,233,209	0	0	0	0
2020-2021	Experience (9,431,035)	6.21	(1,518,685)	(1,518,685)	(1,518,685)	(1,518,685)	(1,518,685)	(318,925)	0
2020-2021	Assumption 58,257,232	6.21	9,381,197	9,381,197	9,381,197	9,381,197	9,381,197	1,970,050	0
2020-2021	Investment (172,580,281)	5.00	(34,516,056)	(34,516,056)	(34,516,056)	(34,516,057)	0	0	0
2021-2022	Experience 25,537,550	5.91	4,321,074	4,321,074	4,321,074	4,321,074	4,321,074	3,932,180	0
2021-2022	Investment 71,183,788	5.00	14,236,758	14,236,758	14,236,758	14,236,758	14,236,756	0	0
			\$803,809	\$4,610,791	\$12,454,073	(\$3,134,771)	\$26,619,466	\$5,583,305	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2016-2017	Experience \$0	(\$5,327,000)	(\$4,763,372)	\$0	(\$563,628)
2016-2017	Assumptions 0	(68,707,000)	(61,436,812)	0	(7,270,188)
2017-2018	Experience 0	(7,248,000)	(5,592,724)	0	(1,655,276)
2017-2018	Investment 0	(3,036,000)	(3,036,000)	0	0
2018-2019	Experience 45,330,743	0	28,554,800	16,775,943	0
2018-2019	Assumptions 31,772,675	0	20,014,284	11,758,391	0
2018-2019	Investment 2,860,597	0	2,288,476	572,121	0
2019-2020	Experience 4,466,024	0	2,133,450	2,332,574	0
2019-2020	Investment 41,166,041	0	24,699,624	16,466,417	0
2020-2021	Experience 0	(9,431,035)	(3,037,370)	0	(6,393,665)
2020-2021	Assumptions 58,257,232	0	18,762,394	39,494,838	0
2020-2021	Investment 0	(172,580,281)	(69,032,112)	0	(103,548,169)
2021-2022	Experience 25,537,550	0	4,321,074	21,216,476	0
2021-2022	Investment 71,183,788	0	14,236,758	56,947,030	0
				\$165,563,790	(\$119,430,926)



Detail of Deferred (Inflows) and Outflows of Resources

Judicial

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
Year	(Gain)/Loss	Initial Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter	
2017-2018	Investment	(\$1,931,000)	5.00	(\$386,250)	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	(7,157,647)	3.55	(1,108,930)	0	0	0	0	0	0
2018-2019	Assumption	14,076,928	3.55	2,180,932	0	0	0	0	0	0
2018-2019	Investment	1,804,854	5.00	360,971	360,970	0	0	0	0	0
2019-2020	Experience	(9,446,288)	4.06	(2,326,672)	(2,326,672)	(139,600)	0	0	0	0
2019-2020	Investment	26,517,568	5.00	5,303,514	5,303,514	5,303,512	0	0	0	0
2020-2021	Experience	(10,245,397)	4.53	(2,261,677)	(2,261,677)	(2,261,677)	(1,198,689)	0	0	0
2020-2021	Assumption	53,039,560	4.53	11,708,512	11,708,512	11,708,512	6,205,512	0	0	0
2020-2021	Investment	(110,905,427)	5.00	(22,181,085)	(22,181,085)	(22,181,085)	(22,181,087)	0	0	0
2021-2022	Experience	(7,255,761)	4.52	(1,605,257)	(1,605,257)	(1,605,257)	(1,605,257)	(834,733)	0	0
2021-2022	Investment	45,383,948	5.00	9,076,790	9,076,790	9,076,790	9,076,790	9,076,788	0	0
				(\$1,239,152)	(\$1,924,905)	(\$98,805)	(\$9,702,731)	\$8,242,055	\$0	\$0

Year	Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2017-2018	Investment	\$0	(\$1,931,000)	(\$1,931,000)	\$0
2018-2019	Experience	0	(7,157,647)	(7,157,647)	0
2018-2019	Assumptions	14,076,928	0	14,076,928	0
2018-2019	Investment	1,804,854	0	1,443,884	360,970
2019-2020	Experience	0	(9,446,288)	(6,980,016)	(2,466,272)
2019-2020	Investment	26,517,568	0	15,910,542	10,607,026
2020-2021	Experience	0	(10,245,397)	(4,523,354)	(5,722,043)
2020-2021	Assumptions	53,039,560	0	23,417,024	29,622,536
2020-2021	Investment	0	(110,905,427)	(44,362,170)	(66,543,257)
2021-2022	Experience	0	(7,255,761)	(1,605,257)	(5,650,504)
2021-2022	Investment	45,383,948	0	9,076,790	36,307,158
				\$76,897,690	(\$80,382,076)



Detail of Deferred (Inflows) and Outflows of Resources

Virginia Law Officers

		Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30,								
Year		(Gain)/Loss	Initial Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2017-2018	Investment	(\$4,787,000)	5.00	(\$957,500)	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Investment	5,040,493	5.00	1,008,099	1,008,097	0	0	0	0	0
2019-2020	Experience	22,645,674	2.63	5,424,630	0	0	0	0	0	0
2019-2020	Investment	71,586,948	5.00	14,317,390	14,317,390	14,317,388	0	0	0	0
2020-2021	Experience	(25,404,753)	2.30	(11,045,545)	(3,313,663)	0	0	0	0	0
2020-2021	Assumption	66,215,936	2.30	28,789,537	8,636,862	0	0	0	0	0
2020-2021	Investment	(305,175,670)	5.00	(61,035,134)	(61,035,134)	(61,035,134)	(61,035,134)	0	0	0
2021-2022	Experience	15,631,619	1.86	8,404,096	7,227,523	0	0	0	0	0
2021-2022	Investment	126,933,449	5.00	25,386,690	25,386,690	25,386,690	25,386,690	25,386,689	0	0
				\$10,292,263	(\$7,772,235)	(\$21,331,056)	(\$35,648,444)	\$25,386,689	\$0	\$0

Year		Losses (a)	(Gains) (b)	Amounts Recognized in Pension Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a)-(c)	Deferred (Inflows) of Resources (b)-(c)
2017-2018	Investment	\$0	(\$4,787,000)	(\$4,787,000)	\$0	\$0
2018-2019	Investment	5,040,493	0	4,032,396	1,008,097	0
2019-2020	Experience	22,645,674	0	22,645,674	0	0
2019-2020	Investment	71,586,948	0	42,952,170	28,634,778	0
2020-2021	Experience	0	(25,404,753)	(22,091,090)	0	(3,313,663)
2020-2021	Assumptions	66,215,936	0	57,579,074	8,636,862	0
2020-2021	Investment	0	(305,175,670)	(122,070,268)	0	(183,105,402)
2021-2022	Experience	15,631,619	0	8,404,096	7,227,523	0
2021-2022	Investment	126,933,449	0	25,386,690	101,546,759	0
					\$147,054,019	(\$186,419,065)



Summary of Deferred Inflows and Outflows of Resources

	State Employees		Teachers		State Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 300,182,065	\$ -	\$ 656,482,913	\$ 40,324,993	\$ 8,612,569
Assumption Changes	182,086,328	0	897,600,677	0	51,253,229	7,270,188
Net Difference between projected and actual earnings on pension plan investments	0	661,477,803	0	1,241,286,684	-	29,562,601
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 182,086,328	\$ 961,659,868	\$ 897,600,677	\$ 1,897,769,597	\$ 91,578,222	\$ 45,445,358

	Judicial		Virginia Law Officers		Political Subdivisions	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 13,838,819	\$ 7,227,523	\$ 3,313,663	\$ 149,830,612	\$ 348,765,698
Assumption Changes	29,622,536	0	8,636,862	0	428,788,018	393,800
Net Difference between projected and actual earnings on pension plan investments	0	19,268,103	0	51,915,768	1,860,540,277	2,616,854,108
Employer contributions subsequent to the Measurement Date ¹	0	0	0	0	0	0
Total	\$ 29,622,536	\$ 33,106,922	\$ 15,864,385	\$ 55,229,431	\$ 2,439,158,907	\$ 2,966,013,606

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



Amortization of Deferred (Inflows) and Outflows of Resources

Year Ending June 30	Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
2024	\$ (294,909,899)	\$ (314,192,619)	\$ 4,610,791	\$ (1,924,905)	\$ (7,772,235)	\$ (125,225,703)
2025	(320,815,392)	(426,588,199)	12,454,073	(98,805)	(21,331,056)	(241,171,083)
2026	(476,729,005)	(821,152,285)	(3,134,771)	(9,702,731)	(35,648,444)	(509,157,465)
2027	312,880,756	561,764,183	26,619,466	8,242,055	25,386,689	348,918,614
2028	0	0	5,583,305	0	0	(268,120)
Thereafter	0	0	0	0	0	49,058
Total	\$ (779,573,540)	\$ (1,000,168,920)	\$ 46,132,864	\$ (3,484,386)	\$ (39,365,046)	\$ (526,854,699)

Notes to Schedule of Contributions

Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2022 are calculated based upon the results of the June 30, 2019 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2022:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	2-24 years
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - General Employees - 3.50% to 5.35% Public Safety - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the RP-2014 Mortality Tables with mortality improvements projected to 2020 with scale BB.

Other Information:

Notes An experience review was completed, by the prior actuary, covering the four-year period ending June 30, 2020. Changes in assumptions and methods resulting from this study were implemented in the June 30, 2021 funding valuations, first impacting contributions for fiscal years ending 2023 and 2024. The updated assumptions and methods were also reflected in the June 30, 2021 GASB Statement No. 68 report.



SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership and AERSL

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

Category	State Employees	Teachers	State Police	Judicial	Virginia Law Officers
a. Active Members	73,686	149,793	1,947	453	7,823
b. Inactive Members	<u>128,856</u>	<u>181,943</u>	<u>2,457</u>	<u>588</u>	<u>18,026</u>
c. Total	202,542	331,736	4,404	1,041	25,849
d. Average Remaining Service Lives	9.26	10.86	13.37	10.38	6.14
Average Expected Remaining Service Lives = [(a. x d.) / c.] ⁽¹⁾	3.37	4.90	5.91	4.52	1.86

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

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

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

Investment Earnings (Gain)/Loss as of June 30, 2022

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year Plan (BOY) Fiduciary Net Position (PFNP)	\$23,112,417,070	\$45,618,044,102	\$1,050,148,442	\$673,151,719	\$1,868,924,472	\$26,558,183,521
3. Adjustment to Beginning of Year PFNP	0	0	0	0	0	0
4. Adjusted Beginning of Year PFNP	23,112,417,070	45,618,044,102	1,050,148,442	673,151,719	1,868,924,472	26,558,183,521
5. End of Year PFNP	22,579,326,240	45,211,730,774	1,031,383,369	656,964,466	1,841,041,323	26,045,031,183
6. Expected Return on BOY for Plan Year (1. x 4.)	1,560,088,152	3,079,217,977	70,885,020	45,437,741	126,152,402	1,792,677,388
7. External Cash Flow						
Contributions - Employer	633,738,297	1,485,306,601	36,494,431	24,016,451	73,959,423	608,878,589
Contributions - Special Employer	219,156,318	0	10,957,816	6,250,014	19,886,407	0
Contributions - Non-Employer	0	442,371,085	0	0	0	0
Contributions - Employee	217,945,186	439,139,284	7,130,833	2,032,453	17,276,267	276,349,681
Benefit Payments, Including Refunds of Contributions	(1,568,345,282)	(2,679,381,496)	(71,844,064)	(47,720,006)	(136,257,524)	(1,355,877,149)
Administrative Expense	(14,301,972)	(27,875,772)	(602,287)	(385,887)	(1,073,675)	(16,525,468)
Other	295,766	736,100	(144)	96,169	(8,167)	265,953
Total External Cash Flow	(511,511,687)	(339,704,198)	(17,863,415)	(15,710,806)	(26,217,269)	(486,908,394)
8. Expected return on External Cash Flow (1. x 0.5 x 7.)	(17,263,519)	(11,465,017)	(602,890)	(530,240)	(884,833)	(16,433,181)
9. Projected Earnings for Plan Year (6. + 8.)	1,542,824,633	3,067,752,960	70,282,130	44,907,501	125,267,569	1,776,244,207
10. Net Investment Income (5. - 4. - 7.)	<u>(21,579,143)</u>	<u>(66,609,130)</u>	<u>(901,658)</u>	<u>(476,447)</u>	<u>(1,665,880)</u>	<u>(26,243,944)</u>
11. Investment Earnings (Gain)/Loss (9. - 10.)	\$1,564,403,776	\$3,134,362,090	\$71,183,788	\$45,383,948	\$126,933,449	\$1,802,488,151

Pension Expense/(Income) For the Year Ending June 30, 2022

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Service Cost	\$413,902,578	\$823,884,059	\$23,688,274	\$18,630,280	\$44,326,239	\$640,326,868
2. Interest on the Total Pension Liability	1,779,932,926	3,568,410,098	86,396,232	50,035,918	159,759,434	1,840,834,308
3. Current-Period Benefit Changes	0	0	0	0	0	9,041,894
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total Pension Liability	(73,409,712)	(73,821,368)	4,321,074	(1,605,257)	8,404,096	(94,771,049)
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	0	0	(14,779)
6. Member Contributions (made negative for addition)	(217,945,186)	(439,139,284)	(7,130,833)	(2,032,453)	(17,276,267)	(276,349,681)
7. Projected Earnings on Plan Investments (made negative for addition)	(1,542,824,633)	(3,067,752,960)	(70,282,130)	(44,907,501)	(125,267,569)	(1,776,244,207)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	312,880,755	626,872,418	14,236,758	9,076,790	25,386,690	360,497,631
9. Pension Plan Administrative Expense	14,301,972	27,875,772	602,287	385,887	1,073,675	16,525,468
10. Other	(295,766)	(736,100)	144	(96,169)	8,167	(265,953)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	461,013,972	834,294,391	31,039,945	19,553,929	49,539,656	723,116,608
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	<u>(859,623,396)</u>	<u>(1,807,774,657)</u>	<u>(48,793,968)</u>	<u>(28,264,614)</u>	<u>(73,038,179)</u>	<u>(995,981,345)</u>
13. Pension Expense/(Income)	\$287,933,510	\$492,112,369	\$34,077,783	\$20,776,810	\$72,915,942	\$446,715,763



Long-Term Expected Return on Plan Assets

For each major asset class that is included in the pension plan’s target asset allocation as of June 30, 2022, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	34.0%	6.8%
Fixed Income	15.0%	4.4%
Credit Strategies	14.0%	7.1%
Real Assets	14.0%	6.0%
Private Equity	14.0%	8.8%
MAPS ¹	6.0%	5.9%
PIP ²	3.0%	7.3%
Cash	0.0%	0.0%
Total	100.0%	
Currency Return Addition		0.1%
Total Fund Expected Rate of Return		6.72%

¹ Multi-Asset Public Strategies.

² Private Investment Partnership.

Single Discount Rate

Aside from the Political Subdivision Plan(s) denoted in the executive summary, a single discount rate of 6.75% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.75% and a long-term bond rate of 3.69%. The projection of cash flows (provided under separate cover) used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

Regarding the sensitivity of the net pension liability/(asset) to changes in the single discount rate, the following presents the plan's net pension liability/(asset), calculated using a single discount rate of 6.75%, as well as what the plan's net pension liability/(asset) would be if it were calculated using a single discount rate that is 1% lower or 1% higher as of June 30, 2022:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
State Employees	\$ 7,756,279,712	\$ 4,538,420,001	\$ 1,871,370,236
Teachers	17,004,518,040	9,520,598,659	3,427,042,546
State Police	495,275,744	324,572,552	182,451,867
Judicial	179,396,257	103,228,541	39,020,060
Virginia Law Officers	963,219,371	633,027,392	363,833,548
Political Subdivisions	5,821,436,497	2,104,325,688	(935,101,467)

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

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2021 by the prior actuary. Information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

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

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

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

Roll-Forward Disclosure: The total pension liabilities shown in this report are based on an actuarial valuation as of June 30, 2021 and a measurement date of June 30, 2022. The roll-forward procedure increases the June 30, 2021 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest, except for new Political Subdivision Plan(s) where the total pension liabilities at the measurement date are used.

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

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

Total Pension Expense

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

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

Total Pension Liability (TPL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Valuation Assets

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

SECTION F

APPENDIX

State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
30100	Senate	\$ 968,889	0.16196%	\$ 964,668	0.15302%	\$ 335,353	\$ 1,300,021
30101	House of Delegates	1,620,753	0.27092%	1,697,552	0.26927%	590,122	2,287,674
30103	Magistrate System	2,674,802	0.44711%	2,652,172	0.42070%	921,991	3,574,163
30107	Division of Legislative Services	773,474	0.12929%	825,899	0.13101%	287,117	1,113,016
30109	Division of Legislative Automated Systems	246,450	0.04120%	256,018	0.04061%	88,999	345,017
30110	Joint Legislative Audit and Review Commission	381,948	0.06385%	404,829	0.06422%	140,742	545,571
30111	Supreme Court	2,797,094	0.46755%	2,831,718	0.44918%	984,406	3,816,124
30112	Judicial Inquiry and Review Commission	60,834	0.01017%	57,508	0.00912%	19,987	77,495
30114	General District Courts	4,593,872	0.76789%	4,773,073	0.75712%	1,659,276	6,432,349
30115	Juvenile and Domestic Relations District Courts	2,772,193	0.46339%	2,870,599	0.45535%	997,928	3,868,527
30116	Combined District Courts	815,025	0.13624%	872,233	0.13836%	303,225	1,175,458
30117	Virginia State Bar	906,597	0.15154%	923,177	0.14644%	320,933	1,244,110
30119	Office of the Lieutenant Governor	11,283	0.00189%	16,606	0.00263%	5,764	22,370
30121	Office of the Governor	184,597	0.03086%	195,443	0.03100%	67,938	263,381
30122	Department of Planning and Budget	549,264	0.09181%	590,506	0.09367%	205,284	795,790
30123	Department of Military Affairs	2,016,991	0.33715%	2,150,538	0.34113%	747,608	2,898,146
30125	Virginia Court of Appeals	546,457	0.09134%	852,008	0.13515%	296,190	1,148,198
30127	Department of Emergency Management	1,393,613	0.23295%	1,547,678	0.24550%	538,029	2,085,707
30128	Virginia Veterans Care Center	1,267,523	0.21187%	1,309,762	0.20776%	455,319	1,765,081
30129	Department of Human Resource Management	1,175,640	0.19652%	1,232,791	0.19555%	428,560	1,661,351
30132	State Board of Elections	517,682	0.08653%	578,448	0.09176%	201,098	779,546
30133	Auditor of Public Accounts	1,145,534	0.19148%	1,259,085	0.19972%	437,699	1,696,784
30136	Virginia Information Technologies Agency (VITA)	2,895,565	0.48401%	3,218,897	0.51059%	1,118,990	4,337,887
30140	Department of Criminal Justice Services	1,165,395	0.19480%	1,397,244	0.22164%	485,738	1,882,982
30141	Office of the Attorney General and Department of Law	4,026,518	0.67306%	4,367,447	0.69278%	1,518,271	5,885,718
30143	Office of the Attorney General - Division of Debt Collection	168,747	0.02821%	186,151	0.02953%	64,717	250,868
30146	Science Museum of Virginia	389,936	0.06518%	459,382	0.07287%	159,699	619,081
30147	Office of the State Inspector General	418,187	0.06990%	456,929	0.07248%	158,844	615,773
30148	Virginia Commission for the Arts	31,459	0.00526%	27,629	0.00438%	9,599	37,228
30151	Department of Accounts	1,652,852	0.27628%	1,767,772	0.28041%	614,536	2,382,308
30152	Department of the Treasury	1,101,302	0.18409%	1,142,277	0.18119%	397,089	1,539,366
30154	Department of Motor Vehicles	12,916,803	2.15913%	13,531,791	2.14646%	4,704,103	18,235,894
30156	Department of State Police	5,379,559	0.89923%	6,044,430	0.95879%	2,101,249	8,145,679
30157	Compensation Board	131,038	0.02190%	129,988	0.02062%	45,190	175,178
30160	Virginia Criminal Sentencing Commission	92,189	0.01541%	93,120	0.01477%	32,369	125,489
30161	Department of Taxation	6,421,165	1.07334%	6,800,568	1.07873%	2,364,105	9,164,673
30162	Department of Accounts - Transfer Payments (CHRF)	17,172	0.00287%	19,261	0.00306%	6,706	25,967
30164	Virginia Management Fellows Administration	50,266	0.00840%	86,730	0.01376%	30,156	116,886
30165	Department of Housing and Community Development	1,021,561	0.17076%	1,294,170	0.20529%	449,906	1,744,076
30166	Secretary of the Commonwealth	66,320	0.01109%	76,805	0.01218%	26,693	103,498
30171	State Corporation Commission	6,728,643	1.12474%	7,171,594	1.13759%	2,493,100	9,664,694
30172	State Lottery Department	3,148,568	0.52630%	3,563,709	0.56529%	1,238,869	4,802,578
30174	Virginia College Savings Plan	1,374,004	0.22967%	1,484,962	0.23555%	516,223	2,001,185
30180	Secretary of Administration	122,242	0.02043%	137,335	0.02178%	47,732	185,067
30181	Department of Labor and Industry	1,191,929	0.19924%	1,285,141	0.20385%	446,750	1,731,891
30182	Virginia Employment Commission	5,942,815	0.99338%	7,602,453	1.20593%	2,642,872	10,245,325
30183	Secretary of Natural and Historic Resources	0	0.00000%	8,132	0.00129%	2,827	10,959
30185	Secretary of Education	20,497	0.00343%	13,950	0.00221%	4,843	18,793
30186	Secretary of Transportation	21,710	0.00363%	20,065	0.00318%	6,969	27,034
30187	Secretary of Public Safety	62,437	0.01044%	66,407	0.01053%	23,077	89,484
30188	Secretary of Health and Human Resources	2,835	0.00047%	20,012	0.00317%	6,947	26,959
30190	Secretary of Finance	48,057	0.00803%	61,828	0.00981%	21,499	83,327
30191	Virginia Workers' Compensation Commission	2,575,773	0.43056%	2,614,739	0.41476%	908,973	3,523,712
30192	Secretary of Commerce and Trade	7,672	0.00128%	23,409	0.00371%	8,131	31,540
30193	Secretary of Agriculture and Forestry	37,990	0.00635%	18,248	0.00289%	6,334	24,582
30194	Department of General Services	5,032,011	0.84113%	5,228,414	0.82935%	1,817,573	7,045,987
30195	Secretary of Labor	0	0.00000%	33,925	0.00538%	11,791	45,716
30199	Department of Conservation and Recreation	3,340,520	0.55839%	3,609,680	0.57258%	1,254,845	4,864,525
30200	Office of Children's Services	139,768	0.02336%	158,417	0.02513%	55,074	213,491
30201	Department of Education - Central Office Operations	3,535,549	0.59099%	5,016,307	0.79571%	1,743,849	6,760,156
30202	The Library of Virginia	988,436	0.16522%	1,070,529	0.16981%	372,149	1,442,678
30203	Woodrow Wilson Rehabilitation Center	1,291,941	0.21596%	1,248,960	0.19811%	434,171	1,683,131
30204	The College of William and Mary	8,352,712	1.39621%	8,695,996	1.37939%	3,023,020	11,719,016
30206	Virginia Commonwealth University Health System Authority	2,482,954	0.41504%	2,051,508	0.32542%	713,178	2,764,686
30207	University of Virginia - Academic Division	45,068,700	7.53352%	46,299,343	7.34418%	16,095,234	62,394,577
30208	Virginia Polytechnic Institute and State University	37,541,563	6.27529%	38,911,561	6.17230%	13,526,966	52,438,527
30209	University of Virginia Medical Center	5,215,971	0.87188%	5,024,414	0.79699%	1,746,654	6,771,068
30211	Virginia Military Institute	2,445,746	0.40882%	2,610,845	0.41414%	907,614	3,518,459
30212	Virginia State University	4,615,387	0.77149%	4,838,799	0.76755%	1,682,134	6,520,933
30213	Norfolk State University	5,166,013	0.86353%	5,496,318	0.87185%	1,910,714	7,407,032
30214	Longwood University	3,507,485	0.58630%	3,748,086	0.59454%	1,302,972	5,051,058
30215	University of Mary Washington	2,898,836	0.48456%	2,943,635	0.46693%	1,023,307	3,966,942
30216	James Madison University	16,463,223	2.75193%	17,212,364	2.73029%	5,983,603	23,195,967
30217	Radford University	7,214,699	1.20598%	7,450,114	1.18177%	2,589,924	10,040,038
30218	Virginia School for Deaf and Blind	852,429	0.14249%	847,308	0.13440%	294,546	1,141,854
30221	Old Dominion University	12,627,165	2.11071%	13,275,902	2.10587%	4,615,147	17,891,049
30222	Department of Professional and Occupational Regulation	1,394,252	0.23306%	1,453,544	0.23057%	505,309	1,958,853
30223	Department of Health Professions	2,268,878	0.37926%	2,456,477	0.38966%	853,965	3,310,442



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
30226	Board of Accountancy	112,957	0.01888%	118,574	0.01881%	41,223	159,797
30233	Board of Bar Examiners	76,689	0.01282%	79,524	0.01261%	27,636	107,160
30234	Cooperative Extension and Agricultural Research Service	528,708	0.08838%	541,578	0.08591%	188,277	729,855
30236	Virginia Commonwealth University	32,444,679	5.42333%	33,828,833	5.36606%	11,760,060	45,588,893
30238	Virginia Museum of Fine Arts	1,723,705	0.28813%	1,867,437	0.29622%	649,185	2,516,622
30239	Frontier Culture Museum of Virginia	178,165	0.02978%	186,340	0.02956%	64,783	251,123
30241	Richard Bland College	640,141	0.10700%	732,916	0.11626%	254,791	987,707
30242	Christopher Newport University	4,296,232	0.71814%	4,547,144	0.72129%	1,580,753	6,127,897
30245	State Council of Higher Education for Virginia	543,545	0.09086%	570,343	0.09047%	198,271	768,614
30246	University of Virginia's College at Wise	1,194,065	0.19960%	1,142,884	0.18129%	397,308	1,540,192
30247	George Mason University	21,297,475	3.56001%	22,753,316	3.60922%	7,909,834	30,663,150
30261	Virginia Community College System - Central Office Operations	2,311,151	0.38632%	2,477,088	0.39293%	861,131	3,338,219
30262	Department of Rehabilitative Services	6,859,261	1.14657%	7,444,128	1.18082%	2,587,842	10,031,970
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	150,648	0.02518%	164,217	0.02605%	57,090	221,307
30268	Virginia Institute of Marine Science	1,778,401	0.29727%	1,843,076	0.29236%	640,725	2,483,801
30270	Virginia Community College System - Shared Services	596,520	0.09971%	629,463	0.09985%	218,828	848,291
30275	New River Community College	945,023	0.15797%	1,017,249	0.16136%	353,631	1,370,880
30276	Southside Virginia Community College	976,314	0.16320%	1,060,705	0.16825%	368,731	1,429,436
30277	Paul D. Camp Community College	452,390	0.07562%	473,203	0.07506%	164,499	637,702
30278	Rappahannock Community College	778,319	0.13010%	889,129	0.14104%	309,098	1,198,227
30279	Danville Community College	804,868	0.13454%	938,049	0.14880%	326,105	1,264,154
30280	Northern Virginia Community College	12,191,932	2.03796%	12,503,489	1.98335%	4,346,637	16,850,126
30282	Piedmont Virginia Community College	1,223,216	0.20447%	1,275,711	0.20236%	443,485	1,719,196
30283	J. Sargeant Reynolds Community College	2,581,518	0.43152%	2,674,970	0.42431%	929,902	3,604,872
30284	Eastern Shore Community College	272,387	0.04553%	315,344	0.05002%	109,622	424,966
30285	Patrick Henry Community College	1,373,579	0.22960%	1,408,588	0.22344%	489,683	1,898,271
30286	Virginia Western Community College	1,582,708	0.26456%	1,694,066	0.26872%	588,917	2,282,983
30287	Dabney S. Lancaster Community College	424,663	0.07099%	460,312	0.07302%	160,028	620,340
30288	Wytheville Community College	583,060	0.09746%	663,181	0.10520%	230,552	893,733
30290	John Tyler Community College	1,852,984	0.30974%	1,942,672	0.30815%	675,330	2,618,002
30291	Blue Ridge Community College	1,144,332	0.19128%	1,239,902	0.19668%	431,037	1,670,939
30292	Central Virginia Community College	1,030,294	0.17222%	1,133,955	0.17987%	394,196	1,528,151
30293	Thomas Nelson Community College	1,729,196	0.28905%	1,763,378	0.27971%	613,002	2,376,380
30294	Southwest Virginia Community College	852,475	0.14250%	964,674	0.15302%	335,353	1,300,027
30295	Tidewater Community College	5,518,394	0.92243%	5,630,013	0.89305%	1,957,175	7,587,188
30296	Virginia Highlands Community College	614,514	0.10272%	673,489	0.10683%	234,125	907,614
30297	Germanna Community College	1,731,433	0.28942%	1,907,433	0.30256%	663,079	2,570,512
30298	Lord Fairfax Community College	1,488,384	0.24879%	1,520,930	0.24126%	528,737	2,049,667
30299	Mountain Empire Community College	894,418	0.14951%	931,404	0.14774%	323,782	1,255,186
30301	Department of Agriculture and Consumer Services	3,389,112	0.56651%	3,514,385	0.55747%	1,221,731	4,736,116
30310	Virginia Economic Development Partnership	1,569,003	0.26227%	1,830,497	0.29036%	636,342	2,466,839
30320	Virginia Tourism Authority	755,466	0.12628%	798,355	0.12664%	277,540	1,075,895
30330	Virginia - Israel Advisory Board	11,036	0.00184%	11,878	0.00188%	4,120	15,998
30350	Department of Small Business and Supplier Diversity	349,925	0.05849%	456,348	0.07239%	158,647	614,995
30400	Jamestown-Yorktown Commemoration	554	0.00009%	8,676	0.00138%	3,024	11,700
30402	Marine Resources Commission	559,789	0.09357%	594,766	0.09434%	206,752	801,518
30403	Department of Wildlife Resources (DWR)	2,228,191	0.37246%	2,348,407	0.37251%	816,379	3,164,786
30405	Virginia Racing Commission	49,064	0.00820%	52,953	0.00840%	18,409	71,362
30407	Virginia Port Authority	36,395	0.00608%	23,907	0.00379%	8,306	32,213
30409	Department Energy	1,634,463	0.27321%	1,638,465	0.25990%	569,587	2,208,052
30411	Department of Forestry	1,575,312	0.26332%	1,660,144	0.26334%	577,126	2,237,270
30413	Commission on Virginia Alcohol Safety Action Program	80,338	0.01343%	80,781	0.01281%	28,074	108,855
30417	Gunston Hall	11,235	0.00188%	16,891	0.00268%	5,873	22,764
30423	Department of Historic Resources	381,316	0.06374%	424,877	0.06740%	147,711	572,588
30425	Jamestown - Yorktown Foundation	903,429	0.15101%	997,624	0.15825%	346,815	1,344,439
30440	Department of Environmental Quality	7,296,232	1.21961%	7,623,757	1.20931%	2,650,279	10,274,036
30454	Office of Commonwealth Preparedness	0	0.00000%	17,820	0.00283%	6,202	24,022
30501	Virginia Department of Transportation	0	0.00000%	66,182,153	10.49807%	23,007,184	89,189,337
30505	Department of Rail and Public Transportation	759,442	0.12695%	729,453	0.11571%	253,586	983,039
30506	Motor Vehicle Dealer Board	180,746	0.03021%	187,444	0.02973%	65,155	252,599
30510	Virginia Department of Transportation	15,564,709	2.60174%	0	0.00000%	0	0
30511	Virginia Department of Transportation	4,550,727	0.76068%	0	0.00000%	0	0
30512	Virginia Department of Transportation	5,640,281	0.94281%	0	0.00000%	0	0
30513	Virginia Department of Transportation	4,136,001	0.69136%	0	0.00000%	0	0
30514	Virginia Department of Transportation	6,348,968	1.06127%	0	0.00000%	0	0
30515	Virginia Department of Transportation	6,453,836	1.07880%	0	0.00000%	0	0
30516	Virginia Department of Transportation	3,884,332	0.64929%	0	0.00000%	0	0
30517	Virginia Department of Transportation	3,807,479	0.63644%	0	0.00000%	0	0
30518	Virginia Department of Transportation	4,682,477	0.78271%	0	0.00000%	0	0
30519	Virginia Department of Transportation	8,012,764	1.33938%	0	0.00000%	0	0
30601	Department of Health	24,319,632	4.06518%	25,294,650	4.01233%	8,793,275	34,087,925
30602	Department of Medical Assistance Services	5,195,525	0.86846%	5,979,005	0.94841%	2,078,500	8,057,505
30606	Virginia Board for People With Disabilities	87,923	0.01470%	88,825	0.01409%	30,879	119,704
30701	Department of Corrections - Central Administration	3,392,883	0.56714%	3,727,753	0.59131%	1,295,893	5,023,646
30702	Department for the Blind and Vision Impaired	1,047,071	0.17502%	1,098,257	0.17421%	381,792	1,480,049
30703	Central State Hospital	4,926,540	0.82350%	5,009,491	0.79462%	1,741,460	6,750,951
30704	Eastern State Hospital	4,408,974	0.73699%	4,318,839	0.68507%	1,501,374	5,820,213
30705	Southwestern Virginia Mental Health Institute	3,231,177	0.54011%	3,334,543	0.52894%	1,159,205	4,493,748



State Employees

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
30706	Western State Hospital	4,430,327	0.74056%	4,567,636	0.72454%	1,587,875	6,155,511
30707	Central Virginia Training Center	45,394	0.00759%	8,625	0.00137%	3,002	11,627
30708	Commonwealth Center for Children and Adolescents	936,200	0.15649%	864,808	0.13718%	300,639	1,165,447
30711	Virginia Correctional Enterprises	1,155,310	0.19312%	1,139,837	0.18081%	396,257	1,536,094
30716	Virginia Correctional Center for Women	818,739	0.13686%	752,630	0.11939%	261,651	1,014,281
30718	Bland Correctional Center	503,872	0.08423%	532,323	0.08444%	185,056	717,379
30720	Department of Behavioral Health & Developmental Services	4,983,449	0.83302%	5,463,924	0.86671%	1,899,450	7,363,374
30723	Southeastern Virginia Training Center	1,494,658	0.24984%	1,558,333	0.24719%	541,733	2,100,066
30724	Catawba Hospital	1,883,942	0.31491%	2,000,472	0.31732%	695,427	2,695,899
30725	Northern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30728	Northern Virginia Mental Health Institute	2,896,597	0.48418%	2,989,358	0.47418%	1,039,195	4,028,553
30729	Piedmont Geriatric Hospital	1,958,361	0.32735%	1,891,848	0.30009%	657,666	2,549,514
30733	Sussex I Correctional Center	403,608	0.06747%	0	0.00000%	0	0
30734	Sussex II Correctional Center	326,596	0.05459%	0	0.00000%	0	0
30735	Wallen's Ridge Correctional Center	698,644	0.11678%	760,087	0.12057%	264,237	1,024,324
30737	St. Brides Correctional Center	566,327	0.09467%	575,636	0.09131%	200,112	775,748
30738	Southwestern Virginia Training Center	1,062	0.00018%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	1,118,208	0.18692%	1,085,863	0.17224%	377,475	1,463,338
30741	Red Onion Correctional Center	700,831	0.11715%	752,028	0.11929%	261,432	1,013,460
30742	Department of Corrections - Employee Relations and Training	952,438	0.15921%	1,071,952	0.17004%	372,653	1,444,605
30743	Fluvanna Women's Correctional Center	1,083,241	0.18107%	1,182,397	0.18756%	411,050	1,593,447
30745	Nottoway Correctional Center	852,007	0.14242%	843,080	0.13373%	293,078	1,136,158
30747	Marion Correctional Treatment Center	627,653	0.10492%	652,075	0.10343%	226,673	878,748
30748	Hiram W. Davis Medical Center	1,258,139	0.21031%	1,296,303	0.20562%	450,629	1,746,932
30749	Buckingham Correctional Center	570,647	0.09539%	596,466	0.09461%	207,344	803,810
30751	Department for the Deaf and Hard-of-Hearing	71,075	0.01188%	67,810	0.01076%	23,581	91,391
30752	State Farm Correctional Center	715,890	0.11967%	679,923	0.10785%	236,360	916,283
30753	Deerfield Correctional Center	733,803	0.12266%	752,437	0.11935%	261,563	1,014,000
30754	Augusta Correctional Center	445,812	0.07452%	428,797	0.06802%	149,070	577,867
30756	Department of Corrections - Division of Institutions	4,098,276	0.68505%	4,366,786	0.69268%	1,518,052	5,884,838
30757	Western Region Correctional Field Units	183,592	0.03069%	198,477	0.03148%	68,990	267,467
30761	Eastern Reg Corr Field Unit	261,311	0.04368%	295,302	0.04684%	102,653	397,955
30765	Department of Social Services	13,805,731	2.30772%	13,529,353	2.14608%	4,703,270	18,232,623
30766	Virginia Parole Board	66,862	0.01118%	87,341	0.01385%	30,353	117,694
30767	Division of Community Corrections	1,649,601	0.27574%	1,694,583	0.26880%	589,092	2,283,675
30768	Keen Mountain Correctional Center	539,764	0.09023%	557,283	0.08840%	193,734	751,017
30769	Greensville Correctional Center	1,311,245	0.21918%	1,318,769	0.20919%	458,453	1,777,222
30770	Dillwyn Correctional Center	648,565	0.10841%	670,497	0.10636%	233,095	903,592
30771	Indian Creek Correctional Center	437,355	0.07311%	438,471	0.06955%	152,423	590,894
30772	Haynesville Correctional Center	717,781	0.11998%	731,285	0.11600%	254,221	985,506
30773	Coffeewood Correctional Center	517,724	0.08654%	538,325	0.08539%	187,138	725,463
30774	Lunenburg Correctional Center	503,127	0.08410%	510,381	0.08096%	177,429	687,810
30775	Pocahontas State Correctional Center	585,521	0.09787%	588,404	0.09333%	204,539	792,943
30776	Green Rock Correctional Center	646,390	0.10805%	653,535	0.10367%	227,199	880,734
30777	Department of Juvenile Justice	9,000,867	1.50455%	9,049,992	1.43554%	3,146,077	12,196,069
30778	Department of Forensic Science	3,300,506	0.55170%	3,460,359	0.54890%	1,202,949	4,663,308
30779	Sussex State Prison Complex	0	0.00000%	926,724	0.14700%	322,160	1,248,884
30785	River North Correctional Center	612,445	0.10237%	591,037	0.09375%	205,459	796,496
30794	Virginia Center for Behavioral Rehabilitation	2,768,134	0.46271%	2,752,700	0.43664%	956,924	3,709,624
30841	Department of Aviation	361,301	0.06039%	382,016	0.06060%	132,809	514,825
30848	Indigent Defense Commission	4,591,975	0.76758%	5,079,332	0.80570%	1,765,742	6,845,074
30851	Tobacco Indemnification & Revitalization Commission	107,869	0.01803%	103,315	0.01639%	35,920	139,235
30852	Virginia Foundation For Healthy Youth	168,648	0.02819%	173,870	0.02758%	60,443	234,313
30882	Behavioral Health Commission	0	0.00000%	7,230	0.00115%	2,520	9,750
30912	Department of Veterans Services	1,578,189	0.26380%	1,722,965	0.27330%	598,954	2,321,919
30913	Veterans Services Foundation	14,755	0.00247%	17,701	0.00281%	6,158	23,859
30922	Sitter-Barfoot Veterans Care Center	1,737,973	0.29051%	1,796,967	0.28504%	624,683	2,421,650
30937	Southern Virginia Higher Education Center	262,127	0.04382%	314,986	0.04996%	109,490	424,476
30938	New College Institute	132,793	0.02220%	140,819	0.02234%	48,960	189,779
30942	Virginia Museum of Natural History	191,068	0.03194%	205,415	0.03258%	71,401	276,816
30948	Southwest Virginia Higher Education Center	140,339	0.02346%	158,229	0.02510%	55,008	213,237
30957	Commonwealth's Attorneys' Services Council	67,393	0.01127%	73,349	0.01163%	25,488	98,837
30960	Department of Fire Programs	580,580	0.09705%	611,377	0.09698%	212,538	823,915
30961	Division of Capitol Police	80,021	0.01338%	117,026	0.01856%	40,675	157,701
30977	Virginia Cannabis Control Authority	0	0.00000%	12,619	0.00200%	4,383	17,002
30999	Department of Alcoholic Beverage Control	7,480,112	1.25035%	9,463,470	1.50113%	3,289,821	12,753,291
35106	Arlington County Health Department	10,187	0.00170%	10,489	0.00166%	3,638	14,127
35129	Fairfax County Health Department	285,794	0.04777%	217,310	0.03447%	75,543	292,853
35522	Virginia Passenger Rail Authority	17,638	0.00295%	314,755	0.04993%	109,425	424,180
35885	Fort Monroe Federal Area Development Authority	208,986	0.03493%	227,919	0.03615%	79,225	307,144
Total for State Employers ⁽¹⁾		\$ 598,242,421	100.00000%	\$ 630,422,388	100.00001%	\$ 219,156,318	\$ 849,578,706

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

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



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences	
													Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for State Employers^(A)		0	0	182,086,339	562,495,489	744,581,828	300,182,099	661,477,863	0	564,827,095	1,526,487,057	287,933,541	(983,799)	286,949,742
Employer Allocation														
30100	Senate	0	0	278,628	230,712	509,340	459,339	1,012,193	0	373,443	1,844,975	440,596	5,637	446,233
30101	House of Delegates	0	0	490,304	277,559	767,863	808,300	1,781,161	0	99,299	2,688,760	775,319	145,168	920,487
30103	Magistrate System	0	0	766,037	243,268	1,009,305	1,262,866	2,782,837	0	1,102,474	5,148,177	1,211,336	(446,746)	764,590
30107	Division of Legislative Services	0	0	238,551	72,848	311,399	393,269	866,602	0	26,564	1,286,435	377,222	(48,347)	328,875
30109	Division of Legislative Automated Systems	0	0	73,945	52,667	126,612	121,904	268,626	0	25,354	415,884	116,930	21,886	138,816
30110	Joint Legislative Audit and Review Commission	0	0	116,936	98,325	215,261	192,777	424,801	0	15,118	619,096	184,911	97,653	282,564
30111	Supreme Court	0	0	817,895	346,821	1,164,716	1,348,358	2,971,226	0	770,501	5,090,085	1,293,340	(83,467)	1,209,873
30112	Judicial Inquiry and Review Commission	0	0	16,606	30,664	47,270	27,377	60,327	0	43,644	131,348	26,260	(271)	25,989
30114	General District Courts	0	0	1,378,612	81,552	1,460,164	2,272,738	5,008,181	0	574,177	7,855,096	2,180,002	(264,187)	1,915,815
30115	Juvenile and Domestic Relations District Courts	0	0	829,130	80,147	909,277	1,366,879	3,012,039	0	396,998	4,775,916	1,311,105	(169,871)	1,141,234
30116	Combined District Courts	0	0	251,935	87,710	339,645	415,332	915,221	0	261,080	1,591,633	398,385	(338,730)	59,655
30117	Virginia State Bar	0	0	266,647	28,403	295,050	439,587	968,668	0	215,886	1,624,141	421,650	(105,910)	315,740
30119	Office of the Lieutenant Governor	0	0	4,789	31,741	36,530	7,895	17,397	0	5,502	30,794	7,573	11,789	19,362
30121	Office of the Governor	0	0	56,447	21,978	78,425	93,056	205,058	0	3,527	301,641	89,259	97,949	187,208
30122	Department of Planning and Budget	0	0	170,560	76,953	247,513	281,181	619,606	0	68,850	969,637	267,707	(18,310)	251,397
30123	Department of Military Affairs	0	0	621,151	390,921	1,012,072	1,024,011	2,256,499	0	7,970	3,288,480	982,228	402,611	1,384,839
30125	Virginia Court of Appeals	0	0	246,090	1,976,205	2,222,295	405,696	893,987	0	61,459	1,361,142	389,142	774,421	1,163,563
30127	Department of Emergency Management	0	0	447,022	1,878,622	2,325,644	736,947	1,623,928	0	70,956	2,431,831	706,877	857,581	1,564,458
30128	Virginia Veterans Care Center	0	0	378,303	199,601	577,904	623,658	1,374,286	0	174,890	2,172,834	598,211	187,990	786,201
30129	Department of Human Resource Management	0	0	356,070	75,704	431,774	587,006	1,293,520	0	44,693	1,925,219	563,054	150,799	713,853
30132	State Board of Elections	0	0	167,082	441,029	608,111	275,447	606,972	0	2,159	884,578	264,208	439,340	703,548
30133	Auditor of Public Accounts	0	0	363,663	392,655	756,318	599,524	1,321,103	0	92,010	2,012,637	575,061	(5,925)	569,136
30136	Virginia Information Technologies Agency (VITA)	0	0	929,715	1,410,902	2,340,617	1,532,700	3,377,440	0	11,890	4,922,030	1,470,160	680,886	2,151,046
30140	Department of Criminal Justice Services	0	0	403,576	1,657,878	2,061,454	665,324	1,466,099	0	5,186	2,136,609	638,176	1,064,778	1,702,954
30141	Office of the Attorney General and Department of Law	0	0	1,261,458	1,335,270	2,596,728	2,079,601	4,582,586	0	16,150	6,678,337	1,994,746	528,877	2,523,623
30143	Office of the Attorney General - Division of Debt Collection	0	0	53,770	54,612	108,382	88,644	195,334	0	152,416	436,394	85,027	(105,627)	(20,600)
30146	Science Museum of Virginia	0	0	132,686	318,156	450,842	218,743	482,019	0	468,176	1,168,938	209,817	(214,809)	(4,992)
30147	Office of the State Inspector General	0	0	131,976	114,152	246,128	217,572	479,439	0	69,183	766,194	208,694	16,387	225,081
30148	Virginia Commission for the Arts	0	0	7,975	25,206	33,181	13,148	28,973	0	36,499	78,620	12,611	10,872	23,483
30151	Department of Accounts	0	0	510,588	295,468	806,056	841,741	1,854,850	0	6,536	2,703,127	807,394	256,445	1,063,839
30152	Department of the Treasury	0	0	329,922	212,275	542,197	543,900	1,198,532	0	124,196	1,866,628	521,707	177,213	698,920
30154	Department of Motor Vehicles	0	0	3,908,410	123,919	4,032,329	6,443,288	14,198,356	0	711,742	21,353,386	6,180,378	(117,778)	6,062,600
30156	Department of State Police	0	0	1,745,826	4,282,213	6,028,039	2,878,116	6,342,183	0	76,469	9,296,768	2,760,678	2,159,990	4,920,668
30157	Compensation Board	0	0	37,546	44,431	81,977	61,898	136,397	0	56,855	255,150	59,372	4,012	63,384
30160	Virginia Criminal Sentencing Commission	0	0	26,894	5,556	32,450	44,337	97,700	0	26,819	168,856	42,528	3,539	46,067
30161	Department of Taxation	0	0	1,964,220	222,999	2,187,219	3,238,154	7,135,560	0	959,048	11,332,762	3,106,025	(682,429)	2,423,596
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	5,572	9,084	14,656	15,316	20,241	0	93	29,520	8,811	5,001	13,812
30164	Virginia Management Fellows Administration	0	0	25,055	272,260	297,315	41,305	91,019	0	151,906	284,230	39,620	135,173	174,793
30165	Department of Housing and Community Development	0	0	373,805	2,186,914	2,560,719	616,244	1,357,948	0	4,804	1,978,996	591,099	1,072,068	1,663,167
30166	Secretary of the Commonwealth	0	0	22,178	62,938	85,116	36,562	80,568	0	10,113	127,243	35,070	32,166	67,236
30171	State Corporation Commission	0	0	2,071,396	652,563	2,723,959	3,414,841	7,524,905	0	192,293	11,132,039	3,275,503	(117,771)	3,157,732
30172	State Lottery Department	0	0	1,029,316	2,980,766	4,010,082	1,696,899	3,739,268	0	13,186	5,449,353	1,627,659	1,797,305	3,424,964
30174	Virginia College Savings Plan	0	0	428,904	911,305	1,340,209	707,079	1,558,111	0	5,491	2,270,681	678,227	774,895	1,453,122
30180	Secretary of Administration	0	0	39,658	221,207	260,865	65,380	144,070	0	9,653	219,103	62,712	113,796	176,508
30181	Department of Labor and Industry	0	0	371,183	590,068	961,251	611,921	1,348,423	0	4,736	1,965,080	586,952	313,775	900,727
30182	Virginia Employment Commission	0	0	2,195,834	14,325,558	16,521,392	3,619,986	7,976,959	0	28,121	11,625,066	3,472,277	7,003,093	10,475,370
30183	Secretary of Natural and Historic Resources	0	0	2,349	53,371	55,720	3,872	8,533	0	30	12,435	3,714	(11,233)	(11,519)
30185	Secretary of Education	0	0	4,024	4,386	8,410	6,634	14,619	0	67,668	88,921	6,363	(64,877)	(58,514)
30186	Secretary of Transportation	0	0	5,790	1,687	7,477	9,546	21,035	0	31,549	62,130	9,156	(53,459)	(44,303)
30187	Secretary of Public Safety	0	0	19,174	3,724	22,898	31,609	69,654	0	53,224	154,487	30,319	(23,841)	6,478
30188	Secretary of Health and Human Resources	0	0	5,772	124,924	130,696	9,516	20,969	0	55	30,540	9,127	36,079	45,206
30190	Secretary of Finance	0	0	17,863	79,164	97,027	29,448	64,891	0	241	94,580	28,246	26,160	54,406
30191	Virginia Workers' Compensation Commission	0	0	755,221	82,775	837,996	1,245,035	2,743,545	0	735,634	4,724,214	1,194,233	(262,939)	931,294
30192	Secretary of Commerce and Trade	0	0	6,755	101,661	108,416	11,137	24,541	0	4,654	40,332	10,688	53,229	63,911
30193	Secretary of Agriculture and Forestry	0	0	5,262	3,937	9,199	8,675	19,117	0	143,877	171,669	8,321	(10,930)	(2,609)
30194	Department of General Services	0	0	1,510,133	239,841	1,749,974	2,489,560	5,485,966	0	864,129	8,839,655	2,387,977	108,757	2,496,734
30195	Secretary of Labor	0	0	9,796	222,585	232,381	16,150	35,588	0	120	51,858	15,491	93,868	109,359
30199	Department of Conservation and Recreation	0	0	1,042,590	610,983	1,653,573	1,718,782	3,787,490	0	161,054	5,667,326	1,648,650	45,341	1,693,991



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
30200	Office of Children's Services	0	0	45,758	73,715	119,473	75,436	166,229	0	15,776	257,441	72,358	13,657	86,015
30201	Department of Education - Central Office Operations	0	0	1,448,879	9,822,115	11,270,994	2,388,579	5,263,445	0	18,575	7,670,599	2,291,116	4,699,970	6,991,086
30202	The Library of Virginia	0	0	309,201	299,574	608,775	509,739	1,123,255	0	6,585	1,639,579	488,940	177,068	666,008
30203	Woodrow Wilson Rehabilitation Center	0	0	360,731	0	360,731	594,691	1,310,454	0	1,977,576	3,882,721	570,425	(1,728,933)	(1,158,508)
30204	The College of William and Mary	0	0	2,511,681	0	2,511,681	4,140,681	9,124,359	0	1,633,597	14,898,637	3,971,726	(1,388,703)	2,583,023
30206	Virginia Commonwealth University Health System Authority	0	0	592,545	0	592,545	976,852	2,152,581	0	7,054,467	10,183,900	936,993	(5,515,540)	(4,578,547)
30207	University of Virginia - Academic Division	0	0	13,372,748	0	13,372,748	22,045,911	48,580,121	0	11,681,652	82,307,684	21,146,355	(2,881,498)	18,264,857
30208	Virginia Polytechnic Institute and State University	0	0	11,238,914	0	11,238,914	18,528,138	40,828,394	0	7,303,203	66,659,735	17,772,120	(4,825,655)	12,946,465
30209	University of Virginia Medical Center	0	0	1,451,210	0	1,451,210	2,392,421	5,271,912	0	5,342,232	13,006,565	2,294,801	(4,255,620)	(1,960,819)
30211	Virginia Military Institute	0	0	754,092	490,170	1,244,262	1,243,174	2,739,444	0	9,648	3,992,266	1,192,448	289,906	1,482,354
30212	Virginia State University	0	0	1,397,604	0	1,397,604	2,304,047	5,077,173	0	1,412,999	8,794,219	2,210,034	(1,106,233)	1,103,801
30213	Norfolk State University	0	0	1,587,520	683,367	2,270,887	2,617,137	5,767,094	0	252,096	8,636,327	2,510,348	246,071	2,756,419
30214	Longwood University	0	0	1,082,576	340,911	1,423,487	1,784,702	3,932,750	0	1,426,978	7,180,430	1,711,880	(830,851)	881,029
30215	University of Mary Washington	0	0	850,216	0	850,216	1,401,640	3,088,638	0	1,805,017	6,295,295	1,344,448	(1,344,737)	(289)
30216	James Madison University	0	0	4,971,485	580,498	5,551,983	8,195,841	18,060,262	0	1,250,028	27,506,131	7,861,420	1,426,263	9,287,683
30217	Radford University	0	0	2,151,842	1,048,191	3,200,033	3,547,462	7,817,146	0	2,313,801	13,678,409	3,402,712	823,581	4,226,293
30218	Virginia School for Deaf and Blind	0	0	244,724	46,415	291,139	403,445	889,026	0	337,825	1,630,296	386,993	(91,949)	295,034
30221	Old Dominion University	0	0	3,834,501	0	3,834,501	6,321,444	13,929,863	0	435,625	20,866,932	6,063,505	(134,185)	5,929,320
30222	Department of Professional and Occupational Regulation	0	0	419,836	0	419,836	692,130	1,525,169	0	463,163	2,680,462	663,888	(391,351)	272,537
30223	Department of Health Professions	0	0	709,518	985,381	1,694,899	1,169,689	2,577,514	0	9,105	3,756,308	1,121,962	931,181	2,053,143
30226	Board of Accountancy	0	0	34,250	8,191	42,441	56,464	124,424	0	33,712	214,600	54,160	(2,716)	51,444
30233	Board of Bar Examiners	0	0	22,961	0	22,961	37,853	83,412	0	34,102	155,367	36,308	(37,477)	(1,169)
30234	Cooperative Extension and Agricultural Research Service	0	0	156,430	200,794	357,224	257,886	568,276	0	104,207	930,369	247,364	82,232	329,596
30236	Virginia Commonwealth University	0	0	9,770,862	1,099,473	10,870,335	16,107,950	35,495,296	0	5,607,606	57,210,852	15,450,685	588,100	16,038,785
30238	Virginia Museum of Fine Arts	0	0	539,376	575,604	1,114,980	889,199	1,959,430	0	6,907	2,855,536	852,917	433,482	1,286,399
30239	Frontier Culture Museum of Virginia	0	0	53,825	3,413	57,238	88,734	195,533	0	43,827	328,094	85,113	(5,663)	79,540
30241	Richard Bland College	0	0	211,694	401,831	613,525	348,992	769,034	0	300,809	1,418,835	334,751	(64,410)	270,341
30242	Christopher Newport University	0	0	1,313,370	130,324	1,443,694	2,165,183	4,771,173	0	45,475	6,981,831	2,076,836	340,457	2,417,293
30245	State Council of Higher Education for Virginia	0	0	164,734	4,386	169,120	271,575	598,439	0	111,890	981,904	260,493	(8,694)	251,799
30246	University of Virginia's College at Wise	0	0	330,104	0	330,104	544,200	1,199,193	0	838,029	2,581,422	521,995	(487,875)	34,120
30247	George Mason University	0	0	6,571,896	8,039,588	14,611,484	10,834,231	23,874,189	0	84,176	34,792,596	10,392,154	6,731,126	17,123,280
30261	Virginia Community College System - Central Office Operations	0	0	715,472	1,210,482	1,925,954	1,179,505	2,599,145	0	311,522	4,090,172	1,131,377	69,642	1,201,019
30262	Department of Rehabilitation Services	0	0	2,150,112	3,064,091	5,214,203	3,544,610	7,810,862	0	324,821	11,680,293	3,399,976	387,841	3,787,817
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	47,433	36,275	83,708	78,197	172,315	0	15,044	265,556	75,007	(43,296)	31,711
30268	Virginia Institute of Marine Science	0	0	532,348	0	532,348	877,612	1,933,897	0	535,602	3,347,111	841,802	(446,510)	395,292
30270	Virginia Community College System - Shared Services	0	0	181,813	73,455	255,268	299,732	660,486	0	61,112	1,021,330	287,502	459,272	746,774
30275	New River Community College	0	0	293,814	143,908	437,722	484,374	1,067,361	0	50,562	1,602,297	464,610	(51,037)	413,573
30276	Southside Virginia Community College	0	0	306,360	208,932	515,292	505,056	1,112,936	0	428,370	2,046,362	484,448	(443,761)	40,687
30277	Paul D. Camp Community College	0	0	136,674	0	136,674	225,317	496,505	0	64,588	786,410	216,123	(24,885)	191,238
30278	Rappahannock Community College	0	0	256,815	481,963	738,778	423,377	932,948	0	66,013	1,422,338	406,101	246,244	652,345
30279	Danville Community College	0	0	270,944	589,975	860,919	446,671	984,279	0	161,157	1,592,107	428,445	(110,785)	317,660
30280	Northern Virginia Community College	0	0	3,611,409	92,135	3,703,544	5,953,661	13,119,420	0	3,653,192	22,726,273	5,710,729	(1,406,699)	4,304,030
30282	Piedmont Virginia Community College	0	0	368,470	93,362	461,832	607,448	1,338,566	0	211,748	2,157,762	582,662	(156,434)	426,228
30283	J. Sargeant Reynolds Community College	0	0	772,610	0	772,610	1,273,703	2,806,716	0	864,226	4,944,645	1,221,731	(1,309,480)	(87,749)
30284	Eastern Shore Community College	0	0	91,080	185,764	276,844	150,151	330,871	0	198,162	679,184	144,024	(181,501)	(37,477)
30285	Patrick Henry Community College	0	0	406,854	251,749	658,603	670,727	1,478,006	0	260,086	2,408,819	643,359	197,168	840,527
30286	Virginia Western Community College	0	0	489,302	178,297	667,599	806,649	1,777,523	0	54,823	2,638,995	773,735	(132,742)	640,993
30287	Dabney S. Lancaster Community College	0	0	132,959	162,445	295,404	219,193	483,011	0	71,623	773,827	210,249	(64,409)	145,840
30288	Wytheville Community College	0	0	191,555	320,225	511,780	315,792	695,875	0	541,680	1,553,347	302,906	(380,495)	(77,589)
30290	John Tyler Community College	0	0	561,099	0	561,099	925,011	2,038,344	0	258,178	3,221,533	887,267	(132,164)	755,103
30291	Blue Ridge Community College	0	0	358,127	223,413	581,540	590,398	1,300,995	0	62,302	1,953,695	566,308	145,852	712,160
30292	Central Virginia Community College	0	0	327,519	329,664	657,183	539,937	1,189,800	0	121,171	1,850,908	517,906	216,318	734,224
30293	Thomas Nelson Community College	0	0	509,314	0	509,314	839,639	1,850,220	0	2,070,209	4,760,068	805,379	(2,489,727)	(1,684,348)
30294	Southwest Virginia Community College	0	0	278,628	895,934	1,174,562	459,339	1,012,193	0	3,567	1,475,099	440,596	532,937	973,533
30295	Tidewater Community College	0	0	1,626,122	0	1,626,122	2,680,776	5,907,328	0	2,053,998	10,642,102	2,571,390	(2,941,457)	(370,067)
30296	Virginia Highlands Community College	0	0	194,523	170,042	364,565	320,685	706,657	0	370,474	1,397,816	307,599	(298,028)	9,571
30297	Germanna Community College	0	0	550,920	961,567	1,512,487	908,231	2,001,367	0	7,037	2,916,635	871,172	645,192	1,516,364
30298	Lord Fairfax Community College	0	0	439,301	44,995	484,296	724,219	1,595,881	0	341,361	2,661,461	694,668	(203,020)	491,648
30299	Mountain Empire Community College	0	0	269,014	239,314	508,328	443,489	977,267	0	96,160	1,516,916	425,393	96,460	521,853
30301	Department of Agriculture and Consumer Services	0	0	1,015,077	0	1,015,077	1,673,425	3,687,540	0	582,338	5,943,303	1,605,143	(378,938)	1,226,205



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
30310	Virginia Economic Development Partnership	0	0	528,706	2,005,661	2,534,367	871,609	1,920,667	0	6,770	2,799,046	836,044	1,294,896	2,130,940
30320	Virginia Tourism Authority	0	0	230,594	62,420	293,014	380,151	837,695	0	21,096	1,238,942	364,639	84,178	448,817
30330	Virginia - Israel Advisory Board	0	0	3,423	1,655	5,078	5,643	12,436	0	9,998	28,077	5,413	10,600	16,013
30350	Department of Small Business and Supplier Diversity	0	0	131,812	603,765	735,577	217,302	478,844	0	3,648	699,794	208,435	321,666	530,101
30400	Jamestown-Yorktown Commemoration	0	0	2,513	53,371	55,884	4,143	9,128	0	367,796	381,067	3,973	(259,511)	(255,538)
30402	Marine Resources Commission	0	0	171,780	65,102	236,882	283,192	624,038	0	54,488	961,718	271,636	12,385	284,021
30403	Department of Wildlife Resources (DWR)	0	0	678,290	2,068	680,358	1,118,208	2,464,071	0	163,760	3,746,039	1,072,581	(386,873)	685,708
30405	Virginia Racing Commission	0	0	15,295	71,095	86,390	25,215	55,564	0	198	80,977	24,186	52,312	76,498
30407	Virginia Port Authority	0	0	6,901	3,375	10,276	11,377	25,070	0	96,189	132,636	10,913	(57,830)	(46,917)
30409	Department Energy	0	0	473,242	6,727	479,969	780,173	1,719,181	0	842,729	3,342,083	748,339	(580,161)	168,178
30411	Department of Forestry	0	0	479,506	828	480,334	790,499	1,741,936	0	265,368	2,797,803	758,244	(231,716)	526,528
30413	Commission on Virginia Alcohol Safety Action Program	0	0	23,325	0	23,325	38,453	84,735	0	46,894	170,082	36,884	(33,443)	3,441
30417	Gunston Hall	0	0	4,880	33,294	38,174	8,045	17,728	0	33,811	59,584	7,717	(11,723)	(4,006)
30423	Department of Historic Resources	0	0	122,726	284,922	407,648	202,323	445,836	0	1,591	649,750	194,067	141,758	335,825
30425	Jamestown - Yorktown Foundation	0	0	288,152	299,538	587,690	475,038	1,046,789	0	330,554	1,852,381	455,655	(112,374)	343,281
30440	Department of Environmental Quality	0	0	2,201,988	238,487	2,440,475	3,630,132	7,999,317	0	454,343	12,083,792	3,482,009	(138,240)	3,343,769
30454	Office of Commonwealth Preparedness	0	0	5,153	117,005	122,238	8,495	18,720	0	81	27,296	8,149	33,977	42,126
30501	Virginia Department of Transportation	0	0	19,115,550	434,333,582	453,449,132	31,513,323	69,442,403	0	244,832	101,200,558	30,227,461	183,159,810	213,387,271
30505	Department of Rail and Public Transportation	0	0	210,692	315,362	526,054	347,341	765,396	0	467,734	1,580,471	333,168	71,752	404,920
30506	Motor Vehicle Dealer Board	0	0	54,134	0	54,134	89,244	196,657	0	53,833	339,734	85,603	(39,572)	46,031
30510	Virginia Department of Transportation	0	0	0	391,841	391,841	0	0	0	108,612,908	108,612,908	0	(45,524,033)	(45,524,033)
30511	Virginia Department of Transportation	0	0	0	0	0	0	0	0	31,992,024	31,992,024	0	(13,754,879)	(13,754,879)
30512	Virginia Department of Transportation	0	0	0	17,706	17,706	0	0	0	39,006,603	39,006,603	0	(16,589,207)	(16,589,207)
30513	Virginia Department of Transportation	0	0	0	52,454	52,454	0	0	0	28,840,499	28,840,499	0	(12,279,420)	(12,279,420)
30514	Virginia Department of Transportation	0	0	0	320,585	320,585	0	0	0	43,972,936	43,972,936	0	(18,735,747)	(18,735,747)
30515	Virginia Department of Transportation	0	0	0	124,297	124,297	0	0	0	44,831,967	44,831,967	0	(19,129,812)	(19,129,812)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	27,275,732	27,275,732	0	(11,905,495)	(11,905,495)
30517	Virginia Department of Transportation	0	0	0	284,027	284,027	0	0	0	26,393,448	26,393,448	0	(11,034,551)	(11,034,551)
30518	Virginia Department of Transportation	0	0	0	12,655	12,655	0	0	0	32,471,067	32,471,067	0	(13,811,872)	(13,811,872)
30519	Virginia Department of Transportation	0	0	0	473,566	473,566	0	0	0	55,532,722	55,532,722	0	(23,423,848)	(23,423,848)
30601	Department of Health	0	0	7,305,904	0	7,305,904	12,044,295	26,540,672	0	2,764,656	41,349,623	11,552,843	(1,479,952)	10,072,891
30602	Department of Medical Assistance Services	0	0	1,726,925	5,480,712	7,207,637	2,846,957	6,273,522	0	22,105	9,142,584	2,730,790	3,629,996	6,360,786
30606	Virginia Board for People With Disabilities	0	0	25,656	14,343	39,999	42,296	93,202	0	26,835	162,333	40,570	(2,946)	37,624
30701	Department of Corrections - Central Administration	0	0	1,076,695	1,794,329	2,871,024	1,775,007	3,911,384	0	13,787	5,700,178	1,702,580	1,357,803	3,060,383
30702	Department for the Blind and Vision Impaired	0	0	317,213	41,620	358,833	522,947	1,152,360	0	92,174	1,767,481	501,609	(201,929)	299,680
30703	Central State Hospital	0	0	1,446,894	359,763	1,806,657	2,385,307	5,256,235	0	2,484,445	10,125,987	2,287,977	(453,808)	1,834,169
30704	Eastern State Hospital	0	0	1,247,419	1,189,717	2,437,136	2,056,457	4,531,586	0	2,164,044	8,752,087	1,972,546	(312,959)	1,659,587
30705	Southwestern Virginia Mental Health Institute	0	0	963,127	455,037	1,418,164	1,587,783	3,498,821	0	474,477	5,561,081	1,522,996	445,864	1,968,860
30706	Western State Hospital	0	0	1,319,288	104,808	1,424,096	2,174,939	4,792,671	0	1,128,243	8,095,853	2,086,193	(304,689)	1,781,504
30707	Central Virginia Training Center	0	0	2,495	0	2,495	4,112	9,062	0	5,509,068	5,522,242	3,945	(6,896,627)	(6,892,682)
30708	Commonwealth Center for Children and Adolescents	0	0	249,786	0	249,786	411,790	907,415	0	1,220,034	2,539,239	394,987	(233,917)	161,070
30711	Virginia Correctional Enterprises	0	0	329,230	0	329,230	542,759	1,196,018	0	1,065,683	2,804,460	520,613	(949,111)	(428,498)
30716	Virginia Correctional Center for Women	0	0	217,393	541,902	759,295	358,387	789,738	0	755,617	1,903,742	343,764	12,455	356,219
30718	Bland Correctional Center	0	0	153,754	59,307	213,061	253,474	558,552	0	15,234	827,260	243,131	22,446	265,577
30720	Department of Behavioral Health & Developmental Services	0	0	1,578,160	2,592,425	4,170,585	2,601,708	5,733,094	0	20,218	8,355,020	2,495,549	2,048,751	4,544,300
30723	Southeastern Virginia Training Center	0	0	450,099	86,773	536,872	742,020	1,635,107	0	408,714	2,785,841	711,743	(391)	711,352
30724	Catawba Hospital	0	0	577,796	959,945	1,537,741	952,538	2,099,001	0	7,973	3,059,512	913,671	601,161	1,514,832
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	(2,215)	(2,215)
30728	Northern Virginia Mental Health Institute	0	0	863,417	408,803	1,272,220	1,423,403	3,136,595	0	424,770	4,984,768	1,365,323	805,742	2,171,065
30729	Piedmont Geriatric Hospital	0	0	546,423	104,908	651,331	900,816	1,985,029	0	1,528,227	4,414,072	864,060	(441,529)	422,531
30733	Sussex I Correctional Center	0	0	0	105,003	105,003	0	0	0	2,791,416	2,791,416	0	(1,228,507)	(1,228,507)
30734	Sussex II Correctional Center	0	0	0	44,459	44,459	0	0	0	2,383,114	2,383,114	0	(1,111,817)	(1,111,817)
30735	Wallen's Ridge Correctional Center	0	0	219,541	317,376	536,917	361,930	797,544	0	17,543	1,177,017	347,161	183,174	530,335
30737	St. Brides Correctional Center	0	0	166,263	181,945	348,208	274,096	603,995	0	167,566	1,045,657	262,912	(90,100)	172,812
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	473,710	473,710	0	(2,579,221)	(2,579,221)
30739	Southern Virginia Mental Health Institute	0	0	313,625	113,973	427,598	517,034	1,139,329	0	1,395,660	3,052,023	495,937	(481,414)	14,523
30741	Red Onion Correctional Center	0	0	217,211	369,752	586,963	358,087	789,077	0	19,162	1,166,326	343,476	226,515	569,991
30742	Department of Corrections - Employee Relations and Training	0	0	309,620	793,788	1,103,408	510,430	1,124,777	0	3,978	1,639,185	489,602	487,455	977,057
30743	Fluvanna Women's Correctional Center	0	0	341,521	693,502	1,035,023	563,021	1,240,668	0	4,390	1,808,079	540,048	1,140,185	1,680,233
30745	Nottoway Correctional Center	0	0	243,504	87,064	330,568	401,433	884,594	0	434,346	1,720,373	385,053	(106,581)	278,472



State Employees

Appendix 2 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
30747	Marion Correctional Treatment Center	0	0	188,332	296,972	485,304	310,478	684,166	0	64,037	1,058,681	297,810	229,128	526,938
30748	Hiram W. Davis Medical Center	0	0	374,406	483,594	858,000	617,234	1,360,131	0	198,813	2,176,178	592,049	404,360	996,409
30749	Buckingham Correctional Center	0	0	172,272	0	172,272	284,002	625,824	0	181,063	1,090,889	272,414	(121,793)	150,621
30751	Department for the Deaf and Hard-of-Hearing	0	0	19,592	8,481	28,073	32,300	71,175	0	78,945	182,420	30,982	(36,788)	(5,806)
30752	State Farm Correctional Center	0	0	196,380	70,393	266,773	323,746	713,404	0	915,042	1,952,192	310,536	(463,924)	(153,388)
30753	Deerfield Correctional Center	0	0	217,320	0	217,320	358,267	789,474	0	455,458	1,603,199	343,649	(295,682)	47,967
30754	Augusta Correctional Center	0	0	123,855	38,245	162,100	204,184	449,937	0	283,488	937,609	195,852	(112,611)	83,241
30756	Department of Corrections - Division of Institutions	0	0	1,261,276	945,196	2,206,472	2,079,301	4,581,924	0	16,169	6,677,394	1,994,458	749,023	2,743,481
30757	Western Region Correctional Field Units	0	0	57,321	94,804	152,125	94,497	208,233	0	720	303,450	90,641	93,838	184,479
30761	Eastern Reg Corr Field Unit	0	0	85,289	130,737	216,026	140,605	309,836	0	138,547	588,988	134,868	(58,489)	76,379
30765	Department of Social Services	0	0	3,907,718	356,645	4,264,363	6,442,147	14,195,843	0	7,596,090	28,234,080	6,179,283	(2,814,022)	3,365,261
30766	Virginia Parole Board	0	0	25,219	115,145	140,364	41,575	91,615	0	69,483	202,673	39,879	4,126	44,005
30767	Division of Community Corrections	0	0	489,448	341,444	830,892	806,889	1,778,502	0	293,390	2,878,331	773,965	74,806	848,771
30768	Keen Mountain Correctional Center	0	0	160,964	154,524	315,488	265,361	584,746	0	77,781	927,888	254,533	87,090	341,623
30769	Greensville Correctional Center	0	0	380,906	0	380,906	627,951	1,383,745	0	584,008	2,595,704	602,328	(300,632)	301,696
30770	Dillwyn Correctional Center	0	0	193,667	0	193,667	319,274	703,548	0	116,497	1,139,319	306,246	(59,695)	246,551
30771	Indian Creek Correctional Center	0	0	126,641	15,185	141,826	208,777	460,058	0	167,521	836,356	200,258	(56,754)	143,504
30772	Haynesville Correctional Center	0	0	211,220	20,571	231,791	348,211	767,314	0	293,358	1,408,883	334,003	(123,849)	210,154
30773	Coffeewood Correctional Center	0	0	155,484	34,904	190,388	256,325	564,836	0	70,655	891,816	245,866	(2,652)	243,214
30774	Lunenburg Correctional Center	0	0	147,417	33,538	180,955	243,027	535,532	0	184,392	962,951	233,111	(30,967)	202,144
30775	Pocahontas State Correctional Center	0	0	169,941	352,925	522,866	280,160	617,357	0	211,631	1,109,148	268,728	97,033	365,761
30776	Green Rock Correctional Center	0	0	188,769	134,965	323,734	311,199	685,754	0	183,647	1,180,600	298,501	34,192	332,693
30777	Department of Juvenile Justice	0	0	2,613,922	87,746	2,701,668	4,309,234	9,495,778	0	3,442,019	17,247,031	4,133,401	(1,524,903)	2,608,498
30778	Department of Forensic Science	0	0	999,472	233,509	1,232,981	1,647,699	3,630,852	0	128,665	5,407,216	1,580,467	291,554	1,872,021
30779	Sussex State Prison Complex	0	0	267,667	6,081,788	6,349,455	441,268	972,372	0	3,426	1,417,066	423,262	2,564,710	2,987,972
30785	River North Correctional Center	0	0	170,706	62,014	232,720	281,421	620,135	0	358,808	1,260,364	269,938	(101,965)	167,973
30794	Virginia Center for Behavioral Rehabilitation	0	0	795,062	560,314	1,355,376	1,310,715	2,888,277	0	1,221,486	5,420,478	1,257,233	776,455	2,033,688
30841	Department of Aviation	0	0	110,344	29,161	139,505	181,910	400,856	0	13,239	596,005	174,488	42,382	216,870
30848	Indigent Defense Commission	0	0	1,467,070	2,414,585	3,881,655	2,418,567	5,329,527	0	116,955	7,865,049	2,319,880	1,018,929	3,338,809
30851	Tobacco Indemnification & Revitalization Commission	0	0	29,844	0	29,844	49,200	108,416	0	78,682	236,298	47,192	(62,258)	(15,066)
30852	Virginia Foundation For Healthy Youth	0	0	50,219	7,874	58,093	82,790	182,436	0	32,121	297,347	79,412	(19,541)	59,871
30882	Behavioral Health Commission	0	0	2,094	47,579	49,673	3,452	7,607	0	41	11,100	3,311	20,058	23,369
30912	Department of Veterans Services	0	0	497,642	589,809	1,087,451	820,398	1,807,819	0	6,359	2,634,576	786,922	674,963	1,461,885
30913	Veterans Services Foundation	0	0	5,117	23,446	28,563	8,435	18,588	0	76	27,099	8,091	11,840	19,931
30922	Sitter-Barfoot Veterans Care Center	0	0	519,019	14,623	533,642	855,639	1,885,476	0	324,109	3,065,224	820,726	(339,714)	481,012
30937	Southern Virginia Higher Education Center	0	0	90,970	254,028	344,998	149,971	330,474	0	123,950	604,395	143,852	10,894	154,746
30938	New College Institute	0	0	40,678	135,431	176,109	67,061	147,774	0	16,911	231,746	64,324	81,119	145,443
30942	Virginia Museum of Natural History	0	0	59,324	26,479	85,803	97,799	215,509	0	48,250	361,558	93,809	(58,677)	35,132
30948	Southwest Virginia Higher Education Center	0	0	45,704	67,851	113,555	75,346	166,031	0	60,978	302,355	72,271	(48,015)	24,256
30957	Commonwealth's Attorneys' Services Council	0	0	21,177	19,811	40,988	34,911	76,930	0	250	112,091	33,487	14,702	48,189
30960	Department of Fire Programs	0	0	176,587	131,815	308,402	291,117	641,501	0	5,162	937,780	279,238	105,362	384,600
30961	Division of Capitol Police	0	0	33,795	236,053	269,848	55,714	122,770	0	16,730	195,214	53,440	117,095	170,535
30977	Virginia Cannabis Control Authority	0	0	3,642	82,745	86,387	6,004	13,230	0	39	19,273	5,759	34,897	40,656
30999	Department of Alcoholic Beverage Control	0	0	2,733,352	12,825,563	15,558,915	4,506,123	9,929,642	0	34,999	14,470,764	4,322,256	6,569,841	10,892,097
35106	Arlington County Health Department	0	0	3,023	2,530	5,553	4,983	10,981	0	1,873	17,837	4,780	980	5,760
35129	Fairfax County Health Department	0	0	62,765	0	62,765	103,473	228,011	0	924,352	1,255,836	99,251	(595,317)	(496,066)
35522	Virginia Passenger Rail Authority	0	0	90,916	2,026,648	2,117,564	149,881	330,276	0	1,174	481,331	143,765	872,131	1,015,896
35885	Fort Monroe Federal Area Development Authority	0	0	65,824	76,346	142,170	108,516	239,124	0	8,334	355,974	104,088	(1,554)	102,534
Total for State Employers ⁽¹⁾		0	0	182,086,339	562,495,489	744,581,828	300,182,099	661,477,863	0	564,827,095	1,526,487,057	287,933,541	(983,799)	286,949,742

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



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for State Employers⁽¹⁾		(295,893,727)	(321,799,217)	(477,093,065)	312,880,780	0
Employer Allocation						
30100	Senate	(451,010)	(575,603)	(787,792)	478,770	0
30101	House of Delegates	(674,648)	(793,421)	(1,295,323)	842,495	0
30103	Magistrate System	(1,542,808)	(1,734,638)	(2,177,715)	1,316,289	0
30107	Division of Legislative Services	(380,057)	(390,949)	(613,934)	409,904	0
30109	Division of Legislative Automated Systems	(93,691)	(125,084)	(197,558)	127,061	0
30110	Joint Legislative Audit and Review Commission	(112,634)	(188,130)	(304,003)	200,932	0
30111	Supreme Court	(1,418,786)	(1,650,320)	(2,261,660)	1,405,397	0
30112	Judicial Inquiry and Review Commission	(25,797)	(36,525)	(50,290)	28,534	0
30114	General District Courts	(2,487,611)	(2,594,475)	(3,681,729)	2,368,883	0
30115	Juvenile and Domestic Relations District Courts	(1,490,710)	(1,576,253)	(2,224,379)	1,424,703	0
30116	Combined District Courts	(575,420)	(463,053)	(646,416)	432,901	0
30117	Virginia State Bar	(505,826)	(549,850)	(731,597)	458,182	0
30119	Office of the Lieutenant Governor	397	4,876	(7,765)	8,228	0
30121	Office of the Governor	(74,874)	(98,343)	(146,993)	96,994	0
30122	Department of Planning and Budget	(289,678)	(290,641)	(434,880)	293,075	0
30123	Department of Military Affairs	(759,489)	(982,448)	(1,601,802)	1,067,331	0
30125	Virginia Court of Appeals	410,166	389,950	(361,822)	422,859	0
30127	Department of Emergency Management	287,812	(71,918)	(1,090,204)	768,123	0
30128	Virginia Veterans Care Center	(506,303)	(720,911)	(1,017,758)	650,042	0
30129	Department of Human Resource Management	(521,190)	(644,870)	(939,223)	611,838	0
30132	State Board of Elections	(5,434)	(154,130)	(404,002)	287,099	0
30133	Auditor of Public Accounts	(501,722)	(479,858)	(899,625)	624,886	0
30136	Virginia Information Technologies Agency (VITA)	(847,996)	(1,066,647)	(2,264,307)	1,597,537	0
30140	Department of Criminal Justice Services	228,842	(113,392)	(884,073)	693,468	0
30141	Office of the Attorney General and Department of Law	(1,362,664)	(1,708,690)	(3,177,831)	2,167,576	0
30143	Office of the Attorney General - Division of Debt Collection	(171,565)	(116,480)	(132,361)	92,394	0
30146	Science Museum of Virginia	(394,757)	(253,346)	(297,988)	227,995	0
30147	Office of the State Inspector General	(204,731)	(212,978)	(329,133)	226,776	0
30148	Virginia Commission for the Arts	(8,892)	(23,671)	(26,580)	13,704	0
30151	Department of Accounts	(656,247)	(807,031)	(1,311,141)	877,348	0
30152	Department of the Treasury	(442,090)	(566,073)	(883,175)	566,907	0
30154	Department of Motor Vehicles	(6,535,528)	(7,178,945)	(10,322,444)	6,715,860	0
30156	Department of State Police	(700,715)	(1,378,264)	(4,189,620)	2,999,870	0
30157	Compensation Board	(58,650)	(72,392)	(106,646)	64,515	0
30160	Virginia Criminal Sentencing Commission	(49,317)	(58,699)	(74,602)	46,212	0
30161	Department of Taxation	(3,756,591)	(3,652,360)	(5,111,731)	3,375,139	0
30162	Department of Accounts - Transfer Payments (CHRF)	(4,936)	(6,126)	(13,376)	9,574	0
30164	Virginia Management Fellows Administration	7,418	(6,355)	(31,031)	43,053	0
30165	Department of Housing and Community Development	479,471	216,337	(756,398)	642,313	0
30166	Secretary of the Commonwealth	(5,394)	(23,773)	(51,069)	38,109	0
30171	State Corporation Commission	(3,230,960)	(3,392,056)	(5,344,365)	3,559,301	0
30172	State Lottery Department	(109,455)	(653,378)	(2,445,121)	1,768,683	0
30174	Virginia College Savings Plan	(116,551)	(465,099)	(1,085,812)	736,990	0
30180	Secretary of Administration	54,620	14,186	(95,189)	68,145	0
30181	Department of Labor and Industry	(256,419)	(442,441)	(942,776)	637,807	0
30182	Virginia Employment Commission	3,673,768	1,829,975	(4,380,540)	3,773,123	0
30183	Secretary of Natural and Historic Resources	18,702	18,367	2,179	4,037	0
30185	Secretary of Education	(34,303)	(34,701)	(18,422)	6,915	0
30186	Secretary of Transportation	(29,060)	(17,464)	(18,078)	9,949	0
30187	Secretary of Public Safety	(66,986)	(47,897)	(49,653)	32,947	0
30188	Secretary of Health and Human Resources	46,127	41,794	2,317	9,918	0
30190	Secretary of Finance	6,322	739	(35,308)	30,694	0
30191	Virginia Workers' Compensation Commission	(1,466,034)	(1,637,043)	(2,080,845)	1,297,704	0
30192	Secretary of Commerce and Trade	27,579	30,901	(2,003)	11,607	0
30193	Secretary of Agriculture and Forestry	(67,134)	(68,248)	(36,130)	9,042	0
30194	Department of General Services	(2,646,013)	(3,005,688)	(4,032,856)	2,594,876	0
30195	Secretary of Labor	78,002	76,608	9,081	16,832	0
30199	Department of Conservation and Recreation	(1,579,094)	(1,586,069)	(2,640,083)	1,791,493	0
30200	Office of Children's Services	(52,587)	(55,546)	(108,462)	78,627	0
30201	Department of Education - Central Office Operations	2,162,902	1,421,858	(2,473,988)	2,489,623	0
30202	The Library of Virginia	(355,545)	(426,060)	(780,503)	531,304	0
30203	Woodrow Wilson Rehabilitation Center	(1,771,371)	(1,310,005)	(1,060,461)	619,847	0
30204	The College of William and Mary	(5,078,059)	(4,935,130)	(6,689,613)	4,315,846	0
30206	Virginia Commonwealth University Health System Authority	(4,978,957)	(3,499,159)	(2,131,416)	1,018,177	0
30207	University of Virginia - Academic Division	(27,529,176)	(28,122,760)	(36,261,526)	22,978,526	0
30208	Virginia Polytechnic Institute and State University	(22,138,317)	(22,481,610)	(30,112,832)	19,311,938	0
30209	University of Virginia Medical Center	(5,391,714)	(4,371,171)	(4,286,098)	2,493,628	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30211	Virginia Military Institute	(960,647)	(1,141,653)	(1,941,469)	1,295,765	0
30212	Virginia State University	(3,222,256)	(2,888,501)	(3,687,375)	2,401,517	0
30213	Norfolk State University	(2,451,618)	(2,535,876)	(4,105,798)	2,727,852	0
30214	Longwood University	(2,584,236)	(2,249,620)	(2,783,289)	1,860,202	0
30215	University of Mary Washington	(2,428,003)	(2,136,447)	(2,341,564)	1,460,935	0
30216	James Madison University	(8,060,240)	(9,270,663)	(13,165,797)	8,542,552	0
30217	Radford University	(3,684,264)	(4,697,123)	(5,794,520)	3,697,531	0
30218	Virginia School for Deaf and Blind	(508,489)	(557,717)	(693,463)	420,512	0
30221	Old Dominion University	(6,470,428)	(6,892,645)	(10,078,219)	6,588,861	0
30222	Department of Professional and Occupational Regulation	(998,920)	(866,998)	(1,116,117)	721,409	0
30223	Department of Health Professions	(539,898)	(948,814)	(1,791,869)	1,219,172	0
30226	Board of Accountancy	(67,914)	(72,904)	(90,194)	58,853	0
30233	Board of Bar Examiners	(63,324)	(47,023)	(61,514)	39,455	0
30234	Cooperative Extension and Agricultural Research Service	(163,943)	(252,171)	(425,827)	268,796	0
30236	Virginia Commonwealth University	(17,748,408)	(19,410,467)	(25,971,010)	16,789,368	0
30238	Virginia Museum of Fine Arts	(568,594)	(737,786)	(1,360,991)	926,815	0
30239	Frontier Culture Museum of Virginia	(109,434)	(111,460)	(142,449)	92,487	0
30241	Richard Bland College	(352,304)	(321,903)	(494,858)	363,755	0
30242	Christopher Newport University	(2,100,474)	(2,273,559)	(3,420,882)	2,256,778	0
30245	State Council of Higher Education for Virginia	(329,386)	(332,315)	(434,147)	283,064	0
30246	University of Virginia's College at Wise	(916,427)	(918,924)	(983,188)	567,221	0
30247	George Mason University	(5,548,679)	(9,023,496)	(16,901,492)	11,292,555	0
30261	Virginia Community College System - Central Office Operations	(756,568)	(805,099)	(1,831,953)	1,229,402	0
30262	Department of Rehabilitative Services	(2,150,898)	(2,597,358)	(5,412,392)	3,694,558	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(76,148)	(68,540)	(118,665)	81,505	0
30268	Virginia Institute of Marine Science	(1,192,394)	(1,110,563)	(1,426,545)	914,739	0
30270	Virginia Community College System - Shared Services	(262,546)	(340,451)	(475,476)	312,411	0
30275	New River Community College	(462,761)	(458,736)	(747,942)	504,864	0
30276	Southside Virginia Community College	(758,780)	(528,625)	(770,088)	526,423	0
30277	Paul D. Camp Community College	(265,249)	(257,613)	(361,722)	234,848	0
30278	Rappahannock Community College	(236,701)	(285,912)	(602,235)	441,288	0
30279	Danville Community College	(328,700)	(250,245)	(617,809)	465,566	0
30280	Northern Virginia Community College	(7,582,691)	(7,830,405)	(9,815,153)	6,205,520	0
30282	Piedmont Virginia Community College	(696,243)	(653,760)	(979,074)	633,147	0
30283	J. Sargeant Reynolds Community College	(1,868,045)	(1,560,655)	(2,070,919)	1,327,584	0
30284	Eastern Shore Community College	(232,352)	(116,852)	(209,640)	156,504	0
30285	Patrick Henry Community College	(574,853)	(768,657)	(1,105,807)	699,101	0
30286	Virginia Western Community College	(767,145)	(789,851)	(1,255,173)	840,773	0
30287	Dabney S. Lancaster Community College	(200,877)	(170,747)	(335,264)	228,465	0
30288	Wytheville Community College	(548,043)	(370,762)	(451,912)	329,150	0
30290	John Tyler Community College	(1,082,654)	(1,061,493)	(1,480,429)	964,142	0
30291	Blue Ridge Community College	(527,445)	(556,615)	(903,469)	615,374	0
30292	Central Virginia Community College	(459,553)	(488,217)	(808,734)	562,779	0
30293	Thomas Nelson Community College	(2,326,478)	(1,404,632)	(1,394,803)	875,159	0
30294	Southwest Virginia Community College	52,510	(169,718)	(662,099)	478,770	0
30295	Tidewater Community College	(3,823,537)	(3,536,182)	(4,450,442)	2,794,181	0
30296	Virginia Highlands Community College	(501,990)	(382,382)	(483,129)	334,250	0
30297	Germanna Community College	(345,592)	(646,588)	(1,358,619)	946,651	0
30298	Lord Fairfax Community College	(841,035)	(891,313)	(1,199,673)	754,856	0
30299	Mountain Empire Community College	(336,081)	(418,470)	(716,287)	462,250	0
30301	Department of Agriculture and Consumer Services	(1,942,153)	(2,012,247)	(2,718,043)	1,744,217	0
30310	Virginia Economic Development Partnership	252,970	(222,274)	(1,203,855)	908,480	0
30320	Virginia Tourism Authority	(356,495)	(383,799)	(601,867)	396,233	0
30330	Virginia - Israel Advisory Board	(11,528)	(8,646)	(8,707)	5,882	0
30350	Department of Small Business and Supplier Diversity	44,654	20,224	(255,588)	226,493	0
30400	Jamestown-Yorktown Commemoration	(238,553)	(92,695)	1,747	4,318	0
30402	Marine Resources Commission	(265,557)	(309,337)	(445,113)	295,171	0
30403	Department of Wildlife Resources (DWR)	(1,247,256)	(1,207,041)	(1,776,896)	1,165,512	0
30405	Virginia Racing Commission	21,223	(3,307)	(38,784)	26,281	0
30407	Virginia Port Authority	(50,416)	(50,929)	(32,873)	11,858	0
30409	Department Energy	(1,175,662)	(1,173,692)	(1,325,937)	813,177	0
30411	Department of Forestry	(948,579)	(936,581)	(1,256,249)	823,940	0
30413	Commission on Virginia Alcohol Safety Action Program	(64,313)	(57,406)	(65,118)	40,080	0
30417	Gunston Hall	(15,128)	(7,048)	(7,619)	8,385	0
30423	Department of Historic Resources	(49,124)	(105,937)	(297,922)	210,881	0
30425	Jamestown - Yorktown Foundation	(559,295)	(492,290)	(708,240)	495,134	0
30440	Department of Environmental Quality	(3,598,048)	(3,992,903)	(5,836,065)	3,783,699	0
30454	Office of Commonwealth Preparedness	41,023	40,290	4,775	8,854	0
30501	Virginia Department of Transportation	152,199,962	149,480,386	17,721,785	32,846,441	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30505	Department of Rail and Public Transportation	(298,594)	(493,211)	(624,645)	362,033	0
30506	Motor Vehicle Dealer Board	(118,489)	(115,193)	(144,938)	93,020	0
30510	Virginia Department of Transportation	(45,641,427)	(45,774,921)	(16,804,719)	0	0
30511	Virginia Department of Transportation	(13,665,812)	(13,412,957)	(4,913,255)	0	0
30512	Virginia Department of Transportation	(16,444,699)	(16,454,559)	(6,089,639)	0	0
30513	Virginia Department of Transportation	(12,166,547)	(12,155,983)	(4,465,515)	0	0
30514	Virginia Department of Transportation	(18,388,839)	(18,408,736)	(6,854,776)	0	0
30515	Virginia Department of Transportation	(18,952,859)	(18,786,810)	(6,968,001)	0	0
30516	Virginia Department of Transportation	(11,651,392)	(11,430,557)	(4,193,783)	0	0
30517	Virginia Department of Transportation	(10,992,669)	(11,005,968)	(4,110,784)	0	0
30518	Virginia Department of Transportation	(13,743,868)	(13,658,996)	(5,055,548)	0	0
30519	Virginia Department of Transportation	(23,200,561)	(23,207,500)	(8,651,095)	0	0
30601	Department of Health	(13,149,930)	(13,963,690)	(19,483,907)	12,553,808	0
30602	Department of Medical Assistance Services	205,840	(1,099,782)	(4,008,397)	2,967,392	0
30606	Virginia Board for People With Disabilities	(44,532)	(50,725)	(71,162)	44,085	0
30701	Department of Corrections - Central Administration	(775,753)	(1,238,513)	(2,664,983)	1,850,095	0
30702	Department for the Blind and Vision Impaired	(557,874)	(559,469)	(836,376)	545,071	0
30703	Central State Hospital	(3,300,102)	(3,527,828)	(3,977,612)	2,486,212	0
30704	Eastern State Hospital	(2,032,352)	(2,822,276)	(3,603,775)	2,143,452	0
30705	Southwestern Virginia Mental Health Institute	(1,361,116)	(1,841,068)	(2,595,683)	1,654,950	0
30706	Western State Hospital	(2,602,612)	(2,775,883)	(3,560,208)	2,266,946	0
30707	Central Virginia Training Center	(4,037,192)	(1,440,130)	(46,712)	4,287	0
30708	Commonwealth Center for Children and Adolescents	(1,016,814)	(922,648)	(779,201)	429,210	0
30711	Virginia Correctional Enterprises	(1,234,442)	(864,363)	(942,145)	565,720	0
30716	Virginia Correctional Center for Women	(345,303)	(490,249)	(682,444)	373,549	0
30718	Bland Correctional Center	(227,413)	(249,482)	(401,501)	264,197	0
30720	Department of Behavioral Health & Developmental Services	(1,084,440)	(1,894,354)	(3,917,410)	2,711,769	0
30723	Southeastern Virginia Training Center	(876,548)	(949,388)	(1,196,443)	773,410	0
30724	Catawba Hospital	(352,986)	(663,274)	(1,498,343)	992,832	0
30725	Northern Virginia Training Center	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(1,171,512)	(1,697,787)	(2,326,868)	1,483,619	0
30729	Piedmont Geriatric Hospital	(1,507,909)	(1,585,976)	(1,607,780)	938,924	0
30733	Sussex I Correctional Center	(1,108,529)	(1,142,094)	(435,790)	0	0
30734	Sussex II Correctional Center	(987,357)	(998,700)	(352,598)	0	0
30735	Wallen's Ridge Correctional Center	(203,695)	(262,892)	(550,752)	377,239	0
30737	St. Brides Correctional Center	(240,103)	(285,702)	(457,336)	285,692	0
30738	Southwestern Virginia Training Center	(433,997)	(38,550)	(1,163)	0	0
30739	Southern Virginia Mental Health Institute	(1,148,332)	(1,098,436)	(916,562)	538,905	0
30741	Red Onion Correctional Center	(154,008)	(243,286)	(555,305)	373,236	0
30742	Department of Corrections - Employee Relations and Training	(64,782)	(261,717)	(741,300)	532,022	0
30743	Fluvanna Women's Correctional Center	(83,590)	(423,385)	(852,920)	586,839	0
30745	Nottoway Correctional Center	(505,716)	(608,361)	(694,144)	418,416	0
30747	Marion Correctional Treatment Center	(136,859)	(257,053)	(503,078)	323,613	0
30748	Hiram W. Davis Medical Center	(333,353)	(616,884)	(1,011,287)	643,346	0
30749	Buckingham Correctional Center	(387,200)	(371,019)	(456,414)	296,016	0
30751	Department for the Deaf and Hard-of-Hearing	(63,384)	(66,057)	(58,571)	33,665	0
30752	State Farm Correctional Center	(723,109)	(708,864)	(590,887)	337,441	0
30753	Deerfield Correctional Center	(637,893)	(530,621)	(590,788)	373,423	0
30754	Augusta Correctional Center	(303,502)	(318,323)	(366,506)	212,822	0
30756	Department of Corrections - Division of Institutions	(1,471,771)	(1,910,966)	(3,255,448)	2,167,263	0
30757	Western Region Correctional Field Units	(31,373)	(73,364)	(145,084)	98,496	0
30761	Eastern Reg Corr Field Unit	(176,193)	(140,262)	(203,061)	146,554	0
30765	Department of Social Services	(9,358,587)	(10,042,962)	(11,282,839)	6,714,671	0
30766	Virginia Parole Board	(33,467)	(23,346)	(48,830)	43,334	0
30767	Division of Community Corrections	(681,187)	(880,025)	(1,327,252)	841,025	0
30768	Keen Mountain Correctional Center	(189,061)	(266,354)	(433,571)	276,586	0
30769	Greensville Correctional Center	(911,599)	(895,158)	(1,062,556)	654,515	0
30770	Dillwyn Correctional Center	(371,127)	(386,625)	(520,679)	332,779	0
30771	Indian Creek Correctional Center	(276,947)	(280,380)	(354,811)	217,608	0
30772	Haynesville Correctional Center	(471,882)	(489,015)	(579,137)	362,942	0
30773	Coffeewood Correctional Center	(251,182)	(302,598)	(414,818)	267,170	0
30774	Lunenburg Correctional Center	(294,118)	(334,651)	(406,536)	253,309	0
30775	Pocahontas State Correctional Center	(153,676)	(250,025)	(474,592)	292,011	0
30776	Green Rock Correctional Center	(281,908)	(376,425)	(522,896)	324,363	0
30777	Department of Juvenile Justice	(5,714,890)	(6,027,404)	(7,294,598)	4,491,529	0
30778	Department of Forensic Science	(1,499,309)	(1,755,474)	(2,636,855)	1,717,403	0
30779	Sussex State Prison Complex	2,131,192	2,093,111	248,150	459,936	0
30785	River North Correctional Center	(374,737)	(443,283)	(502,949)	293,325	0
30794	Virginia Center for Behavioral Rehabilitation	(1,270,778)	(1,908,923)	(2,251,564)	1,366,163	0



State Employees

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
30841	Department of Aviation	(162,653)	(195,687)	(287,765)	189,605	0
30848	Indigent Defense Commission	(1,286,698)	(1,619,856)	(3,597,721)	2,520,881	0
30851	Tobacco Indemnification & Revitalization Commission	(86,744)	(82,201)	(88,791)	51,282	0
30852	Virginia Foundation For Healthy Youth	(93,514)	(96,512)	(135,520)	86,292	0
30882	Behaviorial Health Commission	16,667	16,369	1,940	3,597	0
30912	Department of Veterans Services	(453,909)	(705,786)	(1,242,532)	855,102	0
30913	Veterans Services Foundation	3,587	296	(11,211)	8,792	0
30922	Sitter-Barfoot Veterans Care Center	(1,020,806)	(1,007,374)	(1,395,237)	891,835	0
30937	Southern Virginia Higher Education Center	(128,237)	(88,781)	(198,694)	156,315	0
30938	New College Institute	2,009	(21,863)	(105,680)	69,897	0
30942	Virginia Museum of Natural History	(128,498)	(97,897)	(151,298)	101,938	0
30948	Southwest Virginia Higher Education Center	(92,093)	(66,081)	(109,159)	78,533	0
30957	Commonwealth's Attorneys' Services Council	(23,717)	(30,615)	(53,160)	36,389	0
30960	Department of Fire Programs	(201,892)	(267,780)	(463,138)	303,432	0
30961	Division of Capitol Police	46,933	24,718	(55,087)	58,070	0
30977	Virginia Cannabis Control Authority	28,999	28,481	3,377	6,257	0
30999	Department of Alcoholic Beverage Control	1,597,304	336,092	(5,541,991)	4,696,746	0
35106	Arlington County Health Department	(4,197)	(5,105)	(8,177)	5,195	0
35129	Fairfax County Health Department	(591,224)	(459,337)	(250,359)	107,849	0
35522	Virginia Passenger Rail Authority	724,882	689,896	65,233	156,222	0
35885	Fort Monroe Federal Area Development Authority	(76,793)	(85,531)	(164,587)	113,107	0
Total for State Employers ⁽¹⁾		(295,893,727)	(321,799,217)	(477,093,065)	312,880,780	0

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



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for State Employers⁽¹⁾		3,627,229,679	4,538,420,453	7,756,280,492	1,871,370,422
Employer Allocation					
30100	Senate	5,874,661	6,944,690	11,868,659	2,863,571
30101	House of Delegates	9,826,891	12,220,604	20,885,334	5,039,039
30103	Magistrate System	16,217,707	19,093,133	32,630,669	7,872,855
30107	Division of Legislative Services	4,689,645	5,945,784	10,161,502	2,451,682
30109	Division of Legislative Automated Systems	1,494,418	1,843,052	3,149,825	759,963
30110	Joint Legislative Audit and Review Commission	2,315,986	2,914,573	4,981,083	1,201,794
30111	Supreme Court	16,959,112	20,385,675	34,839,657	8,405,821
30112	Judicial Inquiry and Review Commission	368,889	413,904	707,373	170,669
30114	General District Courts	27,853,134	34,361,286	58,724,345	14,168,518
30115	Juvenile and Domestic Relations District Courts	16,808,220	20,665,695	35,318,220	8,521,284
30116	Combined District Courts	4,941,738	6,279,358	10,731,589	2,589,228
30117	Virginia State Bar	5,496,704	6,646,062	11,358,296	2,740,435
30119	Office of the Lieutenant Governor	68,554	119,360	203,990	49,217
30121	Office of the Governor	1,119,363	1,406,910	2,404,447	580,125
30122	Department of Planning and Budget	3,330,160	4,251,138	7,265,307	1,752,913
30123	Department of Military Affairs	12,229,205	15,481,912	26,458,997	6,383,805
30125	Virginia Court of Appeals	3,313,111	6,133,675	10,482,612	2,529,157
30127	Department of Emergency Management	8,449,631	11,141,821	19,041,667	4,594,214
30128	Virginia Veterans Care Center	7,685,012	9,429,021	16,114,447	3,887,959
30129	Department of Human Resource Management	7,128,232	8,874,880	15,167,405	3,659,464
30132	State Board of Elections	3,138,642	4,164,454	7,117,162	1,717,169
30133	Auditor of Public Accounts	6,945,420	9,064,132	15,490,842	3,737,501
30136	Virginia Information Technologies Agency (VITA)	17,556,154	23,172,719	39,602,789	9,555,029
30140	Department of Criminal Justice Services	7,065,844	10,058,954	17,191,018	4,147,705
30141	Office of the Attorney General and Department of Law	24,413,432	31,441,266	53,733,955	12,964,479
30143	Office of the Attorney General - Division of Debt Collection	1,023,241	1,340,195	2,290,429	552,616
30146	Science Museum of Virginia	2,364,229	3,307,147	5,652,001	1,363,667
30147	Office of the State Inspector General	2,535,433	3,289,447	5,621,752	1,356,369
30148	Virginia Commission for the Arts	190,792	198,783	339,725	81,966
30151	Department of Accounts	10,021,310	12,726,184	21,749,384	5,247,509
30152	Department of the Treasury	6,677,367	8,223,163	14,053,603	3,390,736
30154	Department of Motor Vehicles	78,316,604	97,415,370	166,485,442	40,168,214
30156	Department of State Police	32,617,137	43,513,917	74,366,434	17,942,511
30157	Compensation Board	794,364	935,822	1,599,345	385,877
30160	Virginia Criminal Sentencing Commission	558,957	670,325	1,145,603	276,401
30161	Department of Taxation	38,932,507	48,957,298	83,669,316	20,187,032
30162	Department of Accounts - Transfer Payments (CHRF)	104,102	138,876	237,342	57,264
30164	Virginia Management Fellows Administration	304,687	624,487	1,067,264	257,501
30165	Department of Housing and Community Development	6,193,858	9,316,922	15,922,867	3,841,736
30166	Secretary of the Commonwealth	402,260	552,780	944,715	227,933
30171	State Corporation Commission	40,796,903	51,628,612	88,234,662	21,288,521
30172	State Lottery Department	19,090,110	25,655,234	43,845,474	10,578,669
30174	Virginia College Savings Plan	8,330,659	10,690,248	18,269,917	4,408,013
30180	Secretary of Administration	741,043	988,468	1,689,318	407,584
30181	Department of Labor and Industry	7,226,892	9,251,569	15,811,176	3,814,788
30182	Virginia Employment Commission	36,032,174	54,730,168	93,535,304	22,567,415
30183	Secretary of Natural and Historic Resources	0	58,546	100,056	24,141
30185	Secretary of Education	124,414	100,299	171,414	41,357
30186	Secretary of Transportation	131,668	144,322	246,650	59,510
30187	Secretary of Public Safety	378,683	477,896	816,736	197,055
30188	Secretary of Health and Human Resources	17,048	143,868	245,874	59,322
30190	Secretary of Finance	291,267	445,219	760,891	183,581
30191	Virginia Workers' Compensation Commission	15,617,400	18,823,551	32,169,946	7,761,695
30192	Secretary of Commerce and Trade	46,428	168,375	287,758	69,428



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	230,330	131,160	224,156	54,083
30194	Department of General Services	30,509,717	37,639,386	64,326,706	15,520,209
30195	Secretary of Labor	0	244,167	417,288	100,680
30199	Department of Conservation and Recreation	20,254,087	25,986,085	44,410,906	10,715,092
30200	Office of Children's Services	847,320	1,140,505	1,949,153	470,275
30201	Department of Education - Central Office Operations	21,436,564	36,112,662	61,717,493	14,890,680
30202	The Library of Virginia	5,992,909	7,706,691	13,170,939	3,177,774
30203	Woodrow Wilson Rehabilitation Center	7,833,365	8,991,064	15,365,966	3,707,372
30204	The College of William and Mary	50,643,744	62,602,512	106,989,347	25,813,494
30206	Virginia Commonwealth University Health System Authority	15,054,454	14,768,926	25,240,485	6,089,813
30207	University of Virginia - Academic Division	273,258,067	333,309,734	569,635,143	137,436,799
30208	Virginia Polytechnic Institute and State University	227,619,181	280,124,898	478,740,853	115,506,585
30209	University of Virginia Medical Center	31,625,090	36,170,754	61,816,774	14,914,634
30211	Virginia Military Institute	14,828,841	18,795,413	32,121,857	7,750,093
30212	Virginia State University	27,983,715	34,834,643	59,533,325	14,363,702
30213	Norfolk State University	31,322,217	39,568,215	67,623,125	16,315,541
30214	Longwood University	21,266,448	26,982,722	46,114,185	11,126,045
30215	University of Mary Washington	17,576,104	21,191,245	36,216,397	8,737,989
30216	James Madison University	99,818,822	123,912,027	211,768,929	51,093,834
30217	Radford University	43,743,665	53,633,686	91,661,387	22,115,292
30218	Virginia School for Deaf and Blind	5,168,440	6,099,636	10,424,440	2,515,122
30221	Old Dominion University	76,560,300	95,573,225	163,337,168	39,408,624
30222	Department of Professional and Occupational Regulation	8,453,622	10,464,235	17,883,654	4,314,818
30223	Department of Health Professions	13,756,631	17,684,407	30,223,120	7,291,981
30226	Board of Accountancy	684,821	853,677	1,458,956	352,005
30233	Board of Bar Examiners	465,011	572,295	978,067	235,980
30234	Cooperative Extension and Agricultural Research Service	3,205,746	3,898,957	6,663,420	1,607,694
30236	Virginia Commonwealth University	196,716,635	243,534,340	416,206,623	100,418,850
30238	Virginia Museum of Fine Arts	10,451,137	13,443,708	22,975,652	5,543,373
30239	Frontier Culture Museum of Virginia	1,080,189	1,341,557	2,292,756	553,177
30241	Richard Bland College	3,881,136	5,276,367	9,017,451	2,175,655
30242	Christopher Newport University	26,048,587	32,735,170	55,945,270	13,498,006
30245	State Council of Higher Education for Virginia	3,295,701	4,105,909	7,017,106	1,693,029
30246	University of Virginia's College at Wise	7,239,951	8,227,702	14,061,359	3,392,607
30247	George Mason University	129,129,739	163,801,562	279,941,199	67,541,869
30261	Virginia Community College System - Central Office Operations	14,012,713	17,832,814	30,476,750	7,353,175
30262	Department of Rehabilitative Services	41,588,728	53,590,571	91,587,702	22,097,514
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	913,336	1,182,258	2,020,511	487,492
30268	Virginia Institute of Marine Science	10,782,666	13,268,525	22,676,259	5,471,138
30270	Virginia Community College System - Shared Services	3,616,711	4,531,612	7,744,645	1,868,563
30275	New River Community College	5,729,935	7,323,195	12,515,533	3,019,643
30276	Southside Virginia Community College	5,919,638	7,635,892	13,049,941	3,148,580
30277	Paul D. Camp Community College	2,742,911	3,406,538	5,821,864	1,404,650
30278	Rappahannock Community College	4,719,025	6,400,988	10,939,457	2,639,381
30279	Danville Community College	4,880,075	6,753,169	11,541,344	2,784,599
30280	Northern Virginia Community College	73,921,490	90,012,753	153,834,174	37,115,822
30282	Piedmont Virginia Community College	7,416,597	9,183,947	15,695,608	3,786,905
30283	J. Sargeant Reynolds Community College	15,652,222	19,256,970	32,910,670	7,940,411
30284	Eastern Shore Community College	1,651,478	2,270,118	3,879,691	936,059
30285	Patrick Henry Community College	8,328,119	10,140,646	17,330,631	4,181,390
30286	Virginia Western Community College	9,596,198	12,195,642	20,842,675	5,028,746
30287	Dabney S. Lancaster Community College	2,574,970	3,313,954	5,663,635	1,366,475
30288	Wytheville Community College	3,535,098	4,774,418	8,159,606	1,968,681
30290	John Tyler Community College	11,234,981	13,985,141	23,900,976	5,766,627
30291	Blue Ridge Community College	6,938,165	8,926,164	15,255,051	3,680,611
30292	Central Virginia Community College	6,246,815	8,163,256	13,951,220	3,366,034



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30293	Thomas Nelson Community College	10,484,507	12,694,415	21,695,090	5,234,410
30294	Southwest Virginia Community College	5,168,803	6,944,690	11,868,659	2,863,571
30295	Tidewater Community College	33,458,655	40,530,360	69,267,456	16,712,272
30296	Virginia Highlands Community College	3,725,890	4,848,394	8,286,034	1,999,185
30297	Germanna Community College	10,497,929	13,731,444	23,467,400	5,662,018
30298	Lord Fairfax Community College	9,024,185	10,949,392	18,712,800	4,514,868
30299	Mountain Empire Community College	5,423,071	6,705,062	11,459,128	2,764,762
30301	Department of Agriculture and Consumer Services	20,548,619	25,300,330	43,238,933	10,432,328
30310	Virginia Economic Development Partnership	9,513,136	13,177,756	22,521,134	5,433,711
30320	Virginia Tourism Authority	4,580,466	5,747,455	9,822,553	2,369,903
30330	Virginia - Israel Advisory Board	66,742	85,322	145,818	35,182
30350	Department of Small Business and Supplier Diversity	2,121,566	3,285,362	5,614,771	1,354,685
30400	Jamestown-Yorktown Commemoration	3,265	62,630	107,037	25,825
30402	Marine Resources Commission	3,393,998	4,281,545	7,317,274	1,765,451
30403	Department of Wildlife Resources (DWR)	13,509,979	16,906,068	28,892,918	6,971,041
30405	Virginia Racing Commission	297,433	381,227	651,527	157,195
30407	Virginia Port Authority	220,536	172,006	293,963	70,925
30409	Department Energy	9,909,954	11,795,354	20,158,571	4,863,691
30411	Department of Forestry	9,551,221	11,951,475	20,425,387	4,928,066
30413	Commission on Virginia Alcohol Safety Action Program	487,137	581,372	993,579	239,723
30417	Gunston Hall	68,192	121,630	207,868	50,153
30423	Department of Historic Resources	2,311,996	3,058,895	5,227,733	1,261,304
30425	Jamestown - Yorktown Foundation	5,477,480	7,182,050	12,274,313	2,961,443
30440	Department of Environmental Quality	44,238,056	54,883,567	93,797,466	22,630,667
30454	Office of Commonwealth Preparedness	0	128,437	219,503	52,960
30501	Virginia Department of Transportation	0	476,446,509	814,259,674	196,457,757
30505	Department of Rail and Public Transportation	4,604,769	5,251,406	8,974,791	2,165,363
30506	Motor Vehicle Dealer Board	1,095,786	1,349,272	2,305,942	556,358
30510	Virginia Department of Transportation	94,371,085	0	0	0
30511	Virginia Department of Transportation	27,591,611	0	0	0
30512	Virginia Department of Transportation	34,197,885	0	0	0
30513	Virginia Department of Transportation	25,077,215	0	0	0
30514	Virginia Department of Transportation	38,494,700	0	0	0
30515	Virginia Department of Transportation	39,130,554	0	0	0
30516	Virginia Department of Transportation	23,551,239	0	0	0
30517	Virginia Department of Transportation	23,085,141	0	0	0
30518	Virginia Department of Transportation	28,390,689	0	0	0
30519	Virginia Department of Transportation	48,582,389	0	0	0
30601	Department of Health	147,453,416	182,096,387	311,207,538	75,085,549
30602	Department of Medical Assistance Services	31,501,039	43,042,829	73,561,332	17,748,262
30606	Virginia Board for People With Disabilities	533,203	639,463	1,092,860	263,676
30701	Department of Corrections - Central Administration	20,571,471	26,836,131	45,863,658	11,065,599
30702	Department for the Blind and Vision Impaired	6,348,378	7,906,381	13,512,215	3,260,114
30703	Central State Hospital	29,870,236	36,063,193	61,632,950	14,870,282
30704	Eastern State Hospital	26,732,320	31,091,354	53,135,945	12,820,196
30705	Southwestern Virginia Mental Health Institute	19,591,030	24,005,519	41,026,066	9,898,426
30706	Western State Hospital	26,861,812	32,882,668	56,197,349	13,558,826
30707	Central Virginia Training Center	275,307	62,176	106,261	25,638
30708	Commonwealth Center for Children and Adolescents	5,676,252	6,225,805	10,640,065	2,567,146
30711	Virginia Correctional Enterprises	7,004,906	8,205,917	14,024,129	3,383,625
30716	Virginia Correctional Center for Women	4,964,227	5,418,420	9,260,222	2,234,229
30718	Bland Correctional Center	3,055,215	3,832,242	6,549,403	1,580,185
30720	Department of Behavioral Health & Developmental Services	30,215,548	39,334,940	67,224,452	16,219,353
30723	Southeastern Virginia Training Center	9,062,270	11,218,520	19,172,748	4,625,840
30724	Catawba Hospital	11,422,509	14,401,314	24,612,227	5,938,232
30725	Northern Virginia Training Center	0	0	0	0



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30728	Northern Virginia Mental Health Institute	17,562,321	21,520,280	36,778,727	8,873,663
30729	Piedmont Geriatric Hospital	11,873,737	13,619,345	23,275,820	5,615,795
30733	Sussex I Correctional Center	2,447,292	0	0	0
30734	Sussex II Correctional Center	1,980,105	0	0	0
30735	Wallen's Ridge Correctional Center	4,235,878	5,471,973	9,351,746	2,256,311
30737	St. Brides Correctional Center	3,433,899	4,144,031	7,082,259	1,708,748
30738	Southwestern Virginia Training Center	6,529	0	0	0
30739	Southern Virginia Mental Health Institute	6,780,018	7,816,975	13,359,416	3,223,248
30741	Red Onion Correctional Center	4,249,299	5,413,881	9,252,466	2,232,358
30742	Department of Corrections - Employee Relations and Training	5,774,913	7,717,129	13,188,778	3,182,078
30743	Fluvanna Women's Correctional Center	6,567,824	8,512,261	14,547,678	3,509,942
30745	Nottoway Correctional Center	5,165,901	6,069,229	10,372,473	2,502,583
30747	Marion Correctional Treatment Center	3,805,689	4,694,088	8,022,320	1,935,558
30748	Hiram W. Davis Medical Center	7,628,427	9,331,899	15,948,462	3,847,911
30749	Buckingham Correctional Center	3,460,014	4,293,799	7,338,216	1,770,503
30751	Department for the Deaf and Hard-of-Hearing	430,915	488,334	834,576	201,359
30752	State Farm Correctional Center	4,340,705	4,894,686	8,365,148	2,018,273
30753	Deerfield Correctional Center	4,449,160	5,416,604	9,257,120	2,233,480
30754	Augusta Correctional Center	2,703,012	3,087,033	5,275,821	1,272,906
30756	Department of Corrections - Division of Institutions	24,848,337	31,436,728	53,726,198	12,962,607
30757	Western Region Correctional Field Units	1,113,197	1,428,695	2,441,677	589,107
30761	Eastern Reg Corr Field Unit	1,584,374	2,125,796	3,633,041	876,550
30765	Department of Social Services	83,706,305	97,398,124	166,455,968	40,161,102
30766	Virginia Parole Board	405,525	628,571	1,074,245	259,185
30767	Division of Community Corrections	10,001,723	12,199,273	20,848,880	5,030,243
30768	Keen Mountain Correctional Center	3,272,849	4,011,963	6,856,551	1,654,291
30769	Greensville Correctional Center	7,950,162	9,493,921	16,225,362	3,914,719
30770	Dillwyn Correctional Center	3,932,280	4,827,064	8,249,579	1,990,389
30771	Indian Creek Correctional Center	2,651,868	3,156,471	5,394,493	1,301,538
30772	Haynesville Correctional Center	4,351,950	5,264,567	8,997,284	2,170,789
30773	Coffeewood Correctional Center	3,139,004	3,875,357	6,623,087	1,597,963
30774	Lunenburg Correctional Center	3,050,500	3,674,305	6,279,484	1,515,061
30775	Pocahontas State Correctional Center	3,549,969	4,235,707	7,238,936	1,746,550
30776	Green Rock Correctional Center	3,919,221	4,704,980	8,040,935	1,940,050
30777	Department of Juvenile Justice	54,573,484	65,150,834	111,344,498	26,864,268
30778	Department of Forensic Science	20,011,426	24,911,387	42,574,219	10,271,951
30779	Sussex State Prison Complex	0	6,671,477	11,401,731	2,750,914
30785	River North Correctional Center	3,713,195	4,254,769	7,271,512	1,754,410
30794	Virginia Center for Behavioral Rehabilitation	16,783,554	19,816,557	33,867,020	8,171,151
30841	Department of Aviation	2,190,484	2,750,283	4,700,306	1,134,050
30848	Indigent Defense Commission	27,841,890	36,566,050	62,492,346	15,077,630
30851	Tobacco Indemnification & Revitalization Commission	653,989	743,847	1,271,254	306,718
30852	Virginia Foundation For Healthy Youth	1,022,516	1,251,696	2,139,182	516,124
30882	Behavioral Health Commission	0	52,192	89,197	21,521
30912	Department of Veterans Services	9,568,632	12,403,502	21,197,912	5,114,455
30913	Veterans Services Foundation	89,592	127,530	217,951	52,586
30922	Sitter-Barfoot Veterans Care Center	10,537,465	12,936,312	22,108,500	5,334,154
30937	Southern Virginia Higher Education Center	1,589,452	2,267,395	3,875,037	934,937
30938	New College Institute	805,245	1,013,883	1,732,753	418,064
30942	Virginia Museum of Natural History	1,158,537	1,478,617	2,526,996	609,692
30948	Southwest Virginia Higher Education Center	850,948	1,139,143	1,946,826	469,714
30957	Commonwealth's Attorneys' Services Council	408,789	527,818	902,055	217,640
30960	Department of Fire Programs	3,520,226	4,401,360	7,522,040	1,814,855
30961	Division of Capitol Police	485,324	842,331	1,439,566	347,326
30977	Virginia Cannabis Control Authority	0	90,768	155,126	37,427
30999	Department of Alcoholic Beverage Control	45,353,066	68,127,584	116,431,842	28,091,700



State Employees

Appendix 4 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
35106	Arlington County Health Department	61,663	75,338	128,754	31,065
35129	Fairfax County Health Department	1,732,727	1,564,393	2,673,590	645,061
35522	Virginia Passenger Rail Authority	107,004	2,266,033	3,872,710	934,375
35885	Fort Monroe Federal Area Development Authority	1,266,992	1,640,639	2,803,895	676,500
Total for State Employers ⁽¹⁾		3,627,229,679	4,538,420,453	7,756,280,492	1,871,370,422

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



Teachers

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Contributions
40100	Accomack County School Board	\$ 4,404,335	0.31132%	\$ 4,780,667	0.32181%	\$ 1,423,594	\$ 6,204,261
40101	Albemarle County Schools	16,033,889	1.13336%	17,910,347	1.20562%	5,333,314	23,243,661
40102	Alleghany County School Board	1,792,185	0.12668%	2,844,927	0.19150%	847,141	3,692,068
40103	Amelia County School Board	1,445,168	0.10215%	1,519,581	0.10229%	452,501	1,972,082
40104	Amherst County School Board	4,090,894	0.28916%	4,297,566	0.28929%	1,279,735	5,577,301
40105	Appomattox County School Board	1,887,412	0.13341%	2,094,416	0.14098%	623,655	2,718,071
40106	Arlington Public Schools	50,932,896	3.60019%	51,959,377	3.49761%	15,472,415	67,431,792
40107	Augusta County School Board	9,741,603	0.68859%	10,194,064	0.68621%	3,035,595	13,229,659
40108	Bath County School Board	727,755	0.05144%	734,928	0.04947%	218,841	953,769
40109	Bedford County School Board	8,610,986	0.60867%	8,905,168	0.59944%	2,651,749	11,556,917
40110	Bland County School Board	605,008	0.04276%	644,159	0.04336%	191,812	835,971
40111	Botetourt County Schools	4,540,818	0.32097%	4,715,240	0.31740%	1,404,086	6,119,326
40112	Brunswick County Public Schools	1,414,941	0.10002%	1,378,988	0.09283%	410,653	1,789,641
40113	Buchanan County School Board	2,198,370	0.15539%	2,164,477	0.14570%	644,535	2,809,012
40114	Buckingham County School Board	1,866,299	0.13192%	1,980,149	0.13329%	589,636	2,569,785
40115	Campbell County School Board	6,773,781	0.47880%	7,203,526	0.48490%	2,145,057	9,348,583
40116	Caroline County School Board	3,627,908	0.25644%	3,754,091	0.25270%	1,117,872	4,871,963
40117	Carroll County School Board	3,477,251	0.24579%	3,672,227	0.24719%	1,093,497	4,765,724
40118	Charles City County School Board	668,543	0.04726%	638,003	0.04295%	189,998	828,001
40119	Charlotte County School Board	1,912,342	0.13517%	4,969,482	0.33452%	1,479,820	6,449,302
40120	Chesterfield County School Board	53,794,182	3.80244%	58,376,847	3.92959%	17,383,370	75,760,217
40121	Clarke County School Board	1,950,641	0.13788%	2,122,390	0.14287%	632,016	2,754,406
40122	Craig County School Board	589,467	0.04167%	602,627	0.04057%	179,470	782,097
40123	Culpeper County School Board	7,411,664	0.52389%	7,801,554	0.52516%	2,323,156	10,124,710
40124	Cumberland County School Board	1,368,944	0.09676%	1,460,444	0.09831%	434,895	1,895,339
40125	Dickenson County School Board	1,600,764	0.11315%	1,693,034	0.11397%	504,170	2,197,204
40126	Dinwiddie County School Board	3,894,285	0.27527%	4,282,970	0.28830%	1,275,356	5,558,326
40128	Essex County Public Schools	1,281,054	0.09055%	1,335,118	0.08987%	397,559	1,732,677
40129	Fairfax County School Board	260,266,066	18.39688%	264,335,384	17.79354%	78,713,694	343,049,078
40130	Fauquier County School Board	12,296,392	0.86917%	12,605,268	0.84851%	3,753,563	16,358,831
40131	Floyd County School Board	1,796,669	0.12700%	1,854,198	0.12481%	552,123	2,406,321
40132	Fluvanna County Public Schools	3,981,938	0.28146%	4,073,557	0.27421%	1,213,026	5,286,583
40133	Franklin County Public Schools	6,734,000	0.47599%	7,022,934	0.47274%	2,091,265	9,114,199
40134	Frederick County School Board	15,464,228	1.09309%	16,245,878	1.09358%	4,837,682	21,083,560
40135	Giles County Schools	2,077,175	0.14683%	2,152,212	0.14487%	640,863	2,793,075
40136	Gloucester County School Board	5,012,876	0.35434%	5,586,102	0.37602%	1,663,404	7,249,506
40137	Goochland County School Board	2,579,373	0.18232%	2,771,234	0.18654%	825,199	3,596,433
40138	Grayson County School Board	1,556,314	0.11001%	1,646,490	0.11083%	490,280	2,136,770
40139	Greene County Public Schools	2,774,168	0.19609%	3,040,946	0.20470%	905,534	3,946,480
40140	Greensville County School Board	2,164,345	0.15299%	2,195,925	0.14782%	653,913	2,849,838
40141	Halifax County School Board	4,471,486	0.31607%	4,919,371	0.33114%	1,464,868	6,384,239
40142	Hanover County School Board	16,898,709	1.19449%	18,116,183	1.21948%	5,394,627	23,510,810
40143	Henrico County School Board	46,941,987	3.31810%	49,915,832	3.36005%	14,863,890	64,779,722
40144	Henry County Public Schools	6,280,112	0.44391%	6,563,139	0.44179%	1,954,351	8,517,490
40145	Highland County Public Schools	304,153	0.02150%	314,581	0.02118%	93,694	408,275
40146	Isle of Wight County Schools	5,135,443	0.36300%	5,570,195	0.37495%	1,658,670	7,228,865
40148	King George County School Board	3,900,160	0.27568%	4,104,125	0.27627%	1,222,139	5,326,264
40149	King & Queen County School Board	783,067	0.05535%	865,720	0.05828%	257,814	1,123,534
40150	King William County School Board	1,967,188	0.13905%	2,073,166	0.13955%	617,329	2,690,495
40151	Lancaster County Public Schools	1,097,148	0.07755%	1,146,164	0.07715%	341,289	1,487,453
40152	Lee County School Board	3,023,744	0.21373%	3,184,036	0.21433%	948,134	4,132,170
40153	Loudoun County School Board	115,569,628	8.16904%	125,912,501	8.47571%	37,494,090	163,406,591
40154	Louisa County Public Schools	5,200,642	0.36761%	5,622,815	0.37850%	1,674,375	7,297,190
40155	Lunenburg County School Board	1,425,309	0.10075%	1,535,748	0.10338%	457,323	1,993,071
40156	Madison County School Board	1,609,602	0.11377%	1,721,935	0.11591%	512,752	2,234,687
40157	Mathews County School Board	1,224,543	0.08656%	1,280,523	0.08620%	381,324	1,661,847
40158	Mecklenburg County School Board	3,906,195	0.27611%	4,141,823	0.27880%	1,233,331	5,375,154
40159	Middlesex County School Board	1,454,393	0.10280%	1,508,888	0.10157%	449,316	1,958,204
40160	Montgomery County School Board	9,472,951	0.66960%	10,413,441	0.70097%	3,100,889	13,514,330
40162	Nelson County Public Schools	1,838,757	0.12997%	1,912,870	0.12876%	569,597	2,482,467
40163	New Kent County School Board	2,889,402	0.20424%	3,107,718	0.20919%	925,396	4,033,114
40165	Northampton County Schools	1,475,811	0.10432%	1,523,107	0.10253%	453,563	1,976,670
40166	Northumberland County School Board	1,374,710	0.09717%	1,493,839	0.10056%	444,848	1,938,687
40167	Nottoway County School Board	1,793,025	0.12674%	1,782,149	0.11996%	530,668	2,312,817
40168	Orange County Public Schools	4,365,757	0.30859%	4,695,352	0.31606%	1,398,158	6,093,510
40169	Page County Public Schools	3,008,385	0.21265%	3,137,693	0.21121%	934,332	4,072,025
40170	Patrick County School Board	2,045,844	0.14461%	2,148,948	0.14465%	639,890	2,788,838
40171	Pittsylvania County School Board	7,309,383	0.51666%	7,625,948	0.51334%	2,270,868	9,896,816
40172	Powhatan County School Board	4,056,476	0.28673%	4,317,715	0.29064%	1,285,707	5,603,422
40173	Prince Edward County School Board	1,817,171	0.12845%	1,811,417	0.12193%	539,383	2,350,800
40174	Prince George County School Board	5,485,844	0.38777%	5,657,203	0.38081%	1,684,593	7,341,796
40176	Prince William County School Board	97,250,676	6.87417%	101,869,868	6.85729%	30,334,668	132,204,536
40177	Pulaski County School Board	3,509,334	0.24806%	3,742,309	0.25191%	1,114,377	4,856,686
40178	Rappahannock County School Board	992,623	0.07016%	1,041,212	0.07009%	310,058	1,351,270
40179	Richmond County School Board	1,186,096	0.08384%	1,289,462	0.08680%	383,978	1,673,440
40180	Roanoke County School Board	13,227,782	0.93501%	13,987,831	0.94158%	4,165,278	18,153,109
40181	Rockbridge County School Board	2,838,183	0.20062%	2,900,587	0.19525%	863,730	3,764,317
40182	Rockingham County School Board	11,438,353	0.80852%	12,245,179	0.82428%	3,646,376	15,891,555



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Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Contributions
40183	Russell County School Board	3,135,782	0.22165%	3,179,016	0.21399%	946,630	4,125,646
40184	Scott County School Board	3,514,267	0.24841%	3,625,467	0.24405%	1,079,607	4,705,074
40185	Shenandoah County School Board	6,134,530	0.43362%	6,362,718	0.42830%	1,894,675	8,257,393
40186	Smyth County School Board	3,744,737	0.26470%	4,042,258	0.27210%	1,203,692	5,245,950
40187	Southampton County School Board	2,135,850	0.15097%	2,196,711	0.14787%	654,134	2,850,845
40188	Spotsylvania County School Board	21,844,058	1.54405%	22,929,172	1.54346%	6,827,821	29,756,993
40189	Stafford County School Board	27,646,944	1.95422%	30,145,381	2.02921%	8,976,638	39,122,019
40190	Surry County Schools	1,169,580	0.08267%	1,223,384	0.08235%	364,293	1,587,677
40191	Sussex County School Board	1,306,045	0.09232%	1,333,885	0.08979%	397,205	1,731,090
40192	Tazewell County Schools	4,067,699	0.28753%	4,259,688	0.28674%	1,268,455	5,528,143
40193	Warren County School Board	5,130,430	0.36264%	5,610,796	0.37769%	1,670,791	7,281,587
40195	Washington County School Board	5,931,256	0.41925%	6,187,637	0.41652%	1,842,564	8,030,201
40196	Westmoreland County School Board	1,613,270	0.11403%	1,635,619	0.11010%	487,051	2,122,670
40197	Wise County School Board	4,984,281	0.35231%	5,363,099	0.36101%	1,597,004	6,960,103
40198	Wythe County School Board	3,474,217	0.24558%	3,649,243	0.24565%	1,086,685	4,735,928
40199	York County School Board	11,887,231	0.84025%	12,164,958	0.81888%	3,622,488	15,787,446
40200	Alexandria City School Board	25,926,505	1.83262%	26,639,889	1.79324%	7,932,775	34,572,664
40201	Bristol City School Board	2,221,019	0.15699%	2,233,963	0.15038%	665,238	2,899,201
40202	Buena Vista City Schools	765,207	0.05409%	835,504	0.05624%	248,789	1,084,293
40203	Charlottesville Public Schools	6,565,579	0.46409%	6,855,768	0.46149%	2,041,498	8,897,266
40205	Danville City Schools	5,851,440	0.41361%	6,268,189	0.42194%	1,866,541	8,134,730
40206	Fredericksburg City Schools	3,858,174	0.27272%	4,238,212	0.28529%	1,262,040	5,500,252
40207	Hampton City Schools	18,419,428	1.30198%	19,594,134	1.31896%	5,834,698	25,428,832
40208	Harrisonburg City School Board	7,118,376	0.50316%	7,738,631	0.52092%	2,304,399	10,043,030
40209	Hopewell City School Board	4,183,345	0.29570%	4,604,173	0.30993%	1,371,041	5,975,214
40210	Lynchburg Public Schools	8,638,880	0.61064%	9,185,686	0.61833%	2,735,313	11,920,999
40211	Newport News Public Schools	26,976,920	1.90686%	27,883,305	1.87694%	8,303,000	36,186,345
40212	Norfolk Public Schools	34,474,548	2.43683%	34,848,981	2.34583%	10,377,274	45,226,255
40213	Petersburg City Schools	4,067,302	0.28750%	4,455,740	0.29993%	1,326,804	5,782,544
40214	Portsmouth School Board	13,973,262	0.98770%	13,877,556	0.93416%	4,132,454	18,010,010
40215	Radford City School Board	1,437,015	0.10158%	1,603,386	0.10793%	477,451	2,080,837
40216	Richmond Public Schools	30,707,573	2.17057%	32,283,395	2.17313%	9,613,299	41,896,694
40217	Roanoke City School Board	13,896,958	0.98231%	14,503,366	0.97628%	4,318,780	18,822,146
40219	Staunton City Schools	2,867,841	0.20271%	3,130,429	0.21072%	932,164	4,062,593
40220	Suffolk City School Board	13,456,527	0.95117%	13,589,839	0.91479%	4,046,766	17,636,605
40222	Winchester Public Schools	4,945,479	0.34957%	5,263,254	0.35429%	1,567,277	6,830,531
40223	Martinsville City Schools	1,871,355	0.13228%	1,909,414	0.12853%	568,580	2,477,994
40224	Falls Church Public Schools	4,412,244	0.31188%	4,594,823	0.30930%	1,368,254	5,963,077
40225	Colonial Heights City Schools	3,229,607	0.22828%	3,343,552	0.22507%	995,645	4,339,197
40230	Covington City School Board	868,920	0.06142%	0	0.00000%	0	0
40231	Fairfax City School Board	16,224	0.00115%	16,224	0.00109%	4,822	21,046
40232	Franklin City Public Schools	1,086,028	0.07677%	1,097,787	0.07390%	326,912	1,424,699
40233	Chesapeake Public Schools	41,109,001	2.90579%	43,464,705	2.92579%	12,942,849	56,407,554
40234	Virginia Beach City School Board	68,331,757	4.83003%	70,643,230	4.75530%	21,036,072	91,679,302
40236	Manassas Park City Schools	3,738,778	0.26428%	3,811,150	0.25654%	1,134,859	4,946,009
40306	Town of West Point School Board	909,537	0.06429%	899,047	0.06052%	267,723	1,166,770
40307	Lexington City School Board	542,378	0.03834%	579,109	0.03898%	172,436	751,545
40308	Waynesboro Public Schools	2,989,586	0.21132%	3,222,747	0.21694%	959,680	4,182,427
40309	Town of Colonial Beach Schools	612,385	0.04329%	613,396	0.04129%	182,655	796,051
40313	Galax City Schools	1,206,423	0.08528%	1,340,591	0.09024%	399,196	1,739,787
40314	Norton City Schools	632,702	0.04472%	731,879	0.04927%	217,956	949,835
40332	Manassas City Schools	9,865,309	0.69733%	10,211,141	0.68736%	3,040,682	13,251,823
40335	City of Salem Schools	3,838,285	0.27131%	4,214,246	0.28368%	1,254,918	5,469,164
40402	Williamsburg-James City County School Board	11,795,631	0.83377%	12,733,640	0.85716%	3,791,828	16,525,468
40403	Poquoson City Public Schools	1,952,024	0.13798%	1,991,245	0.13404%	592,954	2,584,199
40410	Valley Vocational Technical Center	318,175	0.02249%	324,497	0.02184%	96,614	421,111
40412	Charlottesville/Albemarle Vo-Tech Center	199,862	0.01413%	240,712	0.01620%	71,664	312,376
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%	0	0
40414	Jackson River Technical Center	93,741	0.00663%	0	0.00000%	0	0
40415	New Horizons Technical Center	1,479,512	0.10458%	1,535,641	0.10337%	457,279	1,992,920
40416	Northern Neck Regional Vocational Center	196,907	0.01392%	200,212	0.01348%	59,632	259,844
40417	Rowanty Vocational Technical Center	137,888	0.00975%	152,497	0.01027%	45,432	197,929
40418	Amelia-Nottoway Vocational Center	33,446	0.00236%	52,065	0.00350%	15,483	67,548
40421	Northern Neck Regional Special Education Program	98,107	0.00693%	96,016	0.00646%	28,577	124,593
40423	Maggie Walker Governor's School for Govt & Intl Studies	751,532	0.05312%	780,057	0.05251%	232,289	1,012,346
40424	Appomattox Region Governor's School	348,130	0.02461%	365,216	0.02458%	108,735	473,951
40425	Bridging Communities Regional Career and Tech Center	72,911	0.00515%	94,935	0.00639%	28,268	123,203
Total for Teacher Employers ⁽¹⁾		\$ 1,414,726,945	100.00000%	\$ 1,485,569,291	99.99995%	\$ 442,371,085	\$ 1,927,940,376

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

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



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Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for Teacher Employers⁽¹⁾		0	0	897,600,228	294,922,371	1,192,522,599	656,482,584	1,241,286,067	0	294,717,280	2,192,485,931	492,112,121	52,587	492,164,708
Employer Allocation														
40100	Accomack County School Board	0	0	2,888,569	1,025,182	3,913,751	2,112,628	3,994,585	0	2,133,690	8,240,903	1,583,667	(531,426)	1,052,241
40101	Albemarle County Schools	0	0	10,821,653	8,206,204	19,027,857	7,914,689	14,965,201	0	2,445,313	25,325,203	5,933,005	1,908,030	7,841,035
40102	Alleghany County School Board	0	0	1,718,905	6,168,893	7,887,798	1,257,165	2,377,064	0	952,169	4,586,398	942,395	940,143	1,882,538
40103	Amelia County School Board	0	0	918,156	355,645	1,273,801	671,516	1,269,712	0	286,419	2,227,647	503,382	(137,138)	366,244
40104	Amherst County School Board	0	0	2,596,669	295,540	2,892,209	1,899,139	3,590,918	0	173,242	5,663,299	1,423,632	(342,001)	1,081,631
40105	Appomattox County School Board	0	0	1,265,437	729,288	1,994,725	925,510	1,749,966	0	247,291	2,922,767	693,780	107,670	801,450
40106	Arlington Public Schools	0	0	31,394,571	1,113,447	32,508,018	22,961,212	43,415,367	0	16,938,389	83,314,968	17,212,171	(2,124,440)	15,087,731
40107	Augusta County School Board	0	0	6,159,426	1,386	6,160,812	4,504,851	8,517,833	0	2,002,953	15,025,637	3,376,924	(1,063,535)	2,313,389
40108	Bath County School Board	0	0	444,043	117	444,160	324,762	614,065	0	495,454	1,434,281	243,448	(245,306)	(1,858)
40109	Bedford County School Board	0	0	5,380,577	157,275	5,537,852	3,935,221	7,440,769	0	1,744,524	13,120,514	2,949,918	(580,071)	2,369,847
40110	Bland County School Board	0	0	389,200	159,522	548,722	284,651	538,222	0	170,711	993,584	213,380	(129,958)	83,422
40111	Botetourt County Schools	0	0	2,848,985	6,149	2,855,134	2,083,677	3,939,844	0	1,384,959	7,408,480	1,561,965	(671,398)	890,567
40112	Brunswick County Public Schools	0	0	833,243	142	833,385	609,413	1,152,286	0	1,623,389	3,385,088	456,828	(758,851)	(302,023)
40113	Buchanan County School Board	0	0	1,307,804	307	1,308,111	956,496	1,808,555	0	1,838,645	4,603,696	717,008	(1,007,616)	(290,608)
40114	Buckingham County School Board	0	0	1,196,412	324,660	1,521,072	875,026	1,654,511	0	1,76,218	2,705,755	655,937	(120,391)	535,546
40115	Campbell County School Board	0	0	4,352,466	864,340	5,216,806	3,183,286	6,018,999	0	190,469	9,392,754	2,386,253	(10,761)	2,375,492
40116	Caroline County School Board	0	0	2,268,237	860,710	3,128,947	1,658,932	3,136,731	0	1,013,194	5,808,857	1,243,568	(114,114)	1,129,454
40117	Carroll County School Board	0	0	2,218,779	133,784	2,352,563	1,622,760	3,068,337	0	1,154,460	5,845,557	1,216,453	(550,271)	666,182
40118	Charles City County School Board	0	0	385,519	51	385,570	281,959	533,133	0	826,270	1,641,362	211,362	(390,645)	(179,283)
40119	Charlotte County School Board	0	0	3,002,654	19,290,322	22,292,976	2,196,067	4,152,352	0	148,790	6,767,209	1,646,214	4,674,246	6,320,460
40120	Chesterfield County School Board	0	0	35,272,026	21,105,508	56,377,534	25,797,087	48,777,477	0	2,272,780	76,847,344	19,337,998	6,793,596	26,131,594
40121	Clarke County School Board	0	0	1,282,402	482,979	1,765,381	937,917	1,773,426	0	974,760	3,686,103	703,081	(250,458)	452,623
40122	Craig County School Board	0	0	364,157	18,813	382,970	266,335	503,590	0	219,370	989,295	199,650	(113,646)	86,004
40123	Culpeper County Public Schools	0	0	4,713,840	121,905	4,835,745	3,447,586	6,518,741	0	1,492,313	11,458,640	2,584,377	(639,514)	1,944,863
40124	Cumberland County School Board	0	0	882,431	257,620	1,140,051	645,388	1,220,309	0	144,006	2,009,703	483,796	(90,547)	393,249
40125	Dickenson County School Board	0	0	1,022,995	222,394	1,245,389	748,194	1,414,694	0	583,652	2,746,540	560,860	(462,752)	98,108
40126	Dinwiddie County School Board	0	0	2,587,783	1,269,356	3,857,139	1,892,640	3,578,630	0	896,762	6,368,032	1,418,760	(126,103)	1,292,657
40128	Essex County Public Schools	0	0	806,674	133,715	940,389	589,981	1,115,544	0	487,918	2,193,443	442,261	(373,330)	68,931
40129	Fairfax County School Board	0	0	159,714,936	12,017,478	171,732,414	116,811,550	220,868,843	0	66,087,139	403,767,532	87,564,211	(6,273,679)	81,290,532
40130	Fauquier County School Board	0	0	7,616,232	1,825	7,618,057	5,570,323	10,532,442	0	4,833,028	20,935,793	4,175,623	(2,172,537)	2,003,086
40131	Floyd County School Board	0	0	1,120,295	82,181	1,202,476	819,356	1,549,250	0	509,241	2,877,847	614,205	(159,820)	454,385
40132	Fluvanna County Public Schools	0	0	2,461,311	13,760	2,475,071	1,800,142	3,403,732	0	1,915,379	7,119,253	1,349,421	(750,983)	598,438
40133	Franklin County Public Schools	0	0	4,243,317	129,847	4,373,164	3,103,457	5,868,059	0	1,240,759	12,412,275	2,326,412	(1,102,473)	1,223,939
40134	Frederick County School Board	0	0	9,815,981	671,102	10,487,083	7,179,166	13,574,463	0	798,631	21,552,260	5,381,642	(67,640)	5,314,002
40135	Giles County Schools	0	0	1,300,354	77,705	1,378,059	951,047	1,798,252	0	747,221	3,496,520	712,923	(261,624)	451,299
40136	Gloucester County School Board	0	0	3,375,158	2,273,343	5,648,501	2,468,507	4,667,486	0	1,805,685	8,941,678	1,850,441	(17,699)	1,832,742
40137	Goochland County School Board	0	0	1,674,384	479,073	2,153,457	1,224,603	2,315,496	0	390,854	3,930,953	917,986	(18,645)	899,341
40138	Grayson County School Board	0	0	994,811	431,415	1,426,226	727,580	1,375,718	0	269,750	2,373,048	545,408	(1,791)	543,617
40139	Greene County Public Schools	0	0	1,837,389	819,766	2,657,155	1,343,821	2,540,914	0	1,114,768	4,999,503	1,007,354	(328,198)	679,156
40140	Greensville County School Board	0	0	1,326,833	59,391	1,386,224	970,413	1,834,870	0	954,769	3,760,052	727,441	(267,200)	460,241
40141	Halifax County School Board	0	0	2,972,315	1,434,839	4,407,154	2,173,878	4,110,397	0	1,456,899	7,741,174	1,629,581	(830,920)	798,661
40142	Hanover County School Board	0	0	10,946,061	2,380,635	13,326,696	8,005,678	15,137,243	0	3,861,130	27,004,051	6,001,212	(1,200,832)	4,800,380
40143	Henrico County School Board	0	0	30,159,832	6,275,555	36,435,387	22,058,154	41,707,853	0	1,362,948	65,128,955	16,535,222	1,564,754	18,099,976
40144	Henry County Public Schools	0	0	3,965,510	957	3,966,467	2,900,276	5,483,880	0	860,505	9,244,661	2,174,103	(465,455)	1,708,648
40145	Highland County Public Schools	0	0	190,112	11,191	201,303	139,043	262,905	0	160,794	562,742	104,229	(62,961)	41,268
40146	Isle of Wight County Schools	0	0	3,365,554	1,332,505	4,698,059	2,461,483	4,654,204	0	384,368	7,950,055	1,845,175	94,676	1,939,851
40148	King George County School Board	0	0	2,479,801	184,728	2,664,529	1,813,665	3,429,303	0	621,608	5,864,576	1,359,559	43,885	1,403,444
40149	King & Queen County School Board	0	0	523,122	337,567	860,689	382,598	723,422	0	80,856	1,186,876	286,803	56,137	342,940
40150	King William County School Board	0	0	1,252,602	47,917	1,300,519	916,122	1,732,216	0	567,533	3,215,871	686,743	(300,780)	385,963
40151	Lancaster County Public Schools	0	0	692,499	199	692,698	506,477	957,653	0	1,066,811	2,530,941	379,665	(495,311)	(115,646)
40152	Lee County School Board	0	0	1,923,828	342,567	2,266,395	1,407,040	2,660,540	0	1,491,287	5,558,777	1,054,744	(473,936)	580,808
40153	Loudoun County School Board	0	0	76,078,030	87,826,544	163,904,574	55,641,588	105,207,860	0	0	160,849,448	41,710,017	43,418,500	85,128,517
40154	Louisa County Public Schools	0	0	3,397,419	2,548,272	5,945,691	2,484,788	4,698,270	0	71,901	7,254,968	1,862,645	853,379	2,716,024
40155	Lunenburg County School Board	0	0	927,940	603,415	1,531,355	678,672	1,283,242	0	232,991	2,194,905	508,746	(7,923)	500,823
40156	Madison County School Board	0	0	1,040,409	203,900	1,244,309	760,929	1,438,775	0	590,709	2,790,413	570,407	(235,331)	335,076
40157	Mathews County School Board	0	0	773,732	512,232	1,285,964	565,888	1,069,989	0	279,536	1,915,413	424,201	59,490	483,691
40158	Mecklenburg County School Board	0	0	2,502,511	929,803	3,432,314	1,830,274	3,460,707	0	1,163,747	6,454,728	1,372,009	(207,627)	1,164,382
40159	Middlesex County School Board	0	0	911,693	391,363	1,303,056	666,790	1,260,775	0	361,073	2,288,638	499,839	180,000	679,839



Teachers

Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Experience	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
40160	Montgomery County School Board	0	0	6,291,911	5,258,076	11,549,987	4,601,748	8,701,047	0	140,749	13,443,544	3,449,560	1,900,166	5,349,726
40162	Nelson County Public Schools	0	0	1,155,751	8,162	1,163,913	845,287	1,598,281	0	989,761	3,433,329	633,644	(443,332)	190,312
40163	New Kent County School Board	0	0	1,877,691	668,127	2,545,818	1,373,297	2,596,648	0	131,100	4,101,045	1,029,450	283,005	1,312,455
40165	Northampton County Schools	0	0	920,310	177	920,487	673,092	1,272,691	0	828,517	2,774,300	504,563	(369,539)	135,024
40166	Northumberland County School Board	0	0	902,627	385,696	1,288,323	660,159	1,248,238	0	254,909	2,163,306	494,868	39,199	534,067
40167	Nottoway County School Board	0	0	1,076,762	298	1,077,060	787,517	1,489,048	0	1,356,767	3,633,332	590,338	(592,910)	(2,572)
40168	Orange County Public Schools	0	0	2,836,957	711,575	3,548,532	2,074,880	3,923,211	0	1,278,413	7,276,504	1,555,370	(550,145)	1,005,225
40169	Page County Public Schools	0	0	1,895,822	58,015	1,953,837	1,386,558	2,621,722	0	991,539	4,999,819	1,039,391	(624,619)	414,772
40170	Patrick County School Board	0	0	1,298,379	4,167	1,302,546	949,603	1,795,521	0	965,347	3,710,471	711,841	(619,595)	92,246
40171	Pittsylvania County School Board	0	0	4,607,743	297,659	4,905,402	3,369,989	6,372,021	0	2,056,411	11,798,421	2,526,210	(326,671)	2,199,539
40172	Powhatan County School Board	0	0	2,608,787	391,824	3,000,611	1,908,002	3,607,676	0	636,631	6,152,309	1,430,275	(319,665)	1,110,610
40173	Prince Edward County School Board	0	0	1,094,445	13,984	1,108,429	800,450	1,513,501	0	1,606,711	3,920,662	600,033	(719,697)	(119,664)
40174	Prince George County School Board	0	0	3,418,153	227,290	3,645,443	2,499,953	4,726,944	0	1,878,572	9,015,469	1,874,013	(880,205)	993,808
40176	Prince William County School Board	0	0	61,551,081	18,698,247	80,249,328	45,016,937	85,118,628	0	3,880,150	134,015,715	33,745,572	8,247,898	41,993,470
40177	Pulaski County School Board	0	0	2,261,146	367,712	2,628,858	1,653,746	3,126,925	0	1,005,261	5,785,932	1,239,680	(658,399)	581,281
40178	Rappahannock County School Board	0	0	629,128	135,224	764,352	460,129	870,018	0	106,634	1,436,781	344,922	(77,204)	267,718
40179	Richmond County School Board	0	0	779,117	401,872	1,180,989	569,827	1,077,437	0	57,662	1,704,926	427,154	90,764	517,918
40180	Roanoke County School Board	0	0	8,451,628	1,369,023	9,820,651	6,181,312	11,687,707	0	1,477,549	19,346,568	4,633,632	(405,729)	4,227,903
40181	Rockbridge County School Board	0	0	1,752,565	134,905	1,887,470	1,281,783	2,423,612	0	1,032,073	4,768,468	960,849	(253,700)	707,149
40182	Rockingham County School Board	0	0	7,398,743	2,353,334	9,752,077	5,411,257	10,231,678	0	1,191,082	16,834,017	4,056,384	58,417	4,114,801
40183	Russell County School Board	0	0	1,920,776	190,514	2,111,290	1,404,808	2,656,229	0	1,295,877	5,356,914	1,053,071	(455,311)	597,760
40184	Scott County School Board	0	0	2,190,594	138,406	2,329,000	1,602,147	3,029,360	0	577,000	5,208,507	1,201,000	(179,507)	1,021,493
40185	Shenandoah County School Board	0	0	3,844,424	551,985	4,396,409	2,811,716	5,316,431	0	1,429,800	9,557,947	2,107,717	(296,384)	1,811,333
40186	Smyth County School Board	0	0	2,442,371	704,792	3,147,163	1,786,290	3,377,541	0	772,961	5,936,792	1,339,038	(502,002)	837,036
40187	Southampton County School Board	0	0	1,327,282	5,901	1,333,183	970,741	1,835,491	0	1,166,847	3,973,079	727,687	(408,721)	318,966
40188	Spotsylvania County School Board	0	0	13,854,107	509,317	14,363,424	10,132,551	19,158,763	0	3,212,982	32,504,296	7,595,558	(1,808,827)	5,786,731
40189	Stafford County School Board	0	0	18,214,203	11,175,955	29,390,158	13,321,417	25,188,314	0	421,056	38,930,787	9,985,993	3,265,732	13,251,725
40190	Surry County Schools	0	0	739,174	186	739,360	540,614	1,022,200	0	886,239	2,449,053	405,255	(455,234)	(49,979)
40191	Sussex County School Board	0	0	805,956	9,342	815,298	589,456	1,114,551	0	584,086	2,288,093	441,868	(250,206)	191,662
40192	Tazewell County Schools	0	0	2,573,780	573	2,574,353	1,882,399	3,559,265	0	1,174,159	7,155,823	1,411,083	(1,354,877)	56,206
40193	Warren County School Board	0	0	3,390,148	1,740,033	5,130,181	2,479,470	4,688,216	0	321,105	7,488,791	1,858,659	277,668	2,136,327
40195	Washington County School Board	0	0	3,738,686	825	3,739,511	2,734,383	5,170,207	0	1,259,111	9,163,701	2,049,746	(892,187)	1,157,559
40196	Westmoreland County School Board	0	0	988,258	160,435	1,148,693	722,788	1,366,657	0	809,482	2,898,927	541,816	(187,299)	354,517
40197	Wise County School Board	0	0	3,240,428	2,767,361	6,007,789	2,369,969	4,481,169	0	527,715	7,378,853	1,776,575	23,203	1,799,778
40198	Wythe County School Board	0	0	2,204,956	7,129	2,212,085	1,612,650	3,049,221	0	749,720	5,411,591	1,208,874	(517,047)	691,827
40199	York County School Board	0	0	7,350,272	687,008	8,037,280	5,375,807	10,164,648	0	3,534,662	19,075,117	4,029,810	(1,106,209)	2,923,601
40200	Alexandria City School Board	0	0	16,096,134	570,208	16,666,342	11,772,314	22,259,249	0	5,263,951	39,295,514	8,824,756	(1,436,118)	7,388,638
40201	Bristol City School Board	0	0	1,349,812	578,309	1,928,121	987,219	1,866,647	0	776,029	3,629,895	740,039	(197,289)	542,210
40202	Buena Vista City Schools	0	0	504,811	204,733	709,544	369,206	698,100	0	735,645	1,802,951	276,764	(294,038)	(17,274)
40203	Charlottesville Public Schools	0	0	4,142,337	51,756	4,194,093	3,029,603	5,728,414	0	1,582,810	10,340,827	2,271,049	(518,602)	1,752,447
40205	Danville City Schools	0	0	3,787,336	2,068,157	5,855,493	2,769,964	5,237,485	0	873,802	8,881,251	2,076,419	321,904	2,398,323
40206	Fredericksburg City Schools	0	0	2,560,765	1,196,815	3,757,580	1,872,880	3,541,267	0	912,037	6,326,184	1,403,947	(105,385)	1,298,562
40207	Hampton City Schools	0	0	11,838,994	2,340,519	14,179,513	8,658,747	16,372,075	0	2,789,055	27,819,877	6,490,765	(1,714,783)	4,775,982
40208	Harrisonburg City School Board	0	0	4,675,781	2,728,144	7,403,925	3,419,751	6,466,111	0	0	9,885,862	2,563,512	1,412,406	3,975,918
40209	Hopewell City School Board	0	0	2,781,934	1,501,654	4,283,588	2,034,637	3,847,120	0	1,275,359	7,157,116	1,525,204	42,154	1,567,358
40210	Lynchburg Public Schools	0	0	5,550,134	733,066	6,283,200	4,059,231	7,675,248	0	4,399,982	16,134,461	3,042,878	(2,534,368)	508,510
40211	Newport News Public Schools	0	0	16,847,426	3,973	16,851,399	12,321,790	23,298,206	0	7,545,671	43,165,667	9,236,654	(3,854,607)	5,382,047
40212	Norfolk Public Schools	0	0	21,056,186	4,945	21,061,131	15,399,973	29,118,475	0	17,511,821	62,030,269	11,544,120	(10,309,868)	1,234,252
40213	Petersburg City Schools	0	0	2,692,174	1,441,137	4,133,311	1,968,989	3,722,991	0	38,300	5,730,280	1,475,993	4,544	1,480,537
40214	Portsmouth School Board	0	0	8,385,026	438,386	8,823,412	6,132,601	11,595,604	0	5,992,475	23,720,680	4,597,117	(2,267,078)	2,330,039
40215	Radford City School Board	0	0	968,780	604,517	1,573,297	708,542	1,339,721	0	478,085	2,526,348	531,137	(33,340)	497,797
40216	Richmond Public Schools	0	0	19,506,030	24,803,683	44,309,713	14,266,227	26,974,773	0	9,438,888	50,679,888	10,694,242	4,056,482	14,750,724
40217	Roanoke City School Board	0	0	8,763,096	893,393	9,656,489	6,409,111	12,118,434	0	1,858,915	20,386,460	4,804,395	(758,645)	4,045,750
40219	Staunton City Schools	0	0	1,891,424	762,723	2,654,147	1,383,341	2,615,639	0	535,415	4,534,395	1,036,979	(189,700)	847,279
40220	Suffolk City School Board	0	0	8,211,161	1,469,379	9,680,540	6,005,440	11,355,166	0	5,254,030	22,614,636	4,501,795	(686,852)	3,814,943
40222	Winchester Public Schools	0	0	3,180,109	516,222	3,696,331	2,325,853	4,397,755	0	803,843	7,554,451	1,743,505	(499,054)	1,244,451
40223	Martinsville City Schools	0	0	1,153,686	279	1,153,965	843,777	1,595,426	0	1,065,792	3,504,995	632,512	(534,361)	98,151
40224	Falls Church Public Schools	0	0	2,776,279	447,740	3,224,019	2,030,502	3,839,300	0	1,624,535	7,494,337	1,522,104	(377,819)	1,144,285
40225	Colonial Heights City Schools	0	0	2,020,230	456	2,020,686	1,477,546	2,793,764	0	691,620	4,962,930	1,107,597	(339,705)	767,892
40230	Covington City School Board	0	0	0	0	0	0	0	0	6,316,039	6,316,039	0	(1,706,391)	(1,706,391)



Teachers

Appendix 6 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
40231	Fairfax City School Board	0	0	9,784	27	9,811	7,156	13,530	0	7,624	28,310	5,364	(2,490)	2,874
40232	Franklin City Public Schools	0	0	663,327	381,420	1,044,747	485,141	917,311	0	1,060,527	2,462,979	363,671	(589,712)	(226,041)
40233	Chesapeake Public Schools	0	0	26,261,911	4,135,325	30,397,236	19,207,311	36,317,442	0	1,186,930	56,711,683	14,398,174	1,414,861	15,813,035
40234	Virginia Beach City School Board	0	0	42,683,605	9,905	42,693,510	31,217,732	59,026,906	0	21,201,720	111,446,358	23,401,419	(8,765,910)	14,635,509
40236	Manassas Park City Schools	0	0	2,302,705	282,653	2,585,358	1,684,141	3,184,397	0	862,424	5,730,962	1,262,465	(351,747)	910,718
40306	Town of West Point School Board	0	0	543,228	111	543,339	397,303	751,227	0	643,305	1,791,835	297,826	(125,563)	172,263
40307	Lexington City School Board	0	0	349,885	208,191	558,076	255,897	483,854	0	0	739,751	191,825	105,461	297,286
40308	Waynesboro Public Schools	0	0	1,947,255	725,484	2,672,739	1,424,174	2,692,847	0	682,366	4,799,387	1,067,589	(267,603)	799,986
40309	Town of Colonial Beach Schools	0	0	370,619	36,849	407,468	271,062	512,527	0	262,786	1,046,375	203,193	(89,435)	113,758
40313	Galax City Schools	0	0	809,995	472,207	1,282,202	592,410	1,120,137	0	232,459	1,945,006	444,082	(28,251)	415,831
40314	Norton City Schools	0	0	442,248	637,955	1,080,203	323,449	611,582	0	126,369	1,061,400	242,464	10,154	252,618
40332	Manassas City Schools	0	0	6,169,748	3,773,293	9,943,041	4,512,401	8,532,108	0	2,529,481	15,573,990	3,382,584	(511,566)	2,871,018
40335	City of Salem Schools	0	0	2,546,314	1,211,997	3,758,311	1,862,311	3,521,282	0	492,788	5,876,381	1,396,024	96,216	1,492,240
40402	Williamsburg-James City County School Board	0	0	7,693,874	2,663,136	10,357,010	5,627,109	10,639,813	0	2,349,359	18,616,281	4,218,190	(324,802)	3,893,388
40403	Poquoson City Public Schools	0	0	1,203,144	271	1,203,415	879,950	1,663,821	0	748,794	3,292,565	659,627	(291,465)	368,162
40410	Valley Vocational Technical Center	0	0	196,036	84	196,120	143,376	271,097	0	192,201	606,674	107,477	(86,001)	21,476
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	145,411	262,153	407,564	106,350	201,088	0	40,170	347,608	79,722	48,148	127,870
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	221,828	221,828	0	(443,663)	(443,663)
40414	Jackson River Technical Center	0	0	0	5,828	5,828	0	0	0	663,250	663,250	0	(224,403)	(224,403)
40415	New Horizons Technical Center	0	0	927,850	142,671	1,070,521	678,606	1,283,118	0	317,871	2,279,595	508,697	5,194	513,891
40416	Northern Neck Regional Vocational Center	0	0	120,997	21,436	142,433	88,494	167,325	0	78,460	334,279	66,337	(30,662)	35,675
40417	Rowanty Vocational Technical Center	0	0	92,184	108,999	201,183	67,421	127,480	0	25,022	219,923	50,540	16,951	67,491
40418	Amelia-Nottoway Vocational Center	0	0	31,416	126,951	158,367	22,977	43,445	0	57,818	124,240	17,224	18,231	35,455
40421	Northern Neck Regional Special Education Program	0	0	57,985	5,760	63,745	42,409	80,187	0	302,651	425,247	31,790	(87,771)	(55,981)
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	471,330	165,584	636,914	344,719	651,800	0	258,276	1,254,795	258,408	(70,017)	188,391
40424	Appomattox Region Governor's School	0	0	220,630	193,227	413,857	161,364	305,108	0	13,799	480,271	120,961	49,964	170,925
40425	Bridging Communities Regional Career and Tech Center	0	0	57,357	129,202	186,559	41,949	79,318	0	78,224	199,491	31,446	11,821	43,267
Total for Teacher Employers ⁽¹⁾		0	0	897,600,228	294,922,371	1,192,522,599	656,482,584	1,241,286,067	0	294,717,280	2,192,485,931	492,112,121	52,587	492,164,708

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



Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for Teacher Employers⁽¹⁾		(314,139,878)	(426,535,398)	(821,099,285)	561,811,229	0
Employer Allocation						
40100	Accomack County School Board	(1,601,568)	(1,872,925)	(2,886,450)	2,033,791	0
40101	Albemarle County Schools	(1,950,584)	(3,778,993)	(8,919,844)	8,352,075	0
40102	Alleghany County School Board	513,793	459,060	(169,277)	2,497,824	0
40103	Amelia County School Board	(416,660)	(382,666)	(733,262)	578,742	0
40104	Amherst County School Board	(940,075)	(1,123,640)	(2,335,612)	1,628,237	0
40105	Appomattox County School Board	(397,958)	(505,732)	(982,641)	958,289	0
40106	Arlington Public Schools	(15,148,203)	(19,914,500)	(33,123,581)	17,379,334	0
40107	Augusta County School Board	(3,110,596)	(3,524,250)	(6,029,910)	3,799,931	0
40108	Bath County School Board	(362,940)	(360,907)	(500,559)	234,285	0
40109	Bedford County School Board	(2,300,010)	(3,103,899)	(5,342,237)	3,163,484	0
40110	Bland County School Board	(222,018)	(170,823)	(309,142)	257,121	0
40111	Botetourt County Schools	(1,535,514)	(1,757,001)	(2,963,069)	1,702,238	0
40112	Brunswick County Public Schools	(938,196)	(849,424)	(1,125,860)	361,777	0
40113	Buchanan County School Board	(1,202,776)	(1,158,723)	(1,539,098)	605,012	0
40114	Buckingham County School Board	(441,595)	(499,327)	(1,022,963)	779,202	0
40115	Campbell County School Board	(1,312,832)	(1,854,976)	(3,865,715)	2,857,575	0
40116	Caroline County School Board	(938,206)	(1,153,015)	(1,929,126)	1,340,437	0
40117	Carroll County School Board	(1,355,218)	(1,370,539)	(2,184,939)	1,417,702	0
40118	Charles City County School Board	(483,413)	(427,610)	(491,253)	146,484	0
40119	Charlotte County School Board	3,662,770	3,395,529	2,209,214	6,258,254	0
40120	Chesterfield County School Board	(6,854,283)	(11,885,610)	(26,626,028)	24,896,111	0
40121	Clarke County School Board	(681,542)	(817,902)	(1,330,794)	909,516	0
40122	Craig County School Board	(196,984)	(224,677)	(388,121)	203,457	0
40123	Culpeper County School Board	(2,193,470)	(2,759,902)	(4,644,678)	2,975,155	0
40124	Cumberland County School Board	(330,648)	(352,626)	(772,588)	586,210	0
40125	Dickenson County School Board	(555,422)	(578,036)	(1,024,749)	657,056	0
40126	Dinwiddie County School Board	(995,652)	(1,149,634)	(2,269,241)	1,903,634	0
40128	Essex County Public Schools	(516,795)	(492,433)	(734,244)	490,418	0
40129	Fairfax County School Board	(65,525,419)	(89,687,526)	(163,510,031)	86,687,858	0
40130	Fauquier County School Board	(4,327,309)	(4,995,554)	(8,300,013)	4,305,140	0
40131	Floyd County School Board	(507,586)	(702,455)	(1,118,302)	652,972	0
40132	Fluvanna County Public Schools	(1,546,699)	(1,784,473)	(2,692,013)	1,379,003	0
40133	Franklin County Public Schools	(2,810,588)	(3,294,340)	(4,514,625)	2,580,442	0
40134	Frederick County School Board	(3,297,093)	(4,816,236)	(9,105,636)	6,153,788	0
40135	Giles County Schools	(699,443)	(821,553)	(1,366,976)	769,511	0
40136	Gloucester County School Board	(1,226,561)	(1,548,768)	(3,100,965)	2,583,117	0
40137	Goochland County School Board	(595,146)	(799,587)	(1,522,467)	1,139,704	0
40138	Grayson County School Board	(379,560)	(385,998)	(822,399)	641,135	0
40139	Greene County Public Schools	(928,922)	(1,062,931)	(1,687,792)	1,337,297	0
40140	Greensville County School Board	(721,679)	(937,659)	(1,430,741)	716,251	0
40141	Halifax County School Board	(1,485,412)	(1,507,437)	(2,531,300)	2,190,129	0
40142	Hanover County School Board	(4,938,803)	(5,885,356)	(10,245,420)	7,392,224	0
40143	Henrico County School Board	(8,750,137)	(12,874,972)	(26,862,352)	19,793,893	0
40144	Henry County Public Schools	(1,812,036)	(2,133,110)	(3,767,704)	2,434,656	0
40145	Highland County Public Schools	(142,818)	(145,151)	(185,457)	111,987	0
40146	Isle of Wight County Schools	(1,045,637)	(1,515,473)	(3,057,078)	2,366,192	0
40148	King George County School Board	(1,044,617)	(1,292,740)	(2,425,950)	1,563,260	0
40149	King & Queen County School Board	(136,753)	(188,820)	(392,547)	391,933	0
40150	King William County School Board	(679,464)	(775,666)	(1,254,140)	793,918	0
40151	Lancaster County Public Schools	(707,615)	(720,398)	(833,415)	423,185	0
40152	Lee County School Board	(1,159,924)	(1,257,165)	(2,088,887)	1,213,594	0
40153	Loudoun County School Board	9,875,954	(7,364,256)	(53,862,531)	54,405,959	0
40154	Louisa County Public Schools	(377,913)	(880,512)	(2,420,477)	2,369,625	0
40155	Lunenburg County School Board	(172,909)	(299,055)	(829,373)	637,787	0
40156	Madison County School Board	(606,405)	(658,551)	(978,794)	697,646	0
40157	Mathews County School Board	(171,883)	(211,773)	(721,603)	475,810	0
40158	Mecklenburg County School Board	(976,253)	(1,217,508)	(2,451,166)	1,622,513	0
40159	Middlesex County School Board	(158,489)	(453,044)	(917,258)	543,209	0
40160	Montgomery County School Board	(528,805)	(1,377,419)	(4,616,663)	4,629,330	0
40162	Nelson County Public Schools	(800,666)	(911,489)	(1,252,806)	695,545	0
40163	New Kent County School Board	(458,441)	(753,210)	(1,627,111)	1,283,535	0
40165	Northampton County Schools	(631,215)	(720,934)	(1,037,089)	535,425	0
40166	Northumberland County School Board	(335,021)	(432,671)	(746,751)	639,460	0
40167	Nottoway County School Board	(918,310)	(903,237)	(1,258,840)	524,115	0
40168	Orange County Public Schools	(1,409,711)	(1,605,311)	(2,650,562)	1,937,612	0
40169	Page County Public Schools	(1,143,958)	(1,246,674)	(1,810,526)	1,155,176	0
40170	Patrick County School Board	(996,113)	(927,100)	(1,297,409)	812,697	0
40171	Pittsylvania County School Board	(2,164,138)	(2,883,086)	(4,653,681)	2,807,886	0
40172	Powhatan County School Board	(1,135,777)	(1,330,464)	(2,403,288)	1,717,831	0
40173	Prince Edward County School Board	(990,360)	(1,038,503)	(1,323,900)	540,530	0



Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
40174	Prince George County School Board	(1,850,192)	(2,028,366)	(3,476,044)	1,984,576	0
40176	Prince William County School Board	(15,445,547)	(23,624,882)	(52,880,583)	38,184,625	0
40177	Pulaski County School Board	(1,289,480)	(1,337,191)	(2,030,221)	1,499,818	0
40178	Rappahannock County School Board	(249,079)	(279,806)	(536,227)	392,683	0
40179	Richmond County School Board	(170,243)	(273,898)	(632,557)	552,761	0
40180	Roanoke County School Board	(3,569,106)	(4,033,469)	(7,360,005)	5,436,663	0
40181	Rockbridge County School Board	(857,800)	(1,132,384)	(1,868,691)	977,877	0
40182	Rockingham County School Board	(2,514,203)	(3,345,006)	(6,202,210)	4,979,479	0
40183	Russell County School Board	(1,038,496)	(1,195,302)	(2,044,644)	1,032,818	0
40184	Scott County School Board	(949,619)	(1,136,391)	(2,069,227)	1,275,730	0
40185	Shenandoah County School Board	(1,470,692)	(2,124,760)	(3,853,794)	2,287,708	0
40186	Smyth County School Board	(1,126,483)	(1,224,743)	(2,129,118)	1,690,715	0
40187	Southampton County School Board	(855,235)	(1,022,120)	(1,523,106)	760,565	0
40188	Spotsylvania County School Board	(5,886,641)	(7,402,648)	(13,502,240)	8,650,657	0
40189	Stafford County School Board	(3,208,918)	(5,300,667)	(14,084,038)	13,052,994	0
40190	Surry County Schools	(688,095)	(683,156)	(793,429)	454,987	0
40191	Sussex County School Board	(481,449)	(560,649)	(878,824)	448,127	0
40192	Tazewell County Schools	(1,927,837)	(1,747,694)	(2,498,719)	1,592,780	0
40193	Warren County School Board	(921,366)	(1,250,115)	(2,640,508)	2,453,379	0
40195	Washington County School Board	(1,992,264)	(2,151,581)	(3,560,034)	2,279,689	0
40196	Westmoreland County School Board	(623,564)	(621,227)	(1,037,161)	531,718	0
40197	Wise County School Board	(563,151)	(778,533)	(2,253,809)	2,224,429	0
40198	Wythe County School Board	(1,176,868)	(1,288,730)	(2,114,764)	1,380,856	0
40199	York County School Board	(3,286,163)	(4,212,094)	(7,666,330)	4,126,750	0
40200	Alexandria City School Board	(6,866,472)	(8,948,588)	(16,021,100)	9,206,988	0
40201	Bristol City School Board	(553,888)	(614,640)	(1,234,421)	701,175	0
40202	Buena Vista City Schools	(412,968)	(437,176)	(604,613)	361,350	0
40203	Charlottesville Public Schools	(1,937,657)	(2,465,273)	(4,275,269)	2,531,465	0
40205	Danville City Schools	(627,420)	(1,457,811)	(3,491,717)	2,551,190	0
40206	Fredericksburg City Schools	(980,891)	(1,229,770)	(2,235,002)	1,877,059	0
40207	Hampton City Schools	(5,462,755)	(5,754,557)	(10,208,439)	7,785,387	0
40208	Harrisonburg City School Board	(628,637)	(1,476,765)	(3,694,286)	3,317,751	0
40209	Hopewell City School Board	(1,011,642)	(1,358,833)	(2,553,412)	2,050,359	0
40210	Lynchburg Public Schools	(3,945,102)	(3,848,764)	(5,692,684)	3,635,289	0
40211	Newport News Public Schools	(9,148,228)	(10,513,151)	(16,539,900)	9,887,011	0
40212	Norfolk Public Schools	(14,590,120)	(15,180,300)	(22,375,654)	11,176,936	0
40213	Petersburg City Schools	(548,560)	(871,359)	(2,135,148)	1,958,098	0
40214	Portsmouth School Board	(4,612,528)	(5,482,228)	(8,876,409)	4,073,897	0
40215	Radford City School Board	(392,014)	(467,415)	(838,481)	744,859	0
40216	Richmond Public Schools	(2,457,755)	(5,496,256)	(10,760,724)	12,344,560	0
40217	Roanoke City School Board	(3,652,756)	(4,476,711)	(7,955,916)	5,355,412	0
40219	Staunton City Schools	(750,352)	(874,157)	(1,614,782)	1,359,043	0
40220	Suffolk City School Board	(3,582,671)	(5,202,467)	(8,490,301)	4,341,343	0
40222	Winchester Public Schools	(1,429,272)	(1,609,559)	(2,912,144)	2,092,855	0
40223	Martinsville City Schools	(835,189)	(930,911)	(1,224,483)	639,553	0
40224	Falls Church Public Schools	(1,249,794)	(1,712,200)	(2,985,750)	1,677,426	0
40225	Colonial Heights City Schools	(981,457)	(1,185,805)	(1,968,762)	1,193,780	0
40230	Covington City School Board	(1,719,289)	(1,642,881)	(1,604,041)	(1,349,828)	0
40231	Fairfax City School Board	(6,078)	(6,771)	(10,462)	4,812	0
40232	Franklin City Public Schools	(654,439)	(523,963)	(593,237)	353,407	0
40233	Chesapeake Public Schools	(8,163,636)	(11,440,004)	(23,584,935)	16,874,128	0
40234	Virginia Beach City School Board	(23,063,605)	(27,237,702)	(43,504,692)	25,053,151	0
40236	Manassas Park City Schools	(946,289)	(1,249,371)	(2,222,012)	1,272,068	0
40306	Town of West Point School Board	(392,596)	(453,373)	(659,121)	256,594	0
40307	Lexington City School Board	(33,545)	(99,894)	(281,476)	233,240	0
40308	Waynesboro Public Schools	(887,667)	(964,125)	(1,617,693)	1,342,837	0
40309	Town of Colonial Beach Schools	(218,745)	(231,017)	(377,295)	188,150	0
40313	Galax City Schools	(276,593)	(357,141)	(644,917)	615,847	0
40314	Norton City Schools	(75,017)	(52,755)	(230,749)	377,324	0
40332	Manassas City Schools	(1,943,416)	(2,412,494)	(4,928,389)	3,653,350	0
40335	City of Salem Schools	(802,902)	(1,086,155)	(2,093,905)	1,864,892	0
40402	Williamsburg-James City County School Board	(2,752,470)	(3,700,178)	(7,129,520)	5,322,897	0
40403	Poquoson City Public Schools	(697,657)	(788,441)	(1,268,931)	665,879	0
40410	Valley Vocational Technical Center	(139,431)	(150,377)	(228,860)	108,114	0
40412	Charlottesville/Albemarle Vo-Tech Center	10,986	(2,323)	(85,164)	136,457	0
40413	The Pruden Center for Industry and Technology	(221,828)	0	0	0	0
40414	Jackson River Technical Center	(173,655)	(174,314)	(163,851)	(145,602)	0
40415	New Horizons Technical Center	(380,672)	(521,659)	(861,226)	554,483	0
40416	Northern Neck Regional Vocational Center	(56,135)	(70,659)	(131,004)	65,952	0
40417	Rowanty Vocational Technical Center	(3,725)	(11,945)	(72,140)	69,070	0
40418	Amelia-Nottoway Vocational Center	8,131	(2,484)	(16,094)	44,574	0
40421	Northern Neck Regional Special Education Program	(118,028)	(125,431)	(143,247)	25,204	0



Teachers

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
40423	Maggie Walker Governor's School for Govt & Intl Studies	(241,680)	(258,056)	(400,290)	282,145	0
40424	Appomattox Region Governor's School	1,282	(35,813)	(169,599)	137,716	0
40425	Bridging Communities Regional Career and Tech Center	(14,331)	(22,618)	(38,950)	62,967	0
Total for Teacher Employers ⁽¹⁾		(314,139,878)	(426,535,398)	(821,099,285)	561,811,229	0

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



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for Teacher Employers⁽¹⁾		7,763,097,373	9,520,593,901	17,004,509,536	3,427,040,836
Employer Allocation					
40100	Accomack County School Board	24,168,075	30,638,239	54,722,240	11,028,566
40101	Albemarle County Schools	87,983,840	114,782,242	205,009,870	41,317,110
40102	Alleghany County School Board	9,834,292	18,231,946	32,563,652	6,562,786
40103	Amelia County School Board	7,930,004	9,738,620	17,393,922	3,505,522
40104	Amherst County School Board	22,447,773	27,542,140	49,192,370	9,914,091
40105	Appomattox County School Board	10,356,748	13,422,140	23,972,970	4,831,445
40106	Arlington Public Schools	279,486,255	332,993,411	594,751,723	119,864,583
40107	Augusta County School Board	53,455,912	65,331,300	116,686,703	23,516,709
40108	Bath County School Board	3,993,337	4,709,840	8,412,135	1,695,358
40109	Bedford County School Board	47,251,645	57,070,277	101,931,883	20,543,064
40110	Bland County School Board	3,319,500	4,128,132	7,373,159	1,485,966
40111	Botetourt County Schools	24,917,214	30,218,380	53,972,340	10,877,433
40112	Brunswick County Public Schools	7,764,650	8,837,972	15,785,294	3,181,324
40113	Buchanan County School Board	12,063,077	13,871,512	24,775,583	4,993,201
40114	Buckingham County School Board	10,241,078	12,690,006	22,665,322	4,567,905
40115	Campbell County School Board	37,169,710	46,165,383	82,454,908	16,617,729
40116	Caroline County School Board	19,907,687	24,058,553	42,970,417	8,660,137
40117	Carroll County School Board	19,080,917	23,533,968	42,033,468	8,471,306
40118	Charles City County School Board	3,668,839	4,089,097	7,303,440	1,471,915
40119	Charlotte County School Board	10,493,379	31,848,307	56,883,514	11,464,143
40120	Chesterfield County School Board	295,187,120	374,120,493	668,207,840	134,668,721
40121	Clarke County School Board	10,703,759	13,602,079	24,294,355	4,896,216
40122	Craig County School Board	3,234,883	3,862,507	6,898,733	1,390,351
40123	Culpeper County School Board	40,670,091	49,998,376	89,300,927	17,997,457
40124	Cumberland County School Board	7,511,573	9,359,701	16,717,142	3,369,126
40125	Dickenson County School Board	8,783,945	10,850,626	19,380,049	3,905,800
40126	Dinwiddie County School Board	21,369,478	27,447,886	49,024,026	9,880,164
40128	Essex County Public Schools	7,029,485	8,556,162	15,281,960	3,079,883
40129	Fairfax County School Board	1,428,167,708	1,694,051,531	3,025,705,719	609,792,186
40130	Fauquier County School Board	67,474,513	80,783,232	144,285,036	29,078,799
40131	Floyd County School Board	9,859,134	11,882,659	21,223,339	4,277,292
40132	Fluvanna County Public Schools	21,850,014	26,106,434	46,628,089	9,397,293
40133	Franklin County Public Schools	36,951,567	45,007,678	80,387,159	16,201,001
40134	Frederick County School Board	84,857,641	104,115,363	185,958,008	37,477,452
40135	Giles County Schools	11,398,556	13,792,491	24,634,445	4,964,757
40136	Gloucester County School Board	27,507,760	35,799,355	63,940,389	12,886,365
40137	Goochland County School Board	14,153,679	17,759,725	31,720,228	6,392,805
40138	Grayson County School Board	8,540,184	10,551,679	18,846,107	3,798,191
40139	Greene County Public Schools	15,222,657	19,488,665	34,808,248	7,015,156
40140	Greensville County School Board	11,876,762	14,073,349	25,136,079	5,065,854
40141	Halifax County School Board	24,536,822	31,526,510	56,308,761	11,348,309
40142	Hanover County School Board	92,729,422	116,101,797	207,366,697	41,792,098
40143	Henrico County School Board	257,587,334	319,896,875	571,360,308	115,150,343
40144	Henry County Public Schools	34,461,165	42,061,053	75,124,260	15,140,331
40145	Highland County Public Schools	1,669,066	2,016,463	3,601,557	725,848
40146	Isle of Wight County Schools	28,180,044	35,697,485	63,758,440	12,849,696
40148	King George County School Board	21,401,307	26,302,558	46,978,382	9,467,890
40149	King & Queen County School Board	4,296,875	5,548,605	9,910,233	1,997,280
40150	King William County School Board	10,794,587	13,285,995	23,729,805	4,782,438
40151	Lancaster County Public Schools	6,020,282	7,345,142	13,118,986	2,643,963
40152	Lee County School Board	16,592,068	20,405,499	36,445,784	7,345,180
40153	Loudoun County School Board	634,170,530	806,938,333	1,441,253,636	290,466,188
40154	Louisa County Public Schools	28,537,922	36,035,466	64,362,101	12,971,356
40155	Lunenburg County School Board	7,821,321	9,842,395	17,579,271	3,542,877



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
40156	Madison County School Board	8,832,076	11,035,326	19,709,937	3,972,285
40157	Mathews County School Board	6,719,737	8,206,756	14,657,895	2,954,111
40158	Mecklenburg County School Board	21,434,688	26,543,429	47,408,596	9,554,595
40159	Middlesex County School Board	7,980,464	9,670,072	17,271,489	3,480,847
40160	Montgomery County School Board	51,981,700	66,736,540	119,196,570	24,022,540
40162	Nelson County Public Schools	10,089,698	12,258,723	21,895,017	4,412,660
40163	New Kent County School Board	15,855,350	19,916,140	35,571,751	7,169,030
40165	Northampton County Schools	8,098,463	9,761,470	17,434,732	3,513,747
40166	Northumberland County School Board	7,543,402	9,573,914	17,099,743	3,446,234
40167	Nottoway County School Board	9,838,950	11,420,910	20,398,620	4,111,080
40168	Orange County Public Schools	23,956,142	30,090,804	53,744,480	10,831,511
40169	Page County Public Schools	16,508,226	20,108,456	35,915,243	7,238,257
40170	Patrick County School Board	11,226,215	13,771,546	24,597,035	4,957,217
40171	Pittsylvania County School Board	40,108,819	48,873,041	87,290,993	17,592,380
40172	Powhatan County School Board	22,259,129	27,670,668	49,421,931	9,960,356
40173	Prince Edward County School Board	9,971,698	11,608,466	20,733,609	4,178,593
40174	Prince George County School Board	30,102,962	36,255,392	64,754,905	13,050,521
40176	Prince William County School Board	533,648,511	652,855,060	1,166,049,115	235,002,246
40177	Pulaski County School Board	19,257,140	23,983,340	42,836,081	8,633,063
40178	Rappahannock County School Board	5,446,589	6,672,988	11,918,467	2,402,014
40179	Richmond County School Board	6,508,581	8,263,880	14,759,922	2,974,673
40180	Roanoke County School Board	72,585,737	89,644,053	160,111,141	32,268,347
40181	Rockbridge County School Board	15,574,326	18,588,969	33,201,321	6,691,301
40182	Rockingham County School Board	62,766,195	78,476,391	140,164,841	28,248,426
40183	Russell County School Board	17,206,905	20,373,129	36,387,968	7,333,528
40184	Scott County School Board	19,284,311	23,235,021	41,499,526	8,363,697
40185	Shenandoah County School Board	33,662,343	40,776,724	72,830,351	14,678,023
40186	Smyth County School Board	20,548,918	25,905,549	46,269,294	9,324,983
40187	Southampton County School Board	11,719,948	14,078,109	25,144,581	5,067,568
40188	Spotsylvania County School Board	119,866,105	146,946,632	262,457,934	52,895,031
40189	Stafford County School Board	151,708,002	193,192,940	345,057,381	69,541,890
40190	Surry County Schools	6,417,753	7,840,213	14,003,221	2,822,170
40191	Sussex County School Board	7,166,892	8,548,546	15,268,357	3,077,142
40192	Tazewell County Schools	22,321,234	27,299,365	48,758,755	9,826,702
40193	Warren County School Board	28,152,096	35,958,349	64,224,364	12,943,597
40195	Washington County School Board	32,546,786	39,655,198	70,827,219	14,274,318
40196	Westmoreland County School Board	8,852,260	10,482,179	18,721,974	3,773,174
40197	Wise County School Board	27,350,169	34,370,313	61,388,011	12,371,966
40198	Wythe County School Board	19,064,614	23,387,351	41,771,599	8,418,530
40199	York County School Board	65,229,425	77,962,278	139,246,597	28,063,366
40200	Alexandria City School Board	142,268,075	170,727,183	304,931,819	61,455,098
40201	Bristol City School Board	12,187,287	14,317,076	25,571,394	5,153,587
40202	Buena Vista City Schools	4,199,059	5,354,385	9,563,341	1,927,369
40203	Charlottesville Public Schools	36,027,758	43,936,611	78,474,150	15,815,459
40205	Danville City Schools	32,108,947	40,171,214	71,748,863	14,460,063
40206	Fredericksburg City Schools	21,171,519	27,161,316	48,512,190	9,777,010
40207	Hampton City Schools	101,073,975	125,572,888	224,282,791	45,201,320
40208	Harrisonburg City School Board	39,060,800	49,594,703	88,579,935	17,852,150
40209	Hopewell City School Board	22,955,479	29,507,191	52,702,103	10,621,433
40210	Lynchburg Public Schools	47,404,577	58,868,718	105,144,036	21,190,432
40211	Newport News Public Schools	148,031,398	178,695,924	319,164,601	64,323,532
40212	Norfolk Public Schools	189,173,486	223,337,060	398,897,086	80,392,592
40213	Petersburg City Schools	22,318,905	28,555,132	51,001,651	10,278,729
40214	Portsmouth School Board	76,676,112	88,937,624	158,849,406	32,014,061
40215	Radford City School Board	7,885,755	10,275,582	18,352,976	3,698,807
40216	Richmond Public Schools	168,503,463	206,894,986	369,530,283	74,474,090



Teachers

Appendix 8 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
40217	Roanoke City School Board	76,257,682	92,947,701	166,011,709	33,457,531
40219	Staunton City Schools	15,736,575	20,061,805	35,831,920	7,221,464
40220	Suffolk City School Board	73,840,253	87,093,484	155,555,631	31,350,243
40222	Winchester Public Schools	27,137,459	33,730,529	60,245,307	12,141,669
40223	Martinsville City Schools	10,269,025	12,236,825	21,855,907	4,404,778
40224	Falls Church Public Schools	24,211,548	29,447,212	52,594,974	10,599,843
40225	Colonial Heights City Schools	17,721,599	21,428,011	38,272,069	7,713,245
40230	Covington City School Board	4,768,094	0	0	0
40231	Fairfax City School Board	89,275	103,775	185,349	37,355
40232	Franklin City Public Schools	5,959,730	7,035,722	12,566,339	2,532,584
40233	Chesapeake Public Schools	225,579,307	278,552,724	497,516,488	100,268,068
40234	Virginia Beach City School Board	374,959,932	452,733,028	808,615,846	162,966,154
40236	Manassas Park City Schools	20,516,314	24,424,144	43,623,391	8,791,735
40306	Town of West Point School Board	4,990,895	5,761,866	10,291,134	2,074,046
40307	Lexington City School Board	2,976,372	3,711,129	6,628,361	1,335,861
40308	Waynesboro Public Schools	16,404,977	20,653,987	36,889,601	7,434,626
40309	Town of Colonial Beach Schools	3,360,645	3,931,055	7,021,165	1,415,026
40313	Galax City Schools	6,620,369	8,591,388	15,344,877	3,092,563
40314	Norton City Schools	3,471,657	4,690,799	8,378,126	1,688,504
40332	Manassas City Schools	54,134,407	65,440,787	116,882,255	23,556,120
40335	City of Salem Schools	21,062,060	27,008,034	48,238,417	9,721,834
40402	Williamsburg-James City County School Board	64,726,377	81,606,763	145,755,927	29,375,238
40403	Poquoson City Public Schools	10,711,522	12,761,410	22,792,856	4,593,608
40410	Valley Vocational Technical Center	1,745,921	2,079,299	3,713,787	748,466
40412	Charlottesville/Albemarle Vo-Tech Center	1,096,925	1,542,337	2,754,732	555,181
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	514,694	0	0	0
40415	New Horizons Technical Center	8,118,647	9,841,443	17,577,570	3,542,534
40416	Northern Neck Regional Vocational Center	1,080,623	1,283,377	2,292,209	461,965
40417	Rowanty Vocational Technical Center	756,902	977,765	1,746,364	351,957
40418	Amelia-Nottoway Vocational Center	183,209	333,221	595,158	119,946
40421	Northern Neck Regional Special Education Program	537,983	615,031	1,098,492	221,387
40423	Maggie Walker Governor's School for Govt & Intl Studies	4,123,757	4,999,266	8,929,072	1,799,540
40424	Appomattox Region Governor's School	1,910,498	2,340,163	4,179,711	842,367
40425	Bridging Communities Regional Career and Tech Center	399,800	608,366	1,086,589	218,988
Total for Teacher Employers ⁽¹⁾		7,763,097,373	9,520,593,901	17,004,509,536	3,427,040,836

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



Virginia Law Officers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
70156	Department of State Police	\$ 91,167	0.11940%	\$ 97,934	0.13200%	\$ 26,250	\$ 124,184
70203	Woodrow Wilson Rehabilitation Center	57,246	0.07497%	58,017	0.07820%	15,551	73,568
70204	The College of William and Mary	253,383	0.33185%	260,505	0.35113%	69,827	330,332
70207	University of Virginia - Academic Division	793,296	1.03897%	814,489	1.09784%	218,321	1,032,810
70208	Virginia Polytechnic Institute and State University	502,812	0.65852%	555,237	0.74840%	148,830	704,067
70211	Virginia Military Institute	124,946	0.16364%	123,937	0.16705%	33,220	157,157
70212	Virginia State University	235,609	0.30857%	240,884	0.32468%	64,567	305,451
70213	Norfolk State University	151,252	0.19809%	205,445	0.27692%	55,069	260,514
70214	Longwood University	158,480	0.20756%	157,808	0.21271%	42,300	200,108
70215	University of Mary Washington	200,619	0.26275%	208,408	0.28091%	55,863	264,271
70216	James Madison University	348,963	0.45703%	353,525	0.47651%	94,761	448,286
70217	Radford University	225,264	0.29502%	214,970	0.28976%	57,623	272,593
70221	Old Dominion University	498,837	0.65332%	515,434	0.69475%	138,161	653,595
70236	Virginia Commonwealth University	945,741	1.23862%	1,251,639	1.68707%	335,498	1,587,137
70241	Richard Bland College	46,450	0.06083%	57,948	0.07811%	15,533	73,481
70242	Christopher Newport University	209,488	0.27436%	259,859	0.35026%	69,654	329,513
70246	University of Virginia's College at Wise	85,288	0.11170%	79,852	0.10763%	21,404	101,256
70247	George Mason University	638,253	0.83591%	606,937	0.81808%	162,687	769,624
70280	Northern Virginia Community College	601,165	0.78734%	699,208	0.94245%	187,419	886,627
70282	Piedmont Virginia Community College	31,290	0.04098%	36,097	0.04865%	9,675	45,772
70283	J. Sargeant Reynolds Community College	129,102	0.16908%	109,017	0.14694%	29,221	138,238
70286	Virginia Western Community College	85,282	0.11169%	89,989	0.12130%	24,122	114,111
70291	Blue Ridge Community College	9,485	0.01242%	5,475	0.00738%	1,468	6,943
70292	Central Virginia Community College	43,755	0.05731%	58,015	0.07820%	15,551	73,566
70293	Thomas Nelson Community College	77,010	0.10086%	76,000	0.10244%	20,372	96,372
70294	Southwest Virginia Community College	30,182	0.03953%	42,540	0.05734%	11,403	53,943
70296	Virginia Highlands Community College	13,578	0.01778%	19,878	0.02679%	5,328	25,206
70297	Germanna Community College	29,230	0.03828%	33,951	0.04576%	9,100	43,051
70298	Lord Fairfax Community College	41,833	0.05479%	38,444	0.05182%	10,305	48,749
70299	Mountain Empire Community College	18,628	0.02440%	23,685	0.03192%	6,348	30,033
70402	Marine Resources Commission	824,127	1.07935%	813,440	1.09643%	218,041	1,031,481
70403	Department of Wildlife Resources (DWR)	1,790,882	2.34549%	1,995,764	2.69007%	534,958	2,530,722
70716	Virginia Correctional Center for Women	1,786,966	2.34036%	1,642,136	2.21342%	440,170	2,082,306
70718	Bland Correctional Center	1,540,361	2.01739%	1,648,666	2.22222%	441,920	2,090,586
70733	Sussex I Correctional Center	1,892,102	2.47806%	0	0.00000%	0	0
70734	Sussex II Correctional Center	1,918,802	2.51302%	0	0.00000%	0	0
70735	Wallen's Ridge Correctional Center	2,835,237	3.71326%	3,092,027	4.16771%	828,808	3,920,835
70737	St. Brides Correctional Center	1,468,215	1.92290%	1,385,588	1.86762%	371,403	1,756,991
70741	Red Onion Correctional Center	2,869,552	3.75821%	2,937,987	3.96008%	787,518	3,725,505
70743	Fluvanna Women's Correctional Center	1,750,054	2.29202%	1,515,594	2.04285%	406,249	1,921,843
70745	Nottoway Correctional Center	2,417,562	3.16624%	2,056,973	2.77257%	551,365	2,608,338
70747	Marion Correctional Treatment Center	1,343,456	1.75950%	1,411,308	1.90229%	378,297	1,789,605
70749	Buckingham Correctional Center	2,054,134	2.69027%	1,921,304	2.58970%	514,998	2,436,302
70752	State Farm Correctional Center	3,493,275	4.57509%	3,244,396	4.37309%	869,650	4,114,046
70753	Deerfield Correctional Center	2,148,789	2.81423%	2,072,777	2.79387%	555,600	2,628,377
70754	Augusta Correctional Center	2,074,264	2.71663%	1,392,719	1.87723%	373,314	1,766,033
70756	Department of Corrections - Division of Institutions	501,945	0.65739%	515,690	0.69509%	138,228	653,918
70757	Western Region Correctional Field Units	946,379	1.23946%	995,529	1.34186%	266,848	1,262,377
70761	Eastern Reg Corr Field Unit	836,455	1.09549%	792,635	1.06838%	212,462	1,005,097
70767	Division of Community Corrections	11,106,757	14.54635%	11,278,667	15.20239%	3,023,215	14,301,882
70768	Keen Mountain Correctional Center	1,773,986	2.32336%	1,840,589	2.48091%	493,364	2,333,953
70769	Greensville Correctional Center	4,423,565	5.79347%	3,855,812	5.19721%	1,033,538	4,889,350
70770	Dillwyn Correctional Center	1,841,500	2.41178%	1,727,413	2.32836%	463,027	2,190,440
70771	Indian Creek Correctional Center	1,422,177	1.86260%	1,368,988	1.84524%	366,952	1,735,940
70772	Haynesville Correctional Center	2,112,521	2.76674%	1,779,958	2.39919%	477,113	2,257,071
70773	Coffeewood Correctional Center	1,583,495	2.07388%	1,381,519	1.86213%	370,311	1,751,830
70774	Lunenburg Correctional Center	1,589,114	2.08124%	1,475,162	1.98835%	395,411	1,870,573
70775	Pocahontas State Correctional Center	1,571,105	2.05765%	1,745,687	2.35299%	467,925	2,213,612



Virginia Law Officers

Appendix 9 - Proportionate Share of Contributions

Employer		2021	2021	2022	2022	2022	2022
Code	Employer	Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Total Employer Contributions
70776	Green Rock Correctional Center	1,523,131	1.99482%	1,454,906	1.96105%	389,982	1,844,888
70777	Department of Juvenile Justice	2,272,804	2.97666%	1,993,197	2.68661%	534,270	2,527,467
70779	Sussex State Prison Complex	0	0.00000%	3,346,555	4.51078%	897,032	4,243,587
70785	River North Correctional Center	1,968,981	2.57874%	1,896,082	2.55571%	508,239	2,404,321
70961	Division of Capitol Police	823,226	1.07817%	894,493	1.20568%	239,766	1,134,259
70977	Virginia Cannabis Control Authority	0	0.00000%	0	0.00000%	0	0
70999	Department of Alcoholic Beverage Control	1,171,739	1.53461%	1,421,401	1.91589%	381,002	1,802,403
Total for VaLORS Employers ⁽¹⁾		\$ 76,354,292	100.00000%	\$ 74,190,089	99.99997%	\$ 19,886,407	\$ 94,076,496

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

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



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Total for VaLORS Employers⁽¹⁾		7,227,516	0	8,636,862	31,589,278	47,453,656	3,313,660	51,915,753	0	31,482,702	86,712,115	72,915,922	123,910	73,039,832
Employer Allocation														
70156	Department of State Police	9,540	0	11,401	40,534	61,475	4,374	68,529	0	37,966	110,869	96,249	(103,335)	(7,086)
70203	Woodrow Wilson Rehabilitation Center	5,652	0	6,754	10,438	22,844	2,591	40,598	0	11,834	55,023	57,020	(52,103)	4,917
70204	The College of William and Mary	25,378	0	30,327	74,922	130,627	11,635	182,292	0	0	193,927	256,030	114,326	370,356
70207	University of Virginia - Academic Division	79,347	0	94,819	337,534	511,700	36,379	569,952	0	606,331	800,500	858,884	1,659,384	1,659,384
70208	Virginia Polytechnic Institute and State University	54,091	0	64,638	303,488	422,217	24,799	388,538	0	0	413,337	545,703	362,239	907,942
70211	Virginia Military Institute	12,074	0	14,428	23,631	50,133	5,535	86,725	0	0	92,260	121,806	52,593	174,399
70212	Virginia State University	23,466	0	28,042	77,848	129,356	10,759	168,560	0	0	179,319	236,743	199,095	435,838
70213	Norfolk State University	20,014	0	23,917	252,998	296,929	9,176	143,765	0	46,852	199,793	201,919	87,694	289,613
70214	Longwood University	15,374	0	18,371	21,296	55,041	7,048	110,430	0	0	117,478	155,100	(171)	154,929
70215	University of Mary Washington	20,303	0	24,262	58,515	103,080	9,308	145,837	0	1,621	156,766	204,828	64,349	269,177
70216	James Madison University	34,440	0	41,156	69,084	144,680	15,790	247,384	0	0	263,174	347,452	56,970	404,422
70217	Radford University	20,942	0	25,026	307	46,275	9,602	150,431	0	21,149	181,182	211,281	(54,267)	157,014
70221	Old Dominion University	50,213	0	60,005	158,309	268,527	23,022	360,685	0	0	383,707	506,584	207,766	714,350
70236	Virginia Commonwealth University	121,933	0	145,710	1,439,389	1,707,032	55,904	875,855	0	137,201	1,068,960	1,230,143	1,383,674	2,613,817
70241	Richard Bland College	5,645	0	6,746	62,383	74,774	2,588	40,551	0	0	43,139	56,955	87,241	144,196
70242	Christopher Newport University	25,315	0	30,251	244,438	300,004	11,606	181,840	0	0	193,446	255,395	310,474	565,869
70246	University of Virginia's College at Wise	7,779	0	9,296	5,364	22,439	3,566	55,877	0	13,047	72,490	78,479	15,701	94,180
70247	George Mason University	59,127	0	70,656	78,117	207,900	27,108	424,713	0	57,157	508,978	596,511	135,808	732,319
70280	Northern Virginia Community College	68,116	0	81,398	498,241	647,755	31,230	489,280	0	18,475	538,985	687,196	529,186	1,216,382
70282	Piedmont Virginia Community College	3,516	0	4,202	24,642	32,360	1,612	25,257	0	4,196	31,065	35,474	28,968	64,442
70283	J. Sargeant Reynolds Community College	10,620	0	12,691	158	23,469	4,869	76,285	0	74,967	156,121	107,143	(95,880)	11,263
70286	Virginia Western Community College	8,767	0	10,477	35,358	54,602	4,019	62,974	0	0	66,993	88,447	61,321	149,768
70291	Blue Ridge Community College	533	0	637	8	1,178	245	3,831	0	19,077	23,153	5,381	(26,582)	(21,201)
70292	Central Virginia Community College	5,652	0	6,754	67,050	79,456	2,591	40,598	0	9,462	52,651	57,020	44,457	101,477
70293	Thomas Nelson Community College	7,404	0	8,848	7,584	23,836	3,395	53,183	0	0	56,578	74,695	(21,942)	52,753
70294	Southwest Virginia Community College	4,144	0	4,952	57,154	66,250	1,900	29,769	0	1,475	33,144	41,810	41,070	82,880
70296	Virginia Highlands Community College	1,936	0	2,314	31,726	35,976	888	13,908	0	0	14,796	19,534	37,138	56,672
70297	Germanna Community College	3,307	0	3,952	28,306	35,565	1,516	23,757	0	0	25,273	33,366	15,167	48,533
70298	Lord Fairfax Community College	3,745	0	4,476	55	8,276	1,717	26,903	0	18,580	47,200	37,785	(27,352)	10,433
70299	Mountain Empire Community College	2,307	0	2,757	25,910	30,974	1,058	16,572	0	0	17,630	23,275	21,888	45,163
70402	Marine Resources Commission	79,245	0	94,697	111,676	285,618	36,332	569,220	0	0	605,552	799,472	383,871	1,183,343
70403	Department of Wildlife Resources (DWR)	194,425	0	232,338	1,107,483	1,534,246	89,140	1,396,571	0	91,294	1,577,005	1,961,490	638,832	2,600,322
70716	Virginia Correctional Center for Women	159,975	0	191,170	453,057	804,202	73,345	1,149,114	0	406,929	1,629,388	1,613,936	907,247	2,521,183
70718	Bland Correctional Center	160,611	0	191,930	738,807	1,091,348	73,637	1,153,683	0	0	1,227,320	1,620,353	982,482	2,602,835
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	8,342,686	8,342,686	0	(10,677,607)	(10,677,607)
70734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	8,219,310	8,219,310	0	(9,866,588)	(9,866,588)
70735	Wallen's Ridge Correctional Center	301,222	0	359,959	1,576,193	2,237,374	138,104	2,163,699	0	0	2,301,803	3,038,925	2,076,859	5,115,784
70737	St. Brides Correctional Center	134,983	0	161,304	15,384	311,671	61,887	969,589	0	177,210	1,208,686	1,361,793	(260,898)	1,100,895
70741	Red Onion Correctional Center	286,216	0	342,027	799,101	1,427,344	131,224	2,055,906	0	0	2,187,130	2,887,530	1,201,292	4,088,822
70743	Fluvanna Women's Correctional Center	147,647	0	176,438	108,028	432,113	67,693	1,060,561	0	798,760	1,927,014	1,489,563	(741,807)	747,756
70745	Nottoway Correctional Center	200,388	0	239,463	2,958	442,809	91,874	1,439,401	0	1,305,993	2,837,268	2,021,646	(1,494,405)	527,241
70747	Marion Correctional Treatment Center	137,488	0	164,298	481,641	783,427	63,035	987,588	0	0	1,050,623	1,387,073	744,007	2,131,080
70749	Buckingham Correctional Center	187,171	0	223,669	2,764	413,604	85,814	1,344,463	0	631,230	2,061,507	1,888,304	(1,197,656)	690,648
70752	State Farm Correctional Center	316,066	0	377,698	4,662	698,426	144,909	2,270,323	0	1,202,124	3,617,356	3,188,680	(2,203,664)	985,016
70753	Deerfield Correctional Center	201,928	0	241,303	2,981	446,212	92,579	1,450,459	0	411,482	1,954,520	2,037,177	(1,621,034)	416,143
70754	Augusta Correctional Center	135,677	0	162,134	2,003	299,814	62,205	974,578	0	2,789,885	3,826,668	1,368,800	(2,728,034)	(1,359,234)
70756	Department of Corrections - Division of Institutions	50,238	0	60,034	596,266	706,538	23,033	360,861	0	0	383,894	506,831	1,712,373	2,219,204
70757	Western Region Correctional Field Units	96,983	0	115,895	364,345	577,223	44,465	696,637	0	0	741,102	978,430	518,780	1,497,210
70761	Eastern Reg Corr Field Unit	77,217	0	92,275	1,141	170,633	35,403	554,658	0	105,482	695,543	779,019	(199,923)	579,096
70767	Division of Community Corrections	1,098,756	0	1,313,009	3,306,263	5,718,028	503,756	7,892,438	0	0	8,396,194	11,084,966	6,877,500	17,962,466
70768	Keen Mountain Correctional Center	179,308	0	214,273	544,833	938,414	82,209	1,287,983	0	0	1,370,192	1,808,979	741,687	2,550,666
70769	Greensville Correctional Center	375,300	0	448,876	5,541	830,047	172,218	2,698,171	0	2,467,252	5,337,641	3,789,595	(3,960,161)	(170,566)
70770	Dilwyn Correctional Center	168,283	0	201,097	2,483	371,863	77,154	1,208,786	0	419,329	1,705,269	1,697,746	(750,473)	947,273
70771	Linton Creek Correctional Center	133,365	0	159,371	25,051	317,787	61,145	957,971	0	55,651	1,074,767	1,345,474	67,846	1,413,320
70772	Haynesville Correctional Center	173,402	0	207,215	19,703	400,320	79,501	1,245,558	0	1,178,249	2,503,308	1,749,392	(1,396,316)	353,076
70773	Coffeewood Correctional Center	134,586	0	160,830	35,429	330,845	61,705	966,739	0	678,804	1,707,248	1,357,790	(730,514)	627,276
70774	Lunenburg Correctional Center	143,708	0	171,731	2,122	317,561	65,887	1,032,267	0	316,993	1,415,147	1,449,824	(515,022)	934,802
70775	Pocahontas State Correctional Center	170,063	0	203,224	1,066,171	1,439,458	77,970	1,221,573	0	0	1,299,543	1,715,705	1,346,226	3,061,931



Virginia Law Officers

Appendix 10 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70776	Green Rock Correctional Center	141,735	0	169,373	2,092	313,200	64,983	1,018,094	0	190,235	1,273,312	1,429,918	(354,786)	1,075,132
70777	Department of Juvenile Justice	194,175	0	232,039	2,865	429,079	89,025	1,394,774	0	1,080,145	2,563,944	1,958,967	(2,179,905)	(220,938)
70779	Sussex State Prison Complex	326,018	0	389,590	14,464,947	15,180,555	149,472	2,341,806	0	0	2,491,278	3,289,078	16,819,706	20,108,784
70785	River North Correctional Center	184,715	0	220,733	74,152	479,600	84,688	1,326,816	0	73,827	1,485,331	1,863,520	84,651	1,948,171
70961	Division of Capitol Police	87,141	0	104,133	410,042	601,316	39,952	625,938	0	62,935	728,825	879,133	249,988	1,129,121
70977	Virginia Cannabis Control Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
70999	Department of Alcoholic Beverage Control	138,471	0	165,473	1,224,307	1,528,251	63,486	994,649	0	3,838	1,061,973	1,396,989	1,314,979	2,711,968
Total for VaLORS Employers ⁽¹⁾		7,227,516	0	8,636,862	31,589,278	47,453,656	3,313,660	51,915,753	0	31,482,702	86,712,115	72,915,922	123,910	73,039,832

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



Virginia Law Officers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
Total for VaLORS Employers⁽¹⁾		(7,665,658)	(21,331,055)	(35,648,433)	25,386,687	0
Employer Allocation						
70156	Department of State Police	(7,691)	(28,157)	(47,056)	33,510	0
70203	Woodrow Wilson Rehabilitation Center	(7,474)	(16,681)	(27,877)	19,853	0
70204	The College of William and Mary	47,631	(74,900)	(125,172)	89,141	0
70207	University of Virginia - Academic Division	252,207	(234,181)	(391,363)	278,706	0
70208	Virginia Polytechnic Institute and State University	245,321	(159,642)	(266,793)	189,994	0
70211	Virginia Military Institute	10,647	(35,634)	(59,551)	42,411	0
70212	Virginia State University	52,613	(69,258)	(115,743)	82,425	0
70213	Norfolk State University	184,623	(59,070)	(98,718)	70,301	0
70214	Longwood University	4,764	(45,373)	(75,828)	54,000	0
70215	University of Mary Washington	35,061	(59,921)	(100,140)	71,314	0
70216	James Madison University	32,049	(101,645)	(169,868)	120,970	0
70217	Radford University	(43,363)	(61,809)	(103,295)	73,560	0
70221	Old Dominion University	104,311	(148,198)	(247,668)	176,375	0
70236	Virginia Commonwealth University	1,171,065	(359,870)	(601,414)	428,291	0
70241	Richard Bland College	56,312	(16,662)	(27,845)	19,830	0
70242	Christopher Newport University	217,215	(74,714)	(124,862)	88,919	0
70246	University of Virginia's College at Wise	(16,048)	(22,959)	(38,368)	27,324	0
70247	George Mason University	(42,623)	(174,505)	(291,633)	207,683	0
70280	Northern Virginia Community College	406,517	(201,035)	(335,969)	239,257	0
70282	Piedmont Virginia Community College	16,665	(10,378)	(17,343)	12,351	0
70283	J. Sargeant Reynolds Community College	(86,230)	(31,344)	(52,382)	37,304	0
70286	Virginia Western Community College	25,930	(25,875)	(43,242)	30,796	0
70291	Blue Ridge Community College	(19,643)	(1,574)	(2,631)	1,873	0
70292	Central Virginia Community College	51,510	(16,681)	(27,877)	19,853	0
70293	Thomas Nelson Community College	(378)	(21,852)	(36,518)	26,006	0
70294	Southwest Virginia Community College	51,222	(12,231)	(20,441)	14,556	0
70296	Virginia Highlands Community College	29,644	(5,715)	(9,550)	6,801	0
70297	Germanna Community College	24,749	(9,761)	(16,313)	11,617	0
70298	Lord Fairfax Community College	(22,553)	(11,054)	(18,473)	13,156	0
70299	Mountain Empire Community College	23,429	(6,809)	(11,379)	8,103	0
70402	Marine Resources Commission	26,459	(233,880)	(390,860)	278,347	0
70403	Department of Wildlife Resources (DWR)	807,110	(573,820)	(958,968)	682,919	0
70716	Virginia Correctional Center for Women	(125,904)	(472,146)	(789,050)	561,914	0
70718	Bland Correctional Center	566,091	(474,023)	(792,187)	564,147	0
70733	Sussex I Correctional Center	(8,342,686)	0	0	0	0
70734	Sussex II Correctional Center	(8,219,310)	0	0	0	0
70735	Wallen's Ridge Correctional Center	1,252,269	(889,017)	(1,485,724)	1,058,043	0
70737	St. Brides Correctional Center	(306,982)	(398,383)	(665,777)	474,127	0
70741	Red Onion Correctional Center	491,314	(844,727)	(1,411,707)	1,005,334	0
70743	Fluvanna Women's Correctional Center	(849,507)	(435,761)	(728,244)	518,611	0
70745	Nottoway Correctional Center	(1,518,526)	(591,418)	(988,378)	703,863	0
70747	Marion Correctional Treatment Center	333,791	(405,779)	(678,137)	482,929	0
70749	Buckingham Correctional Center	(829,744)	(552,410)	(923,188)	657,439	0
70752	State Farm Correctional Center	(1,537,349)	(932,826)	(1,558,939)	1,110,184	0
70753	Deerfield Correctional Center	(625,647)	(595,962)	(995,971)	709,272	0
70754	Augusta Correctional Center	(2,933,785)	(400,433)	(669,203)	476,567	0
70756	Department of Corrections - Division of Institutions	542,242	(148,270)	(247,789)	176,461	0
70757	Western Region Correctional Field Units	260,052	(286,233)	(478,352)	340,654	0
70761	Eastern Reg Corr Field Unit	(187,378)	(227,897)	(380,861)	271,226	0
70767	Division of Community Corrections	2,124,698	(3,242,830)	(5,419,415)	3,859,381	0
70768	Keen Mountain Correctional Center	352,011	(529,204)	(884,406)	629,821	0
70769	Greensville Correctional Center	(2,865,650)	(1,108,620)	(1,852,724)	1,319,400	0
70770	Dillwyn Correctional Center	(597,812)	(496,664)	(830,024)	591,094	0
70771	Indian Creek Correctional Center	(174,016)	(393,609)	(657,799)	468,444	0
70772	Haynesville Correctional Center	(1,345,017)	(511,773)	(855,274)	609,076	0
70773	Coffeewood Correctional Center	(788,104)	(397,212)	(663,820)	472,733	0
70774	Lunenburg Correctional Center	(469,410)	(424,136)	(708,816)	504,776	0
70775	Pocahontas State Correctional Center	883,291	(501,918)	(838,804)	597,346	0



Virginia Law Officers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5
70776	Green Rock Correctional Center	(340,560)	(418,313)	(699,084)	497,845	0
70777	Department of Juvenile Justice	(1,286,090)	(573,082)	(957,735)	682,042	0
70779	Sussex State Prison Complex	14,114,359	(962,197)	(1,608,023)	1,145,138	0
70785	River North Correctional Center	(198,311)	(545,160)	(911,071)	648,811	0
70961	Division of Capitol Police	253,399	(257,184)	(429,806)	306,082	0
70977	Virginia Cannabis Control Authority	0	0	0	0	0
70999	Department of Alcoholic Beverage Control	1,071,562	(408,680)	(682,985)	486,381	0
Total for VaLORS Employers ⁽¹⁾		(7,665,658)	(21,331,055)	(35,648,433)	25,386,687	0

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



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability	Net Pension Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
Total for VaLORS Employers⁽¹⁾		521,684,475	633,027,199	963,219,085	363,833,440
Employer Allocation					
70156	Department of State Police	622,891	835,596	1,271,450	480,260
70203	Woodrow Wilson Rehabilitation Center	391,107	495,027	753,238	284,518
70204	The College of William and Mary	1,731,210	2,222,749	3,382,152	1,277,529
70207	University of Virginia - Academic Division	5,420,145	6,949,628	10,574,608	3,994,310
70208	Virginia Polytechnic Institute and State University	3,435,397	4,737,577	7,208,734	2,722,930
70211	Virginia Military Institute	853,684	1,057,472	1,609,058	607,784
70212	Virginia State University	1,609,762	2,055,313	3,127,381	1,181,295
70213	Norfolk State University	1,033,405	1,752,979	2,667,347	1,007,528
70214	Longwood University	1,082,808	1,346,513	2,048,864	773,910
70215	University of Mary Washington	1,370,726	1,778,237	2,705,780	1,022,045
70216	James Madison University	2,384,254	3,016,439	4,589,837	1,733,703
70217	Radford University	1,539,074	1,834,260	2,791,024	1,054,244
70221	Old Dominion University	3,408,269	4,397,958	6,691,967	2,527,734
70236	Virginia Commonwealth University	6,461,689	10,679,615	16,250,185	6,138,127
70241	Richard Bland College	317,340	494,458	752,371	284,190
70242	Christopher Newport University	1,431,294	2,217,242	3,373,772	1,274,363
70246	University of Virginia's College at Wise	582,721	681,327	1,036,713	391,594
70247	George Mason University	4,360,812	5,178,670	7,879,905	2,976,449
70280	Northern Virginia Community College	4,107,430	5,965,967	9,077,861	3,428,949
70282	Piedmont Virginia Community College	213,787	307,968	468,606	177,005
70283	J. Sargeant Reynolds Community College	882,065	930,170	1,415,355	534,617
70286	Virginia Western Community College	582,669	767,862	1,168,385	441,330
70291	Blue Ridge Community College	64,794	46,717	71,086	26,851
70292	Central Virginia Community College	298,977	495,027	753,238	284,518
70293	Thomas Nelson Community College	526,171	648,473	986,722	372,711
70294	Southwest Virginia Community College	206,222	362,978	552,310	208,622
70296	Virginia Highlands Community College	92,755	169,588	258,046	97,471
70297	Germanna Community College	199,701	289,673	440,769	166,490
70298	Lord Fairfax Community College	285,831	328,035	499,140	188,539
70299	Mountain Empire Community College	127,291	202,062	307,460	116,136
70402	Marine Resources Commission	5,630,802	6,940,702	10,561,026	3,989,180
70403	Department of Wildlife Resources (DWR)	12,236,057	17,028,880	25,911,275	9,787,377
70716	Virginia Correctional Center for Women	12,209,295	14,011,555	21,320,090	8,053,165
70718	Bland Correctional Center	10,524,411	14,067,261	21,404,854	8,085,182
70733	Sussex I Correctional Center	12,927,654	0	0	0
70734	Sussex II Correctional Center	13,110,035	0	0	0
70735	Wallen's Ridge Correctional Center	19,371,501	26,382,746	40,144,190	15,163,527
70737	St. Brides Correctional Center	10,031,470	11,822,546	17,989,278	6,795,028
70741	Red Onion Correctional Center	19,605,999	25,068,391	38,144,258	14,408,100
70743	Fluvanna Women's Correctional Center	11,957,112	12,931,800	19,677,127	7,432,574
70745	Nottoway Correctional Center	16,517,783	17,551,128	26,705,931	10,087,540
70747	Marion Correctional Treatment Center	9,179,038	12,042,017	18,323,226	6,921,169
70749	Buckingham Correctional Center	14,034,721	16,393,510	24,944,492	9,422,197
70752	State Farm Correctional Center	23,867,534	27,682,858	42,122,450	15,910,769
70753	Deerfield Correctional Center	14,681,401	17,685,962	26,911,097	10,165,036
70754	Augusta Correctional Center	14,172,237	11,883,380	18,081,843	6,829,993
70756	Department of Corrections - Division of Institutions	3,429,501	4,400,110	6,695,242	2,528,971
70757	Western Region Correctional Field Units	6,466,071	8,494,341	12,925,055	4,882,137
70761	Eastern Reg Corr Field Unit	5,715,001	6,763,138	10,290,843	3,887,125
70767	Division of Community Corrections	75,886,052	96,235,293	146,432,365	55,311,395
70768	Keen Mountain Correctional Center	12,120,608	15,704,840	23,896,606	9,026,383
70769	Greensville Correctional Center	30,223,633	32,899,763	50,060,533	18,909,194
70770	Dillwyn Correctional Center	12,581,881	14,739,157	22,427,215	8,471,355



Virginia Law Officers

Appendix 12 - Net Pension Liability

Employer Code	Employer	June 30, 2021 Net Pension Liability	June 30, 2022 Net Pension Liability	Discount Rate Sensitivity	
				Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
70771	Indian Creek Correctional Center	9,716,895	11,680,875	17,773,709	6,713,602
70772	Haynesville Correctional Center	14,433,653	15,187,530	23,109,463	8,729,058
70773	Coffeewood Correctional Center	10,819,110	11,787,793	17,936,397	6,775,054
70774	Lunenburg Correctional Center	10,857,506	12,586,800	19,152,172	7,234,284
70775	Pocahontas State Correctional Center	10,734,441	14,895,071	22,664,455	8,560,967
70776	Green Rock Correctional Center	10,406,666	12,413,984	18,889,213	7,134,958
70777	Department of Juvenile Justice	15,528,773	17,006,977	25,877,948	9,774,788
70779	Sussex State Prison Complex	0	28,554,473	43,448,707	16,411,731
70785	River North Correctional Center	13,452,886	16,178,344	24,617,094	9,298,530
70961	Division of Capitol Police	5,624,645	7,632,285	11,613,343	4,386,668
70977	Virginia Cannabis Control Authority	0	0	0	0
70999	Department of Alcoholic Beverage Control	8,005,822	12,128,109	18,454,224	6,970,651
Total for VaLORS Employers ⁽¹⁾		521,684,475	633,027,199	963,219,085	363,833,440

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



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources							
Employer Code	Political Subdivision	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
			Changes of Assumptions						Changes of Assumptions					
55100	Accomack County	0	1,161,957	5,212,295	0	6,374,252	1,463,150	0	7,396,669	0	8,859,819	(306,194)		
55101	Albemarle County	1,182,325	4,596,958	15,228,130	0	21,007,413	6,402,279	0	21,239,347	0	27,641,626	6,375,704		
55102	Alleghany County	77,190	603,259	3,040,362	0	3,720,811	828,235	0	4,277,076	0	5,105,311	517,080		
55103	Amelia County	80,595	142,511	1,506,469	0	1,729,575	68,411	0	2,115,620	0	2,184,031	181,263		
55104	Amherst County	0	571,378	3,693,549	0	4,264,927	822,321	0	5,200,106	0	6,022,427	377,810		
55105	Appomattox County	161,322	399,577	1,815,306	0	2,376,205	292,008	0	2,575,774	0	2,867,782	517,712		
55107	Augusta County	45,200	1,584,369	7,923,509	0	9,553,078	3,555,296	0	11,158,337	0	14,713,633	334,707		
55108	Bath County	75,156	248,113	1,135,179	0	1,458,448	151,821	0	1,591,889	0	1,743,710	344,582		
55109	Bedford County	4,034	992,809	6,363,240	0	7,360,083	1,392,939	0	8,906,980	0	10,299,919	420,628		
55110	Bland County	0	149,366	782,468	0	931,834	286,935	0	1,087,538	0	1,374,473	80,876		
55111	Botetourt County	123,696	1,225,042	4,580,234	0	5,928,972	1,332,039	0	6,430,028	0	7,762,067	751,693		
55112	Brunswick County	313,162	449,761	1,816,281	0	2,579,204	14,706	0	2,556,590	0	2,571,296	905,784		
55113	Buchanan County	723,630	686,208	3,967,048	0	5,376,886	23,929	0	5,628,104	0	5,652,033	1,986,530		
55114	Buckingham County	242,691	210,385	1,714,539	0	2,167,615	122,932	0	2,444,035	0	2,566,967	283,585		
55115	Campbell County	585,699	1,179,410	5,873,149	0	7,638,258	568,768	0	8,320,369	0	8,889,137	1,316,857		
55116	Caroline County	0	381,909	5,038,156	0	5,420,065	873,337	0	7,078,176	0	7,951,513	(650,715)		
55117	Carroll County	61,437	504,909	2,742,462	0	3,308,808	707,338	0	3,884,916	0	4,592,254	1,129,449		
55118	Charles City County	99,393	143,137	1,268,781	0	1,511,311	2,987	0	1,793,993	0	1,796,980	391,498		
55119	Charlotte County	401,415	265,225	2,150,165	0	2,816,805	192,762	0	3,040,166	0	3,232,928	373,055		
55120	Chesterfield County	11,403,282	24,572,565	83,937,582	0	119,913,429	9,419,652	0	117,643,241	0	127,062,893	35,637,338		
55121	Clarke County	101,680	265,787	1,906,857	0	2,274,324	388,518	0	2,693,856	0	3,082,374	868,569		
55122	Craig County	83,390	43,877	682,524	0	809,791	0	0	968,611	0	968,611	244,499		
55123	Culpeper County	64,059	1,210,806	5,774,295	0	7,049,160	597,963	0	8,038,356	0	8,636,319	2,017,332		
55124	Cumberland County	244,393	167,388	1,264,923	0	1,676,704	16,784	0	1,771,865	0	1,799,707	400,701		
55125	Dickenson County	878,817	467,424	2,613,251	0	3,959,492	520,441	0	3,702,602	0	4,223,043	1,082,143		
55126	Dinwiddie County	0	522,235	3,402,434	0	3,924,669	927,611	0	4,742,378	0	5,669,989	2,607,732)		
55128	Essex County	0	159,505	1,492,464	0	1,651,969	480,518	0	2,096,297	0	2,576,815	(393,547)		
55130	Fauquier County	429,507	2,834,123	11,848,225	0	15,111,855	540,752	0	16,545,275	0	17,086,027	3,831,858		
55131	Floyd County	67,877	351,747	1,419,041	0	1,838,665	375,343	0	2,009,915	0	2,385,258	598,362		
55132	Fluvanna County	35,543	235,367	2,203,933	0	2,474,843	860,046	0	3,072,005	0	3,932,051	(104,721)		
55133	Franklin County	132,883	1,057,811	5,653,488	0	6,844,182	1,478,128	0	7,941,969	0	9,420,097	613,659		
55134	Frederick County	1,851,014	5,051,435	14,396,985	0	21,299,434	7,249,731	0	20,045,311	0	27,295,042	4,670,460		
55135	Giles County	20,709	317,506	2,094,611	0	2,432,826	376,865	0	2,937,545	0	3,314,410	496,637		
55136	Gloucester County	0	980,291	5,874,127	0	6,854,418	1,492,776	0	8,255,373	0	9,748,149	2,490,023		
55137	Goochland County	455,423	827,098	3,321,320	0	4,603,841	723,648	0	4,600,156	0	5,323,804	1,561,251		
55138	Grayson County	14,604	282,351	1,705,570	0	2,002,525	383,974	0	2,403,902	0	2,787,876	232,278		
55139	Greene County	24,560	255,363	1,891,036	0	2,170,959	693,738	0	2,655,389	0	3,349,127	19,582		
55140	Greensville County	10,008	350,093	1,994,255	0	2,354,356	201,546	0	2,837,158	0	3,038,704	433,923		
55141	Halifax County	57,737	455,517	3,409,942	0	3,923,196	413,693	0	4,835,209	0	5,248,902	133,667		
55142	Hanover County	1,616,537	6,510,222	23,873,292	0	32,000,051	2,075,960	0	33,358,878	0	35,434,838	7,874,528		
55143	Henrico County	16,286,285	32,079,761	111,454,794	0	159,820,840	9,820,148	0	156,514,923	0	166,335,071	43,981,934		
55144	Henry County	151,801	1,573,609	6,926,060	0	8,651,470	2,277,173	0	9,732,962	0	12,010,135	1,176,923		
55145	Highland County	0	71,721	592,093	0	663,814	75,258	0	828,823	0	904,081	(100,785)		
55146	Isle of Wight County	15,999	713,562	4,236,758	0	4,966,319	1,048,476	0	5,919,668	0	6,968,144	1,376,213		
55147	James City County	412,732	3,530,810	15,539,310	0	19,482,852	1,206,114	0	21,892,265	0	23,098,379	5,308,373		
55148	King George County	1,387,259	732,199	3,532,764	0	5,652,222	0	0	4,923,982	0	4,923,982	2,559,004		
55149	King & Queen County	24,770	108,799	993,878	0	1,127,447	243,067	0	1,395,607	0	1,638,674	(25,315)		
55150	King William County	0	233,869	1,516,090	0	1,749,959	102,808	0	2,152,202	0	2,255,010	(1,201)		
55151	Lancaster County	0	206,289	1,868,994	0	2,075,283	398,493	0	2,622,623	0	3,021,116	144,400		
55152	Lee County	163,149	383,755	2,253,237	0	2,800,141	17,968	0	3,196,598	0	3,214,566	399,251		
55153	Loudoun County	43,197,876	33,900,309	70,973,414	0	148,071,599	29,249,344	0	97,455,328	0	126,704,672	45,094,374		
55154	Louisa County	24,953	662,679	3,768,913	0	4,456,545	553,840	0	5,250,129	0	5,803,969	1,158,495		
55155	Lunenburg County	0	72,160	994,422	0	1,066,582	286,831	0	1,408,332	0	1,695,163	(134,426)		
55156	Madison County	122,207	334,079	1,625,734	0	2,082,020	1,022,161	0	2,270,105	0	3,292,266	336,025		
55157	Mathews County	205,659	86,711	1,125,384	0	1,417,754	6,328	0	1,585,056	0	1,591,384	293,593		
55158	Mecklenburg County	82,722	546,442	3,972,452	0	4,601,616	1,302,968	0	5,566,796	0	6,869,764	417,786		
55159	Middlesex County	0	113,503	1,114,892	0	1,228,395	195,419	0	1,566,806	0	1,762,225	(73,841)		



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	
		Changes of Assumptions	Total	Total	Total	Changes of Assumptions	Total	Total	Total			
55160	Montgomery County	0	1,241,759	7,257,745	0	8,499,504	973,029	0	10,246,107	0	11,219,136	2,085,014
55162	Nelson County	0	248,149	1,569,194	0	1,817,343	373,277	0	2,215,095	0	2,588,372	134,088
55163	New Kent County	434,183	843,442	2,759,204	0	4,036,829	92,834	0	3,821,993	0	3,914,827	1,518,806
55165	Northampton County	87,209	492,067	3,140,478	0	3,719,754	500,275	0	4,411,090	0	4,911,365	434,585
55166	Northumberland County	111,356	270,899	1,569,798	0	1,952,053	604,279	0	2,217,947	0	2,822,226	218,773
55167	Nottoway County	5,408	55,427	1,481,902	0	1,542,737	110,275	0	2,159,056	0	2,269,331	(209,045)
55168	Orange County	0	600,341	3,409,744	0	4,010,085	928,410	0	4,745,877	0	5,674,287	81,899
55169	Page County	33,605	495,487	2,671,147	0	3,200,239	1,015,717	0	3,720,979	0	4,736,696	358,766
55170	Patrick County	39,131	619,524	2,112,889	0	2,771,544	643,951	0	2,952,581	0	3,596,532	713,365
55171	Pittsylvania County	341,404	1,187,733	5,757,771	0	7,286,908	469,917	0	8,134,954	0	8,604,871	2,232,617
55172	Powhatan County	443,486	921,048	2,154,139	0	3,518,673	559,494	0	2,984,237	0	3,543,731	944,375
55173	Prince Edward County	64,188	206,900	2,014,343	0	2,285,431	0	0	2,857,902	0	2,857,902	315,311
55174	Prince George County	60,973	1,245,142	5,017,857	0	6,323,972	1,255,093	0	7,070,105	0	8,325,198	1,528,146
55176	Prince William County	11,636,083	41,545,290	106,987,220	0	160,168,593	29,912,484	0	149,831,431	0	179,743,915	42,407,887
55177	Pulaski County	0	670,990	4,664,825	0	5,335,815	971,381	0	6,581,101	0	7,552,482	53,573
55178	Rappahannock County	0	153,961	1,264,783	0	1,418,744	366,597	0	1,785,588	0	2,152,185	88,142
55179	Richmond County	0	145,747	1,209,723	0	1,355,470	136,896	0	1,706,491	0	1,843,387	257,548
55180	Roanoke County	406,881	4,778,993	19,716,997	0	24,902,871	2,023,898	0	27,749,128	0	29,773,026	6,912,117
55181	Rockbridge County	0	743,093	2,901,520	0	3,644,613	1,145,195	0	4,084,076	0	5,229,271	538,000
55182	Rockingham County	518,929	2,493,637	9,145,680	0	12,158,246	1,000,900	0	12,806,585	0	13,807,485	4,064,518
55183	Russell County	75,934	409,392	2,444,659	0	2,929,985	325,234	0	3,453,180	0	3,778,414	745,826
55184	Scott County	36,786	498,178	2,246,165	0	2,781,129	864,498	0	3,154,211	0	4,018,709	617,944
55185	Shenandoah County	167,560	973,130	4,519,186	0	5,659,876	1,192,884	0	6,291,446	0	7,484,330	1,174,609
55186	Smyth County	201,429	540,887	3,567,087	0	4,309,403	0	0	5,066,407	0	5,066,407	312,244
55187	Southampton County	0	483,764	3,479,425	0	3,963,189	1,231,055	0	4,916,605	0	6,147,660	(117,288)
55188	Spotsylvania County	6,355,252	6,641,512	16,840,176	0	29,836,940	3,645,099	0	23,228,343	0	26,873,442	9,621,794
55189	Stafford County	3,187,199	5,906,927	17,683,413	0	26,777,539	1,077,535	0	24,621,978	0	25,699,513	8,945,453
55190	Surry County	97,564	271,826	1,538,089	0	1,907,479	544,530	0	2,172,411	0	2,716,941	322,670
55191	Sussex County	0	142,721	2,407,498	0	2,550,219	771,264	0	3,397,736	0	4,169,000	(590,017)
55192	Tazewell County	0	715,763	4,508,073	0	5,223,836	705,317	0	6,372,765	0	7,078,082	594,765
55193	Warren County	0	788,189	3,855,194	0	4,643,383	1,033,265	0	5,381,417	0	6,414,682	648,302
55195	Washington County	0	684,429	3,892,516	0	4,576,945	543,350	0	5,498,904	0	6,042,254	539,320
55196	Westmoreland County	12,062	365,852	2,235,755	0	2,613,669	583,978	0	3,147,863	0	3,731,841	247,582
55197	Wise County	76,559	864,679	4,338,358	0	5,279,596	1,564,932	0	6,084,536	0	7,649,468	943,116
55198	Wythe County	0	261,009	2,949,536	0	3,210,545	494,758	0	4,162,168	0	4,656,926	446,803
55199	York County	177,728	3,490,662	17,716,260	0	21,384,650	3,534,981	0	25,009,361	0	28,544,342	3,297,366
55200	City of Alexandria	739,003	13,150,135	47,328,564	0	61,217,702	3,194,439	0	66,833,283	0	70,027,722	14,575,224
55201	City of Bristol	0	1,164,370	7,840,609	0	9,004,979	1,867,250	0	11,203,547	0	13,070,797	661,745
55202	City of Buena Vista	14,792	290,905	1,461,596	0	1,767,293	238,257	0	2,076,780	0	2,315,037	186,453
55203	Town of St. Paul	9,367	55,380	237,369	0	302,116	22,771	0	331,177	0	353,948	89,788
55204	Town of Clifton Forge	0	0	765,609	0	765,609	18,996	0	1,095,525	0	1,114,521	155,327
55205	City of Danville	0	322,874	2,238,192	0	2,561,066	295,419	0	3,166,354	0	3,461,773	76,450
55206	City of Fredericksburg	432,548	1,980,667	9,788,991	0	12,202,206	211,196	0	13,854,277	0	14,065,473	3,004,088
55207	City of Hampton	0	11,014,712	41,709,102	0	52,723,814	8,285,343	0	58,945,265	0	67,230,608	12,000,466
55208	City of Harrisonburg	779,796	3,189,950	11,905,631	0	15,875,377	1,785,705	0	16,775,339	0	18,561,044	4,626,140
55209	City of Hopewell	0	1,567,374	8,218,697	0	9,786,071	2,377,663	0	11,706,738	0	14,084,401	891,001
55210	City of Lynchburg	0	7,392,202	23,992,131	0	31,384,333	7,196,727	0	33,924,182	0	41,120,909	7,006,331
55211	Town of Crewe	60,197	728	310,891	0	371,816	0	0	440,110	0	440,110	76,091
55212	City of Norfolk	60,575	2,128,927	10,058,334	0	12,247,836	2,670,676	0	13,859,239	0	16,529,915	(848,167)
55213	City of Petersburg	0	0	13,239,931	0	13,239,931	2,016,059	0	18,951,709	0	20,967,768	(449,439)
55214	City of Portsmouth	0	5,352,501	29,642,526	0	34,995,027	5,835,553	0	41,599,151	0	47,434,704	2,085,843
55215	City of Radford	101,476	1,040,962	4,394,256	0	5,536,694	1,089,698	0	6,165,567	0	7,255,265	888,137
55216	City of Richmond	0	1,358,403	10,672,235	0	12,030,638	1,426,540	0	15,099,955	0	16,526,495	31,870
55217	City of Roanoke	2,570,399	1,437,083	5,231,591	0	9,239,073	303,362	0	7,465,309	0	7,768,671	1,711,027
55218	Town of Craigsville	25,260	6,993	43,452	0	75,705	1,255	0	59,831	0	61,086	29,870
55219	City of Staunton	22,051	1,167,975	5,530,561	0	6,720,587	843,868	0	7,821,419	0	8,665,287	1,974,234
55220	City of Suffolk	241,094	6,328,987	24,560,321	0	31,130,402	5,126,762	0	34,412,408	0	39,539,170	6,886,302



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55221	City of Williamsburg	143,848	871,816	5,238,226	0	6,253,890	147,874	0	7,447,106	0	7,594,980	1,877,166
55222	City of Winchester	272,850	1,735,381	9,159,288	0	11,167,519	3,026,909	0	12,880,628	0	15,907,537	1,142,300
55223	City of Martinsville	0	1,190,449	6,792,839	0	7,983,288	1,643,048	0	9,681,970	0	11,325,018	1,799,538
55224	City of Falls Church	0	0	493,169	0	493,169	76,150	0	699,925	0	776,075	(167,258)
55225	City of Colonial Heights	0	1,425,757	6,062,692	0	7,488,449	1,090,419	0	8,574,785	0	9,665,204	1,126,012
55226	Town of Front Royal	0	374,952	2,926,955	0	3,301,907	492,129	0	4,149,884	0	4,642,013	339,567
55227	Town of Boyce	0	0	7,283	0	7,283	0	0	10,163	0	10,163	(8,737)
55228	Town of Middletown	0	0	82,319	0	82,319	22,101	0	110,173	0	132,274	36,696
55229	Town of Chillingham	8,354	54,451	317,274	0	380,079	243,221	0	441,856	0	685,077	8,415
55230	City of Covington	0	339,649	1,742,806	0	2,082,455	1,188,563	0	2,478,280	0	3,666,843	(352,546)
55231	Town of Floyd	12,903	2,174	26,808	0	41,885	20,345	0	38,281	0	58,626	11,303
55232	City of Franklin	0	452,528	3,011,658	0	3,464,186	669,965	0	4,298,368	0	4,968,333	270,683
55233	City of Chesapeake	2,136,148	19,889,824	74,477,403	0	96,503,375	10,496,949	0	104,935,679	0	115,432,628	25,004,314
55234	City of Virginia Beach	5,366,363	51,873,122	148,272,298	0	205,511,783	38,747,244	0	209,867,788	0	248,615,032	49,467,266
55235	City of Norton	16,047	226,901	1,564,192	0	1,807,140	107,502	0	2,216,029	0	2,323,531	86,929
55236	City of Manassas Park	0	535,876	3,419,167	0	3,955,043	710,357	0	4,766,762	0	5,477,119	194,055
55237	Town of Exmore	0	12,291	172,972	0	185,263	128,680	0	238,054	0	366,734	(125,038)
55238	Town of Pound	0	3,880	114,470	0	118,350	1,164	0	166,949	0	168,113	(82,112)
55239	Town of Grottoes	20,058	23,681	216,333	0	260,072	104,127	0	301,140	0	405,267	(34,640)
55240	Town of Onley	10,496	10,245	46,217	0	66,958	2,763	0	65,276	0	68,039	81,444
55241	Town of West Point	23,145	44,943	463,570	0	531,658	0	0	645,285	0	645,285	143,820
55242	Town of South Hill	214,907	234,033	926,151	0	1,375,091	84,175	0	1,291,413	0	1,375,588	968,889
55243	Town of Rural Retreat	2,871	18,415	68,011	0	89,297	38,364	0	93,572	0	131,936	10,641
55244	Town of Dillwyn	0	0	1,806	0	1,806	0	0	2,518	0	2,518	(1,644)
55245	Town of Scottsville	0	0	44,035	0	44,035	6,886	0	61,010	0	67,896	(14,844)
55246	Town of Burkeville	3,374	0	28,643	0	32,017	1,093	31	40,978	0	42,102	(5,801)
55247	Town of Madison	2,471	1,186	6,774	0	10,431	3,612	0	8,913	0	12,525	(1,208)
55248	Town of Pennington Gap	76,035	7,619	114,834	0	198,488	23,948	0	160,145	0	184,093	72,400
55249	Town of La Crosse	1,042	1,157	37,184	0	39,383	2,675	0	52,525	0	55,200	(3,960)
55250	Town of Rich Creek	7,487	10,492	44,856	0	62,835	14,843	0	62,711	0	77,554	(15,972)
55252	Town of Windsor	7,538	26,079	111,289	0	144,906	67,593	0	151,659	0	219,252	1,637
55253	Town of Haysi	25,125	5,230	18,042	0	48,397	0	0	26,815	0	26,815	51,544
55254	Town of Stephens City	514	22,728	125,062	0	148,304	150,893	0	172,739	0	323,632	(45,760)
55255	Town of Brodnax	1,580	1,985	14,945	0	18,510	9,977	0	20,701	0	30,678	(17,277)
55256	Town of Mineral	3,491	0	20,152	0	23,643	0	250	28,012	0	28,262	4,730
55257	Town of Lebanon	488,788	255,404	449,271	0	1,193,463	26,371	0	637,412	0	663,783	602,071
55258	City of Newport News	135,559	1,988,052	6,011,822	0	8,135,433	3,079,454	57,155	7,771,428	0	10,908,037	3,505,094
55259	Town of Richlands	214,670	389,342	597,239	0	1,201,251	354,593	0	831,368	0	1,185,961	695,911
55260	Town of Haymarket	55,487	38,395	81,954	0	175,836	348,349	5,264	106,692	0	460,305	(102,751)
55261	Town of Lovettsville	15,199	14,281	56,196	0	85,676	80,231	537	73,961	0	154,729	(23,889)
55262	Town of Troutville	8,999	292	2,622	0	11,913	1,086	1,006	3,055	0	5,147	11,649
55263	Town of Buchanan	0	94	2,904	0	2,998	1,362	0	3,067	0	4,429	14,646
55264	Town of Eastville	46,630	13,955	14,890	0	75,475	0	0	17,876	0	17,876	89,279
55265	Town of Occoquan	77,647	898	14,477	0	93,022	0	0	17,992	0	17,992	22,156
55266	Town of Farmville	0	0	197,111	0	197,111	0	0	0	0	0	650,077
55300	Town of Abingdon	58,637	373,972	1,723,069	0	2,155,678	618,387	0	2,446,476	0	3,064,863	128,570
55301	Town of Dumfries	0	0	420,925	0	420,925	6,461	0	594,051	0	600,512	63,762
55302	Town of Iron Gate	19,053	0	21,383	0	40,436	0	0	30,806	0	30,806	15,195
55303	Town of Montross	7,703	2,393	36,711	0	46,807	0	0	53,290	0	53,290	16,512
55304	Town of South Boston	0	340,611	1,756,118	0	2,096,729	106,634	0	2,494,840	0	2,601,474	607,159
55305	Town of Gretna	0	54,245	177,878	0	232,123	148,876	0	245,290	0	394,166	2,200
55306	Town of Remington	0	10,245	60,525	0	70,770	9,120	0	86,478	0	95,598	9,178
55307	City of Lexington	0	371,977	2,106,725	0	2,478,702	916,415	0	2,958,340	0	3,874,755	(162,864)
55308	City of Waynesboro	140,678	601,398	5,784,464	0	6,526,540	834,398	0	8,253,651	0	9,088,049	1,410,790
55309	Town of Colonial Beach	0	0	647,791	0	647,791	83,772	0	916,976	0	1,000,748	(209,539)
55310	Town of Smithfield	102,354	232,724	1,026,490	0	1,361,568	691,567	0	1,416,988	0	2,108,555	31,905
55311	Town of Brookneal	0	0	119,247	0	119,247	0	0	170,450	0	170,450	(5,022)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55312	Town of Hamilton	0	0	63,530	0	63,530	0	0	90,570	0	90,570	(20,630)
55313	City of Galax	38,260	388,297	2,449,216	0	2,875,773	221,353	0	3,471,440	0	3,692,793	294,508
55314	Town of Jonesville	707	7,352	93,458	0	101,517	7,986	0	131,543	0	139,529	1,844
55315	Town of Wytheville	572,820	526,568	2,394,816	0	3,494,204	0	0	3,367,448	0	3,367,448	1,138,517
55316	City of Fairfax	30,632	1,696,058	10,943,792	0	12,670,482	873,288	0	15,546,324	0	16,419,612	3,723,618
55317	Town of Vienna	773,573	1,107,918	5,066,999	0	6,948,490	936,675	0	7,173,062	0	8,109,737	1,561,091
55318	Town of Vinton	0	62,190	1,491,070	0	1,553,260	220,084	0	2,121,862	0	2,341,946	(359,288)
55319	City of Emporia	10,340	319,435	2,256,881	0	2,586,656	564,556	0	3,194,063	0	3,758,619	76,569
55320	Town of Culpeper	213,748	698,349	3,268,809	0	4,180,906	1,598,744	0	4,564,853	0	6,163,597	444,366
55321	Town of Woodstock	107,863	297,213	970,179	0	1,375,255	797,028	0	1,357,814	0	2,154,842	255,838
55322	Town of Glasgow	0	0	84,984	0	84,984	7,252	0	118,646	0	125,898	(46,826)
55323	Town of Marion	114,615	305,090	1,290,227	0	1,709,932	732,375	0	1,805,503	0	2,537,878	228,898
55324	Town of Altavista	0	0	924,533	0	924,533	301,243	0	1,316,852	0	1,618,095	31,374
55325	Town of Herndon	227,846	1,423,645	7,124,714	0	8,776,205	1,001,896	0	10,091,640	0	11,093,536	754,698
55326	Town of Pearisburg	0	165,755	604,077	0	769,832	0	0	843,518	0	1,306,786	(73,774)
55327	Town of Christiansburg	255,967	786,892	3,619,535	0	4,662,394	305,818	0	5,041,189	0	5,347,007	2,663,608
55328	Town of Wakefield	189,268	9,533	57,253	0	256,054	0	0	77,137	0	77,137	83,867
55329	Town of Leesburg	95,092	2,031,224	8,742,813	0	10,869,129	761,232	0	12,211,452	0	12,972,684	2,544,554
55330	Town of Chatham	53,729	0	180,866	0	234,595	0	0	257,430	0	33,225	33,225
55331	Town of Bowling Green	0	0	86,331	0	86,331	6,585	0	117,729	0	124,314	54,202
55332	City of Manassas	653,884	3,332,607	11,303,991	0	15,290,482	2,307,107	0	15,868,421	0	18,175,528	4,115,458
55333	Town of Alberta	0	0	26,463	0	26,463	0	0	37,482	0	37,482	(22,608)
55334	Town of Boydton	27,331	1,152	121,965	0	150,448	0	0	174,077	0	174,077	30,560
55335	City of Salem	521,277	1,066,117	13,834,737	0	15,422,131	265,039	0	19,705,710	0	19,970,749	4,296,546
55336	Town of Mckenney	0	0	24,906	0	24,906	871	0	36,371	0	37,242	10,999
55337	Town of Narrows	0	16,025	325,814	0	341,839	213,235	0	450,171	0	663,406	(63,963)
55338	Town of Quantico	764	0	61,635	0	62,399	0	0	87,705	0	87,705	(15,820)
55339	Town of Halifax	49,375	0	175,592	0	224,967	0	0	249,503	0	249,503	97,963
55340	Town of Blacksburg	304,821	1,532,619	6,009,036	0	7,846,476	577,979	0	8,479,992	0	9,057,971	2,338,355
55341	Town of Chincoteague	73,940	210,215	746,474	0	1,030,629	30,747	0	1,051,518	0	1,082,265	247,899
55342	Town of Lawrenceville	0	64,852	330,143	0	394,995	371,646	0	461,798	0	833,444	(103,817)
55343	Town of Amherst	0	97,769	355,727	0	453,496	97,680	0	508,403	0	606,083	73,640
55344	Town of Stanley	9,106	24,743	247,479	0	281,328	11,165	0	341,938	0	353,103	50,166
55345	Town of Hillsville	16,812	120,266	562,649	0	699,727	248,404	0	791,231	0	1,039,635	162,240
55346	Town of Elkton	0	0	333,729	0	333,729	136,349	0	466,956	0	603,305	(191,672)
55347	Town of Bridgewater	0	35,446	878,352	0	913,798	113,072	0	1,243,723	0	1,356,795	117,348
55348	Town of Purcellville	0	213,715	1,423,863	0	1,637,578	247,226	0	1,986,035	0	2,233,261	177,600
55349	Town of Timberville	124,208	84,946	238,959	0	448,113	50,790	0	330,271	0	381,061	157,098
55350	Town of Wise	680	187,580	986,910	0	1,175,170	283,971	0	1,404,012	0	1,687,983	97,007
55351	Town of New Market	13,279	100,459	296,728	0	410,466	42,875	0	413,746	0	456,621	247,480
55352	Town of Tappahannock	143,579	77,306	495,396	0	716,281	0	0	698,203	0	698,203	265,329
55353	Town of Rocky Mount	2,497	243,303	981,750	0	1,227,550	549,543	0	1,376,729	0	1,926,272	54,375
55354	Town of Big Stone Gap	0	83,126	872,860	0	955,986	306,100	0	1,239,350	0	1,545,450	216,800
55355	Town of Luray	41,612	137,668	947,185	0	1,126,465	483,980	0	1,338,498	0	1,822,478	228,425
55356	Town of Stuart	0	0	0	0	0	0	0	22,728	0	22,728	231
55357	Town of Strasburg	202,760	162,924	1,005,132	0	1,370,816	0	0	1,419,054	0	1,419,054	484,091
55358	Town of Appomattox	3,300	21,651	246,870	0	271,821	40,412	0	344,081	0	384,493	4,532
55359	Town of Clarksville	171	51,358	326,039	0	377,568	96,461	0	453,610	0	550,071	35,514
55360	Town of Dublin	0	69,916	403,073	0	472,989	219,375	0	556,847	0	776,222	(77,047)
55361	Town of Middleburg	0	26,587	283,216	0	309,803	246,960	0	393,964	0	640,924	(52,858)
55362	Town of Edinburg	0	0	117,797	0	117,797	3,359	0	164,443	0	167,802	(29,551)
55363	Town of Chase City	51,221	42,998	482,447	0	576,666	108,032	0	693,773	0	801,805	219,412
55364	Town of Bedford	181,154	134,535	1,902,615	0	2,218,304	64,174	0	2,719,851	0	2,784,025	893,158
55365	City of Poquoson	326,279	674,579	2,820,926	0	3,821,784	827,761	0	3,973,786	0	4,801,547	645,646
55366	Town of Ashland	155,649	208,963	1,405,528	0	1,770,140	0	0	1,980,646	0	1,980,646	527,436
55367	Town of Broadway	150,067	103,727	301,132	0	554,926	16,364	0	420,769	0	437,133	151,079
55368	Town of Berryville	36,354	69,587	576,068	0	682,009	80,539	0	807,482	0	888,021	158,354



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	Difference Between Expected and Actual Experience		Difference Between Projected and Actual Earnings on Plan Investments		Employer Contributions Subsequent to the Measurement Date	
		Changes of Assumptions	Total	Total	Total	Changes of Assumptions	Total	Total	Total			
55369	Town of Tazewell	23,008	109,657	640,907	0	773,572	2,878	0	896,290	0	899,168	212,864
55370	Town of Urbanna	0	0	90,719	0	90,719	0	0	130,866	0	130,866	(76,948)
55371	Town of Bluefield	78,272	138,617	708,879	0	925,768	68,104	0	995,771	0	1,063,875	208,050
55372	Town of Weber City	0	0	65,629	0	65,629	2,181	0	93,136	0	95,317	(19,645)
55373	Town of Damascus	0	0	19,012	0	19,012	0	0	27,948	0	27,948	(17,956)
55374	Town of Hurt	25	0	59,702	0	59,727	0	0	83,860	0	83,860	2,607
55375	Town of Waverly	0	0	203,645	0	203,645	0	0	291,300	0	291,300	(258,728)
55376	Town of Coeburn	30,635	14,335	271,249	0	316,219	0	0	389,072	0	389,072	27,841
55377	Town of Dayton	162,745	19,357	265,829	0	447,931	39,283	0	375,802	0	415,085	56,812
55378	Town of Courtland	0	1,049	62,004	0	63,053	8,447	0	87,092	0	95,539	(16,270)
55379	Town of Cape Charles	16,757	47,396	332,277	0	396,430	16,652	0	463,015	0	479,667	76,865
55380	Town of Independence	9,479	30,428	138,319	0	178,226	59,064	0	189,849	0	248,913	(28,825)
55381	Town of Warsaw	0	15,153	201,607	0	216,760	113,170	0	290,210	0	403,380	(24,057)
55382	Town of Grundy	0	9,578	259,011	0	268,589	86,916	0	369,341	0	456,257	(157,127)
55383	Town of Warrenton	0	372,573	2,347,177	0	2,719,750	504,565	0	3,350,845	0	3,855,410	(11,211)
55384	Town of Louisa	0	0	269,707	0	269,707	90,014	0	380,108	0	470,122	(210,005)
55385	Town of Kenbridge	0	0	129,771	0	129,771	191,510	0	177,712	0	369,222	(95,047)
55386	Town of Mt. Jackson	0	31,830	248,427	0	280,257	26,884	0	350,096	0	376,980	106,914
55387	Town of Pulaski	0	202,902	1,992,679	0	2,195,581	796,789	0	2,836,092	0	3,632,881	(553,679)
55388	Town of Jarratt	0	0	19,678	0	19,678	0	0	28,152	0	28,152	3,201
55389	Town of Pembroke	0	13,556	88,287	0	101,843	38,943	0	123,959	0	162,902	(3,142)
55390	Town of Parksley	51,003	0	62,679	0	113,682	0	0	91,618	0	91,618	223,138
55391	Town of Onancock	0	25,059	201,986	0	227,045	59,510	0	284,432	0	343,942	22,273
55392	Town of Victoria	30,987	27,494	178,536	0	237,017	20,866	0	251,368	0	272,234	2,387
55393	Town of Shenandoah	0	32,922	217,351	0	250,273	68,652	0	300,690	0	369,342	126,124
55394	Town of Gate City	0	0	173,897	0	173,897	7,201	0	240,468	0	247,669	(104,337)
55395	Town of Round Hill	106,759	26,588	195,273	0	328,620	0	0	272,791	0	272,791	136,978
55396	Town of Kilmarnock	36,888	15,030	295,988	0	347,906	48,426	0	416,738	0	465,164	(39,971)
55397	Town of Orange	0	50,013	756,705	0	806,718	44,753	0	1,045,606	0	1,090,359	271,249
55398	Town of Saltville	6	12,321	175,600	0	187,927	78,996	0	247,807	0	326,803	14,468
55399	Town of Blackstone	177,526	63,966	788,647	0	1,030,139	0	0	1,101,736	0	1,101,736	226,664
55401	Southeastern Public Service Authority	0	0	4,291,714	0	4,291,714	323,400	0	6,134,588	0	6,457,988	(1,720,473)
55402	Pittsylvania County Service Authority	177,785	15,956	161,978	0	355,719	133,042	0	238,699	0	371,741	(45,390)
55403	Rappahannock Area Youth Services & Group Home Commission	0	1,758	88,919	0	90,677	11,261	0	124,783	0	136,044	(21,372)
55404	Appomattox Regional Library	0	10,938	256,074	0	267,012	55,337	0	361,063	0	416,400	(76,934)
55405	Staunton Redevelopment & Housing Authority	0	4,154	157,099	0	161,253	52,387	0	218,654	0	271,041	(71,243)
55406	Hampton Newport News Community Services Board	0	491,039	7,025,992	0	7,517,031	1,129,309	0	9,877,406	0	11,006,715	(1,640,267)
55408	Alleghany Highlands Regional Library	15,004	0	33,986	0	48,990	0	0	48,462	0	48,462	39,893
55409	Southside Regional Juvenile Group Home	0	0	78,210	0	78,210	0	0	111,629	0	111,629	(41,182)
55411	Hampton Roads Sanitation District	127,542	4,064,204	18,609,532	0	22,801,278	458,585	0	26,466,818	0	26,925,403	1,631,363
55412	Peninsula Airport Commission	0	0	683,953	0	683,953	61,626	0	962,508	0	1,024,134	(162,957)
55413	Richmond Redevelopment & Housing Authority	0	0	4,915,507	0	4,915,507	271,541	0	7,073,135	0	7,344,676	11,977
55415	Chesapeake Redevelopment & Housing Authority	0	0	944,465	0	944,465	91,069	0	1,345,036	0	1,436,105	(164,454)
55416	Alexandria Renew Enterprises	115,038	284,095	3,749,516	0	4,148,649	0	0	5,420,014	0	5,420,014	482,741
55417	Norfolk Airport Authority	0	600,574	4,178,015	0	4,778,589	1,242,590	0	5,855,274	0	7,097,864	304,175
55418	Charlottesville Redevelopment & Housing Authority	0	0	315,062	0	315,062	0	0	450,720	0	450,720	(167,101)
55419	Hampton Redevelopment & Housing Authority	27,585	70,283	1,298,145	0	1,396,013	147,855	0	1,843,140	0	1,990,995	273,032
55420	Loudoun County Sanitation Authority	878,176	1,440,749	5,174,330	0	7,493,255	853,966	0	7,224,593	0	8,078,559	871,603
55421	Danville Redevelopment & Housing Authority	1,245	47,217	659,272	0	707,734	434,364	0	932,289	0	1,366,653	(392,746)
55422	NRV Regional Water Authority	102,232	139,648	290,196	0	532,076	27,566	0	422,401	0	449,967	206,541
55423	Northern Virginia Juvenile Detention Center	31,689	0	1,352,297	0	1,383,986	0	0	1,940,806	0	1,940,806	94,120
55424	Hopewell Redevelopment & Housing Authority	0	0	408,168	0	408,168	60,869	0	588,803	0	649,672	(94,174)
55425	Colonial Behavioral Health	0	138,030	2,679,682	0	2,817,712	176,642	0	3,799,727	0	3,976,369	(59,156)
55426	Blacksburg-VPI Sanitation Authority	0	66,481	677,938	0	744,419	131,935	0	958,960	0	1,090,895	(285,995)
55427	Potomac River Fisheries Commission	20,143	14,051	122,623	0	156,817	0	0	175,618	0	175,618	53,665
55428	Chesapeake Bay Bridge Tunnel	224,441	518,922	3,127,724	0	3,871,087	114,156	0	4,421,604	0	4,535,760	1,645,220
55429	Alexandria Redevelopment & Housing Authority	17,221	226,823	1,354,198	0	1,598,242	246,077	0	1,919,938	0	2,166,015	28,301



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55430	Albemarle County Service Authority	521,717	98,762	1,404,976	0	2,025,455	4,391	0	1,960,871	0	1,965,262	511,445
55431	Franklin Redevelopment & Housing Authority	0	0	110,892	0	110,892	0	0	155,734	0	155,734	(319,513)
55432	Bristol Redevelopment & Housing Authority	1,883	37,641	280,077	0	319,601	42,505	0	393,838	0	436,343	57,228
55433	Norfolk Redevelopment & Housing Authority	0	412,186	7,003,803	0	7,415,989	597,040	0	10,115,838	0	10,712,878	690,538
55435	Richmond Metropolitan Transportation Authority	0	173,299	1,679,710	0	1,853,009	594,547	0	2,387,387	0	2,981,934	(795,483)
55436	Riverside Regional Jail	0	636,063	4,934,290	0	5,570,353	1,614,864	0	6,918,180	0	8,533,044	(956,992)
55437	Peninsula Ports Authority of Virginia	0	0	141,813	0	141,813	0	0	200,783	0	200,783	(122,469)
55439	Rappahannock Rapidan Regional Commission	0	0	134,015	0	134,015	14,370	0	189,166	0	203,536	(103,571)
55440	Shenandoah Valley Juvenile Center	0	0	480,378	0	480,378	8,404	0	684,146	0	692,550	102,426
55442	Southside Regional Library Board	0	0	113,669	0	113,669	0	0	163,767	0	163,767	(62,139)
55443	Bedford Public Library	59,368	11,606	252,018	0	322,992	6,064	0	359,297	0	365,361	9,947
55444	Eastern Shore Economic Development Commission	0	0	42,587	0	42,587	0	0	59,414	0	59,414	(47,598)
55445	Chesterfield County Health Center Commission	0	0	1,675,983	0	1,675,983	31,631	0	2,380,285	0	2,411,916	(536,183)
55446	Washington County Service Authority	61,153	305,458	1,265,292	0	1,631,903	691,649	0	1,789,048	0	2,480,697	(225,088)
55447	Rappahannock Area Community Services Board	25,126	292,437	4,006,655	0	4,324,218	7,168	0	5,596,377	0	5,603,545	(26,875)
55449	Hampton Roads Planning District Commission	54,890	145,059	1,271,939	0	1,471,888	0	0	1,808,707	0	1,808,707	416,656
55450	Meherrin Regional Library	0	0	154,481	0	154,481	21,663	0	218,343	0	240,006	(65,102)
55451	New River Valley Regional Commission	17,528	17,357	241,679	0	276,564	7,701	0	334,434	0	342,135	87,821
55452	Northern Virginia Health Care Center	0	67,322	2,444,931	0	2,512,253	153,782	0	3,450,931	0	3,604,713	(677,450)
55453	Rockbridge Area Community Services Board	7,200	11,864	1,334,115	0	1,353,179	33,874	0	1,881,158	0	1,915,032	18,455
55454	Greensville-Emporia Social Services	20,284	17,806	493,129	0	531,219	0	0	705,167	0	705,167	136,635
55455	James City Service Authority	504,237	144,535	1,578,156	0	2,226,928	18,498	0	2,218,438	0	2,236,936	346,693
55456	Accomack/Norhampton Planning District Commission	6,053	33,534	337,161	0	376,748	72,970	0	485,245	0	558,215	(5,369)
55457	Harrisonburg-Rockingham Regional Sewer Authority	39,233	77,635	607,308	0	724,176	9,925	0	863,680	0	873,605	81,138
55458	Wytheville Redevelopment & Housing Authority	28,637	16,793	180,180	0	225,610	0	0	251,899	0	251,899	66,163
55459	Waynesboro Redevelopment & Housing Authority	108,305	8,754	363,610	0	480,669	4,236	0	517,035	0	521,271	75,297
55460	Region Ten Community Services Board	141,944	0	5,132,262	0	5,274,206	0	0	7,255,699	0	7,255,699	(1,247,881)
55462	Lenowisco Planning District Commission	0	0	313,709	0	313,709	0	0	454,950	0	454,950	42,703
55465	Rivanna Water & Sewer Authority	78,075	182,307	1,796,982	0	2,057,364	555,110	0	2,542,197	0	3,097,307	190,032
55466	Appomattox River Water Authority	0	62,672	526,911	0	589,583	468,320	0	742,049	0	1,210,369	(393,466)
55467	Campbell County Utilities and Service Authority	281,419	70,688	410,687	0	762,794	0	0	596,110	0	596,110	235,284
55469	Eastern Shore Community Services Board	0	166,899	1,605,985	0	1,772,884	131,696	0	2,282,092	0	2,413,788	(36,112)
55470	Anchor Commission	0	0	292,503	0	292,503	6,790	0	417,143	0	423,933	(198,773)
55471	Horizon Behavioral Health	0	224,591	5,642,795	0	5,867,386	432,260	0	7,961,707	0	8,393,967	(1,275,143)
55472	District 19 Community Services Board	0	0	3,243,677	0	3,243,677	120,823	0	4,605,035	0	4,725,858	(389,879)
55473	Hampton Roads Transit	0	376,227	4,069,785	0	4,446,012	207,912	0	5,712,018	0	5,919,930	(486,290)
55474	Upper Occoquan Sewage Authority	105,100	665,319	5,132,246	0	5,902,665	538,324	0	7,278,023	0	7,816,347	71,884
55475	New River Valley Juvenile Detention Commission	16,198	0	294,210	0	310,408	0	0	420,306	0	420,306	(65,117)
55476	Rockbridge Regional Library	46,363	10,958	180,413	0	237,734	0	0	254,575	0	254,575	116,329
55477	Frederick County Sanitation Authority	110,985	230,917	964,394	0	1,306,296	50,203	0	1,346,026	0	1,396,229	93,111
55478	Western Tidewater Community Services Board	0	367,429	3,677,060	0	4,044,489	448,625	0	5,138,332	0	5,586,984	(335,104)
55479	Cumberland Mountain Community Services Board	734,698	724,693	3,265,685	0	4,725,076	130,038	0	4,591,320	0	4,721,358	943,146
55480	Fredericksburg-Stafford Park Authority	0	0	176,365	0	176,365	0	0	246,583	0	246,583	(191,942)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	0	159,966	3,469,949	0	3,629,915	732,022	0	4,918,265	0	5,650,287	(1,439,531)
55483	Rockbridge County Public Service Authority	61,804	25,386	154,384	0	241,574	0	0	219,957	0	219,957	47,341
55484	Danville-Pittsylvania Community Services Board	0	335,596	2,821,934	0	3,157,530	349,601	0	3,972,961	0	4,322,562	(423,474)
55485	Crater Juvenile Detention Home Commission	7,856	13,789	494,797	0	516,442	75,126	0	700,128	0	775,254	98,723
55486	Hampton Roads Workforce Council	0	0	742,831	0	742,831	143,886	0	1,038,007	0	1,181,893	(334,089)
55487	Capital Region Airport Commission	0	304,991	3,136,180	0	3,441,171	297,618	0	4,426,367	0	4,723,985	375,978
55488	Northwestern Community Services Board	8,343	141,497	2,174,978	0	2,324,818	224,874	0	3,059,861	0	3,284,735	(99,657)
55489	Harrisonburg-Rockingham Community Services Bd	29,987	225,160	1,946,580	0	2,201,727	890	0	2,747,969	0	2,748,859	79,974
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	1,569	0	1,569	(11,304)
55491	Middle Peninsula Regional Security Center	228,701	87,524	1,153,200	0	1,469,425	101,594	0	1,602,578	0	1,704,172	303,730
55492	Northern Neck Planning District Commission	8,418	0	148,287	0	156,705	0	0	209,133	0	209,133	(19,359)
55493	Planning District One Behavioral Health Services	0	0	158,167	0	158,167	138,413	0	220,387	0	358,800	(400,340)
55494	Rockbridge Area Department of Social Services	0	14,913	407,119	0	422,032	96,918	0	580,279	0	677,197	(129,469)
55495	Dinwiddie County Water Authority	8,118	0	226,263	0	234,381	0	0	315,432	0	315,432	(147,290)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55496	Rappahannock-Rapidan Community Services Board	74,652	171,533	3,440,680	0	3,686,865	744,163	0	4,882,822	0	5,626,985	(900,357)
55498	Valley Community Services Board	0	0	2,863,088	0	2,863,088	383,302	0	4,054,432	0	4,437,734	(1,109,281)
55499	Eastern Shore Public Library	21,433	11,742	93,278	0	126,453	0	0	133,275	0	133,275	38,415
55500	Alexandria City School Board	0	335,232	4,109,989	0	4,445,221	1,147,767	0	5,844,742	0	6,992,509	(1,947,115)
55501	Albemarle County Schools	0	222,171	2,670,924	0	2,893,095	558,805	0	3,764,999	0	4,323,804	(529,611)
55502	Alleghany County School Board	61,833	87,402	899,355	0	1,048,590	25,833	0	1,292,463	0	1,318,296	(5,627)
55503	Charlottesville Public Schools	0	53,170	922,026	0	975,196	122,054	0	1,318,015	0	1,440,069	(507,799)
55504	Amherst County School Board	5,728	68,057	876,465	0	950,250	44,931	0	1,235,446	0	1,280,377	(123,207)
55505	Appomattox County School Board	19,169	7,718	295,188	0	322,075	0	0	418,566	0	418,566	(47,397)
55506	Arlington Public Schools	610,871	767,678	4,711,542	0	6,090,091	78,835	0	6,531,859	0	6,610,694	1,203,551
55507	Augusta County School Board	0	75,976	1,044,024	0	1,120,000	63,616	0	1,481,364	0	1,544,980	37,053
55508	Bath County School Board	17,305	26,314	347,780	0	391,399	36,325	0	494,950	0	531,275	(75,631)
55509	Bedford County School Board	0	61,677	2,084,665	0	2,146,342	70,309	0	2,963,231	0	3,033,540	(167,490)
55510	Bland County School Board	0	0	157,491	0	157,491	22,466	0	226,211	0	248,677	(88,555)
55511	Botetourt County School Board	0	0	987,809	0	987,809	299,340	0	1,402,754	0	1,702,094	(355,528)
55512	Norfolk Public Schools	0	579,645	7,169,179	0	7,748,824	824,301	0	10,233,590	0	11,057,891	(569,826)
55513	Petersburg City Public Schools	0	35,314	1,101,316	0	1,136,630	435,761	0	1,577,947	0	2,013,708	(664,756)
55514	Buckingham County School Board	26,075	10,642	333,057	0	369,774	9,748	0	472,226	0	481,974	(33,396)
55515	Radford City School Board	28,245	12,149	153,203	0	193,597	0	0	221,801	0	221,801	47,954
55516	Caroline County School Board	0	24,327	466,339	0	490,666	60,379	0	659,361	0	719,740	(58,306)
55517	Carroll County School Board	7,353	78,398	888,456	0	974,207	58,709	0	1,268,059	0	1,326,768	(6,054)
55518	Charles City County School Board	0	0	162,730	0	162,730	972	0	232,265	0	233,237	(47,988)
55519	Charlotte County School Board	0	0	297,046	0	297,046	38,351	0	434,205	0	472,556	(168,249)
55520	Chesterfield County School Board	0	43,187	8,369,815	0	8,413,002	1,647,953	0	11,932,285	0	13,580,238	(721,696)
55521	Clarke County School Board	0	0	309,851	0	309,851	11,499	0	444,556	0	456,055	(9,949)
55522	Winchester Public Schools	0	88,871	742,308	0	831,179	355,917	0	1,037,506	0	1,393,423	(262,583)
55523	Culpeper County School Board	0	95,816	1,309,009	0	1,404,825	71,329	0	1,851,257	0	1,922,586	(274,905)
55524	Cumberland County School Board	0	15,361	300,720	0	316,081	5,734	0	424,987	0	430,721	(75,562)
55525	Dickenson County School Board	0	8,990	444,988	0	453,978	79,489	0	636,476	0	715,965	493,144
55526	Dinwiddie County School Board	0	23,197	669,862	0	693,059	154,265	0	942,749	0	1,097,014	(315,546)
55528	Essex County Public Schools	0	0	354,803	0	354,803	35,713	0	509,444	0	545,157	24,832
55530	Covington City School Board	0	0	205,532	0	205,532	161,472	0	292,820	0	454,292	(161,033)
55531	Floyd County School Board	1,942	3,866	528,235	0	534,043	176,728	0	749,477	0	926,205	74,587
55532	Fluvanna County Public Schools	0	59,427	645,759	0	705,186	202,203	0	903,362	0	1,105,565	(142,532)
55533	Chesapeake Public Schools	237,014	914,561	7,889,279	0	9,040,854	237,562	0	11,169,881	0	11,407,443	1,790,088
55534	Virginia Beach City School Board	0	1,287,830	18,565,683	0	19,853,513	2,803,850	0	26,317,889	0	29,121,739	(101,730)
55535	Giles County Schools	0	0	387,582	0	387,582	1,418	0	551,426	0	552,844	(69,597)
55536	Gloucester County School Board	77,296	157,797	1,623,797	0	1,858,890	424,339	0	2,317,972	0	2,742,311	77,084
55537	Goochland County School Board	0	0	381,789	0	381,789	75,741	0	537,250	0	612,991	85,649
55538	Grayson County School Board	24,261	2,756	470,103	0	497,120	0	0	674,746	0	674,746	152,668
55539	Greene County Public Schools	41,838	39,294	759,911	0	841,043	120,114	0	1,073,769	0	1,193,883	203,256
55540	Greensville County Public Schools	0	0	481,950	0	481,950	135,862	0	691,067	0	826,929	(339,296)
55541	Halifax County School Board	0	0	1,037,108	0	1,037,108	30,065	0	1,495,630	0	1,525,695	(131,425)
55542	Hanover County Public Schools	0	35,912	2,405,051	0	2,440,963	431,710	0	3,423,158	0	3,854,868	(851,656)
55543	Henrico County School Board	0	0	383,083	0	383,083	0	0	555,131	0	555,131	(103,385)
55544	Henry County Public Schools	0	54,076	1,426,829	0	1,480,905	278,692	0	2,079,976	0	2,358,668	(48,871)
55545	Highland County School Board	53,838	0	74,331	0	128,169	0	0	105,393	0	105,393	110,451
55546	Isle of Wight County Schools	0	0	540,609	0	540,609	74,059	0	762,550	0	836,609	(51,492)
55548	King George County School Board	0	95,742	741,193	0	836,935	171,807	0	1,029,039	0	1,200,846	33,189
55549	King & Queen County School Board	0	13,118	287,761	0	300,879	53,818	0	407,905	0	461,723	(87,722)
55550	King William County School Board	0	44,185	331,378	0	375,563	234,231	0	467,785	0	702,016	(138,076)
55551	Lancaster County Public Schools	0	17,190	300,173	0	317,363	27,276	0	425,296	0	452,672	(20,255)
55552	Lee County School Board	0	0	676,416	0	676,416	163,219	0	959,591	0	1,122,810	468,402
55553	Loudoun County School Board	2,773,272	2,635,188	14,679,583	0	20,088,043	0	0	20,324,273	0	20,324,273	7,329,864
55554	Louisa County Public Schools	0	94,020	1,390,113	0	1,484,133	89,506	0	1,964,394	0	2,053,900	(368,314)
55555	Lunenburg County School Board	6,561	27,073	248,565	0	282,199	0	0	353,961	0	353,961	(34,023)
55556	Madison County School Board	0	15,659	361,327	0	376,986	39,521	0	513,365	0	552,886	(98,748)



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference	Difference	Employer Contributions Subsequent to the Measurement Date	Total	Difference	Difference	Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense		
		Between Expected and Actual Experience	Between Projected and Actual Earnings on Plan Investments			Changes of Assumptions	Between Expected and Actual Experience				Between Projected and Actual Earnings on Plan Investments	
55557	Mathews County School Board	4,921	6,213	294,303	0	305,437	46,650	0	414,414	0	461,064	135,097
55558	Mecklenburg County School Board	0	0	444,993	0	444,993	43,861	0	632,437	0	676,298	(49,908)
55559	Middlesex County School Board	35,010	0	213,857	0	248,867	0	0	308,779	0	308,779	116,882
55560	Montgomery County School Board	0	0	1,864,527	0	1,864,527	154,845	0	2,650,156	0	2,805,001	92,160
55562	Nelson County Public Schools	42,775	43,933	630,280	0	716,988	0	0	903,544	0	903,544	29,118
55563	New Kent County School Board	0	0	463,810	0	463,810	17,399	0	665,000	0	682,399	66,268
55565	Northampton County Schools	28,679	17,198	313,800	0	359,677	15,515	0	449,363	0	464,878	(34,485)
55566	Northumberland County School Board	9,598	0	303,656	0	313,254	0	0	441,872	0	441,872	30,282
55567	Nottoway County School Board	20,541	32,687	525,717	0	578,945	26,284	0	751,562	0	777,846	(77,082)
55568	Orange County Public Schools	68,298	68,728	917,696	0	1,054,722	79,888	0	1,311,073	0	1,390,961	(204,035)
55569	Page County Public Schools	0	26,921	666,332	0	693,253	49,286	0	946,479	0	995,765	(138,655)
55570	Patrick County School Board	3,687	26,540	614,868	0	645,095	25,073	0	881,039	0	906,112	9,511
55571	Pittsylvania County School Board	0	15,447	1,177,362	0	1,192,809	179,976	0	1,671,813	0	1,851,789	(130,127)
55572	Powhatan County School Board	0	74,472	762,155	0	836,627	117,777	0	1,075,549	0	1,193,326	(108,137)
55573	Prince Edward County School Board	0	0	342,195	0	342,195	93,292	0	486,484	0	579,776	(198,006)
55574	Prince George County School Board	85,622	109,617	1,480,826	0	1,676,065	586,527	0	2,098,751	0	2,685,278	(113,116)
55576	Prince William County School Board	1,594,091	2,884,040	18,326,552	0	22,804,683	87,214	0	25,834,513	0	25,921,727	2,213,127
55577	Pulaski County School Board	0	0	944,932	0	944,932	96,366	0	1,345,217	0	1,441,583	(180,253)
55578	Rappahannock County School Board	0	12,887	227,831	0	240,718	127,164	0	318,606	0	445,770	(95,748)
55579	Richmond County School Board	0	0	70,492	0	70,492	0	0	100,583	0	100,583	(26,649)
55580	Roanoke County School Board	0	0	2,658,152	0	2,658,152	0	0	3,827,818	0	3,827,818	(1,340,793)
55581	Rockbridge County School Board	0	0	624,142	0	624,142	24,903	0	894,918	0	919,821	(152,936)
55582	Rockingham County School Board	0	383,046	3,060,043	0	3,443,089	189,105	0	4,367,377	0	4,556,482	(207,030)
55583	Russell County School Board	293,470	77,880	959,417	0	1,330,767	49,771	0	1,370,540	0	1,420,311	652,608
55584	Scott County School Board	117,955	117,655	825,483	0	1,061,093	22,634	0	1,166,156	0	1,188,790	(75,571)
55585	Shenandoah County School Board	0	33,100	1,182,647	0	1,215,747	62,945	0	1,684,692	0	1,747,637	(38,850)
55586	Smyth County School Board	12,210	71,659	994,962	0	1,078,831	307,381	0	1,422,670	0	1,730,051	(92,956)
55587	Southampton County School Board	0	0	434,609	0	434,609	23,810	0	621,459	0	645,269	(102,957)
55588	Spotsylvania County School Board	77,780	296,491	2,769,115	0	3,143,386	712,982	0	3,909,347	0	4,622,329	(7,829)
55589	Stafford County School Board	565,704	316,946	2,645,049	0	3,527,699	0	0	3,714,745	0	3,714,745	1,403,708
55590	Surry County Schools	0	0	448,243	0	448,243	62,219	0	635,368	0	697,587	(54,287)
55591	Sussex County School Board	33,780	16,841	342,242	0	392,863	0	0	486,691	0	486,691	(6,341)
55592	Tazewell County Schools	4,201	46,721	1,719,256	0	1,770,178	100,492	0	2,464,069	0	2,564,561	422,776
55593	Warren County School Board	0	0	822,596	0	822,596	11,921	0	1,185,006	0	1,196,927	(349,811)
55595	Washington County School Board	0	25,063	1,089,153	0	1,114,216	149,182	0	1,561,864	0	1,711,046	(15,900)
55596	Westmoreland County School Board	0	0	341,424	0	341,424	86,253	0	482,894	0	569,147	(87,887)
55597	Wise County School Board	37,276	0	726,578	0	763,854	0	0	1,046,285	0	1,046,285	360,322
55598	Wythe County School Board	64,315	4,674	494,211	0	563,200	0	0	708,392	0	708,392	204,045
55599	York County School Board	1,516	87,181	2,197,930	0	2,286,627	352,876	0	3,108,457	0	3,461,333	(166,136)
55600	Accomack County School Board	0	84,981	1,159,136	0	1,244,117	61,967	0	1,642,176	0	1,704,143	(188,221)
55601	Bristol Virginia School Board	10,771	20,473	197,300	0	228,544	62,530	0	280,140	0	342,670	55,436
55602	Buena Vista City Public Schools	0	0	144,382	0	144,382	3,228	0	206,702	0	209,930	(15,787)
55603	Amelia County School Board	0	0	339,806	0	339,806	104,146	0	486,176	0	590,322	(130,938)
55605	Danville School Board	0	118,088	746,308	0	864,396	220,741	0	1,054,213	0	1,274,954	(167,112)
55606	Franklin City Public Schools	0	7,409	173,094	0	180,503	60,561	0	244,529	0	305,090	(216,818)
55607	Lexington City School Board	0	0	41,181	0	41,181	0	0	58,802	0	58,802	(30,458)
55608	Harrisonburg City School Board	109,403	86,539	737,665	0	933,607	0	0	1,046,666	0	1,046,666	71,621
55609	Hopewell City School Board	33,094	77,104	606,375	0	716,573	233,773	0	860,410	0	1,094,183	55,633
55610	Lynchburg City Schools	0	62,732	1,364,342	0	1,427,074	294,694	0	1,934,082	0	2,228,776	(99,868)
55611	Fauquier County School Board	0	176,264	2,433,249	0	2,609,513	488,642	0	3,437,516	0	3,926,158	(372,992)
55612	Brunswick County Public Schools	43,882	35,232	472,124	0	551,238	67,933	0	675,964	0	743,897	10,226
55613	The College and Career Academy At Pruden	0	0	1,582	0	1,582	0	0	0	0	0	1,400
55614	Portsmouth School Board	0	152,196	2,662,853	0	2,815,049	375,344	0	3,805,645	0	4,180,989	122,336
55615	Campbell County School Board	0	53,574	1,128,503	0	1,182,077	127,730	0	1,617,970	0	1,745,700	(126,166)
55616	Richmond Public Schools	182,100	222,190	4,630,450	0	5,034,740	139,400	0	6,596,287	0	6,735,691	(76,275)
55617	Roanoke City School Board	118,749	0	414,932	0	533,681	0	17,327	566,878	0	584,205	72,246
55619	Staunton City Schools	10,596	8,334	346,544	0	365,474	0	0	493,245	0	493,245	116,292



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55620	Suffolk City School Board	0	238,149	2,523,186	0	2,761,335	435,177	0	3,556,084	0	3,991,261	(464,258)
55622	Craig County School Board	0	17,848	160,806	0	178,654	51,199	0	230,750	0	281,949	(9,884)
55623	Martinsville City Schools	0	0	192,193	0	192,193	0	0	284,236	0	284,236	221,548
55624	Appomattox Regional Governor's School	6,813	6,322	23,122	0	36,257	3,174	33	32,709	0	35,916	7,667
55625	Colonial Heights City Schools	0	29,759	443,950	0	473,709	51,870	0	629,002	0	680,872	(66,734)
55632	Manassas City Schools	14,496	126,308	1,552,030	0	1,692,834	312,386	0	2,202,372	0	2,514,758	(106,247)
55633	Franklin County Public Schools	0	208,453	1,852,591	0	2,061,044	87,153	0	2,617,723	0	2,704,876	(95,467)
55634	Frederick County School Board	0	235,199	2,428,009	0	2,663,208	305,627	0	3,415,056	0	3,720,683	(122,404)
55635	City of Salem Schools	58,985	0	479,294	0	538,279	0	0	687,032	0	687,032	(16,628)
55636	Manassas Park City Schools	19,596	42,915	370,345	0	432,856	3,095	0	523,090	0	526,185	(55,165)
55637	Newport News Public Schools	33,113	0	691,642	0	724,755	81,301	66,006	913,178	0	1,060,485	189,658
55638	Town of West Point School Board	54,565	5,667	20,949	0	81,181	0	0	23,251	0	23,251	27,788
55708	Waynesboro Public Schools	0	0	342,566	0	342,566	2,849	0	486,800	0	489,649	3,987
55710	Valley Vocational-Technical Center	0	0	31,315	0	31,315	23,710	0	44,237	0	67,947	(28,840)
55711	New Horizons Technical Center	10,529	0	74,111	0	84,640	0	0	102,574	0	102,574	64,743
55713	Galax City Schools	0	14,715	187,303	0	202,018	58,127	0	268,154	0	326,281	(96,562)
55714	Norton City Schools	0	0	177,882	0	177,882	1,617	0	253,244	0	254,861	(106,856)
55802	Williamsburg-James City County Schools	205,223	215,241	1,858,645	0	2,279,109	0	0	2,628,356	0	2,628,356	197,037
55803	Poquoson City Public Schools	2,701	11,230	180,271	0	194,202	55,775	0	256,819	0	312,594	(21,245)
55806	Fredericksburg City Public Schools	0	88,214	479,584	0	567,798	35,213	0	677,387	0	712,600	(14,383)
55807	Hampton City Schools	0	0	2,175,116	0	2,175,116	444,131	0	3,118,580	0	3,562,711	(710,686)
55813	Buchanan County School Board	0	0	856,820	0	856,820	471,517	0	1,219,853	0	1,691,370	150,815
55814	Jackson River Technical Center	0	0	25,999	0	25,999	1,830	0	37,094	0	38,924	(7,063)
55815	Northern Neck Regional Vocational Center	143	3,192	15,149	0	18,484	2,985	0	20,866	0	23,851	(1,363)
55853	Northern Neck Soil And Water Conservation District	0	0	13,911	0	13,911	0	0	0	0	0	232,182
55854	Orange County Broadband Authority	0	0	3,812	0	3,812	0	0	0	0	0	(5,970)
55855	Northern Virginia Soil And Water Conservation District	0	0	3,336	0	3,336	0	0	0	0	0	148,869
55856	Blue Ridge Resource Authority	9,533	0	23,881	0	33,414	0	0	17,914	0	17,914	19,747
55857	Peanut Soil and Water Conservation District	0	0	12,616	0	12,616	24,409	24,598	19,486	0	68,493	(11,693)
55858	Peumansend Creek Regional Jail Authority	969	72,704	196,548	0	270,221	418,258	0	201,766	0	620,024	676,369
55859	Williamsburg Area Transit Authority	0	12,126	155,691	0	167,817	59,578	0	196,669	0	256,247	68,126
55860	Middle Peninsula Juvenile Detention Commission	35,136	22,439	286,707	0	344,282	2,084	0	364,207	0	366,291	163,132
55861	Breaks Interstate Park Commission	382,952	0	41,404	0	424,356	62,637	19,545	54,500	0	136,682	90,045
55862	Crater Criminal Justice Training Academy	12,814	951	10,702	0	24,467	18,845	1,358	13,497	0	33,700	5,132
55863	Central Shenandoah Criminal Justice Training Academy	650	2,115	23,117	0	25,882	12,425	1,798	28,911	0	43,134	14,815
55864	New River Valley Emergency Communications Regional Authority	42,911	4,634	75,590	0	123,135	30,019	12,019	98,953	0	140,991	27,510
55865	Mauzy Service Authority	24,190	8,771	56,538	0	89,499	86,931	0	73,461	0	160,392	23,840
55866	Hampton Roads Transportation Accountability Commission	8,373	2,622	28,696	0	39,691	50,421	3,072	35,614	0	89,107	40,928
55867	Pamunkey Regional Library	195,080	81,623	434,812	0	711,515	134,587	0	610,301	0	744,888	24,159
55868	Northern Virginia Transportation Authority	35,963	31,005	78,227	0	145,195	11,392	1,935	100,012	0	113,339	91,042
55869	RSW Regional Jail Authority	94,322	272,002	547,995	0	914,319	798,946	0	715,989	0	1,514,935	314,997
55870	Bedford Regional Water Authority	152,833	151,615	507,346	0	811,794	0	0	692,872	0	692,872	266,689
55871	Portsmouth Redevelopment & Housing Authority	11,401	37,575	224,297	0	273,273	90,115	0	296,452	0	386,567	302,756
55872	Southwest Regional Recreation Authority	8,396	1,175	20,838	0	30,409	21,286	2,687	27,905	0	51,878	(4,077)
55873	Roanoke Redevelopment & Housing Authority	0	12,120	330,185	0	342,305	31,180	0	453,728	0	484,908	25,717
55874	Meherrin River Regional Jail Authority	0	150,855	817,738	0	968,593	1,155,488	0	1,110,615	0	2,266,103	(361,677)
55875	Woodway Water Authority	17,689	13,755	15,891	0	47,335	33,564	0	21,011	0	54,755	(3,470)
55876	BVU Authority	42,116	212,929	979,824	0	1,234,869	374,171	30,345	1,371,517	0	1,776,033	(767,921)
55877	Washington Metropolitan Area Transit Commission	39,381	18,285	76,965	0	134,631	701,433	5,411	103,650	0	810,494	(133,439)
55878	Mount Rogers Community Services Board	202,533	1,007,168	4,079,762	0	5,289,463	1,324,861	42,712	5,652,216	0	7,019,789	(19,609)
55879	Lonesome Pine Soil & Water Conservation District	10,485	8,236	6,085	0	24,806	6,612	185	8,073	0	14,870	5,831
55880	Big Sandy Soil & Water Conservation District	7,086	1,627	9,468	0	18,181	5,474	4,425	12,847	0	22,746	(1,096)
55881	Central Virginia Planning District Commission	17,730	26,936	360,511	0	405,177	121,901	0	500,251	0	622,152	(80,208)
55882	Middle Peninsula Planning District Commission	0	16,184	75,180	0	91,364	11,336	0	105,516	0	116,852	12,318
55883	Western Virginia Regional Jail Authority	0	883,013	1,905,736	0	2,788,749	1,570,136	0	2,612,863	0	4,182,999	39,398
55884	Halifax Service Authority	71,706	32,226	239,946	0	343,878	56,199	0	334,900	0	391,099	166,424
55886	Russell County PSA	144,129	16,345	80,002	0	240,476	23,195	4,031	107,981	0	135,207	52,078



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					
Employer Code	Political Subdivision	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Pension Expense
55887	Piedmont Community Services	303,376	222,297	1,675,761	0	2,201,434	25,040	0	2,305,375	0	2,330,415	274,841
55888	Blue Ridge Behavioral Healthcare	0	105,668	2,421,070	0	2,526,738	48,198	0	3,382,466	0	3,430,664	(429,865)
55889	Skyline Soil & Water Conservation District	1,844	15,103	45,803	0	62,750	10,989	0	61,702	0	72,691	23,832
55890	Middle River Regional Jail Authority	0	612,186	1,789,467	0	2,401,653	2,392,955	0	2,448,204	0	4,841,159	(405,774)
55891	Tidewater Soil & Water Conservation District	0	0	16,958	0	16,958	3,421	0	23,193	0	26,614	9,553
55892	Big Stone Gap Redevelopment and Housing Authority	30,306	10,036	58,021	0	98,363	943	2,309	79,259	0	82,511	48,933
55893	Eastern Shore Soil & Water Conservation District	3,733	10,847	40,413	0	54,993	6,925	0	56,023	0	62,948	3,584
55894	Town of Boykins	16,370	198	12,444	0	29,012	26,695	0	16,758	0	43,453	(24,966)
55895	Town of Gordonsville	2,858	17,028	146,898	0	166,784	145,605	0	206,914	0	352,519	(47,627)
55896	Virginia Resources Authority	30,579	1,748	215,964	0	248,291	119,717	3,291	294,038	0	417,046	39,354
55897	Prince William County Service Authority	347,177	936,327	4,525,543	0	5,809,047	707,417	0	6,288,749	0	6,996,166	570,605
55898	Western Virginia Water Authority	192,139	246,620	1,632,297	0	2,071,056	164,295	0	2,255,795	0	2,420,090	308,427
55899	Shenandoah Valley Regional Airport Commission	198,070	99,726	182,739	0	480,535	7,214	13,722	249,345	0	270,281	64,564
55900	Alleghany Highlands Community Services Board	95,882	5,143	807,711	0	908,736	0	0	1,128,454	0	1,128,454	158,290
55901	Brunswick Industrial Development Authority	0	0	38,208	0	38,208	950	0	53,289	0	54,239	9,335
55902	Northern Neck-Essex County Group Home Commission	0	0	71,770	0	71,770	0	0	104,741	0	104,741	(20,809)
55904	Appalachian Juvenile Commission	52,458	61,819	498,209	0	612,486	94,020	0	702,893	0	796,913	93,961
55905	Goochland Powhatan Community Services	0	40,302	817,090	0	857,392	138,142	0	1,151,493	0	1,289,635	(134,654)
55906	Suffolk Redevelopment & Housing Authority	0	0	444,411	0	444,411	24,543	0	630,681	0	655,224	(156,154)
55908	Lee County Redevelopment & Housing Authority	1,252	9,924	140,333	0	151,509	6,266	0	206,234	0	212,500	17,094
55909	Henry County Public Service Authority	70,693	155,698	1,057,454	0	1,283,845	38,739	0	1,492,220	0	1,530,959	160,299
55910	Southside Planning District Commission	0	0	234,318	0	234,318	20,235	0	324,973	0	345,208	154,494
55911	Economic Development Authority of Henrico County, VA	1,222	20,585	215,638	0	237,445	49,971	0	307,039	0	357,010	4,459
55912	Augusta County Service Authority	199,914	257,072	1,566,355	0	2,023,341	508,264	0	2,201,346	0	2,709,610	8,695
55914	Rappahannock Juvenile Center	105,809	58,975	858,160	0	1,022,944	0	0	1,215,163	0	1,215,163	198,399
55915	Cumberland Plateau Regional Housing Authority	38,554	46,479	226,242	0	311,275	84,135	0	319,013	0	403,148	(47,837)
55918	Amherst County Service Authority	3,175	52,464	480,104	0	535,743	103,247	0	675,230	0	778,477	(23,003)
55919	Pepper's Ferry Regional Wastewater Treatment Authority	54,051	31,548	307,478	0	393,077	22,805	0	430,312	0	453,117	206,065
55920	Rappahannock Regional Jail	0	649,452	4,202,875	0	4,852,327	343,699	0	5,861,900	0	6,205,599	745,093
55921	Thomas Jefferson Planning District Commission	0	0	180,988	0	180,988	23,643	0	256,275	0	279,918	(19,510)
55922	Piedmont Regional Jail Authority	0	120,830	1,326,675	0	1,447,505	356,639	0	1,873,417	0	2,230,056	111,454
55923	Nelson County Service Authority	49,278	24,200	342,336	0	415,814	11,561	0	481,891	0	493,452	(76,066)
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	20,632	51,924	206,779	0	279,335	111,589	17,811	288,910	0	418,310	(67,336)
55925	Fauquier County Water & Sanitation Authority	155,075	115,348	743,127	0	1,013,550	248,800	0	1,028,045	0	1,276,845	60,946
55926	Scott County Soil & Water Conservation District	23,556	6,801	37,275	0	67,632	0	0	51,405	0	51,405	25,711
55927	New River Resource Authority	123,608	90,532	280,534	0	494,674	14,755	2,221	386,728	0	403,704	88,532
55928	Scott County Public Service Authority	288,027	67,949	241,284	0	597,260	60,107	0	334,606	0	394,713	225,064
55929	Greensville County Water & Sewer Authority	365,405	73,200	419,144	0	857,749	0	0	587,353	0	587,353	278,246
55930	Petersburg Redevelopment & Housing Authority	0	13,861	460,494	0	474,355	61,590	0	651,147	0	712,737	(1,092)
55931	Central Rappahannock Regional Library	455,651	367,415	1,611,302	0	2,434,368	82,871	0	2,275,508	0	2,358,379	785,938
55932	Virginia Coalfield Economic Development Authority	53,069	39,567	131,435	0	224,071	0	0	182,594	0	182,594	44,647
55933	Central Virginia Regional Jail	0	321,366	1,471,536	0	1,792,902	661,915	0	2,039,972	0	2,701,887	312,127
55934	Thomas Jefferson Soil & Water Conservation District	1,550	5,347	77,851	0	84,748	13,187	0	110,404	0	123,591	7,425
55936	Commonwealth Regional Council	21,328	0	109,778	0	131,106	0	0	155,320	0	155,320	95,244
55937	Wythe-Grayson Regional Library	0	6,692	120,164	0	126,856	22,100	0	168,496	0	190,596	(41,296)
55938	Colonial Soil & Water Conservation District	710	2,174	58,994	0	61,878	26,886	0	83,228	0	110,114	5,446
55939	Rivanna Solid Waste Authority	0	12,977	217,358	0	230,155	226,900	0	305,745	0	532,645	(152,622)
55940	Monacan Soil & Water Conservation District	71,839	23,465	64,076	0	159,380	18,625	0	88,791	0	107,416	88,877
55941	Robert E. Lee Soil & Water Conservation District	0	0	40,749	0	40,749	5,125	0	58,675	0	63,800	986
55942	Tri-County/City Soil & Water Conservation District	35,888	0	48,211	0	84,099	0	0	70,563	0	70,563	20,797
55944	Central Virginia Waste Management Authority	0	502	171,018	0	171,520	13,743	0	240,863	0	254,606	47,030
55945	Lonesome Pine Regional Library	0	5,113	441,465	0	446,578	36,760	0	624,872	0	661,632	(25,436)
55946	Virginia Peninsulas Public Service Authority	17,675	24,051	499,939	0	541,665	45,587	0	706,588	0	721,635	(5,227)
55947	Tidewater Youth Services Commission	0	0	988,126	0	988,126	606	0	1,408,999	0	1,409,605	(40,576)
55948	Virginia Highlands Airport Authority	37,946	3,387	56,791	0	98,124	41,587	4,550	79,821	0	125,958	(18,840)
55949	Western Tidewater Regional Jail	0	387,273	2,691,491	0	3,078,764	670,033	0	3,789,993	0	4,460,026	199,776
55950	Scott County Redevelopment & Housing Authority	0	3,386	98,433	0	101,819	15,715	0	139,931	0	155,646	49,328



Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and Pension Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55951	Handley Regional Library	65,283	20,938	268,885	0	355,106	38,316	0	375,695	0	414,011	361
55952	Northern Neck Regional Jail	0	168,649	1,283,632	0	1,452,281	640,202	0	1,807,750	0	2,447,952	(334,392)
55953	Montgomery Regional Solid Waste Authority	0	0	219,062	0	219,062	48,614	0	307,107	0	355,721	(119,087)
55954	Potomac & Rappahannock Transportation Commission	224,563	413,879	1,823,395	0	2,461,837	274,302	0	2,522,377	0	2,796,679	492,477
55955	Giles County Public Service Authority	185	2,137	147,999	0	150,321	50,769	0	206,251	0	257,020	(24,519)
55956	South Central Wastewater Authority	110,861	19,066	430,234	0	560,161	13,471	0	604,086	0	617,557	101,273
55957	Wise County Redevelopment & Housing Authority	0	53,648	391,216	0	444,864	100,364	0	585,331	0	685,695	(94,065)
55958	Prince William Soil & Water Conservation District	13,045	0	47,524	0	60,569	0	6,109	66,615	0	72,724	(10,014)
55959	Hampton Roads Regional Jail	0	770,788	4,022,156	0	4,792,944	658,339	0	5,733,355	0	6,391,694	763,777
55960	Castlewood Water & Sewage Authority	0	0	58,944	0	58,944	0	0	85,108	0	85,108	(16,025)
55961	Pamunkey Regional Jail	143,137	283,618	1,935,385	0	2,362,140	305,192	0	2,698,138	0	3,003,330	439,126
55962	Charlottesville-Albemarle Airport Authority	233,699	118,856	479,905	0	832,460	1,062	0	670,962	0	672,024	404,680
55963	Virginia Peninsula Regional Jail	0	46,738	1,594,017	0	1,640,755	205,594	0	2,247,543	0	2,453,137	(604,210)
55964	Virginia Biotechnology Research Partnership Authority	0	19,508	189,316	0	208,824	100,199	0	274,991	0	375,190	(118,927)
55966	Blue Ridge Regional Jail Authority	0	1,076,279	4,527,826	0	5,604,105	846,953	0	6,334,641	0	7,181,594	788,511
55967	Massanutten Regional Library	1,343	0	234,677	0	236,020	18,257	6,625	332,408	0	357,290	(61,259)
55968	Albemarle-Charlottesville Regional Jail	528,103	662,523	2,456,255	0	3,646,881	501,380	0	3,440,482	0	3,941,862	983,649
55969	Culpeper Soil & Water Conservation District	11,270	0	99,268	0	110,538	14,405	16,649	135,584	0	166,638	(20,821)
55970	New River Valley Regional Jail	0	611,307	2,588,842	0	3,200,149	1,327,099	0	3,617,714	0	4,944,813	(610,947)
55971	Sussex Service Authority	7,295	2,208	258,301	0	267,804	5,462	0	365,249	0	370,711	(45,070)
55972	Big Walker Soil & Water Conservation District	84,407	15,893	22,797	0	123,097	1,104	4,058	30,728	0	35,890	15,319
55973	Peter Francisco Soil & Water Conservation District	15,895	9,037	25,545	0	50,477	4,900	1,271	34,757	0	40,928	6,683
55974	Peaks of Otter Soil & Water Conservation District	1,545	3,830	11,983	0	17,358	8,075	525	16,598	0	25,198	(7,080)
55975	New River Soil & Water Conservation District	60,452	16,246	28,852	0	105,550	1,370	3,108	38,995	0	43,473	18,133
55977	Southside Regional Jail	0	182,113	715,742	0	897,855	110,281	0	998,069	0	1,108,350	255,608
55978	Evergreen Soil & Water Conservation District	3,139	2,023	17,423	0	22,585	3,340	0	22,066	0	25,406	(26,478)
55979	Roanoke Higher Education Authority	39,843	12,028	216,234	0	268,105	89	0	300,610	0	300,699	29,343
55981	John Marshall Soil & Water Conservation District	0	0	72,787	0	72,787	3,806	0	100,661	0	104,467	(161,809)
55982	Daniel Boone Soil & Water Conservation District	41,903	18,882	23,373	0	84,158	9,738	1,054	32,000	0	42,792	9,674
55983	Southside Behavioral Health	0	258,619	1,748,648	0	2,007,267	477,866	0	2,482,033	0	2,959,899	(222,507)
55984	Northern Shenandoah Valley Regional Commission	16,133	10,125	124,483	0	150,741	5,706	0	173,912	0	179,618	50,717
55985	Tazewell Soil & Water Conservation District	1,421	2,515	15,914	0	19,850	7,092	0	21,461	0	28,553	11,925
55987	Richmond Regional Planning District Commission	6,028	22,918	321,249	0	350,195	65,954	0	447,279	0	513,233	51,201
55988	Henricopolis Soil & Water Conservation District	719	0	22,654	0	23,373	8,018	1,173	31,378	0	40,569	(5,631)
55989	Piedmont Regional Juvenile Detention Center	26,653	40,066	146,492	0	213,211	75,077	174	201,807	0	277,058	(35,660)
55990	Roanoke River Service Authority	86,913	14,659	65,832	0	167,404	1,830	445	92,594	0	94,869	26,435
55991	Lee County Public Service Authority	745	9,013	94,115	0	103,873	29,650	0	128,135	0	157,785	(11,966)
55992	Blue Ridge Juvenile Detention Center	51,853	42,030	310,481	0	404,364	135,265	0	429,925	0	565,190	37,522
55993	Ferrum Water & Sewage Authority	24,063	21,186	34,416	0	79,665	17,434	1,819	47,160	0	66,413	(1,476)
55994	Wise County Public Service Authority	81,656	52,693	195,736	0	330,085	89,902	5,156	267,230	0	362,288	(58,600)
55995	Holston River Soil & Water Conservation District	7,706	903	38,204	0	46,813	1,637	0	52,756	0	54,393	(6,299)
55996	New River Valley Community Services	87,668	230,358	4,372,947	0	4,690,973	393,895	0	6,081,746	0	6,475,641	(927,141)
55997	Institute For Advanced Learning and Research	24,176	11,328	318,100	0	353,604	144,635	0	432,834	0	577,469	53
55998	Southwest Virginia Regional Jail Authority	22,560	1,337,059	3,528,496	0	4,888,115	1,848,060	0	4,858,967	0	6,707,027	491,547
55999	Clinch Valley Soil & Water Conservation District	2,107	5,875	20,860	0	28,842	8,686	0	29,399	0	38,085	(7,899)
Total Political Subdivisions		149,830,612	428,788,018	1,860,540,277	0	2,439,158,907	348,765,698	393,800	2,616,854,108	0	2,966,013,606	446,715,763



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(755,119)	(1,020,778)	(1,713,630)	1,003,960	0	0
55101	Albemarle County	(1,211,451)	(3,032,765)	(5,358,311)	2,968,314	0	0
55102	Alleghany County	(365,688)	(628,118)	(979,082)	588,388	0	0
55103	Amelia County	(51,218)	(284,332)	(412,056)	293,150	0	0
55104	Amherst County	(501,427)	(950,917)	(1,019,263)	714,107	0	0
55105	Appomattox County	9,830	(314,502)	(535,852)	348,947	0	0
55107	Augusta County	(1,898,586)	(2,353,863)	(2,446,165)	1,538,059	0	0
55108	Bath County	(39,059)	(146,298)	(320,128)	220,223	0	0
55109	Bedford County	(783,588)	(1,654,122)	(1,735,559)	1,233,433	0	0
55110	Bland County	(176,724)	(166,736)	(252,141)	152,962	0	0
55111	Botetourt County	(437,707)	(643,258)	(1,644,727)	892,597	0	0
55112	Brunswick County	225,743	(77,098)	(493,954)	353,217	0	0
55113	Buchanan County	314,524	(241,602)	(1,112,052)	763,983	0	0
55114	Buckingham County	(90,122)	(189,114)	(452,437)	332,321	0	0
55115	Campbell County	(140,543)	(620,638)	(1,627,389)	1,137,691	0	0
55116	Caroline County	(1,168,460)	(964,668)	(1,378,857)	980,537	0	0
55117	Carroll County	(384,127)	(610,914)	(817,572)	529,167	0	0
55118	Charles City County	(14,143)	(163,305)	(352,862)	244,641	0	0
55119	Charlotte County	(55,172)	(179,241)	(597,549)	415,839	0	0
55120	Chesterfield County	1,133,249	(4,056,395)	(20,488,273)	16,261,955	0	0
55121	Clarke County	(153,237)	(495,871)	(528,447)	369,505	0	0
55122	Craig County	(3,373)	(96,004)	(191,155)	131,712	0	0
55123	Culpeper County	(197,860)	(920,983)	(1,597,729)	1,129,413	0	0
55124	Cumberland County	174,050	(199,144)	(344,266)	246,357	0	0
55125	Dickenson County	29,724	(186,820)	(611,600)	505,145	0	0
55126	Dinwiddie County	(703,900)	(738,555)	(966,560)	663,695	0	0
55128	Essex County	(327,472)	(469,147)	(416,838)	288,611	0	0
55130	Fauquier County	(251,568)	(925,893)	(3,119,556)	2,322,845	0	0
55131	Floyd County	(126,244)	(275,929)	(419,496)	275,076	0	0
55132	Fluvanna County	(605,443)	(688,029)	(593,868)	430,132	0	0
55133	Franklin County	(783,472)	(1,134,824)	(1,753,555)	1,095,936	0	0
55134	Frederick County	(902,735)	(2,476,759)	(4,686,281)	2,070,167	0	0
55135	Giles County	(207,005)	(507,621)	(573,071)	406,113	0	0
55136	Gloucester County	(930,073)	(1,496,034)	(1,609,708)	1,142,084	0	0
55137	Goochland County	37,072	(305,682)	(1,043,948)	592,595	0	0
55138	Grayson County	(187,588)	(457,937)	(470,565)	330,739	0	0
55139	Greene County	(475,827)	(550,778)	(518,347)	366,784	0	0
55140	Greensville County	(166,273)	(342,427)	(560,683)	385,035	0	0
55141	Halifax County	(272,485)	(754,659)	(955,148)	656,586	0	0
55142	Hanover County	(32,995)	(1,666,085)	(6,400,498)	4,664,791	0	0
55143	Henrico County	2,572,174	(3,490,071)	(27,156,902)	21,560,568	0	0
55144	Henry County	(856,363)	(1,532,945)	(2,310,473)	1,341,116	0	0
55145	Highland County	(95,568)	(97,614)	(162,373)	115,288	0	0
55146	Isle of Wight County	(620,738)	(1,051,400)	(1,156,800)	827,113	0	0
55147	James City County	163,998	(2,395,723)	(4,402,811)	3,019,009	0	0
55148	King George County	563,656	183,871	(709,509)	690,222	0	0
55149	King & Queen County	(203,151)	(228,851)	(272,215)	192,990	0	0
55150	King William County	(112,562)	(262,319)	(423,784)	293,614	0	0
55151	Lancaster County	(320,591)	(477,767)	(510,842)	363,367	0	0
55152	Lee County	92,514	(309,943)	(630,650)	433,654	0	0
55153	Loudoun County	12,261,557	5,441,435	(4,474,735)	8,138,670	0	0
55154	Louisa County	(334,458)	(694,079)	(1,056,691)	737,804	0	0
55155	Lunenburg County	(363,439)	(178,594)	(277,996)	191,448	0	0
55156	Madison County	(361,669)	(542,607)	(622,506)	316,536	0	0
55157	Mathews County	25,067	(108,633)	(309,209)	219,145	0	0
55158	Mecklenburg County	(699,647)	(1,164,974)	(1,174,326)	770,799	0	0
55159	Middlesex County	(230,030)	(215,232)	(305,418)	216,850	0	0
55160	Montgomery County	(656,838)	(1,460,189)	(2,008,987)	1,406,382	0	0
55162	Nelson County	(228,650)	(410,614)	(435,065)	303,300	0	0
55163	New Kent County	164,256	32,620	(617,600)	542,726	0	0
55165	Northampton County	(317,960)	(502,896)	(980,616)	609,861	0	0
55166	Northumberland County	(279,773)	(397,340)	(498,087)	305,027	0	0
55167	Nottoway County	(272,907)	(300,358)	(436,506)	283,177	0	0
55168	Orange County	(524,637)	(858,736)	(947,478)	666,649	0	0
55169	Page County	(602,891)	(657,426)	(796,493)	520,353	0	0
55170	Patrick County	(248,859)	(330,634)	(651,905)	406,410	0	0
55171	Pittsylvania County	40,753	(825,589)	(1,645,673)	1,112,546	0	0
55172	Powhatan County	103,652	(27,008)	(463,373)	361,671	0	0
55173	Prince Edward County	(71,008)	(328,062)	(563,018)	389,617	0	0
55174	Prince George County	(538,564)	(950,856)	(1,485,389)	973,583	0	0
55176	Prince William County	1,296,257	(9,725,530)	(28,205,165)	17,059,116	0	0
55177	Pulaski County	(648,842)	(1,181,466)	(1,290,029)	903,670	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	(392,646)	(236,394)	(349,798)	245,397	0	0
55179	Richmond County	(154,042)	(232,447)	(335,130)	233,702	0	0
55180	Roanoke County	(469,335)	(2,600,692)	(5,622,079)	3,821,951	0	0
55181	Rockbridge County	(518,896)	(557,986)	(1,068,416)	560,640	0	0
55182	Rockingham County	(116,127)	(860,763)	(2,453,602)	1,781,253	0	0
55183	Russell County	(94,814)	(545,093)	(679,791)	471,269	0	0
55184	Scott County	(390,378)	(567,708)	(713,356)	433,862	0	0
55185	Shenandoah County	(449,098)	(877,654)	(1,378,920)	881,218	0	0
55186	Smyth County	119,365	(559,600)	(1,002,784)	686,015	0	0
55187	Southampton County	(817,755)	(1,074,893)	(965,346)	673,523	0	0
55188	Spotsylvania County	2,253,821	1,028,036	(3,222,228)	2,903,869	0	0
55189	Stafford County	1,323,229	951,438	(4,632,964)	3,436,323	0	0
55190	Surry County	(188,266)	(448,005)	(468,491)	295,300	0	0
55191	Sussex County	(834,854)	(583,435)	(666,537)	466,045	0	0
55192	Tazewell County	(409,551)	(1,064,396)	(1,252,276)	871,977	0	0
55193	Warren County	(609,385)	(786,077)	(1,124,507)	748,670	0	0
55195	Washington County	(353,259)	(778,941)	(1,084,353)	751,244	0	0
55196	Westmoreland County	(473,977)	(444,701)	(633,890)	434,396	0	0
55197	Wise County	(644,879)	(1,258,772)	(1,303,165)	836,944	0	0
55198	Wythe County	(600,684)	(595,432)	(818,827)	568,562	0	0
55199	York County	(1,568,880)	(3,755,686)	(5,259,986)	3,424,860	0	0
55200	City of Alexandria	(491,776)	(3,628,813)	(13,818,098)	9,128,667	0	0
55201	City of Bristol	(1,486,662)	(1,844,096)	(2,234,789)	1,499,729	0	0
55202	City of Buena Vista	(176,687)	(241,126)	(411,096)	281,165	0	0
55203	Town of St. Paul	(1,225)	(32,271)	(64,872)	46,536	0	0
55204	Town of Clifton Forge	(144,413)	(131,236)	(219,220)	145,957	0	0
55205	City of Danville	(316,219)	(392,942)	(623,499)	431,953	0	0
55206	City of Fredericksburg	365,984	(1,380,437)	(2,733,452)	1,884,638	0	0
55207	City of Hampton	(3,203,240)	(7,115,062)	(12,215,335)	8,026,843	0	0
55208	City of Harrisonburg	(45,259)	(1,374,879)	(3,572,111)	2,306,582	0	0
55209	City of Hopewell	(1,278,860)	(2,268,576)	(2,326,570)	1,575,676	0	0
55210	City of Lynchburg	(3,045,689)	(3,718,246)	(7,586,140)	4,613,499	0	0
55211	Town of Crewe	10,072	(52,625)	(86,223)	60,482	0	0
55212	City of Norfolk	(1,405,829)	(1,938,064)	(2,907,162)	1,968,976	0	0
55213	City of Petersburg	(4,182,670)	(2,279,748)	(3,791,327)	2,525,908	0	0
55214	City of Portsmouth	(3,424,178)	(6,654,118)	(8,113,882)	5,752,501	0	0
55215	City of Radford	(468,313)	(833,033)	(1,268,671)	851,446	0	0
55216	City of Richmond	(1,513,219)	(2,059,239)	(2,978,358)	2,054,959	0	0
55217	City of Roanoke	400,556	415,041	(489,856)	1,144,661	0	0
55218	Town of Craigsville	13,613	1,856	(9,476)	8,626	0	0
55219	City of Staunton	(516,321)	(955,061)	(1,540,230)	1,066,912	0	0
55220	City of Suffolk	(1,998,178)	(3,747,313)	(7,437,376)	4,774,099	0	0
55221	City of Williamsburg	88,874	(954,410)	(1,478,961)	1,003,407	0	0
55222	City of Winchester	(1,586,726)	(2,325,363)	(2,608,922)	1,780,993	0	0
55223	City of Martinsville	(1,000,277)	(1,713,187)	(1,927,793)	1,299,527	0	0
55224	City of Falls Church	(155,856)	(83,337)	(138,511)	94,798	0	0
55225	City of Colonial Heights	(442,261)	(1,103,969)	(1,801,634)	1,171,109	0	0
55226	Town of Front Royal	(448,315)	(637,673)	(818,706)	564,588	0	0
55227	Town of Boyce	(1,151)	(1,192)	(1,962)	1,425	0	0
55228	Town of Middletown	(31,874)	(14,182)	(20,310)	16,411	0	0
55229	Town of Chilhowie	(102,161)	(151,534)	(113,284)	61,981	0	0
55230	City of Covington	(695,346)	(730,913)	(492,111)	333,982	0	0
55231	Town of Floyd	26	(5,451)	(13,457)	2,141	0	0
55232	City of Franklin	(515,632)	(708,327)	(856,488)	576,300	0	0
55233	City of Chesapeake	(4,285,325)	(7,544,568)	(21,483,120)	14,383,760	0	0
55234	City of Virginia Beach	(6,834,233)	(15,206,232)	(49,630,679)	28,567,895	0	0
55235	City of Norton	(111,167)	(261,142)	(446,043)	301,961	0	0
55236	City of Manassas Park	(559,464)	(704,292)	(923,620)	665,300	0	0
55237	Town of Exmore	(98,679)	(64,459)	(52,402)	34,069	0	0
55238	Town of Pound	(17,055)	(20,625)	(33,867)	21,784	0	0
55239	Town of Grottoes	(93,955)	(34,962)	(58,329)	42,051	0	0
55240	Town of Onley	8,563	(6,325)	(12,539)	9,220	0	0
55241	Town of West Point	(11,064)	(69,230)	(124,213)	90,880	0	0
55242	Town of South Hill	123,000	(65,885)	(239,229)	181,617	0	0
55243	Town of Rural Retreat	(10,955)	(22,745)	(22,283)	13,344	0	0
55244	Town of Dillwyn	(285)	(295)	(487)	355	0	0
55245	Town of Scottsville	(13,681)	(7,062)	(11,726)	8,608	0	0
55246	Town of Burkeville	(2,196)	(5,330)	(8,109)	5,550	0	0
55247	Town of Madison	(2,703)	(105)	(824)	1,538	0	0
55248	Town of Pennington Gap	32,997	(7,741)	(33,127)	22,266	0	0
55249	Town of La Crosse	(6,836)	(5,881)	(10,304)	7,204	0	0
55250	Town of Rich Creek	(12,943)	(364)	(10,360)	8,948	0	0



Political Subdivisions

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Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55252	Town of Windsor	(40,379)	(26,568)	(29,510)	22,111	0	0
55253	Town of Haysi	22,351	842	(4,968)	3,357	0	0
55254	Town of Stephens City	(120,751)	(45,663)	(33,248)	24,334	0	0
55255	Town of Brodnax	(6,978)	(3,267)	(4,859)	2,936	0	0
55256	Town of Mineral	(695)	(2,446)	(5,407)	3,929	0	0
55257	Town of Lebanon	292,509	193,112	(51,178)	95,237	0	0
55258	City of Newport News	(834,428)	(887,485)	(1,679,917)	849,849	(220,623)	0
55259	Town of Richlands	103,173	6,548	(151,785)	57,354	0	0
55260	Town of Haymarket	(135,961)	(119,342)	(44,107)	14,941	0	0
55261	Town of Lovettsville	(31,479)	(34,678)	(14,725)	11,829	0	0
55262	Town of Troutville	7,011	288	(835)	208	94	0
55263	Town of Buchanan	(664)	(663)	(732)	618	0	0
55264	Town of Eastville	6,215	6,215	5,720	11,680	8,204	19,565
55265	Town of Occoquan	16,229	16,228	16,209	22,207	4,024	133
55266	Town of Farmville	49,278	49,278	49,278	49,277	0	0
55300	Town of Abingdon	(211,349)	(520,900)	(509,529)	332,593	0	0
55301	Town of Dumfries	(74,331)	(70,593)	(116,339)	81,676	0	0
55302	Town of Iron Gate	15,530	(3,721)	(6,224)	4,045	0	0
55303	Town of Montross	2,195	(4,976)	(10,731)	7,029	0	0
55304	Town of South Boston	(9,288)	(339,496)	(493,787)	337,826	0	0
55305	Town of Gretna	(59,597)	(58,493)	(72,457)	28,504	0	0
55306	Town of Remington	(7,208)	(12,333)	(17,056)	11,769	0	0
55307	City of Lexington	(606,817)	(614,427)	(580,461)	405,652	0	0
55308	City of Waynesboro	(763,097)	(1,264,306)	(1,642,662)	1,108,556	0	0
55309	Town of Colonial Beach	(188,180)	(109,159)	(180,638)	125,020	0	0
55310	Town of Smithfield	(256,593)	(369,615)	(321,829)	201,050	0	0
55311	Town of Brookneal	(19,567)	(20,518)	(33,966)	22,848	0	0
55312	Town of Hamilton	(10,420)	(10,831)	(17,989)	12,200	0	0
55313	City of Galax	(175,515)	(430,736)	(683,957)	473,188	0	0
55314	Town of Jonesville	(14,093)	(16,292)	(25,737)	18,110	0	0
55315	Town of Wytheville	201,212	(5,391)	(537,757)	468,692	0	0
55316	City of Fairfax	(539,318)	(2,239,566)	(3,076,177)	2,105,931	0	0
55317	Town of Vienna	(272,135)	(547,602)	(1,316,571)	975,061	0	0
55318	Town of Vinton	(400,035)	(253,011)	(421,462)	285,822	0	0
55319	City of Emporia	(395,175)	(583,625)	(628,925)	435,762	0	0
55320	Town of Culpeper	(665,847)	(1,030,954)	(921,840)	635,950	0	0
55321	Town of Woodstock	(217,777)	(341,912)	(409,017)	189,119	0	0
55322	Town of Glasgow	(20,687)	(13,901)	(22,938)	16,612	0	0
55323	Town of Marion	(228,597)	(419,019)	(429,220)	248,890	0	0
55324	Town of Altavista	(452,162)	(157,623)	(261,363)	177,586	0	0
55325	Town of Herndon	(483,855)	(1,175,911)	(2,033,411)	1,375,846	0	0
55326	Town of Pearisburg	(210,576)	(202,089)	(241,892)	117,603	0	0
55327	Town of Christiansburg	(9,694)	(417,501)	(964,371)	706,953	0	0
55328	Town of Wakefield	98,876	81,529	(13,192)	11,704	0	0
55329	Town of Leesburg	(327,580)	(1,120,428)	(2,361,233)	1,705,686	0	0
55330	Town of Chatham	24,659	(30,375)	(51,464)	34,345	0	0
55331	Town of Bowling Green	(19,394)	(13,313)	(22,260)	16,984	0	0
55332	City of Manassas	(215,428)	(1,200,413)	(3,658,988)	2,189,783	0	0
55333	Town of Alberta	(4,280)	(4,462)	(7,386)	5,109	0	0
55334	Town of Boydton	8,243	(20,996)	(34,450)	23,574	0	0
55335	City of Salem	(1,027,452)	(2,239,168)	(3,925,285)	2,643,287	0	0
55336	Town of Mckenney	(5,084)	(4,433)	(7,471)	4,652	0	0
55337	Town of Narrows	(207,075)	(91,561)	(86,494)	63,563	0	0
55338	Town of Quantico	(9,281)	(10,478)	(17,391)	11,844	0	0
55339	Town of Halifax	20,580	(29,953)	(49,167)	34,004	0	0
55340	Town of Blacksburg	27,848	(656,461)	(1,746,763)	1,163,881	0	0
55341	Town of Chincoteague	(17,088)	(19,291)	(163,410)	148,153	0	0
55342	Town of Lawrenceville	(214,281)	(198,394)	(89,853)	64,079	0	0
55343	Town of Amherst	(42,660)	(61,465)	(117,227)	68,765	0	0
55344	Town of Stanley	(18,828)	(35,657)	(65,636)	48,346	0	0
55345	Town of Hillsville	(83,024)	(196,480)	(169,520)	109,116	0	0
55346	Town of Elkton	(188,691)	(54,692)	(90,922)	64,729	0	0
55347	Town of Bridgewater	(211,304)	(157,196)	(244,535)	170,038	0	0
55348	Town of Purcellville	(208,336)	(274,487)	(390,557)	277,697	0	0
55349	Town of Timberville	43,116	5,106	(39,277)	58,107	0	0
55350	Town of Wise	(184,604)	(230,598)	(288,448)	190,837	0	0
55351	Town of New Market	7,314	(29,479)	(81,797)	57,807	0	0
55352	Town of Tappahannock	70,780	(27,099)	(121,597)	95,994	0	0
55353	Town of Rocky Mount	(297,164)	(325,651)	(267,407)	191,500	0	0
55354	Town of Big Stone Gap	(303,848)	(206,504)	(246,114)	167,002	0	0
55355	Town of Luray	(269,834)	(342,330)	(266,841)	182,992	0	0
55356	Town of Stuart	(9,063)	(6,819)	(4,564)	(2,282)	0	0



Political Subdivisions

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Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55357	Town of Strasburg	168,151	(134,302)	(277,552)	195,465	0	0
55358	Town of Appomattox	(44,712)	(49,952)	(66,351)	48,343	0	0
55359	Town of Clarksville	(62,574)	(84,055)	(89,792)	63,918	0	0
55360	Town of Dublin	(168,534)	(98,328)	(114,975)	78,604	0	0
55361	Town of Middleburg	(223,440)	(86,859)	(76,071)	55,249	0	0
55362	Town of Edinburg	(22,002)	(19,277)	(31,770)	23,044	0	0
55363	Town of Chase City	(67,422)	(110,096)	(139,441)	91,820	0	0
55364	Town of Bedford	(86,559)	(301,359)	(542,210)	364,407	0	0
55365	City of Poquoson	(281,939)	(490,414)	(753,479)	546,069	0	0
55366	Town of Ashland	80,351	(174,574)	(388,249)	271,966	0	0
55367	Town of Broadway	54,567	27,226	(40,194)	76,194	0	0
55368	Town of Berryville	(50,874)	(110,233)	(157,034)	112,129	0	0
55369	Town of Tazewell	7,534	(83,635)	(174,254)	124,759	0	0
55370	Town of Urbanna	(15,247)	(15,941)	(26,290)	17,331	0	0
55371	Town of Bluefield	439	(86,763)	(189,915)	138,132	0	0
55372	Town of Weber City	(12,727)	(11,055)	(18,474)	12,568	0	0
55373	Town of Damascus	(3,259)	(3,476)	(5,759)	3,558	0	0
55374	Town of Hurt	(9,373)	(9,759)	(16,478)	11,477	0	0
55375	Town of Waverly	(33,366)	(34,992)	(58,198)	38,901	0	0
55376	Town of Coeburn	(616)	(46,051)	(77,940)	51,754	0	0
55377	Town of Dayton	66,329	(10,961)	(73,893)	51,371	0	0
55378	Town of Courtland	(17,287)	(10,273)	(16,978)	12,052	0	0
55379	Town of Cape Charles	(232)	(59,664)	(88,839)	65,498	0	0
55380	Town of Independence	(25,066)	(23,852)	(49,017)	27,248	0	0
55381	Town of Warsaw	(102,268)	(64,840)	(58,124)	38,612	0	0
55382	Town of Grundy	(119,943)	(44,320)	(73,260)	49,855	0	0
55383	Town of Warrenton	(331,289)	(590,262)	(665,529)	451,420	0	0
55384	Town of Louisa	(133,426)	(45,009)	(74,341)	52,361	0	0
55385	Town of Kenbridge	(148,496)	(82,047)	(34,073)	25,165	0	0
55386	Town of Mt Jackson	(28,092)	(48,807)	(68,263)	48,439	0	0
55387	Town of Pulaski	(737,703)	(522,925)	(561,018)	384,346	0	0
55388	Town of Jarratt	(3,252)	(3,392)	(5,606)	3,776	0	0
55389	Town of Pembroke	(23,370)	(26,684)	(28,245)	17,240	0	0
55390	Town of Parksley	40,088	(11,392)	(18,584)	11,952	0	0
55391	Town of Onancock	(52,814)	(48,581)	(55,157)	39,655	0	0
55392	Town of Victoria	(8,517)	(13,127)	(48,157)	34,584	0	0
55393	Town of Shenandoah	(35,964)	(68,005)	(57,665)	42,565	0	0
55394	Town of Gate City	(33,879)	(27,754)	(46,147)	34,008	0	0
55395	Town of Round Hill	62,198	8,098	(52,699)	38,232	0	0
55396	Town of Kilmarnock	(30,354)	(63,520)	(81,150)	57,766	0	0
55397	Town of Orange	(110,704)	(122,535)	(199,468)	149,066	0	0
55398	Town of Saltville	(87,386)	(36,324)	(48,885)	33,719	0	0
55399	Town of Blackstone	60,422	(70,975)	(214,145)	153,101	0	0
55401	Southeastern Public Service Authority	(1,025,271)	(736,600)	(1,224,633)	820,230	0	0
55402	Pittsylvania County Service Authority	(16,623)	(3,867)	(26,620)	31,088	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	(23,738)	(14,732)	(24,247)	17,350	0	0
55404	Appomattox Regional Library	(74,965)	(53,170)	(70,804)	49,551	0	0
55405	Staunton Redevelopment & Housing Authority	(62,246)	(36,151)	(42,137)	30,746	0	0
55406	Hampton Newport News Community Services Board	(1,629,852)	(1,301,466)	(1,925,417)	1,367,051	0	0
55408	Alleghany Highlands Regional Library	9,440	(5,818)	(9,624)	6,530	0	0
55409	Southside Regional Juvenile Group Home	(12,836)	(13,411)	(22,191)	15,019	0	0
55411	Hampton Roads Sanitation District	(579,770)	(1,909,451)	(5,223,820)	3,588,916	0	0
55412	Peninsula Airport Commission	(157,002)	(126,089)	(188,964)	131,874	0	0
55413	Richmond Redevelopment & Housing Authority	(1,082,296)	(855,157)	(1,424,714)	932,998	0	0
55415	Chesapeake Redevelopment & Housing Authority	(244,676)	(160,772)	(267,269)	181,077	0	0
55416	Alexandria Renew Enterprises	(239,309)	(652,269)	(1,093,229)	713,442	0	0
55417	Norfolk Airport Authority	(918,614)	(1,070,350)	(1,141,034)	810,723	0	0
55418	Charlottesville Redevelopment & Housing Authority	(51,926)	(54,330)	(89,822)	60,420	0	0
55419	Hampton Redevelopment & Housing Authority	(235,439)	(242,503)	(365,710)	248,670	0	0
55420	Loudoun County Sanitation Authority	153,327	(305,501)	(1,393,543)	960,413	0	0
55421	Danville Redevelopment & Housing Authority	(333,794)	(271,010)	(182,440)	128,325	0	0
55422	NRV Regional Water Authority	16,872	37,135	(42,093)	70,124	71	0
55423	Northern Virginia Juvenile Detention Center	(192,155)	(234,375)	(388,613)	258,323	0	0
55424	Hopewell Redevelopment & Housing Authority	(128,699)	(71,396)	(118,839)	77,430	0	0
55425	Colonial Behavioral Health	(439,143)	(491,377)	(747,357)	519,220	0	0
55426	Blacksburg-VPI Sanitation Authority	(139,757)	(150,742)	(187,816)	131,839	0	0
55427	Potomac River Fisheries Commission	6,068	(13,011)	(35,198)	23,340	0	0
55428	Chesapeake Bay Bridge Tunnel	176,969	(571,708)	(871,900)	601,966	0	0
55429	Alexandria Redevelopment & Housing Authority	(143,459)	(298,513)	(386,669)	260,868	0	0
55430	Albemarle County Service Authority	186,318	(42,117)	(358,469)	274,461	0	0
55431	Franklin Redevelopment & Housing Authority	(17,523)	(18,339)	(30,447)	21,467	0	0
55432	Bristol Redevelopment & Housing Authority	(32,001)	(61,606)	(77,207)	54,072	0	0



Political Subdivisions

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55433	Norfolk Redevelopment & Housing Authority	(1,289,611)	(1,292,135)	(2,043,545)	1,328,402	0	0
55435	Richmond Metropolitan Transportation Authority	(607,496)	(371,654)	(472,786)	323,011	0	0
55436	Riverside Regional Jail	(1,617,992)	(961,634)	(1,344,563)	961,498	0	0
55437	Peninsula Ports Authority of Virginia	(22,920)	(23,889)	(39,544)	27,383	0	0
55439	Rappahannock Rapidan Regional Commission	(34,992)	(34,517)	(37,033)	26,021	0	0
55440	Shenandoah Valley Juvenile Center	(86,279)	(81,436)	(136,253)	91,796	0	0
55442	Southside Regional Library Board	(18,799)	(19,818)	(33,036)	21,555	0	0
55443	Bedford Public Library	(1,093)	(18,491)	(71,276)	48,491	0	0
55444	Eastern Shore Economic Development Commission	(6,743)	(6,962)	(11,465)	8,343	0	0
55445	Chesterfield County Health Center Commission	(304,236)	(284,307)	(470,409)	323,019	0	0
55446	Washington County Service Authority	(258,539)	(332,066)	(503,744)	245,555	0	0
55447	Rappahannock Area Community Services Board	(330,821)	(646,469)	(1,083,749)	781,712	0	0
55449	Hampton Roads Planning District Commission	(15,746)	(204,523)	(359,727)	243,177	0	0
55450	Meherrin Regional Library	(46,184)	(25,464)	(43,330)	29,453	0	0
55451	New River Valley Regional Commission	(6,372)	(41,929)	(64,373)	47,103	0	0
55452	Northern Virginia Health Care Center	(474,262)	(418,409)	(675,048)	475,259	0	0
55453	Rockbridge Area Community Services Board	(228,302)	(222,518)	(369,043)	258,010	0	0
55454	Greensville-Emporia Social Services	(42,478)	(84,725)	(140,899)	94,154	0	0
55455	James City Service Authority	187,037	(70,918)	(432,802)	306,675	0	0
55456	Accomack/Norhampton Planning District Commission	(77,349)	(70,764)	(97,551)	64,197	0	0
55457	Harrisonburg-Rockingham Regional Sewer Authority	12,643	(108,256)	(170,855)	117,039	0	0
55458	Wytheville Redevelopment & Housing Authority	13,624	(26,212)	(48,834)	35,133	0	0
55459	Waynesboro Redevelopment & Housing Authority	34,532	(41,721)	(102,878)	69,465	0	0
55460	Region Ten Community Services Board	(688,842)	(862,806)	(1,424,206)	994,361	0	0
55462	Lenowisco Planning District Commission	(52,792)	(55,573)	(92,264)	59,388	0	0
55465	Rivanna Water & Sewer Authority	(368,093)	(518,654)	(500,297)	347,101	0	0
55466	Appomattox River Water Authority	(326,421)	(249,070)	(146,321)	101,026	0	0
55467	Campbell County Utilities and Service Authority	128,769	57,602	(99,131)	79,444	0	0
55469	Eastern Shore Community Services Board	(195,897)	(303,624)	(451,039)	309,656	0	0
55470	Anchor Commission	(54,645)	(50,008)	(82,911)	56,134	0	0
55471	Horizon Behavioral Health	(1,054,746)	(1,012,430)	(1,556,653)	1,097,248	0	0
55472	District 19 Community Services Board	(644,868)	(552,558)	(909,883)	625,128	0	0
55473	Hampton Roads Transit	(442,411)	(713,417)	(1,111,049)	792,959	0	0
55474	Upper Occoquan Sewage Authority	(654,084)	(826,152)	(1,427,516)	994,070	0	0
55475	New River Valley Juvenile Detention Commission	(31,863)	(50,233)	(83,952)	56,150	0	0
55476	Rockbridge Regional Library	14,724	(16,300)	(50,062)	34,797	0	0
55477	Frederick County Sanitation Authority	22,280	(52,152)	(242,190)	182,129	0	0
55478	Western Tidewater Community Services Board	(554,761)	(708,318)	(996,633)	717,217	0	0
55479	Cumberland Mountain Community Services Board	316,126	(143,275)	(804,041)	634,908	0	0
55480	Fredericksburg-Stafford Park Authority	(28,014)	(28,964)	(47,717)	34,477	0	0
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(1,015,867)	(708,492)	(967,718)	671,705	0	0
55483	Rockbridge County Public Service Authority	26,503	6,855	(41,558)	29,817	0	0
55484	Danville-Pittsylvania Community Services Board	(370,645)	(549,407)	(792,597)	547,617	0	0
55485	Crater Juvenile Detention Home Commission	(132,909)	(83,149)	(138,064)	95,310	0	0
55486	Hampton Roads Workforce Council	(231,013)	(151,138)	(201,458)	144,547	0	0
55487	Capital Region Airport Commission	(441,488)	(574,111)	(871,336)	604,121	0	0
55488	Northwestern Community Services Board	(351,333)	(431,873)	(598,334)	421,623	0	0
55489	Harrisonburg-Rockingham Community Services Bd	(67,222)	(317,899)	(539,002)	376,991	0	0
55490	Upper Valley Regional Park Authority	(526)	(466)	(367)	(210)	0	0
55491	Middle Peninsula Regional Security Center	(59,228)	(94,337)	(307,687)	226,505	0	0
55492	Northern Neck Planning District Commission	(15,477)	(24,852)	(40,906)	28,807	0	0
55493	Planning District One Behavioral Health Services	(162,846)	(25,530)	(42,861)	30,604	0	0
55494	Rockbridge Area Department of Social Services	(137,138)	(79,627)	(115,914)	77,514	0	0
55495	Dinwiddie County Water Authority	(28,998)	(35,399)	(60,899)	44,245	0	0
55496	Rappahannock-Rapidan Community Services Board	(922,615)	(716,325)	(964,393)	663,213	0	0
55498	Valley Community Services Board	(846,882)	(482,508)	(798,367)	553,111	0	0
55499	Eastern Shore Public Library	13,549	(11,434)	(26,682)	17,745	0	0
55500	Alexandria City School Board	(1,173,062)	(999,666)	(1,161,404)	786,844	0	0
55501	Albemarle County Schools	(618,851)	(587,357)	(739,750)	515,249	0	0
55502	Alleghany County School Board	(43,761)	(138,080)	(259,342)	171,477	0	0
55503	Charlottesville Public Schools	(217,519)	(159,542)	(263,574)	175,762	0	0
55504	Amherst County School Board	(92,850)	(164,836)	(242,129)	169,688	0	0
55505	Appomattox County School Board	(27,108)	(43,603)	(82,650)	56,870	0	0
55506	Arlington Public Schools	(73,113)	(161,167)	(1,211,759)	925,436	0	0
55507	Augusta County School Board	(146,796)	(185,597)	(293,187)	200,600	0	0
55508	Bath County School Board	(53,166)	(54,555)	(98,569)	66,414	0	0
55509	Bedford County School Board	(342,620)	(356,117)	(588,104)	399,643	0	0
55510	Bland County School Board	(48,542)	(27,305)	(45,370)	30,031	0	0
55511	Botetourt County School Board	(458,450)	(166,645)	(278,388)	189,198	0	0
55512	Norfolk Public Schools	(1,268,883)	(1,370,932)	(2,040,226)	1,370,974	0	0
55513	Petersburg City Public Schools	(559,785)	(212,532)	(315,371)	210,610	0	0
55514	Buckingham County School Board	(30,811)	(52,724)	(93,036)	64,371	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55515	Radford City School Board	14,109	(26,359)	(44,945)	28,991	0	0
55516	Caroline County School Board	(93,885)	(94,774)	(130,101)	89,686	0	0
55517	Carroll County School Board	(105,050)	(164,762)	(252,717)	169,968	0	0
55518	Charles City County School Board	(27,572)	(27,897)	(46,230)	31,192	0	0
55519	Charlotte County School Board	(89,471)	(53,682)	(88,546)	56,189	0	0
55520	Chesterfield County School Board	(2,957,132)	(1,423,161)	(2,382,185)	1,595,242	0	0
55521	Clarke County School Board	(62,783)	(53,720)	(88,943)	59,242	0	0
55522	Winchester Public Schools	(275,944)	(228,262)	(201,936)	143,898	0	0
55523	Culpeper County School Board	(171,238)	(234,820)	(364,395)	252,692	0	0
55524	Cumberland County School Board	(38,781)	(50,378)	(83,571)	58,090	0	0
55525	Dickenson County School Board	(141,800)	(75,539)	(128,403)	83,755	0	0
55526	Dinwiddie County School Board	(215,953)	(130,771)	(185,740)	128,509	0	0
55528	Essex County Public Schools	(93,303)	(62,034)	(102,416)	67,399	0	0
55530	Covington City School Board	(194,963)	(35,044)	(58,179)	39,426	0	0
55531	Floyd County School Board	(255,457)	(88,772)	(148,879)	100,946	0	0
55532	Fluvanna County Public Schools	(182,451)	(166,811)	(176,119)	125,002	0	0
55533	Chesapeake Public Schools	(419,525)	(1,252,414)	(2,208,971)	1,514,321	0	0
55534	Virginia Beach City School Board	(4,053,399)	(3,568,826)	(5,209,316)	3,563,315	0	0
55535	Giles County Schools	(64,064)	(65,862)	(109,574)	74,238	0	0
55536	Gloucester County School Board	(359,514)	(373,127)	(461,719)	310,939	0	0
55537	Goochland County School Board	(109,860)	(89,857)	(105,284)	73,799	0	0
55538	Grayson County School Board	(50,446)	(81,284)	(135,406)	89,510	0	0
55539	Greene County Public Schools	(146,978)	(137,835)	(212,975)	144,948	0	0
55540	Greensville County Public Schools	(215,296)	(83,342)	(138,349)	92,008	0	0
55541	Halifax County School Board	(200,930)	(181,032)	(302,584)	195,959	0	0
55542	Hanover County Public Schools	(787,602)	(408,719)	(679,320)	461,736	0	0
55543	Henrico County School Board	(61,649)	(66,658)	(114,394)	70,653	0	0
55544	Henry County Public Schools	(467,783)	(256,001)	(423,652)	269,673	0	0
55545	Highland County School Board	42,162	(12,189)	(21,165)	13,968	0	0
55546	Isle of Wight County Schools	(160,321)	(89,718)	(150,073)	104,112	0	0
55548	King George County School Board	(112,655)	(196,858)	(198,706)	144,308	0	0
55549	King & Queen County School Board	(77,034)	(58,779)	(80,500)	55,469	0	0
55550	King William County School Board	(150,595)	(132,639)	(107,292)	64,073	0	0
55551	Lancaster County Public Schools	(59,156)	(50,608)	(83,656)	58,111	0	0
55552	Lee County School Board	(269,961)	(113,053)	(191,621)	128,241	0	0
55553	Loudoun County School Board	1,433,967	(695,813)	(3,846,546)	2,872,162	0	0
55554	Louisa County Public Schools	(219,263)	(234,766)	(385,269)	269,531	0	0
55555	Lunenburg County School Board	(8,693)	(40,706)	(70,174)	47,811	0	0
55556	Madison County School Board	(76,343)	(67,381)	(101,648)	69,472	0	0
55557	Mathews County School Board	(82,007)	(48,524)	(81,617)	56,521	0	0
55558	Mecklenburg County School Board	(114,737)	(74,937)	(126,221)	84,590	0	0
55559	Middlesex County School Board	(601)	(37,324)	(62,455)	40,468	0	0
55560	Montgomery County School Board	(457,000)	(316,147)	(525,356)	358,029	0	0
55562	Nelson County Public Schools	(24,527)	(102,664)	(180,273)	120,908	0	0
55563	New Kent County School Board	(94,977)	(80,686)	(132,296)	89,370	0	0
55565	Northampton County Schools	(28,784)	(46,300)	(89,954)	59,837	0	0
55566	Northumberland County School Board	(41,692)	(53,932)	(90,142)	57,148	0	0
55567	Nottoway County School Board	(64,630)	(84,854)	(149,970)	100,553	0	0
55568	Orange County Public Schools	(107,917)	(143,305)	(261,019)	176,002	0	0
55569	Page County Public Schools	(128,325)	(114,140)	(187,770)	127,723	0	0
55570	Patrick County School Board	(91,165)	(111,065)	(176,235)	117,448	0	0
55571	Pittsylvania County School Board	(348,665)	(203,744)	(331,920)	225,349	0	0
55572	Powhatan County School Board	(136,350)	(154,943)	(211,961)	146,555	0	0
55573	Prince Edward County School Board	(148,569)	(57,963)	(96,605)	65,556	0	0
55574	Prince George County School Board	(466,813)	(410,105)	(415,941)	283,646	0	0
55576	Prince William County School Board	108,252	(1,768,680)	(5,000,614)	3,543,998	0	0
55577	Pulaski County School Board	(250,001)	(160,699)	(267,177)	181,226	0	0
55578	Rappahannock County School Board	(107,526)	(79,200)	(62,263)	43,937	0	0
55579	Richmond County School Board	(11,491)	(12,050)	(20,039)	13,489	0	0
55580	Roanoke County School Board	(434,218)	(458,770)	(776,307)	499,629	0	0
55581	Rockbridge County School Board	(126,967)	(107,482)	(179,769)	118,539	0	0
55582	Rockingham County School Board	(258,259)	(574,489)	(868,217)	587,572	0	0
55583	Russell County School Board	104,803	(98,527)	(276,334)	180,514	0	0
55584	Scott County School Board	(8,489)	(64,381)	(213,657)	158,830	0	0
55585	Shenandoah County School Board	(220,638)	(203,103)	(334,856)	226,707	0	0
55586	Smyth County School Board	(343,155)	(212,521)	(284,884)	189,340	0	0
55587	Southampton County School Board	(94,865)	(74,886)	(124,032)	83,123	0	0
55588	Spotsylvania County School Board	(504,653)	(745,386)	(766,010)	537,106	0	0
55589	Stafford County School Board	412,645	(386,998)	(725,469)	512,776	0	0
55590	Surry County Schools	(133,286)	(75,303)	(126,271)	85,516	0	0
55591	Sussex County School Board	(13,078)	(50,457)	(96,261)	65,968	0	0
55592	Tazewell County Schools	(320,124)	(305,402)	(495,107)	326,250	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55593	Warren County School Board	(148,705)	(143,420)	(238,605)	156,399	0	0
55595	Washington County School Board	(302,977)	(188,014)	(313,231)	207,392	0	0
55596	Westmoreland County School Board	(140,614)	(57,148)	(95,462)	65,501	0	0
55597	Wise County School Board	(82,195)	(125,939)	(211,530)	137,233	0	0
55598	Wythe County School Board	(11,985)	(85,079)	(142,128)	94,000	0	0
55599	York County School Board	(586,494)	(400,952)	(611,706)	424,446	0	0
55600	Accomack County School Board	(159,846)	(198,302)	(324,635)	222,757	0	0
55601	Bristol Virginia School Board	(34,890)	(60,974)	(55,821)	37,559	0	0
55602	Buena Vista City Public Schools	(26,682)	(24,762)	(41,502)	27,398	0	0
55603	Amelia County School Board	(160,188)	(58,631)	(96,877)	65,180	0	0
55605	Danville School Board	(132,260)	(210,778)	(211,378)	143,858	0	0
55606	Franklin City Public Schools	(73,840)	(36,036)	(48,111)	33,400	0	0
55607	Lexington City School Board	(6,668)	(7,048)	(11,752)	7,847	0	0
55608	Harrisonburg City School Board	37,673	(86,442)	(206,590)	142,300	0	0
55609	Hopewell City School Board	(135,386)	(188,111)	(170,458)	116,345	0	0
55610	Lynchburg City Schools	(371,707)	(310,265)	(382,212)	262,482	0	0
55611	Fauquier County School Board	(585,255)	(523,994)	(676,617)	469,221	0	0
55612	Brunswick County Public Schools	(60,287)	(87,548)	(135,073)	90,249	0	0
55613	The College and Career Academy At Pruden	1,582	0	0	0	0	0
55614	Portsmouth School Board	(620,885)	(490,107)	(761,748)	506,800	0	0
55615	Campbell County School Board	(245,078)	(209,365)	(324,252)	215,072	0	0
55616	Richmond Public Schools	(519,393)	(756,274)	(1,312,024)	886,740	0	0
55617	Roanoke City School Board	(2,311)	(25,666)	(105,752)	83,205	0	0
55619	Staunton City Schools	(38,187)	(57,251)	(98,374)	66,041	0	0
55620	Suffolk City School Board	(509,617)	(514,699)	(695,485)	489,875	0	0
55622	Craig County School Board	(44,736)	(43,436)	(46,019)	30,896	0	0
55623	Martinsville City Schools	(32,990)	(35,110)	(59,343)	35,400	0	0
55624	Appomattox Regional Governor's School	2,617	348	(7,159)	4,535	0	0
55625	Colonial Heights City Schools	(80,981)	(87,630)	(124,108)	85,556	0	0
55632	Manassas City Schools	(336,055)	(350,302)	(434,845)	299,278	0	0
55633	Franklin County Public Schools	(167,901)	(316,198)	(516,153)	356,420	0	0
55634	Frederick County School Board	(336,807)	(525,706)	(666,656)	471,694	0	0
55635	City of Salem Schools	(20,186)	(82,831)	(137,373)	91,637	0	0
55636	Manassas Park City Schools	(9,406)	(52,127)	(103,080)	71,284	0	0
55637	Newport News Public Schools	(163,922)	(145,368)	(167,537)	141,097	0	0
55638	Town of West Point School Board	16,953	16,951	16,060	7,966	0	0
55708	Waynesboro Public Schools	(57,800)	(58,579)	(96,486)	65,782	0	0
55710	Valley Vocational-Technical Center	(26,791)	(7,209)	(8,690)	6,058	0	0
55711	New Horizons Technical Center	(744)	(11,832)	(19,775)	14,417	0	0
55713	Galax City Schools	(58,801)	(47,948)	(53,449)	35,935	0	0
55714	Norton City Schools	(30,459)	(30,272)	(50,332)	34,084	0	0
55802	Williamsburg-James City County Schools	85,657	(274,411)	(518,305)	357,812	0	0
55803	Poquoson City Public Schools	(71,035)	(30,654)	(51,156)	34,453	0	0
55806	Fredericksburg City Public Schools	(36,030)	(68,079)	(133,690)	92,997	0	0
55807	Hampton City Schools	(798,587)	(374,188)	(627,174)	412,354	0	0
55813	Buchanan County School Board	(606,448)	(144,125)	(245,297)	161,320	0	0
55814	Jackson River Technical Center	(5,951)	(4,381)	(7,479)	4,886	0	0
55815	Northern Neck Regional Vocational Center	(2,124)	(2,295)	(3,949)	3,001	0	0
55853	Northern Neck Soil And Water Conservation District	3,478	3,478	3,478	3,477	0	0
55854	Orange County Broadband Authority	953	953	953	953	0	0
55855	Northern Virginia Soil And Water Conservation District	834	834	834	834	0	0
55856	Blue Ridge Resource Authority	1,912	1,912	1,914	7,885	1,877	0
55857	Peanut Soil and Water Conservation District	(10,965)	(10,964)	(11,197)	(4,700)	(7,739)	(10,312)
55858	Peumansend Creek Regional Jail Authority	(92,828)	(93,324)	(100,176)	(32,922)	(30,553)	0
55859	Williamsburg Area Transit Authority	(35,920)	(41,843)	(41,196)	30,529	0	0
55860	Middle Peninsula Juvenile Detention Commission	20,642	(31,326)	(66,363)	55,038	0	0
55861	Breaks Interstate Park Commission	65,126	64,771	59,976	71,516	26,285	0
55862	Crater Criminal Justice Training Academy	(3,471)	(3,418)	(3,818)	207	1,014	253
55863	Central Shenandoah Criminal Justice Training Academy	(5,776)	(5,645)	(7,259)	2,723	(1,295)	0
55864	New River Valley Emergency Communications Regional Authority	(13,512)	(3,336)	(16,889)	15,881	0	0
55865	Maury Service Authority	(18,019)	(32,352)	(32,373)	11,851	0	0
55866	Hampton Roads Transportation Accountability Commission	(8,278)	(9,814)	(14,836)	(2,395)	(7,744)	(6,349)
55867	Pamunkey Regional Library	(28,558)	8,065	(96,950)	84,070	0	0
55868	Northern Virginia Transportation Authority	20,569	3,874	(5,911)	14,925	(1,601)	0
55869	RSW Regional Jail Authority	(162,768)	(231,050)	(275,208)	68,410	0	0
55870	Bedford Regional Water Authority	105,031	21,630	(108,850)	101,111	0	0
55871	Portsmouth Redevelopment & Housing Authority	(52,309)	(53,311)	(53,244)	45,570	0	0
55872	Southwest Regional Recreation Authority	(10,717)	(8,591)	(6,341)	4,180	0	0
55873	Roanoke Redevelopment & Housing Authority	(67,954)	(55,088)	(85,402)	65,841	0	0
55874	Meherrin River Regional Jail Authority	(715,771)	(541,904)	(205,021)	165,186	0	0
55875	Woodway Water Authority	(1,813)	(1,763)	(3,061)	1,468	(2,071)	0
55876	BVU Authority	(345,555)	(148,458)	(239,259)	192,108	0	0



Political Subdivisions

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55877	Washington Metropolitan Area Transit Commission	(143,947)	(133,695)	(148,103)	(125,169)	(124,949)	0
55878	Mount Rogers Community Services Board	(753,887)	(632,638)	(1,157,714)	813,913	0	0
55879	Lonesome Pine Soil & Water Conservation District	879	876	312	3,005	1,765	3,099
55880	Big Sandy Soil & Water Conservation District	(1,734)	(1,739)	(2,742)	1,494	(450)	606
55881	Central Virginia Planning District Commission	(84,410)	(108,437)	(95,440)	71,312	0	0
55882	Middle Peninsula Planning District Commission	(2,278)	(17,381)	(20,501)	14,672	0	0
55883	Western Virginia Regional Jail Authority	(470,778)	(498,346)	(660,753)	235,627	0	0
55884	Halifax Service Authority	30,828	(48,258)	(76,774)	46,983	0	0
55886	Russell County PSA	12,223	16,193	12,365	44,384	20,104	0
55887	Piedmont Community Services	(13,742)	(100,486)	(347,050)	332,297	0	0
55888	Blue Ridge Behavioral Healthcare	(322,473)	(403,579)	(652,682)	474,808	0	0
55889	Skyline Soil & Water Conservation District	4,472	(12,221)	(11,379)	9,187	0	0
55890	Middle River Regional Jail Authority	(922,671)	(837,457)	(939,293)	259,915	0	0
55891	Tidewater Soil & Water Conservation District	(6,054)	(2,666)	(4,333)	3,397	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	17,938	(2,604)	(12,018)	12,536	0	0
55893	Eastern Shore Soil & Water Conservation District	(45)	(5,140)	(10,733)	7,963	0	0
55894	Town of Boykins	(16,129)	(291)	(410)	2,389	0	0
55895	Town of Gordonsville	(122,913)	(51,691)	(40,050)	28,919	0	0
55896	Virginia Resources Authority	(80,086)	(73,733)	(58,124)	43,188	0	0
55897	Prince William County Service Authority	(82,064)	(673,332)	(1,325,117)	893,394	0	0
55898	Western Virginia Water Authority	27,781	(254,112)	(444,914)	322,211	0	0
55899	Shenandoah Valley Regional Airport Commission	32,571	32,568	19,450	98,357	27,308	0
55900	Alleghany Highlands Community Services Board	(33,229)	(122,742)	(219,948)	156,201	0	0
55901	Brunswick Industrial Development Authority	(6,881)	(6,207)	(10,353)	7,410	0	0
55902	Northern Neck-Essex County Group Home Commission	(12,214)	(12,868)	(21,403)	13,514	0	0
55904	Appalachian Juvenile Commission	(41,292)	(92,209)	(147,730)	96,804	0	0
55905	Goochland Powhatan Community Services	(201,392)	(161,778)	(226,451)	157,378	0	0
55906	Suffolk Redevelopment & Housing Authority	(97,149)	(75,417)	(124,238)	85,991	0	0
55908	Lee County Redevelopment & Housing Authority	(17,867)	(28,212)	(41,828)	26,916	0	0
55909	Henry County Public Service Authority	(5,712)	(154,674)	(291,078)	204,350	0	0
55910	Southside Planning District Commission	(55,349)	(36,497)	(63,683)	44,639	0	0
55911	Economic Development Authority of Henrico County, VA	(62,181)	(38,335)	(60,697)	41,648	0	0
55912	Augusta County Service Authority	(161,599)	(324,823)	(503,193)	303,346	0	0
55914	Rappahannock Juvenile Center	2,528	(120,526)	(239,639)	165,418	0	0
55915	Cumberland Plateau Regional Housing Authority	(12,207)	(44,446)	(78,696)	43,476	0	0
55918	Amherst County Service Authority	(100,515)	(103,242)	(132,028)	93,051	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	21,980	(58,246)	(83,605)	59,831	0	0
55920	Rappahannock Regional Jail	(317,973)	(729,657)	(1,129,804)	824,162	0	0
55921	Thomas Jefferson Planning District Commission	(53,098)	(30,527)	(50,365)	35,060	0	0
55922	Piedmont Regional Jail Authority	(443,613)	(230,061)	(366,676)	257,799	0	0
55923	Nelson County Service Authority	(20,770)	(32,794)	(90,877)	66,803	0	0
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	(71,202)	(42,524)	(59,524)	34,275	0	0
55925	Fauquier County Water & Sanitation Authority	(18,216)	(143,971)	(243,611)	142,503	0	0
55926	Scott County Soil & Water Conservation District	16,307	2,006	(9,441)	7,355	0	0
55927	New River Resource Authority	52,134	25,291	(45,491)	59,036	0	0
55928	Scott County Public Service Authority	112,621	94,369	(51,926)	47,483	0	0
55929	Greensville County Water & Sewer Authority	173,203	82,655	(67,141)	81,679	0	0
55930	Petersburg Redevelopment & Housing Authority	(116,308)	(82,981)	(128,071)	88,978	0	0
55931	Central Rappahannock Regional Library	307,774	(79,648)	(463,205)	311,068	0	0
55932	Virginia Coalfield Economic Development Authority	18,625	9,649	(15,449)	28,652	0	0
55933	Central Virginia Regional Jail	(349,444)	(426,097)	(424,087)	290,643	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(15,584)	(16,403)	(21,829)	14,973	0	0
55936	Commonwealth Regional Council	3,592	(18,458)	(30,561)	21,213	0	0
55937	Wythe-Grayson Regional Library	(31,634)	(22,878)	(32,697)	23,469	0	0
55938	Colonial Soil & Water Conservation District	(27,240)	(16,065)	(16,338)	11,407	0	0
55939	Rivanna Solid Waste Authority	(157,930)	(126,319)	(60,077)	41,836	0	0
55940	Monacan Soil & Water Conservation District	47,238	8,815	(16,844)	12,755	0	0
55941	Robert E. Lee Soil & Water Conservation District	(12,029)	(7,105)	(11,738)	7,821	0	0
55942	Tri-County/City Soil & Water Conservation District	24,713	(6,182)	(14,257)	9,262	0	0
55944	Central Virginia Waste Management Authority	(37,918)	(31,581)	(46,938)	33,351	0	0
55945	Lonesome Pine Regional Library	(102,991)	(74,316)	(123,019)	85,272	0	0
55946	Virginia Peninsulas Public Service Authority	(60,049)	(78,627)	(138,410)	97,116	0	0
55947	Tidewater Youth Services Commission	(162,117)	(168,712)	(280,158)	189,508	0	0
55948	Virginia Highlands Airport Authority	(10,073)	(17,138)	(11,707)	11,084	0	0
55949	Western Tidewater Regional Jail	(674,549)	(486,772)	(741,636)	521,695	0	0
55950	Scott County Redevelopment & Housing Authority	(23,251)	(21,590)	(27,815)	18,829	0	0
55951	Handley Regional Library	(22,200)	(16,552)	(72,693)	52,540	0	0
55952	Northern Neck Regional Jail	(506,836)	(354,804)	(383,508)	249,477	0	0
55953	Montgomery Regional Solid Waste Authority	(83,702)	(36,187)	(59,569)	42,799	0	0
55954	Potomac & Rappahannock Transportation Commission	64,233	(230,769)	(525,589)	357,283	0	0
55955	Giles County Public Service Authority	(65,279)	(30,256)	(39,958)	28,794	0	0
55956	South Central Wastewater Authority	12,082	(36,625)	(117,107)	84,254	0	0



Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55957	Wise County Redevelopment & Housing Authority	(107,802)	(80,866)	(125,746)	73,583	0	0
55958	Prince William Soil & Water Conservation District	(4,998)	(5,147)	(11,275)	9,265	0	0
55959	Hampton Roads Regional Jail	(622,087)	(631,088)	(1,128,346)	782,771	0	0
55960	Castlewood Water & Sewage Authority	(9,872)	(10,324)	(17,168)	11,200	0	0
55961	Pamunkey Regional Jail	(230,441)	(274,435)	(517,846)	381,532	0	0
55962	Charlottesville-Albemarle Airport Authority	132,788	63,854	(130,032)	93,826	0	0
55963	Virginia Peninsula Regional Jail	(417,118)	(266,991)	(438,728)	310,455	0	0
55964	Virginia Biotechnology Research Partnership Authority	(113,188)	(33,934)	(55,454)	36,210	0	0
55966	Blue Ridge Regional Jail Authority	(525,815)	(691,554)	(1,248,323)	888,203	0	0
55967	Massanutten Regional Library	(53,239)	(48,072)	(65,381)	45,422	0	0
55968	Albemarle-Charlottesville Regional Jail	17,368	(157,086)	(635,718)	480,455	0	0
55969	Culpeper Soil & Water Conservation District	(29,931)	(22,115)	(23,868)	19,814	0	0
55970	New River Valley Regional Jail	(861,682)	(689,866)	(702,093)	508,977	0	0
55971	Sussex Service Authority	(38,030)	(43,950)	(71,338)	50,411	0	0
55972	Big Walker Soil & Water Conservation District	9,036	8,963	6,737	16,981	12,809	32,681
55973	Peter Francisco Soil & Water Conservation District	6,467	3,284	(4,756)	4,554	0	0
55974	Peaks of Otter Soil & Water Conservation District	(1,357)	(5,637)	(3,209)	2,363	0	0
55975	New River Soil & Water Conservation District	12,393	12,709	10,123	18,207	6,769	1,876
55977	Southside Regional Jail	(37,257)	(121,303)	(192,312)	140,377	0	0
55978	Evergreen Soil & Water Conservation District	(1,264)	(1,293)	(3,811)	3,547	0	0
55979	Roanoke Higher Education Authority	886	(17,958)	(57,862)	42,340	0	0
55981	John Marshall Soil & Water Conservation District	(15,154)	(11,699)	(19,191)	14,364	0	0
55982	Daniel Boone Soil & Water Conservation District	6,233	6,156	3,829	15,497	8,679	972
55983	Southside Behavioral Health	(343,981)	(451,044)	(496,841)	339,234	0	0
55984	Northern Shenandoah Valley Regional Commission	3,424	(22,890)	(33,690)	24,279	0	0
55985	Tazewell Soil & Water Conservation District	(2,265)	(3,969)	(5,628)	3,159	0	0
55987	Richmond Regional Planning District Commission	(65,001)	(74,132)	(86,500)	62,595	0	0
55988	Henricopolis Soil & Water Conservation District	(7,251)	(7,142)	(7,243)	4,440	0	0
55989	Piedmont Regional Juvenile Detention Center	(32,512)	(29,693)	(30,571)	28,929	0	0
55990	Roanoke River Service Authority	56,989	20,626	(17,972)	12,892	0	0
55991	Lee County Public Service Authority	(20,804)	(23,250)	(28,454)	18,596	0	0
55992	Blue Ridge Juvenile Detention Center	(56,841)	(82,782)	(82,255)	61,052	0	0
55993	Ferrum Water & Sewage Authority	(2,529)	(2,665)	(5,861)	12,182	5,591	6,534
55994	Wise County Public Service Authority	(30,697)	(24,595)	(36,021)	54,799	4,311	0
55995	Holston River Soil & Water Conservation District	(570)	(4,535)	(10,029)	7,554	0	0
55996	New River Valley Community Services	(808,912)	(666,959)	(1,168,023)	859,226	0	0
55997	Institute For Advanced Learning and Research	(81,694)	(117,201)	(88,394)	63,424	0	0
55998	Southwest Virginia Regional Jail Authority	(917,538)	(593,664)	(983,444)	675,734	0	0
55999	Clinch Valley Soil & Water Conservation District	(1,713)	(4,718)	(6,949)	4,137	0	0
Total Political Subdivisions		(125,225,703)	(241,171,083)	(509,157,465)	348,918,614	(268,120)	49,058



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55100	Accomack County	(5,749,866)	(2,981,063)	5,804,963	(10,197,403)
55101	Albemarle County	23,214,486	29,619,866	63,409,236	2,063,859
55102	Alleghany County	1,936,427	3,508,666	9,337,356	(1,269,543)
55103	Amelia County	(2,262,005)	(1,034,036)	1,530,650	(3,127,383)
55104	Amherst County	(1,116,743)	1,075,007	7,647,502	(4,318,321)
55105	Appomattox County	2,907,041	4,161,628	7,713,719	1,226,858
55107	Augusta County	(471,930)	2,727,697	18,711,019	(10,201,352)
55108	Bath County	1,153,237	2,053,237	4,455,371	93,229
55109	Bedford County	(2,821,349)	613,705	13,051,183	(9,464,373)
55110	Bland County	537,034	918,294	2,712,173	(520,093)
55111	Botetourt County	(3,855,559)	(1,515,667)	7,280,595	(8,676,822)
55112	Brunswick County	2,592,557	4,258,574	8,544,685	773,489
55113	Buchanan County	11,006,120	15,471,909	24,888,857	7,806,764
55114	Buckingham County	(1,336,731)	473,586	3,734,975	(2,188,336)
55115	Campbell County	(684,718)	5,306,114	17,190,829	(4,373,441)
55116	Caroline County	(10,125,539)	(6,586,973)	2,412,185	(13,895,520)
55117	Carroll County	3,255,740	5,485,831	11,211,668	811,706
55118	Charles City County	390,357	1,540,219	3,998,759	(470,235)
55119	Charlotte County	(1,818,451)	626,417	4,479,271	(2,542,674)
55120	Chesterfield County	91,127,622	176,597,749	355,906,788	29,556,845
55121	Clarke County	(396,192)	1,091,751	4,486,643	(1,709,541)
55122	Craig County	(540,187)	98,259	1,205,325	(816,138)
55123	Culpeper County	1,141,735	5,664,172	18,234,910	(4,516,651)
55124	Cumberland County	227,178	1,404,417	4,007,108	(711,663)
55125	Dickenson County	2,879,890	6,034,760	11,907,905	1,274,263
55126	Dinwiddie County	(4,173,567)	(2,138,445)	3,908,082	(7,081,384)
55128	Essex County	(3,159,120)	(2,551,828)	(229,825)	(4,456,459)
55130	Fauquier County	(5,036,580)	5,955,847	31,687,474	(14,802,858)
55131	Floyd County	1,883,695	2,848,721	5,854,901	389,734
55132	Fluvanna County	(1,653,958)	(1,150,838)	2,903,018	(4,441,460)
55133	Franklin County	(3,466,410)	(24,511)	10,398,405	(8,542,693)
55134	Frederick County	5,248,008	12,254,047	44,245,240	(13,642,490)
55135	Giles County	1,355,741	2,543,005	6,821,156	(947,378)
55136	Gloucester County	1,197,427	5,294,878	16,916,343	(4,223,769)
55137	Goochland County	(1,426,490)	755,309	7,636,447	(4,808,588)
55138	Grayson County	3,083,258	3,851,731	7,125,131	1,144,701
55139	Greene County	(1,808,417)	(988,807)	2,435,282	(3,777,039)
55140	Greensville County	(1,296,099)	407,369	4,098,570	(2,617,857)
55141	Halifax County	(2,212,566)	61,579	6,168,434	(4,930,321)
55142	Hanover County	(6,026,351)	15,904,828	67,272,250	(25,784,668)
55143	Henrico County	104,027,588	220,260,826	448,757,350	32,308,488
55144	Henry County	3,721,675	6,290,318	19,769,576	(4,736,179)
55145	Highland County	(502,197)	(22,193)	944,548	(822,136)
55146	Isle of Wight County	(706,462)	2,326,364	10,483,940	(4,337,179)
55147	James City County	7,716,325	19,855,824	52,458,866	(6,755,698)
55148	King George County	(1,180,391)	4,386,032	12,219,469	(1,955,697)
55149	King & Queen County	(1,161,779)	(745,818)	953,803	(2,134,813)
55150	King William County	(1,372,030)	(135,646)	2,637,318	(2,399,692)
55151	Lancaster County	321,842	1,335,955	4,592,057	(1,359,856)
55152	Lee County	172,413	2,232,674	6,538,169	(1,289,648)
55153	Loudoun County	84,290,032	117,085,241	283,139,772	(17,703,835)
55154	Louisa County	(3,984,470)	(1,119,182)	6,438,082	(7,217,970)
55155	Lunenburg County	520,885	871,510	2,585,049	(543,418)
55156	Madison County	(896,787)	(715,137)	2,355,749	(3,202,223)
55157	Mathews County	(1,424,276)	(83,539)	1,884,561	(1,703,917)
55158	Mecklenburg County	374,803	1,970,955	9,741,983	(4,367,750)
55159	Middlesex County	(2,869,704)	(1,981,291)	(235,918)	(3,409,456)
55160	Montgomery County	6,121,893	11,672,707	26,994,485	(821,084)
55162	Nelson County	429,514	1,196,302	4,007,240	(1,111,721)
55163	New Kent County	(311,215)	2,726,955	8,842,141	(2,228,171)
55165	Northampton County	(3,213,797)	(1,115,644)	4,484,850	(5,697,050)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55166	Northumberland County	(133,913)	719,374	3,775,887	(1,762,135)
55167	Nottoway County	(4,285,279)	(3,140,103)	(1,015,068)	(4,884,705)
55168	Orange County	(2,620,609)	(750,978)	6,078,180	(6,275,217)
55169	Page County	(1,417,613)	187,270	5,573,333	(4,162,467)
55170	Patrick County	1,676,804	3,072,875	7,503,204	(545,323)
55171	Pittsylvania County	3,974,528	8,226,450	19,279,879	(879,650)
55172	Powhatan County	1,203,796	2,561,538	7,499,310	(1,426,448)
55173	Prince Edward County	(1,121,396)	740,897	4,409,331	(2,269,329)
55174	Prince George County	4,819,198	8,290,197	18,551,996	(139,027)
55176	Prince William County	101,897,610	166,580,351	392,374,070	(18,537,022)
55177	Pulaski County	(2,089,585)	753,021	9,457,830	(6,338,043)
55178	Rappahannock County	(11,301)	979,872	3,340,617	(959,092)
55179	Richmond County	(766,121)	135,743	2,273,155	(1,612,663)
55180	Roanoke County	22,107,336	37,735,346	79,174,543	3,783,165
55181	Rockbridge County	1,466,788	2,543,693	7,883,540	(1,858,480)
55182	Rockingham County	6,249,146	14,712,084	35,869,028	(2,348,850)
55183	Russell County	3,782,108	5,425,558	10,535,440	1,247,696
55184	Scott County	3,597,437	4,678,588	9,462,969	771,738
55185	Shenandoah County	(779,492)	2,218,428	11,977,029	(5,635,362)
55186	Smyth County	(350,849)	2,867,630	9,588,495	(2,640,330)
55187	Southampton County	325,521	1,815,681	8,187,267	(3,422,515)
55188	Spotsylvania County	13,776,454	24,971,423	64,540,611	(7,037,101)
55189	Stafford County	14,405,945	29,055,673	69,655,211	(3,841,525)
55190	Surry County	533,003	1,074,776	3,870,217	(1,221,930)
55191	Sussex County	(6,413,677)	(5,086,674)	(1,604,920)	(7,961,805)
55192	Tazewell County	3,254,586	6,157,464	15,186,528	(1,211,601)
55193	Warren County	(2,191,250)	452,056	8,087,066	(5,735,477)
55195	Washington County	1,186,504	4,098,566	11,478,241	(1,953,502)
55196	Westmoreland County	(1,112,062)	537,026	4,616,475	(2,802,525)
55197	Wise County	6,577,660	8,378,296	17,458,720	973,583
55198	Wythe County	278,812	2,214,598	7,711,919	(2,294,324)
55199	York County	6,799,530	18,000,847	52,567,798	(10,350,107)
55200	City of Alexandria	46,665,973	85,425,917	183,086,230	5,671,402
55201	City of Bristol	11,565,425	16,370,731	31,286,163	4,024,535
55202	City of Buena Vista	1,548,682	2,758,117	5,717,137	327,284
55203	Town of St. Paul	646,107	823,672	1,393,172	362,086
55204	Town of Clifton Forge	465,550	1,128,423	2,481,540	4,593
55205	City of Danville	(1,471,062)	364,027	4,156,689	(2,772,692)
55206	City of Fredericksburg	15,081,128	24,248,922	44,551,807	7,581,269
55207	City of Hampton	92,238,035	121,404,844	209,038,713	49,115,512
55208	City of Harrisonburg	16,245,712	25,179,949	51,744,508	3,608,447
55209	City of Hopewell	9,231,743	13,327,688	28,740,098	611,841
55210	City of Lynchburg	73,301,852	88,398,188	140,665,374	45,330,697
55211	Town of Crewe	(742,256)	(344,581)	264,842	(831,569)
55212	City of Norfolk	(4,537,206)	(1,741,204)	17,769,072	(17,659,910)
55213	City of Petersburg	740,188	8,234,452	30,733,405	(10,415,184)
55214	City of Portsmouth	(10,662,105)	9,544,139	65,221,647	(36,184,973)
55215	City of Radford	2,591,602	5,703,692	14,752,516	(1,676,892)
55216	City of Richmond	(4,253,257)	3,328,864	22,400,154	(12,364,040)
55217	City of Roanoke	1,693,162	9,647,457	20,238,910	906,647
55218	Town of Craigsville	151,394	215,742	332,696	120,819
55219	City of Staunton	12,760,018	17,686,789	29,620,462	7,891,031
55220	City of Suffolk	20,507,540	36,555,778	89,943,174	(6,956,988)
55221	City of Williamsburg	6,352,894	10,703,320	20,923,932	2,281,534
55222	City of Winchester	33,670	5,129,493	24,311,527	(10,388,012)
55223	City of Martinsville	17,817,451	21,861,054	35,524,077	10,554,385
55224	City of Falls Church	(1,629,235)	(1,391,889)	(807,787)	(1,880,485)
55225	City of Colonial Heights	3,890,059	8,046,626	19,996,577	(1,755,185)
55226	Town of Front Royal	3,425,147	5,352,553	11,396,632	413,121
55227	Town of Boyce	(85,014)	(85,405)	(83,932)	(86,684)
55228	Town of Middletown	(272,307)	(222,259)	(57,544)	(352,521)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55229	Town of Chilhowie	107,351	66,045	715,850	(456,859)
55230	City of Covington	2,182,515	2,294,975	5,359,543	(252,595)
55231	Town of Floyd	89,727	84,872	141,693	40,160
55232	City of Franklin	576,081	2,409,183	7,704,945	(1,963,220)
55233	City of Chesapeake	69,648,326	131,935,647	279,460,964	10,197,281
55234	City of Virginia Beach	260,062,702	355,016,844	658,369,739	104,966,767
55235	City of Norton	(1,816,092)	(532,496)	2,274,036	(2,823,694)
55236	City of Manassas Park	(1,754,829)	595,484	7,716,125	(5,157,652)
55237	Town of Exmore	(1,120,012)	(1,018,533)	(781,893)	(1,206,828)
55238	Town of Pound	25,063	46,491	260,081	(127,389)
55239	Town of Grottoes	(28,922)	(37,947)	371,244	(369,342)
55240	Town of Onley	(155,675)	(34,198)	59,319	(110,189)
55241	Town of West Point	(328,042)	100,897	1,119,796	(717,723)
55242	Town of South Hill	3,968,349	5,002,610	7,483,740	2,979,901
55243	Town of Rural Retreat	(29,187)	(12,070)	121,532	(118,245)
55244	Town of Dillwyn	(10,841)	(10,417)	(8,058)	(12,314)
55245	Town of Scottsville	(67,272)	(50,943)	32,476	(116,886)
55246	Town of Burkeville	(127,650)	(111,588)	(85,245)	(134,087)
55247	Town of Madison	(51,063)	(45,874)	(36,747)	(53,138)
55248	Town of Pennington Gap	(148,434)	(55,566)	168,300	(233,302)
55249	Town of La Crosse	(171,106)	(136,744)	(85,881)	(178,015)
55250	Town of Rich Creek	(175,700)	(128,848)	(57,074)	(187,579)
55252	Town of Windsor	(227,222)	(158,238)	73,875	(342,806)
55253	Town of Haysi	355,650	387,282	465,579	323,677
55254	Town of Stephens City	260,185	241,903	476,712	47,780
55255	Town of Brodnax	(86,684)	(77,808)	(58,883)	(92,939)
55256	Town of Mineral	(71,122)	(46,831)	2,395	(84,047)
55257	Town of Lebanon	3,675,650	4,338,229	5,792,017	3,158,568
55258	City of Newport News	(18,449,339)	(15,396,159)	764,241	(27,834,644)
55259	Town of Richlands	7,160,223	7,342,096	9,404,058	5,655,362
55260	Town of Haymarket	(172,687)	(525,207)	(392,138)	(628,356)
55261	Town of Lovettsville	(171,126)	(167,149)	(48,298)	(260,676)
55262	Town of Troutville	23,086	25,999	35,452	18,386
55263	Town of Buchanan	(9,404)	3,326	12,609	(3,954)
55264	Town of Eastville	127,143	234,869	301,403	180,012
55265	Town of Occoquan	(172,786)	(85,023)	(52,486)	(110,458)
55266	Town of Farmville	-	646,112	1,252,723	149,241
55300	Town of Abingdon	1,238,961	2,018,513	5,612,905	(901,707)
55301	Town of Dumfries	(443,697)	(101,389)	582,465	(665,662)
55302	Town of Iron Gate	7,112	65,823	113,504	27,310
55303	Town of Montross	(33,589)	13,415	69,377	(33,715)
55304	Town of South Boston	1,808,341	3,288,318	6,635,737	520,604
55305	Town of Gretna	(181,624)	(129,974)	203,543	(402,024)
55306	Town of Remington	8,123	53,682	173,437	(45,653)
55307	City of Lexington	390,065	1,085,924	4,834,523	(2,000,764)
55308	City of Waynesboro	6,001,749	9,907,103	21,348,774	541,160
55309	Town of Colonial Beach	(2,230,805)	(1,813,474)	(926,662)	(2,539,637)
55310	Town of Smithfield	(1,629,882)	(1,482,199)	490,869	(3,074,935)
55311	Town of Brookneal	345,244	419,206	652,859	225,269
55312	Town of Hamilton	(15,076)	19,921	135,449	(75,057)
55313	City of Galax	(1,030,931)	1,006,652	5,470,633	(2,639,263)
55314	Town of Jonesville	(121,797)	(51,356)	134,155	(198,736)
55315	Town of Wytheville	1,199,008	3,845,966	8,867,025	(240,797)
55316	City of Fairfax	32,070,143	40,341,419	65,836,799	19,632,050
55317	Town of Vienna	5,350,000	10,638,709	21,039,873	2,115,067
55318	Town of Vinton	(812,013)	60,827	2,632,615	(2,054,024)
55319	City of Emporia	(1,079,073)	112,866	4,056,620	(3,132,304)
55320	Town of Culpeper	2,245,316	3,527,602	10,332,004	(2,003,930)
55321	Town of Woodstock	1,952,450	1,787,801	4,008,150	(2,297)
55322	Town of Glasgow	(558,101)	(516,349)	(410,587)	(600,159)
55323	Town of Marion	2,378,890	2,699,629	5,457,283	444,706



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55324	Town of Altavista	(334,446)	(84,470)	1,432,161	(1,336,755)
55325	Town of Herndon	(4,835,978)	559,665	13,745,667	(10,240,626)
55326	Town of Pearisburg	472,351	510,580	1,800,028	(530,994)
55327	Town of Christiansburg	4,719,516	9,313,592	18,137,450	2,180,161
55328	Town of Wakefield	(273,393)	3,381	86,431	(67,373)
55329	Town of Leesburg	4,665,749	12,269,064	31,333,575	(3,200,881)
55330	Town of Chatham	(626,257)	(347,313)	(87,649)	(560,742)
55331	Town of Bowling Green	381,329	426,877	635,782	255,943
55332	City of Manassas	16,361,619	23,521,662	49,148,882	2,724,374
55333	Town of Alberta	(199,324)	(191,902)	(170,051)	(210,140)
55334	Town of Boydton	(452,010)	(293,168)	(117,302)	(437,181)
55335	City of Salem	26,497,745	39,575,194	67,859,759	16,268,061
55336	Town of Mckenney	74,228	91,856	127,466	61,047
55337	Town of Narrows	433,497	369,597	995,562	(142,385)
55338	Town of Quantico	(474,377)	(435,837)	(386,348)	(476,476)
55339	Town of Halifax	(388,682)	(121,787)	205,825	(389,392)
55340	Town of Blacksburg	12,559,306	17,135,936	30,990,299	5,847,955
55341	Town of Chincoteague	(223,606)	537,542	2,084,488	(724,647)
55342	Town of Lawrenceville	181,186	(33,241)	555,086	(517,937)
55343	Town of Amherst	79,594	277,463	958,010	(282,615)
55344	Town of Stanley	1,075	179,654	669,765	(216,499)
55345	Town of Hillsville	629,834	779,143	1,938,829	(162,402)
55346	Town of Elkton	(251,370)	(310,599)	291,225	(796,238)
55347	Town of Bridgewater	(353,564)	261,246	1,934,545	(1,103,137)
55348	Town of Purcellville	(1,630,449)	(577,160)	2,190,880	(2,818,078)
55349	Town of Timberville	(70,871)	246,426	727,788	(149,531)
55350	Town of Wise	(280,566)	329,397	2,244,916	(1,233,843)
55351	Town of New Market	691,461	935,041	1,669,477	336,559
55352	Town of Tappahannock	(192,148)	352,921	1,320,065	(437,019)
55353	Town of Rocky Mount	1,779,973	1,886,996	4,000,001	165,543
55354	Town of Big Stone Gap	2,500,588	2,760,562	4,537,426	1,292,633
55355	Town of Luray	588,148	891,918	2,695,495	(582,700)
55356	Town of Stuart	169,038	169,038	169,038	169,038
55357	Town of Strasburg	(269,975)	816,596	3,071,636	(991,496)
55358	Town of Appomattox	(418,111)	(244,819)	244,725	(636,615)
55359	Town of Clarksville	309,613	473,693	1,195,971	(113,903)
55360	Town of Dublin	(285,595)	(62,480)	624,520	(628,598)
55361	Town of Middleburg	(180,521)	(342,691)	95,980	(707,229)
55362	Town of Edinburg	(492,118)	(405,491)	(229,842)	(547,179)
55363	Town of Chase City	607,639	861,722	1,775,189	111,109
55364	Town of Bedford	5,453,529	7,456,255	11,376,022	4,204,058
55365	City of Poquoson	(898,965)	1,699,968	7,106,778	(2,737,616)
55366	Town of Ashland	(466,496)	1,081,736	3,904,708	(1,223,605)
55367	Town of Broadway	145,984	557,649	1,230,040	14,884
55368	Town of Berryville	240,886	580,871	1,689,676	(328,518)
55369	Town of Tazewell	(568,656)	35,553	1,243,221	(948,910)
55370	Town of Urbanna	(440,817)	(414,936)	(324,678)	(490,973)
55371	Town of Bluefield	(698,309)	(7,037)	1,509,320	(1,224,714)
55372	Town of Weber City	(60,435)	(26,478)	97,715	(126,307)
55373	Town of Damascus	(101,051)	(97,780)	(75,266)	(115,880)
55374	Town of Hurt	173,872	206,935	331,540	103,010
55375	Town of Waverly	(625,827)	(666,834)	(398,816)	(884,571)
55376	Town of Coeburn	(538,575)	(275,739)	133,558	(614,619)
55377	Town of Dayton	(642,162)	(125,880)	316,798	(491,070)
55378	Town of Courtland	(271,334)	(230,806)	(161,425)	(289,201)
55379	Town of Cape Charles	(749,683)	(466,055)	165,706	(972,870)
55380	Town of Independence	211,367	258,010	600,779	(16,426)
55381	Town of Warsaw	46,696	18,693	360,509	(261,939)
55382	Town of Grundy	(223,346)	(206,508)	195,399	(537,754)
55383	Town of Warrenton	(324,213)	1,081,471	5,184,574	(2,299,920)
55384	Town of Louisa	(1,090,782)	(1,104,413)	(764,109)	(1,382,004)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55385	Town of Kenbridge	(143,111)	(360,630)	(157,223)	(523,931)
55386	Town of Mt Jackson	4,746	180,989	596,361	(165,375)
55387	Town of Pulaski	(1,736,591)	(1,105,684)	2,452,769	(4,012,011)
55388	Town of Jarratt	(21,058)	1,736	28,888	(21,142)
55389	Town of Pembroke	31,130	4,485	149,757	(116,277)
55390	Town of Parksley	(117,201)	176,135	289,245	82,113
55391	Town of Onancock	(35,866)	73,205	474,172	(254,366)
55392	Town of Victoria	(337,345)	(136,030)	185,196	(395,254)
55393	Town of Shenandoah	505,398	592,412	1,069,417	203,410
55394	Town of Gate City	(241,855)	(131,026)	212,310	(406,963)
55395	Town of Round Hill	(407,973)	(54,343)	353,821	(385,346)
55396	Town of Kilmarnock	(912,193)	(732,352)	(269,643)	(1,105,922)
55397	Town of Orange	1,349,594	1,956,400	3,837,732	440,031
55398	Town of Saltville	269,779	271,515	609,194	(4,721)
55399	Town of Blackstone	(1,075,159)	(79,804)	1,438,367	(1,306,254)
55401	Southeastern Public Service Authority	(10,319,433)	(7,987,976)	(2,036,163)	(12,922,618)
55402	Pittsylvania County Service Authority	(371,005)	(227,471)	(6,702)	(412,247)
55403	Rappahannock Area Youth Services & Group Home Commission	(404,082)	(349,164)	(212,175)	(458,905)
55404	Appomattox Regional Library	(517,623)	(381,090)	3,611	(696,585)
55405	Staunton Redevelopment & Housing Authority	(403,515)	(361,500)	(111,312)	(563,442)
55406	Hampton Newport News Community Services Board	(21,749,067)	(17,067,787)	(4,984,839)	(26,774,457)
55408	Alleghany Highlands Regional Library	92,030	153,523	234,884	87,089
55409	Southside Regional Juvenile Group Home	(351,627)	(304,128)	(224,155)	(371,207)
55411	Hampton Roads Sanitation District	2,163,228	18,336,517	57,842,517	(13,497,777)
55412	Peninsula Airport Commission	(1,205,378)	(762,213)	326,088	(1,653,130)
55413	Richmond Redevelopment & Housing Authority	(557,673)	3,122,025	10,614,912	(3,144,930)
55415	Chesapeake Redevelopment & Housing Authority	(2,540,999)	(1,946,944)	(544,728)	(3,099,065)
55416	Alexandria Renew Enterprises	1,006,934	4,530,655	10,817,529	(706,010)
55417	Norfolk Airport Authority	1,323,578	3,632,540	11,091,243	(2,526,963)
55418	Charlottesville Redevelopment & Housing Authority	(1,832,739)	(1,682,460)	(1,411,589)	(1,909,234)
55419	Hampton Redevelopment & Housing Authority	116,887	1,021,932	3,285,525	(850,927)
55420	Loudoun County Sanitation Authority	(8,906)	3,786,770	15,223,662	(5,353,785)
55421	Danville Redevelopment & Housing Authority	(2,462,169)	(2,465,166)	(1,598,339)	(3,175,169)
55422	NRV Regional Water Authority	2,525,475	2,796,127	3,795,415	1,996,221
55423	Northern Virginia Juvenile Detention Center	(2,241,984)	(852,548)	1,196,164	(2,547,089)
55424	Hopewell Redevelopment & Housing Authority	(858,449)	(649,002)	(131,794)	(1,082,511)
55425	Colonial Behavioral Health	(4,956,435)	(2,882,868)	1,453,760	(6,433,306)
55426	Blacksburg-VPI Sanitation Authority	(1,440,688)	(1,006,652)	(18,593)	(1,820,551)
55427	Potomac River Fisheries Commission	27,116	161,370	349,788	3,948
55428	Chesapeake Bay Bridge Tunnel	10,380,686	13,051,028	20,215,960	7,202,002
55429	Alexandria Redevelopment & Housing Authority	(1,748,484)	(829,068)	1,382,154	(2,639,073)
55430	Albemarle County Service Authority	695,494	2,454,029	5,552,196	(30,612)
55431	Franklin Redevelopment & Housing Authority	(637,381)	(805,353)	(694,285)	(893,976)
55432	Bristol Redevelopment & Housing Authority	44,187	225,941	723,131	(183,229)
55433	Norfolk Redevelopment & Housing Authority	5,532,553	10,897,672	22,549,268	1,176,594
55435	Richmond Metropolitan Transportation Authority	(4,125,048)	(3,614,413)	(1,145,237)	(5,638,560)
55436	Riverside Regional Jail	(12,917,871)	(11,004,889)	(2,525,450)	(17,904,136)
55437	Peninsula Ports Authority of Virginia	(1,530,826)	(1,492,101)	(1,456,184)	(1,523,767)
55439	Rappahannock Rapidan Regional Commission	(577,098)	(501,905)	(291,869)	(669,365)
55440	Shenandoah Valley Juvenile Center	(36,279)	388,603	1,317,215	(353,095)
55442	Southside Regional Library Board	(125,284)	(59,593)	64,126	(166,282)
55443	Bedford Public Library	(553,380)	(252,555)	186,046	(603,831)
55444	Eastern Shore Economic Development Commission	(605,462)	(604,252)	(604,252)	(604,252)
55445	Chesterfield County Health Center Commission	(6,100,251)	(4,816,034)	(2,470,230)	(6,724,748)
55446	Washington County Service Authority	(1,684,321)	(1,401,423)	888,419	(3,255,338)
55447	Rappahannock Area Community Services Board	(10,368,292)	(6,886,300)	768,780	(12,955,234)
55449	Hampton Roads Planning District Commission	803,007	1,994,964	4,496,352	(40,980)
55450	Meherrin Regional Library	(256,134)	(183,814)	54,489	(381,745)
55451	New River Valley Regional Commission	(161,571)	43,292	594,358	(392,864)
55452	Northern Virginia Health Care Center	(8,039,917)	(6,115,432)	(2,337,709)	(9,172,685)
55453	Rockbridge Area Community Services Board	(2,755,864)	(1,679,705)	827,904	(3,687,374)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate		
55454	Greensville-Emporia Social Services	797,829	1,258,811	2,255,731	440,562		
55455	James City Service Authority	(1,142,756)	1,002,620	4,128,883	(1,534,010)		
55456	Accomack/Northampton Planning District Commission	(404,734)	(231,537)	309,739	(675,978)		
55457	Harrisonburg-Rockingham Regional Sewer Authority	(223,070)	296,904	1,405,058	(607,243)		
55458	Wytheville Redevelopment & Housing Authority	109,967	295,428	656,462	669		
55459	Waynesboro Redevelopment & Housing Authority	(333,951)	169,493	780,976	(337,586)		
55460	Region Ten Community Services Board	(14,954,303)	(10,474,961)	(1,718,274)	(17,474,084)		
55462	Lenowisco Planning District Commission	153,656	512,189	1,028,961	80,462		
55465	Rivanna Water & Sewer Authority	1,409,421	2,108,079	5,497,431	(673,221)		
55466	Appomattox River Water Authority	(1,687,965)	(1,738,602)	(1,070,568)	(2,285,260)		
55467	Campbell County Utilities and Service Authority	652,292	1,101,260	2,179,845	240,537		
55469	Eastern Shore Community Services Board	(770,354)	408,314	3,252,339	(1,931,091)		
55470	Anchor Commission	(1,910,340)	(1,805,289)	(1,561,873)	(2,009,194)		
55471	Horizon Behavioral Health	(19,674,516)	(15,359,612)	(5,262,754)	(23,340,565)		
55472	District 19 Community Services Board	(7,265,123)	(4,683,264)	867,339	(9,193,591)		
55473	Hampton Roads Transit	(9,278,830)	(6,004,562)	866,777	(11,578,039)		
55474	Upper Occoquan Sewage Authority	(292,010)	4,048,595	14,245,641	(4,211,458)		
55475	New River Valley Juvenile Detention Commission	(983,548)	(707,170)	(212,193)	(1,103,274)		
55476	Rockbridge Regional Library	70,606	298,962	614,404	36,615		
55477	Frederick County Sanitation Authority	(625,061)	158,923	1,943,923	(1,283,270)		
55478	Western Tidewater Community Services Board	(7,411,543)	(4,689,768)	2,084,817	(10,137,523)		
55479	Cumberland Mountain Community Services Board	2,789,015	6,118,011	13,732,955	(3,288)		
55480	Fredericksburg-Stafford Park Authority	(2,350,798)	(2,340,841)	(2,315,033)	(2,361,499)		
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(10,973,889)	(9,139,828)	(3,543,910)	(13,650,013)		
55483	Rockbridge County Public Service Authority	(159,089)	53,970	340,293	(179,835)		
55484	Danville-Pittsylvania Community Services Board	(6,874,129)	(4,834,225)	489,290	(9,084,852)		
55485	Crater Juvenile Detention Home Commission	(271,705)	29,823	824,659	(628,177)		
55486	Hampton Roads Workforce Council	(3,987,735)	(3,674,104)	(2,846,221)	(4,347,367)		
55487	Capital Region Airport Commission	(1,251,038)	1,032,834	6,622,542	(3,564,360)		
55488	Northwestern Community Services Board	(3,139,472)	(1,642,505)	2,269,242	(4,800,964)		
55489	Harrisonburg-Rockingham Community Services Bd	(3,729,388)	(2,013,361)	1,421,377	(4,792,507)		
55490	Upper Valley Regional Park Authority	106,814	95,021	104,221	87,270		
55491	Middle Peninsula Regional Security Center	(2,271,629)	(969,511)	998,999	(2,591,210)		
55492	Northern Neck Planning District Commission	(446,852)	(292,600)	(90,311)	(460,212)		
55493	Planning District One Behavioral Health Services	(1,045,107)	(1,404,901)	(1,318,839)	(1,476,763)		
55494	Rockbridge Area Department of Social Services	(1,037,744)	(841,663)	(366,929)	(1,242,030)		
55495	Dinwiddie County Water Authority	(657,573)	(474,094)	(87,454)	(788,648)		
55496	Rappahannock-Rapidan Community Services Board	(13,245,724)	(11,695,314)	(7,116,121)	(15,436,840)		
55498	Valley Community Services Board	(7,364,972)	(6,075,823)	(1,233,133)	(9,957,433)		
55499	Eastern Shore Public Library	(30,776)	67,309	222,856	(60,941)		
55500	Alexandria City School Board	(13,101,129)	(10,978,540)	(5,666,340)	(15,366,123)		
55501	Albemarle County Schools	(4,081,244)	(2,648,580)	1,628,692	(6,144,683)		
55502	Alleghany County School Board	(1,449,109)	(574,856)	688,376	(1,632,030)		
55503	Charlottesville Public Schools	(2,773,011)	(2,059,153)	(905,630)	(3,015,225)		
55504	Amherst County School Board	(2,513,851)	(1,842,526)	(579,621)	(2,879,689)		
55505	Appomattox County School Board	(658,681)	(381,783)	71,210	(751,406)		
55506	Arlington Public Schools	(2,677,266)	1,607,156	11,459,786	(6,320,783)		
55507	Augusta County School Board	(858,393)	(354)	1,714,877	(1,404,165)		
55508	Bath County School Board	(506,450)	(175,982)	350,261	(613,013)		
55509	Bedford County School Board	(3,432,811)	(1,781,581)	1,191,048	(4,257,659)		
55510	Bland County School Board	(195,679)	(155,202)	54,735	(330,836)		
55511	Botetourt County School Board	256,798	410,740	1,965,735	(882,726)		
55512	Norfolk Public Schools	(3,283,183)	2,049,457	13,775,371	(7,637,889)		
55513	Petersburg City Public Schools	(2,107,665)	(1,955,479)	(474,576)	(3,188,859)		
55514	Buckingham County School Board	(722,241)	(405,602)	117,849	(834,993)		
55515	Radford City School Board	(235,015)	(52,464)	136,391	(211,939)		
55516	Caroline County School Board	(859,524)	(548,290)	120,214	(1,097,511)		
55517	Carroll County School Board	(1,111,320)	(436,028)	880,227	(1,529,100)		
55518	Charles City County School Board	(838,569)	(721,857)	(551,677)	(863,766)		
55519	Charlotte County School Board	(899,658)	(740,480)	(405,989)	(1,021,562)		
55520	Chesterfield County School Board	4,167,372	7,527,866	21,136,490	(3,799,600)		



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55521	Clarke County School Board	(632,190)	(384,789)	12,445	(717,125)
55522	Winchester Public Schools	(1,386,621)	(1,171,957)	(125,941)	(2,040,326)
55523	Culpeper County School Board	(4,152,289)	(3,155,210)	(1,301,605)	(4,673,755)
55524	Cumberland County School Board	(1,097,318)	(847,294)	(450,345)	(1,175,455)
55525	Dickenson County School Board	6,663,651	6,868,690	8,168,245	5,773,670
55526	Dinwiddie County School Board	(1,090,172)	(732,767)	197,128	(1,502,299)
55528	Essex County Public Schools	(178,631)	59,931	560,511	(361,388)
55530	Covington City School Board	411,075	208,937	533,030	(61,226)
55531	Floyd County School Board	1,222,055	1,314,590	2,205,514	569,009
55532	Fluvanna County Public Schools	(1,189,858)	(989,629)	64,985	(1,847,068)
55533	Chesapeake Public Schools	6,861,855	14,101,373	28,842,054	1,965,263
55534	Virginia Beach City School Board	(1,594,224)	9,472,799	40,909,343	(16,477,879)
55535	Giles County Schools	(212,058)	88,707	727,333	(438,957)
55536	Gloucester County School Board	(980,460)	(286,145)	2,263,231	(2,403,734)
55537	Goochland County School Board	(246,216)	(36,050)	573,065	(540,141)
55538	Grayson County School Board	(53,725)	401,938	1,130,730	(210,918)
55539	Greene County Public Schools	(201,850)	255,527	1,477,220	(758,974)
55540	Greensville County Public Schools	(731,430)	(659,049)	(68,943)	(1,157,701)
55541	Halifax County School Board	(1,061,179)	(279,114)	1,104,168	(1,446,684)
55542	Hanover County Public Schools	(6,961,428)	(5,777,600)	(2,638,154)	(8,382,864)
55543	Henrico County School Board	3,223,067	3,346,528	4,157,530	2,661,761
55544	Henry County Public Schools	(489,570)	567,065	2,557,853	(1,106,660)
55545	Highland County School Board	345,492	552,088	716,582	414,097
55546	Isle of Wight County Schools	(653,865)	(388,271)	407,828	(1,047,544)
55548	King George County School Board	(208,896)	174,119	1,457,475	(884,500)
55549	King & Queen County School Board	(1,123,127)	(996,157)	(645,973)	(1,285,800)
55550	King William County School Board	(918,114)	(883,191)	(373,009)	(1,298,226)
55551	Lancaster County Public Schools	(168,706)	46,384	511,633	(340,820)
55552	Lee County School Board	6,687,413	6,847,023	8,504,030	5,458,262
55553	Loudoun County School Board	2,116,543	15,324,762	46,759,039	(10,084,893)
55554	Louisa County Public Schools	(3,377,579)	(2,293,206)	(240,906)	(3,983,398)
55555	Lunenburg County School Board	(655,139)	(433,786)	(54,869)	(742,131)
55556	Madison County School Board	(1,275,063)	(1,036,472)	(546,511)	(1,436,850)
55557	Mathews County School Board	533,478	698,823	1,194,370	284,225
55558	Mecklenburg County School Board	153,929	383,355	1,029,413	(160,158)
55559	Middlesex County School Board	220,471	518,917	869,330	223,446
55560	Montgomery County School Board	1,335,865	2,630,165	6,260,005	(340,157)
55562	Nelson County Public Schools	(493,107)	113,720	1,088,366	(697,271)
55563	New Kent County School Board	(306,422)	57,440	886,002	(622,373)
55565	Northampton County Schools	(675,885)	(364,275)	40,887	(703,579)
55566	Northumberland County School Board	409,813	719,765	1,185,507	324,065
55567	Nottoway County School Board	(987,495)	(497,967)	303,671	(1,161,426)
55568	Orange County Public Schools	(2,432,052)	(1,626,672)	(355,660)	(2,676,500)
55569	Page County Public Schools	(386,947)	107,189	1,122,198	(736,771)
55570	Patrick County School Board	(560,295)	(104,404)	807,155	(861,424)
55571	Pittsylvania County School Board	(819,970)	(213,720)	1,569,472	(1,693,320)
55572	Powhatan County School Board	(1,286,351)	(806,696)	401,219	(1,803,077)
55573	Prince Edward County School Board	(652,962)	(558,869)	(108,356)	(934,788)
55574	Prince George County School Board	(166,768)	85,297	2,272,456	(1,736,537)
55576	Prince William County School Board	(13,267,392)	3,665,049	37,294,975	(23,777,017)
55577	Pulaski County School Board	(1,269,020)	(672,414)	857,350	(1,931,283)
55578	Rappahannock County School Board	(199,811)	(217,590)	89,285	(473,043)
55579	Richmond County School Board	(181,960)	(131,325)	(40,828)	(207,643)
55580	Roanoke County School Board	(4,570,307)	(2,996,020)	248,475	(5,742,020)
55581	Rockbridge County School Board	(1,129,192)	(681,063)	149,572	(1,373,232)
55582	Rockingham County School Board	(4,018,291)	(1,590,638)	3,030,351	(5,425,421)
55583	Russell County School Board	5,466,380	6,821,641	8,989,897	5,019,631
55584	Scott County School Board	(1,149,634)	(300,299)	1,039,077	(1,405,824)
55585	Shenandoah County School Board	(1,117,794)	(216,018)	1,510,654	(1,653,935)
55586	Smyth County School Board	213,885	484,929	2,022,875	(795,852)
55587	Southampton County School Board	(1,506,305)	(1,216,676)	(690,566)	(1,656,647)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55588	Spotsylvania County School Board	(2,390,853)	(1,133,771)	3,512,526	(4,934,148)
55589	Stafford County School Board	(105,117)	2,346,294	7,455,565	(1,818,947)
55590	Surry County Schools	334,583	555,906	1,307,396	(67,491)
55591	Sussex County School Board	(846,936)	(500,921)	(3,222)	(910,159)
55592	Tazewell County Schools	4,109,168	5,372,322	8,428,290	2,815,496
55593	Warren County School Board	(1,488,451)	(1,010,525)	61,739	(1,910,283)
55595	Washington County School Board	(297,161)	343,107	1,954,305	(1,004,193)
55596	Westmoreland County School Board	323,948	368,510	892,468	(69,346)
55597	Wise County School Board	3,255,514	3,984,766	5,470,735	2,743,783
55598	Wythe County School Board	(57,458)	503,607	1,302,767	(160,819)
55599	York County School Board	(2,232,033)	(1,017,763)	2,633,443	(4,017,032)
55600	Accomack County School Board	(2,592,654)	(1,633,162)	(37,228)	(2,959,413)
55601	Bristol Virginia School Board	312,733	387,001	721,231	110,381
55602	Buena Vista City Public Schools	(440,497)	(331,173)	(169,283)	(467,205)
55603	Amelia County School Board	(577,592)	(532,420)	(59,472)	(924,885)
55605	Danville School Board	(1,292,647)	(923,614)	196,840	(1,849,683)
55606	Franklin City Public Schools	(785,250)	(697,617)	(499,084)	(861,257)
55607	Lexington City School Board	(298,567)	(282,657)	(259,571)	(302,854)
55608	Harrisonburg City School Board	(1,608,217)	(810,493)	237,515	(1,682,131)
55609	Hopewell City School Board	983,807	1,137,990	2,153,682	291,442
55610	Lynchburg City Schools	(1,588,683)	(910,604)	1,162,128	(2,616,604)
55611	Fauquier County School Board	(4,619,167)	(3,258,106)	458,084	(6,311,524)
55612	Brunswick County Public Schools	(858,856)	(560,297)	112,787	(1,116,367)
55613	The College and Career Academy At Pruden	-	-	-	-
55614	Portsmouth School Board	4,240,819	6,032,517	10,685,837	2,158,104
55615	Campbell County School Board	(1,205,520)	(472,905)	1,110,521	(1,794,124)
55616	Richmond Public Schools	(5,193,828)	(900,420)	6,340,801	(6,911,654)
55617	Roanoke City School Board	(1,927,959)	(1,422,568)	(694,846)	(1,992,689)
55619	Staunton City Schools	(66,243)	234,635	757,460	(201,910)
55620	Suffolk City School Board	(3,901,996)	(2,253,379)	1,912,747	(5,669,304)
55622	Craig County School Board	(48,956)	18,119	277,739	(197,657)
55623	Martinsville City Schools	1,383,557	1,684,863	2,090,401	1,342,781
55624	Appomattox Regional Governor's School	(26,067)	(9,997)	29,913	(43,029)
55625	Colonial Heights City Schools	(802,786)	(509,046)	139,861	(1,046,389)
55632	Manassas City Schools	(1,721,592)	(883,823)	1,877,188	(3,135,782)
55633	Franklin County Public Schools	(874,610)	642,825	3,741,273	(1,911,764)
55634	Frederick County School Board	(3,986,456)	(2,459,412)	1,242,035	(5,507,406)
55635	City of Salem Schools	(1,444,155)	(909,597)	(270,342)	(1,439,049)
55636	Manassas Park City Schools	(1,341,513)	(1,001,805)	(493,704)	(1,417,507)
55637	Newport News Public Schools	(2,795,000)	(2,247,906)	(953,685)	(3,254,685)
55638	Town of West Point School Board	(27,574)	59,339	110,464	17,679
55708	Waynesboro Public Schools	(656,992)	(359,707)	138,047	(773,166)
55710	Valley Vocational-Technical Center	(150,999)	(169,679)	(141,367)	(193,199)
55711	New Horizons Technical Center	273,406	353,449	512,235	221,332
55713	Galax City Schools	(317,853)	(248,188)	21,276	(472,602)
55714	Norton City Schools	(876,245)	(758,098)	(567,911)	(916,085)
55802	Williamsburg-James City County Schools	(3,793,644)	(1,976,129)	890,949	(4,338,823)
55803	Poquoson City Public Schools	90,422	119,255	390,048	(107,467)
55806	Fredericksburg City Public Schools	(1,092,335)	(675,450)	(1,127)	(1,237,227)
55807	Hampton City Schools	(400,410)	78,615	3,365,748	(2,646,790)
55813	Buchanan County School Board	7,295,362	7,037,375	8,867,532	5,498,252
55814	Jackson River Technical Center	(18,847)	(2,026)	29,863	(29,342)
55815	Northern Neck Regional Vocational Center	(7,709)	5,683	28,213	(13,116)
55853	Northern Neck Soil And Water Conservation District	-	62,996	129,380	12,439
55854	Orange County Broadband Authority	-	(25,075)	(14,901)	(33,495)
55855	Northern Virginia Soil And Water Conservation District	-	48,832	83,651	21,776
55856	Blue Ridge Resource Authority	(76,666)	(40,087)	21,344	(87,736)
55857	Peanut Soil and Water Conservation District	13,774	(7,385)	45,704	(48,016)
55858	Peumansend Creek Regional Jail Authority	(580,739)	(608,156)	(158,265)	(969,425)
55859	Williamsburg Area Transit Authority	(214,357)	(98,502)	232,533	(362,256)
55860	Middle Peninsula Juvenile Detention Commission	(99,376)	249,628	1,044,236	(369,464)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55861	Breaks Interstate Park Commission	42,426	16,069	110,104	(58,136)
55862	Crater Criminal Justice Training Academy	(33,125)	(39,416)	(16,953)	(56,590)
55863	Central Shenandoah Criminal Justice Training Academy	(105,473)	(105,814)	(49,573)	(148,735)
55864	New River Valley Emergency Communications Regional Authority	(427,199)	(345,051)	(174,053)	(472,259)
55865	Maury Service Authority	(233,987)	(286,188)	(201,703)	(353,501)
55866	Hampton Roads Transportation Accountability Commission	(107,845)	(100,179)	(53,201)	(137,824)
55867	Pamunkey Regional Library	(644,203)	(32,728)	700,983	(637,684)
55868	Northern Virginia Transportation Authority	(63,208)	(17,302)	161,095	(160,589)
55869	RSW Regional Jail Authority	(2,312,356)	(2,372,590)	(1,162,822)	(3,314,645)
55870	Bedford Regional Water Authority	(96,066)	410,881	1,763,863	(652,321)
55871	Portsmouth Redevelopment & Housing Authority	860,598	1,015,645	1,641,269	513,773
55872	Southwest Regional Recreation Authority	(156,741)	(142,885)	(114,493)	(164,618)
55873	Roanoke Redevelopment & Housing Authority	(1,009,718)	(783,051)	(235,909)	(1,224,211)
55874	Meherrin River Regional Jail Authority	(3,453,205)	(4,207,727)	(2,816,517)	(5,306,378)
55875	Woodway Water Authority	(68,596)	(65,062)	(27,872)	(93,398)
55876	BVU Authority	(5,020,443)	(4,402,875)	(2,801,613)	(5,667,127)
55877	Washington Metropolitan Area Transit Commission	182,392	(578,461)	(443,220)	(681,375)
55878	Mount Rogers Community Services Board	(2,505,109)	1,109,877	10,124,927	(6,077,317)
55879	Lonesome Pine Soil & Water Conservation District	15,496	15,509	33,278	1,117
55880	Big Sandy Soil & Water Conservation District	(34,414)	(20,336)	857	(36,921)
55881	Central Virginia Planning District Commission	(1,617,744)	(1,501,469)	(968,830)	(1,928,855)
55882	Middle Peninsula Planning District Commission	(14,365)	42,116	199,712	(86,467)
55883	Western Virginia Regional Jail Authority	(7,933,743)	(7,497,433)	(3,718,783)	(10,487,873)
55884	Halifax Service Authority	(312,123)	(174,032)	250,090	(517,719)
55886	Russell County PSA	(112,777)	45,986	248,562	(114,919)
55887	Piedmont Community Services	(4,057,529)	(2,267,263)	1,149,323	(4,973,472)
55888	Blue Ridge Behavioral Healthcare	(10,654,793)	(8,731,859)	(4,797,514)	(11,851,116)
55889	Skyline Soil & Water Conservation District	157,255	179,950	313,213	72,912
55890	Middle River Regional Jail Authority	(7,843,522)	(7,910,335)	(4,920,107)	(10,308,192)
55891	Tidewater Soil & Water Conservation District	(10,372)	509	44,900	(34,527)
55892	Big Stone Gap Redevelopment and Housing Authority	29,509	86,752	236,869	(31,868)
55893	Eastern Shore Soil & Water Conservation District	(105,398)	(62,085)	26,469	(133,164)
55894	Town of Boykins	(141,250)	(113,794)	(101,921)	(123,149)
55895	Town of Gordonsville	(170,300)	(244,273)	28,871	(464,255)
55896	Virginia Resources Authority	(530,486)	(476,752)	25,952	(861,832)
55897	Prince William County Service Authority	(6,265,900)	(3,237,019)	5,926,498	(10,578,168)
55898	Western Virginia Water Authority	(2,563,973)	(1,456,111)	1,964,158	(4,171,151)
55899	Shenandoah Valley Regional Airport Commission	143,555	485,769	1,050,920	42,033
55900	Alleghany Highlands Community Services Board	(1,029,169)	(207,941)	1,340,331	(1,456,942)
55901	Brunswick Industrial Development Authority	(57,970)	(28,032)	23,543	(71,419)
55902	Northern Neck-Essex County Group Home Commission	(182,660)	(122,864)	(44,984)	(189,994)
55904	Appalachian Juvenile Commission	652,383	962,759	2,153,610	13,289
55905	Goochland Powhatan Community Services	(2,116,729)	(1,682,632)	(408,515)	(2,717,516)
55906	Suffolk Redevelopment & Housing Authority	(1,929,801)	(1,681,250)	(1,088,668)	(2,171,119)
55908	Lee County Redevelopment & Housing Authority	253,631	349,587	658,363	97,202
55909	Henry County Public Service Authority	(40,230)	899,146	3,013,819	(821,816)
55910	Southside Planning District Commission	893,966	1,078,861	1,676,929	593,198
55911	Economic Development Authority of Henrico County ,VA	(267,887)	(100,122)	185,583	(339,718)
55912	Augusta County Service Authority	(813,285)	(103,108)	2,919,311	(2,529,347)
55914	Rappahannock Juvenile Center	(732,887)	113,421	1,796,015	(1,239,596)
55915	Cumberland Plateau Regional Housing Authority	(538,319)	(418,575)	(40,021)	(724,388)
55918	Amherst County Service Authority	(137,343)	145,465	1,010,172	(563,821)
55919	Pepper's Ferry Regional Wastewater Treatment Authority	614,638	870,587	1,526,213	333,088
55920	Rappahannock Regional Jail	(6,220,506)	(2,555,285)	6,190,094	(9,606,572)
55921	Thomas Jefferson Planning District Commission	(580,565)	(474,726)	(190,790)	(702,686)
55922	Piedmont Regional Jail Authority	435,909	1,199,396	3,810,843	(945,490)
55923	Nelson County Service Authority	(928,858)	(577,601)	94,090	(1,112,503)
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	(248,796)	(98,872)	375,807	(473,850)
55925	Fauquier County Water & Sanitation Authority	(720,152)	(267,547)	1,409,732	(1,591,565)
55926	Scott County Soil & Water Conservation District	52,236	85,909	198,911	(2,053)
55927	New River Resource Authority	193,349	502,463	1,227,648	(77,127)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net Pension Liability
		Net Pension Liability	Net Pension Liability	1% Decrease Discount Rate	1% Increase Discount Rate
55928	Scott County Public Service Authority	289,539	604,720	1,133,632	173,342
55929	Greensville County Water & Sewer Authority	225,512	909,077	1,931,617	89,597
55930	Petersburg Redevelopment & Housing Authority	(263,485)	20,819	805,111	(623,208)
55931	Central Rappahannock Regional Library	1,244,450	2,560,855	5,856,612	(125,120)
55932	Virginia Coalfield Economic Development Authority	150,973	326,143	648,757	66,768
55933	Central Virginia Regional Jail	(1,581,338)	(890,007)	2,002,969	(3,235,115)
55934	Thomas Jefferson Soil & Water Conservation District	15,405	55,452	207,175	(65,575)
55936	Commonwealth Regional Council	187,732	366,110	630,228	149,477
55937	Wythe-Grayson Regional Library	(387,991)	(307,383)	(124,528)	(456,382)
55938	Colonial Soil & Water Conservation District	74,205	81,851	195,365	(11,718)
55939	Rivanna Solid Waste Authority	(112,534)	(269,499)	8,035	(503,925)
55940	Monacan Soil & Water Conservation District	316,130	347,393	531,266	198,458
55941	Robert E. Lee Soil & Water Conservation District	(54,720)	(36,730)	42,988	(99,228)
55942	Tri-County/City Soil & Water Conservation District	(125,265)	(17,391)	52,999	(76,282)
55944	Central Virginia Waste Management Authority	(16,885)	113,569	511,470	(206,318)
55945	Lonesome Pine Regional Library	(59,562)	261,625	994,435	(349,340)
55946	Virginia Peninsulas Public Service Authority	(1,091,088)	(635,000)	150,725	(1,283,970)
55947	Tidewater Youth Services Commission	(1,894,697)	(1,028,934)	599,972	(2,357,428)
55948	Virginia Highlands Airport Authority	(132,772)	(55,143)	63,563	(147,179)
55949	Western Tidewater Regional Jail	(1,964,317)	(177,528)	4,505,613	(4,041,095)
55950	Scott County Redevelopment & Housing Authority	590,109	639,272	837,594	472,172
55951	Handley Regional Library	(596,422)	(272,310)	188,139	(648,116)
55952	Northern Neck Regional Jail	(3,205,320)	(2,526,457)	(215,133)	(4,384,458)
55953	Montgomery Regional Solid Waste Authority	(247,159)	(175,662)	252,672	(522,804)
55954	Potomac & Rappahannock Transportation Commission	(1,488,600)	(112,758)	3,585,470	(3,094,659)
55955	Giles County Public Service Authority	(34,050)	(14,400)	249,798	(229,868)
55956	South Central Wastewater Authority	(443,153)	119,429	967,704	(563,415)
55957	Wise County Redevelopment & Housing Authority	188,085	478,692	1,108,640	(49,540)
55958	Prince William Soil & Water Conservation District	(267,637)	(219,069)	(117,145)	(295,343)
55959	Hampton Roads Regional Jail	515,986	3,566,667	11,361,683	(2,872,199)
55960	Castlewood Water & Sewage Authority	(136,767)	(111,021)	(13,980)	(188,873)
55961	Pamunkey Regional Jail	(2,253,194)	(213,479)	3,969,600	(3,608,259)
55962	Charlottesville-Albemarle Airport Authority	1,075,361	1,537,402	2,716,983	582,695
55963	Virginia Peninsula Regional Jail	(7,010,030)	(5,913,721)	(3,746,338)	(7,691,852)
55964	Virginia Biotechnology Research Partnership Authority	(486,205)	(526,592)	(261,147)	(743,348)
55966	Blue Ridge Regional Jail Authority	(8,079,657)	(4,728,282)	3,523,872	(11,477,158)
55967	Massanutten Regional Library	(610,438)	(429,506)	(80,388)	(711,871)
55968	Albemarle-Charlottesville Regional Jail	(2,206,661)	641,493	5,900,389	(3,628,110)
55969	Culpeper Soil & Water Conservation District	(249,191)	(160,737)	75,519	(342,164)
55970	New River Valley Regional Jail	(10,224,595)	(8,493,075)	(3,990,497)	(12,113,232)
55971	Sussex Service Authority	(903,632)	(692,308)	(231,555)	(1,056,760)
55972	Big Walker Soil & Water Conservation District	50,610	110,013	205,122	35,750
55973	Peter Francisco Soil & Water Conservation District	23,392	40,808	130,719	(28,171)
55974	Peaks of Otter Soil & Water Conservation District	(103,044)	(109,892)	(87,749)	(125,498)
55975	New River Soil & Water Conservation District	60,414	121,961	232,650	35,483
55977	Southside Regional Jail	(782,632)	(212,149)	1,244,404	(1,401,193)
55978	Evergreen Soil & Water Conservation District	14,317	3,286	68,637	(46,420)
55979	Roanoke Higher Education Authority	(527,073)	(281,573)	127,375	(610,402)
55981	John Marshall Soil & Water Conservation District	38,820	(90,694)	52,751	(206,677)
55982	Daniel Boone Soil & Water Conservation District	19,367	69,502	147,511	7,754
55983	Southside Behavioral Health	(2,807,331)	(1,959,468)	1,101,090	(4,440,000)
55984	Northern Shenandoah Valley Regional Commission	(242,932)	(139,827)	102,981	(331,406)
55985	Tazewell Soil & Water Conservation District	24,735	29,549	66,027	(42)
55987	Richmond Regional Planning District Commission	313,643	448,097	1,121,919	(96,755)
55988	Henricopolis Soil & Water Conservation District	(68,063)	(60,301)	(14,404)	(94,769)
55989	Piedmont Regional Juvenile Detention Center	(576,689)	(415,646)	(186,655)	(601,691)
55990	Roanoke River Service Authority	(147,478)	460	154,028	(122,184)
55991	Lee County Public Service Authority	(362,447)	(308,019)	(122,206)	(454,078)
55992	Blue Ridge Juvenile Detention Center	(108,959)	(23,965)	686,138	(586,162)
55993	Ferrum Water & Sewage Authority	(60,453)	(11,228)	70,866	(76,666)
55994	Wise County Public Service Authority	(672,859)	(452,067)	(52,062)	(768,993)



Political Subdivisions

Appendix 15 - Net Pension Liability

Employer Code	Political Subdivision	6/30/2021 Net Pension Liability	6/30/2022 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55995	Holston River Soil & Water Conservation District	(85,800)	(40,480)	52,347	(111,025)
55996	New River Valley Community Services	(15,874,337)	(12,132,472)	(3,574,611)	(18,794,838)
55997	Institute For Advanced Learning and Research	(1,079,812)	(1,006,130)	(451,365)	(1,441,508)
55998	Southwest Virginia Regional Jail Authority	(10,212,287)	(7,618,948)	(686,186)	(13,212,785)
55999	Clinch Valley Soil & Water Conservation District	(101,821)	(94,191)	(60,027)	(120,579)
	Total Political Subdivisions	751,109,516	2,104,325,688	5,821,436,497	(935,101,467)



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55100	Accomack County	1,444,332	4,618,720	-	(1,764,258)	-	(3,501,862)	(64,005)	732,927	68,764,077	69,497,004
55101	Albemarle County	6,236,032	16,255,359	-	(6,914,304)	-	(11,441,613)	(164,265)	3,971,209	240,387,043	244,358,252
55102	Alleghany County	907,607	3,044,232	-	(1,046,757)	-	(2,115,375)	(95,939)	693,768	45,297,782	45,991,550
55103	Amelia County	552,483	1,307,278	-	(102,616)	-	(797,029)	(34,625)	925,491	19,230,430	20,155,921
55104	Amherst County	1,307,694	3,478,629	-	(1,049,473)	-	(2,500,916)	(119,721)	1,116,213	51,537,872	52,654,085
55105	Appomattox County	512,823	1,929,020	-	(340,673)	-	(1,657,349)	(21,753)	422,068	28,904,804	29,326,872
55107	Augusta County	2,842,031	7,618,088	-	(3,718,383)	-	(5,249,067)	(280,550)	1,212,119	112,783,342	113,995,461
55108	Bath County	342,739	1,165,250	-	(50,785)	-	(755,725)	(975)	700,504	17,298,579	17,999,083
55109	Bedford County	2,296,598	5,939,927	-	(2,058,062)	-	(4,012,988)	(212,224)	1,953,251	87,814,927	89,768,178
55110	Bland County	303,838	792,345	-	(320,341)	-	(427,635)	(13,285)	334,922	11,655,067	11,989,989
55111	Botetourt County	1,924,100	4,181,304	-	(1,801,067)	-	(2,523,424)	(102,447)	1,678,466	61,334,081	63,012,547
55112	Brunswick County	792,150	1,933,639	-	38,514	-	(1,429,474)	(78,081)	1,256,748	28,608,132	29,864,880
55113	Buchanan County	1,002,402	4,515,292	-	1,010,919	-	(3,658,389)	(162,921)	2,707,303	67,801,466	70,508,769
55114	Buckingham County	578,155	1,570,061	14,607	339,448	-	(1,539,422)	(47,337)	915,512	23,475,391	24,390,903
55115	Campbell County	1,948,980	5,617,899	-	845,698	-	(4,299,863)	(106,342)	4,006,372	83,482,252	87,488,624
55116	Caroline County	1,673,995	4,195,757	-	(868,832)	-	(2,297,177)	(125,794)	2,577,949	61,696,852	64,274,801
55117	Carroll County	821,769	2,840,993	535,692	(587,302)	-	(2,235,266)	(123,451)	1,252,435	42,446,375	43,698,810
55118	Charles City County	402,629	1,238,629	28,983	148,842	-	(1,008,911)	(116,236)	693,936	18,510,004	19,203,940
55119	Charlotte County	616,410	1,947,142	-	566,236	-	(1,456,102)	(2,348)	1,671,338	28,959,358	30,630,696
55120	Chesterfield County	30,587,307	86,866,400	-	9,028,885	-	(60,501,154)	(1,197,829)	64,783,609	1,287,171,815	1,351,955,424
55121	Clarke County	586,359	1,806,672	482,165	(600,823)	-	(1,374,412)	(41,709)	858,252	26,887,212	27,745,464
55122	Craig County	265,054	620,589	-	80,732	-	(569,147)	(4,842)	392,386	9,215,849	9,608,235
55123	Culpeper County	2,636,667	5,678,631	-	(728,991)	-	(3,363,345)	(300,969)	3,921,993	83,323,352	87,245,345
55124	Cumberland County	389,896	1,235,481	-	36,290	-	(693,267)	(7,213)	961,187	18,263,766	19,224,953
55125	Dickenson County	819,637	2,703,658	-	936,921	-	(2,311,822)	(30,174)	2,118,220	40,405,550	42,523,770
55126	Dinwiddie County	1,380,540	3,008,940	-	(723,964)	-	(1,746,945)	(49,261)	1,869,310	44,094,446	45,963,756
55128	Essex County	557,762	1,227,750	-	(674,969)	-	(845,568)	(28,721)	236,254	18,068,278	18,304,532
55130	Fauquier County	5,563,354	11,201,272	-	413,336	-	(6,389,121)	(250,245)	10,538,696	163,701,095	174,239,791
55131	Floyd County	624,069	1,496,600	-	(279,090)	-	(1,194,248)	(97,433)	549,898	22,193,628	22,743,526
55132	Fluvanna County	906,708	2,019,389	-	(1,390,939)	-	(1,198,835)	(16,530)	319,793	29,617,846	29,937,639
55133	Franklin County	1,976,181	5,205,683	-	(1,346,505)	-	(3,558,162)	(79,618)	2,197,579	76,963,937	79,161,516
55134	Frederick County	6,343,393	14,318,618	-	(5,675,152)	-	(7,953,356)	(362,768)	6,670,735	209,942,337	216,613,072
55135	Giles County	687,709	2,100,189	-	(592,217)	-	(1,468,699)	(14,291)	712,691	31,167,693	31,880,384
55136	Gloucester County	1,864,723	5,735,944	1,025,370	(1,895,140)	-	(3,742,574)	(104,405)	2,883,918	85,035,716	87,919,634
55137	Goochland County	2,104,962	3,156,813	-	(944,947)	-	(1,850,716)	(44,892)	2,421,220	45,610,437	48,031,657
55138	Grayson County	554,526	1,839,139	-	(594,948)	-	(1,435,137)	(35,567)	328,013	27,427,337	27,755,350
55139	Greene County	717,447	1,707,150	-	(814,138)	-	(1,096,198)	(29,849)	484,412	25,136,686	25,621,098
55140	Greensville County	608,483	1,837,941	-	(32,929)	-	(1,453,227)	(60,543)	899,725	27,377,161	28,276,886
55141	Halifax County	872,813	3,122,576	-	(648,746)	-	(2,585,187)	(48,020)	713,436	46,704,177	47,417,613
55142	Hanover County	9,281,072	22,717,943	-	233,460	-	(12,165,396)	(569,977)	19,497,102	333,648,737	353,145,839
55143	Henrico County	38,771,828	114,040,264	-	15,790,490	-	(81,740,352)	(2,009,576)	84,852,654	1,692,588,525	1,777,441,179
55144	Henry County	2,112,181	6,877,496	-	(3,122,374)	-	(4,993,530)	(77,756)	796,017	102,312,290	103,108,307
55145	Highland County	200,519	537,258	-	(16,776)	-	(325,800)	(12,648)	382,553	7,928,083	8,310,636
55146	Isle of Wight County	1,834,839	4,054,437	467,309	(1,079,613)	-	(2,451,117)	(34,244)	2,791,611	59,473,573	62,265,184
55147	James City County	4,837,048	15,493,524	-	(1,746,972)	-	(10,091,503)	(260,688)	8,231,409	229,872,735	238,104,144
55148	King George County	1,653,633	3,343,743	855,528	1,635,437	-	(2,092,650)	(59,810)	5,335,881	48,959,536	54,295,417
55149	King & Queen County	397,579	881,726	-	(421,792)	-	(623,229)	(20,095)	214,189	12,986,694	13,200,883
55150	King William County	599,582	1,372,925	-	(16,707)	-	(1,061,457)	(33,388)	860,955	20,287,470	21,148,425
55151	Lancaster County	773,288	1,825,506	-	(572,157)	-	(1,279,188)	(65,200)	682,249	26,943,444	27,625,693
55152	Lee County	592,409	2,167,997	-	47,330	-	(1,610,139)	(16,007)	1,181,590	32,339,135	33,520,725
55153	Loudoun County	39,711,226	74,962,943	-	(36,691,925)	-	(33,620,284)	(972,657)	43,389,303	1,088,147,361	1,131,536,664



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55154	Louisa County	1,839,401	3,405,538	-	(448,587)	-	(1,957,694)	(70,442)	2,768,216	49,627,077	52,395,293
55155	Lunenburg County	257,112	985,056	-	(457,088)	-	(793,995)	(7,546)	(16,461)	14,737,088	14,720,627
55156	Madison County	821,988	1,519,169	-	(1,321,968)	-	(1,006,903)	(22,725)	(10,439)	22,199,027	22,188,588
55157	Mathews County	458,232	996,894	-	331,830	-	(665,115)	(7,328)	1,114,513	14,646,795	15,761,308
55158	Mecklenburg County	1,055,179	3,833,162	-	(1,768,147)	-	(2,219,959)	(83,923)	816,312	56,884,340	57,700,652
55159	Middlesex County	481,991	893,099	-	(129,294)	-	(552,633)	(20,421)	672,742	13,035,633	13,708,375
55160	Montgomery County	2,303,496	7,387,692	-	(838,876)	-	(5,307,116)	(165,726)	3,379,470	109,880,215	113,259,685
55162	Nelson County	504,982	1,533,599	-	(516,482)	-	(1,180,682)	(80,832)	260,585	22,845,764	23,106,349
55163	New Kent County	1,682,622	2,680,898	-	465,242	-	(1,497,812)	(95,378)	3,235,572	38,830,986	42,066,558
55165	Northampton County	1,183,857	2,818,402	-	(594,235)	-	(1,784,822)	(107,084)	1,516,118	41,516,193	43,032,311
55166	Northumberland County	546,887	1,506,852	-	(439,084)	-	(1,160,683)	(39,155)	414,817	22,376,768	22,791,585
55167	Nottoway County	383,436	1,139,466	-	(187,391)	-	(1,002,842)	(120,711)	211,958	17,059,320	17,271,278
55168	Orange County	1,448,331	3,128,492	(67,391)	(997,276)	-	(1,761,324)	(73,231)	1,677,601	45,816,972	47,494,573
55169	Page County	986,226	2,474,882	292,208	(751,699)	-	(1,654,354)	(70,945)	1,276,318	36,541,340	37,817,658
55170	Patrick County	855,745	2,149,991	-	(427,395)	-	(1,594,997)	(15,464)	967,880	31,801,201	32,769,081
55171	Pittsylvania County	1,932,687	5,794,131	-	(681,591)	-	(4,642,541)	(202,735)	2,199,951	86,328,934	88,528,885
55172	Powhatan County	1,220,652	2,187,325	-	(460,026)	-	(1,218,294)	(66,283)	1,663,374	31,826,454	33,489,828
55173	Prince Edward County	664,142	1,867,752	-	66,321	-	(1,427,962)	(74,323)	1,095,930	27,757,401	28,853,331
55174	Prince George County	2,177,281	5,172,107	-	(1,061,094)	-	(4,167,404)	(63,234)	2,057,656	76,561,846	78,619,502
55176	Prince William County	44,387,784	110,266,524	-	(30,830,245)	-	(71,819,661)	(1,984,711)	50,019,691	1,626,092,539	1,676,112,230
55177	Pulaski County	1,635,054	4,362,326	-	(1,233,274)	-	(3,084,055)	(78,081)	1,601,970	64,573,064	66,175,034
55178	Rappahannock County	427,060	1,221,407	-	(150,126)	-	(813,109)	(79,214)	606,018	18,114,013	18,720,031
55179	Richmond County	490,599	1,112,599	-	(113,883)	-	(910,662)	(23,862)	554,791	16,459,607	17,014,398
55180	Roanoke County	6,607,693	20,415,889	-	(1,908,902)	-	(14,443,689)	(349,732)	10,321,259	303,246,632	313,567,891
55181	Rockbridge County	1,175,161	2,885,760	-	(1,383,095)	-	(2,303,158)	(58,216)	316,452	42,757,524	43,073,976
55182	Rockingham County	3,991,471	9,265,076	-	201,241	-	(6,070,358)	(231,824)	7,155,606	136,419,998	143,575,604
55183	Russell County	687,091	2,592,813	-	(514,324)	-	(1,986,111)	(112,281)	667,188	38,774,146	39,441,334
55184	Scott County	782,717	2,787,381	-	(917,105)	-	(1,865,633)	(28,307)	359,053	35,532,864	35,891,917
55185	Shenandoah County	1,922,624	4,310,849	-	(991,752)	-	(2,512,838)	(151,934)	2,576,949	63,274,194	65,851,143
55186	Smyth County	876,547	3,395,149	-	74,666	-	(2,730,965)	(50,125)	1,565,272	50,812,502	52,377,774
55187	Southampton County	1,117,881	3,372,120	-	(1,568,916)	-	(2,456,076)	(106,892)	358,117	50,120,934	50,479,051
55188	Spotsylvania County	8,354,120	17,301,284	-	(4,723,531)	-	(8,043,545)	(417,844)	12,470,484	252,191,888	264,662,372
55189	Stafford County	8,185,602	18,134,507	-	(1,427,384)	-	(10,532,000)	(673,318)	13,687,407	266,076,413	279,763,820
55190	Surry County	499,764	1,506,421	-	(700,568)	-	(1,490,069)	(49,077)	(233,529)	22,587,162	22,353,633
55191	Sussex County	791,012	1,896,429	-	(744,831)	-	(1,287,779)	(25,491)	629,340	27,960,863	28,590,203
55192	Tazewell County	1,358,264	4,546,205	-	(946,501)	-	(3,410,432)	(178,736)	1,368,800	67,787,506	69,156,306
55193	Warren County	1,794,235	3,582,529	-	(740,808)	-	(2,519,596)	(108,783)	2,007,577	52,594,454	54,602,031
55195	Washington County	1,401,039	3,816,378	-	(397,111)	-	(2,978,919)	(186,787)	1,654,600	56,720,753	58,375,353
55196	Westmoreland County	927,316	2,077,383	-	(222,572)	-	(1,718,124)	(28,450)	1,035,553	30,722,010	31,757,563
55197	Wise County	1,279,010	4,579,050	-	(1,879,173)	-	(3,393,069)	(110,069)	475,749	68,310,337	68,786,086
55198	Wythe County	909,283	2,847,693	-	(695,274)	-	(2,343,822)	(32,407)	685,473	42,466,882	43,152,355
55199	York County	5,118,785	17,484,291	-	(4,529,087)	-	(12,967,037)	(168,179)	4,938,773	260,475,361	265,414,134
55200	City of Alexandria	13,090,352	48,491,234	-	(4,070,706)	-	(35,492,342)	(1,194,409)	20,824,129	723,641,677	744,465,806
55201	City of Bristol	1,871,666	8,249,130	-	(2,136,016)	-	(7,561,110)	(242,961)	180,709	124,239,704	124,420,413
55202	City of Buena Vista	397,221	1,495,027	-	22,787	-	(1,186,427)	(30,910)	697,698	22,359,998	23,057,696
55203	Town of St. Paul	85,937	271,756	-	(31,535)	-	(158,251)	-	167,907	4,019,204	4,187,111
55204	Town of Clifton Forge	155,768	760,536	-	(48,678)	-	(669,521)	(4,370)	193,735	11,448,379	11,642,114
55205	City of Danville	688,999	2,049,843	-	(56,516)	-	(1,706,911)	(36,734)	938,681	30,550,868	31,489,549
55206	City of Fredericksburg	3,237,564	10,369,932	-	667,629	-	(8,826,404)	(137,593)	5,311,128	154,873,064	160,184,192
55207	City of Hampton	12,421,727	46,037,213	-	(8,015,673)	-	(37,799,419)	(1,107,757)	11,536,091	689,064,653	700,600,744
55208	City of Harrisonburg	3,739,302	12,520,050	-	(1,796,971)	-	(8,964,997)	(204,758)	5,292,626	186,327,803	191,620,429



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55209	City of Hopewell	2,256,538	8,476,957	-	(3,094,543)	-	(7,870,362)	(268,356)	(499,766)	127,397,365	126,897,599
55210	City of Lynchburg	6,786,710	27,758,411	-	(5,754,737)	-	(23,555,830)	(673,880)	4,560,674	416,563,859	421,124,533
55211	Town of Crewe	95,998	252,416	-	112,694	-	(158,065)	(28,698)	274,345	3,736,881	4,011,226
55212	City of Norfolk	3,822,562	9,300,295	-	(3,003,466)	-	(5,433,027)	(221,546)	4,464,818	136,786,873	141,251,691
55213	City of Petersburg	3,009,180	12,678,635	-	(4,360,313)	-	(11,742,545)	(541,291)	(956,334)	190,964,375	190,008,041
55214	City of Portsmouth	10,502,224	27,872,655	-	(5,494,049)	-	(18,752,828)	(1,210,551)	12,917,451	412,407,692	425,325,143
55215	City of Radford	1,350,186	4,385,584	-	(673,618)	-	(3,133,722)	(138,947)	1,789,483	65,257,762	67,047,245
55216	City of Richmond	3,251,586	9,947,561	-	(1,341,387)	-	(8,388,017)	(317,654)	3,152,089	148,472,523	151,624,612
55217	City of Roanoke	1,426,161	5,143,430	-	3,381,250	-	(4,734,429)	(31,095)	5,185,317	77,155,567	82,340,884
55218	Town of Craigsville	14,047	52,016	-	28,188	-	(17,889)	-	76,362	765,498	841,860
55219	City of Staunton	1,821,658	6,155,429	-	(79,465)	-	(5,063,796)	(50,819)	2,783,007	91,927,190	94,710,197
55220	City of Suffolk	8,374,519	25,051,249	-	(5,678,453)	-	(15,570,893)	(859,900)	11,316,522	370,970,497	382,287,019
55221	City of Williamsburg	1,490,899	5,429,380	-	(228,679)	-	(5,129,005)	(71,674)	1,490,921	81,544,707	83,035,628
55222	City of Winchester	2,977,149	8,830,010	-	(2,724,654)	-	(5,700,618)	(168,644)	3,213,243	130,772,452	133,985,695
55223	City of Martinsville	1,732,142	7,648,570	-	(1,942,644)	-	(6,827,088)	(91,007)	519,973	115,039,058	115,559,031
55224	City of Falls Church	137,974	365,611	-	(177,684)	-	(301,932)	-	23,969	5,429,450	5,453,419
55225	City of Colonial Heights	1,901,889	6,097,393	-	(1,259,251)	-	(4,983,098)	(76,662)	1,680,271	90,959,746	92,640,017
55226	Town of Front Royal	896,988	3,038,002	-	(726,211)	-	(2,461,137)	(44,951)	702,691	45,363,493	46,066,184
55227	Town of Boyce	-	1,252	-	(1,850)	-	-	-	(598)	18,548	17,950
55228	Town of Middletown	96,843	65,086	-	(42,192)	-	(27,014)	(3,254)	89,469	882,528	971,997
55229	Town of Chilhowie	163,129	314,948	-	(350,841)	-	(154,999)	(4,749)	(32,512)	4,582,643	4,550,131
55230	City of Covington	386,370	1,808,172	-	(1,435,842)	-	(1,471,245)	(108,144)	(820,689)	27,191,051	26,370,362
55231	Town of Floyd	14,030	31,551	-	(26,141)	-	(36,310)	-	(16,870)	471,543	454,673
55232	City of Franklin	928,400	2,922,574	-	(824,195)	-	(2,785,748)	(133,838)	107,193	43,828,787	43,935,980
55233	City of Chesapeake	24,405,566	76,175,144	-	(4,099,122)	-	(58,473,804)	(1,381,614)	36,626,170	1,134,042,802	1,170,668,972
55234	City of Virginia Beach	41,392,422	159,269,191	-	(37,192,336)	-	(126,718,599)	(3,333,453)	33,417,225	2,383,177,175	2,416,594,400
55235	City of Norton	476,617	1,388,267	-	(156,589)	-	(1,073,630)	(13,276)	621,389	20,633,760	21,255,149
55236	City of Manassas Park	1,212,019	3,171,359	-	(519,401)	-	(1,987,980)	(59,480)	1,816,517	46,794,800	48,611,317
55237	Town of Exmore	102,767	95,337	-	(32,249)	-	(24,994)	(17,522)	123,339	1,330,891	1,454,230
55238	Town of Pound	15,523	112,131	-	(105,656)	-	(104,406)	(17,770)	(100,178)	1,706,759	1,606,581
55239	Town of Grottoes	113,680	207,145	-	(210,379)	-	(136,581)	-	(26,135)	3,023,426	2,997,291
55240	Town of Onley	56,613	37,890	-	46,687	-	(22,842)	(13,665)	104,683	522,979	627,662
55241	Town of West Point	209,234	428,243	-	23,914	-	(231,175)	-	430,216	6,250,689	6,680,905
55242	Town of South Hill	485,540	1,161,837	-	179,474	-	(657,662)	(61,238)	1,107,951	17,086,314	18,194,265
55243	Town of Rural Retreat	39,829	64,452	-	(47,342)	-	(33,501)	-	23,438	931,772	955,210
55244	Town of Dillwyn	-	1,001	-	(628)	-	-	-	373	14,823	15,196
55245	Town of Scottsville	26,995	38,317	-	(16,585)	-	(31,663)	-	17,064	556,494	573,558
55246	Town of Burkeville	5,295	19,104	-	(1,812)	-	(22,564)	-	23	289,002	289,025
55247	Town of Madison	9,867	3,536	-	(123)	-	-	-	13,280	42,514	55,794
55248	Town of Pennington Gap	65,830	101,745	-	(20,315)	-	(68,357)	(3,251)	75,652	1,477,309	1,552,961
55249	Town of La Crosse	15,104	24,766	-	1,113	-	(17,502)	-	23,481	360,555	384,036
55250	Town of Rich Creek	23,995	32,580	-	6,475	-	(19,047)	-	44,003	468,198	512,201
55252	Town of Windsor	77,693	94,549	-	(36,645)	-	(20,821)	(15,627)	99,149	1,341,256	1,440,405
55253	Town of Haysi	6,851	40,838	-	3,902	-	(45,537)	-	6,054	620,923	626,977
55254	Town of Stephens City	61,957	136,504	-	(90,432)	-	(127,467)	-	(19,438)	2,024,058	2,004,620
55255	Town of Brodnax	8,868	8,952	-	(4,826)	-	(3,308)	-	9,686	125,407	135,093
55256	Town of Mineral	11,916	15,025	-	4,694	-	(8,165)	(1,113)	22,357	215,310	237,667
55257	Town of Lebanon	176,146	677,335	-	229,911	-	(617,598)	-	465,794	10,167,249	10,633,043
55258	City of Newport News	9,770,319	4,998,130	-	(2,567,678)	-	(366,574)	(735,102)	11,099,095	64,826,893	75,925,988
55259	Town of Richlands	291,420	1,047,508	-	(366,380)	-	(844,878)	(34,916)	92,754	15,667,109	15,759,863
55260	Town of Haymarket	82,240	69,827	-	(405,755)	-	(9,692)	(1,507)	(264,887)	957,829	692,942



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55261	Town of Lovettsville	44,971	44,075	-	(25,943)	-	(1,652)	-	61,451	608,814	670,265	
55262	Town of Troutville	5,761	4,344	-	749	-	(1,335)	-	59,259	59,259	68,778	
55263	Town of Buchanan	25,209	3,605	-	(641)	-	-	(2,183)	25,990	29,285	55,275	
55264	Town of Eastville	86,658	28,393	-	52,608	-	(9,107)	-	158,552	338,530	497,082	
55265	Town of Occoquan	36,856	5,431	-	96,091	-	(142)	-	138,236	43,672	181,908	
55266	Town of Farmville	-	(21)	3,791,841	-	-	-	(628)	3,791,192	-	3,791,192	
55300	Town of Abingdon	511,745	1,744,923	-	(914,266)	-	(1,204,856)	(113,827)	23,719	25,998,301	26,022,020	
55301	City of Dumfries	271,235	381,061	-	(13,192)	-	(414,202)	(27,386)	197,516	5,594,911	5,792,427	
55302	Town of Iron Gate	3,613	20,625	-	42,008	-	(22,679)	-	43,567	313,289	356,856	
55303	Town of Montross	13,602	33,300	-	13,399	-	(42,122)	-	18,179	500,790	518,969	
55304	Town of South Boston	537,617	1,804,597	-	(144,738)	-	(1,537,681)	(80,698)	579,097	27,006,339	27,585,436	
55305	Town of Gretna	62,721	160,950	-	(102,080)	-	(33,076)	-	88,515	2,338,261	2,426,776	
55306	Town of Remington	20,909	59,582	-	(5,986)	-	(51,523)	-	22,982	887,547	910,529	
55307	City of Lexington	602,235	2,035,764	-	(1,054,476)	-	(1,539,690)	(51,056)	(7,223)	30,352,603	30,345,380	
55308	City of Waynesboro	1,479,762	5,932,938	-	(1,394,396)	-	(5,121,793)	(61,493)	835,018	89,007,259	89,842,277	
55309	Town of Colonial Beach	247,566	478,968	-	(176,851)	-	(352,819)	(14,963)	181,901	7,032,141	7,214,042	
55310	Town of Smithfield	406,094	884,036	-	(682,398)	-	(363,737)	(14,177)	229,818	12,879,691	13,109,509	
55311	Town of Brookneal	20,308	136,422	-	(33,698)	-	(112,522)	(18,168)	(7,658)	2,066,100	2,058,442	
55312	Town of Hamilton	14,378	59,630	-	(17,327)	-	(53,745)	-	2,936	895,907	898,843	
55313	City of Galax	668,535	2,280,616	-	(68,566)	-	(1,757,878)	(32,431)	1,090,276	34,013,516	35,103,792	
55314	Town of Jonesville	25,672	81,826	-	(14,559)	-	(41,581)	-	51,358	1,207,358	1,258,716	
55315	Town of Wytheville	924,511	2,387,855	-	494,666	-	(1,819,390)	(119,427)	1,868,215	35,420,534	37,288,749	
55316	City of Fairfax	2,418,498	12,548,839	-	(1,240,368)	-	(10,170,701)	(127,760)	3,428,508	188,639,453	192,067,961	
55317	Town of Vienna	1,325,650	5,203,702	-	863,945	-	(4,160,643)	(125,484)	3,107,170	77,909,288	81,016,458	
55318	Town of Vinton	334,134	1,366,120	-	(315,901)	-	(1,235,243)	(2,731)	146,379	20,523,663	20,670,042	
55319	City of Emporia	650,229	2,092,385	-	(721,358)	-	(1,553,012)	(54,818)	413,426	31,151,975	31,565,401	
55320	Town of Culpeper	1,241,601	3,302,956	-	(1,586,328)	-	(2,059,186)	(90,156)	808,887	48,765,749	49,574,636	
55321	Town of Woodstock	383,562	1,066,543	-	(1,042,594)	-	(717,990)	-	(310,479)	15,776,065	15,465,586	
55322	Town of Glasgow	22,464	44,970	-	(17,467)	-	(13,866)	-	36,101	650,687	686,788	
55323	Town of Marion	424,657	1,392,792	-	(865,342)	-	(913,566)	(5,772)	32,769	20,668,968	20,701,737	
55324	Town of Altavista	304,221	868,488	-	(602,486)	-	(717,623)	(105,357)	(252,757)	12,973,759	12,721,002	
55325	Town of Herndon	1,811,464	6,526,562	-	(801,670)	-	(4,693,560)	(245,040)	2,597,756	97,347,648	99,945,404	
55326	Town of Pearisburg	163,703	611,573	-	(483,433)	-	(338,267)	(536)	(46,960)	9,066,038	9,019,078	
55327	Town of Christiansburg	1,487,206	3,812,996	1,124,469	281,180	-	(2,324,597)	(112,342)	4,268,912	56,220,094	60,489,006	
55328	Town of Wakefield	10,873	39,942	-	245,747	-	(64,611)	-	231,951	613,172	845,123	
55329	Town of Leesburg	3,053,217	8,734,431	-	57,051	-	(5,361,516)	(71,149)	6,412,034	129,062,091	135,474,125	
55330	Town of Chatham	39,396	130,289	-	130,485	-	(126,440)	-	173,730	1,954,026	2,127,756	
55331	Town of Bowling Green	51,343	108,106	-	(16,269)	-	(81,223)	-	61,957	1,590,836	1,652,793	
55332	City of Manassas	3,843,118	11,957,766	-	(3,181,011)	-	(8,029,078)	(278,318)	4,312,477	177,462,667	181,775,144	
55333	Town of Alberta	-	11,786	-	(4,901)	-	(8,946)	-	(2,061)	179,078	177,017	
55334	Town of Boynton	23,068	87,360	-	57,884	-	(60,366)	(3,651)	104,295	1,303,159	1,407,454	
55335	City of Salem	2,771,067	14,911,701	-	928,525	-	(13,119,585)	(330,759)	5,160,949	224,868,191	230,029,140	
55336	Town of Mckenney	1,718	28,226	-	(2,277)	-	(36,690)	-	(9,023)	434,794	425,771	
55337	Town of Narrows	135,060	342,795	-	(345,677)	-	(207,763)	-	(75,585)	5,047,272	4,971,687	
55338	Town of Quantico	11,966	27,320	-	2,675	-	(32,277)	-	9,684	408,908	418,592	
55339	Town of Halifax	57,757	143,777	-	106,127	-	(81,401)	-	226,260	2,112,976	2,339,236	
55340	Town of Blacksburg	1,589,701	6,601,303	-	(824,979)	-	(4,960,230)	(130,120)	2,275,675	98,752,551	101,028,226	
55341	Town of Chincoteague	311,670	711,102	-	97,869	-	(433,285)	(11,185)	676,171	10,445,405	11,121,576	
55342	Town of Lawrenceville	107,532	329,454	-	(496,786)	-	(186,203)	(24,053)	(270,056)	4,878,402	4,608,346	
55343	Town of Amherst	165,376	350,915	-	(110,045)	-	(445,941)	-	(39,695)	5,256,334	5,216,639	
55344	Town of Stanley	58,785	235,434	-	14,526	-	(110,587)	(9,398)	188,760	3,489,112	3,677,872	



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55345	Town of Hillsville	208,140	583,616	-	(358,505)	-	(413,272)	(2,108)	17,871	8,645,716	8,663,587
55346	Town of Elkton	132,228	304,170	-	(331,133)	-	(223,305)	(6,457)	(124,497)	4,488,882	4,364,385
55347	Town of Bridgewater	275,295	824,274	-	(192,254)	-	(599,165)	(39,300)	268,850	12,255,403	12,524,253
55348	Town of Purcellville	670,048	1,272,386	-	(193,541)	-	(814,464)	-	934,429	18,587,342	19,521,771
55349	Town of Timberville	133,458	227,418	-	107,161	-	(152,695)	-	315,342	3,312,042	3,627,384
55350	Town of Wise	223,902	930,854	-	(236,849)	-	(716,941)	-	200,966	13,924,994	14,125,960
55351	Town of New Market	147,376	333,055	-	(15,024)	-	(215,866)	(30,265)	219,276	4,909,831	5,129,107
55352	Town of Tappahannock	167,438	464,912	-	118,397	-	(334,903)	-	415,844	6,887,600	7,303,444
55353	Town of Rocky Mount	345,168	1,065,194	-	(693,066)	-	(713,377)	(23,526)	(19,607)	15,803,934	15,784,327
55354	Town of Big Stone Gap	226,937	998,345	-	(512,906)	-	(879,480)	(10,361)	(177,465)	15,008,280	14,830,815
55355	Town of Luray	314,456	950,041	-	(553,976)	-	(712,858)	(19,125)	(21,462)	14,126,217	14,104,755
55356	Town of Stuart	-	-	-	-	-	-	-	-	-	-
55357	Town of Strasburg	361,765	956,698	-	114,359	-	(636,473)	(28,104)	768,245	14,143,834	14,912,079
55358	Town of Appomattox	80,079	211,484	-	(38,915)	-	(97,029)	-	155,619	3,101,531	3,257,150
55359	Town of Clarksville	121,603	336,083	-	(110,135)	-	(219,467)	-	128,084	4,967,139	5,095,223
55360	Town of Dublin	151,445	367,477	-	(62,272)	-	(239,884)	-	216,766	5,412,598	5,629,364
55361	Town of Middleburg	200,759	265,280	-	(413,765)	-	(207,807)	(56,216)	(211,749)	3,861,327	3,649,578
55362	Town of Edinburg	23,604	80,942	-	(8,228)	-	(16,499)	(340)	79,479	1,183,950	1,263,429
55363	Town of Chase City	86,246	501,020	-	(189,874)	-	(482,263)	(25,281)	(110,152)	7,590,045	7,479,893
55364	Town of Bedford	513,082	2,176,358	-	335,987	-	(2,036,083)	(64,553)	924,791	32,779,579	33,704,370
55365	City of Poquoson	991,089	2,662,047	-	148,216	-	(1,996,006)	(21,118)	1,784,228	39,455,206	41,239,434
55366	Town of Ashland	483,369	1,324,274	-	242,958	-	(912,901)	(317)	1,137,383	19,592,110	20,729,493
55367	Town of Broadway	162,847	302,483	-	141,959	-	(235,120)	-	372,169	4,435,943	4,808,112
55368	Town of Berryville	194,237	570,906	-	(145,490)	-	(352,331)	(18,984)	248,338	8,449,291	8,697,629
55369	Town of Tazewell	301,718	585,682	-	(4,192)	-	(413,261)	(9,830)	460,117	8,586,598	9,046,715
55370	Town of Urbanna	3,592	56,844	-	(32,937)	-	(52,382)	(17,386)	(42,269)	873,423	831,154
55371	Town of Bluefield	326,266	643,260	-	31,565	-	(417,795)	(19,575)	563,721	9,422,193	9,985,914
55372	Town of Weber City	17,725	58,533	-	(15,011)	-	(58,985)	-	2,262	878,921	881,183
55373	Town of Damascus	-	10,801	-	(7,860)	-	(8,073)	-	(5,132)	164,057	158,925
55374	Town of Hurt	14,546	67,430	-	1,253	-	(64,950)	-	18,279	1,016,889	1,035,168
55375	Town of Waverly	17,417	151,775	-	(201,455)	-	(126,674)	(7,591)	(166,528)	2,298,240	2,131,712
55376	Town of Coeburn	61,625	224,168	-	7,151	-	(200,542)	(1,151)	91,251	3,360,223	3,451,474
55377	Town of Dayton	122,564	214,728	-	291,907	-	(205,531)	(1,814)	421,854	3,162,265	3,584,119
55378	Town of Courtland	21,142	42,217	-	(18,657)	-	(16,359)	-	28,343	612,481	640,824
55379	Town of Cape Charles	169,128	276,114	-	(25,653)	-	(76,547)	(46,661)	296,381	3,983,058	4,279,439
55380	Town of Independence	46,751	146,979	-	(64,920)	-	(58,627)	-	70,183	2,160,022	2,230,205
55381	Town of Warsaw	62,290	195,715	-	(193,910)	-	(190,668)	(8,152)	(134,725)	2,936,607	2,801,882
55382	Town of Grundy	33,321	233,025	-	(210,634)	-	(166,930)	-	(111,218)	3,502,369	3,391,151
55383	Town of Warrenton	703,886	2,235,562	-	(667,626)	-	(1,950,308)	(68,667)	252,847	33,425,044	33,677,891
55384	Town of Louisa	110,056	189,124	-	(263,118)	-	(93,233)	(2,284)	(59,455)	2,739,534	2,680,079
55385	Town of Kenbridge	49,730	114,183	10,514	(320,908)	-	(66,164)	(2,307)	(214,952)	1,676,109	1,461,157
55386	Town of Mt Jackson	149,140	241,720	-	(37,440)	-	(191,517)	-	161,903	3,527,661	3,689,564
55387	Town of Pulaski	566,084	1,798,471	-	(1,119,568)	-	(1,376,544)	(45,685)	(177,242)	26,789,050	26,611,808
55388	Town of Jarratt	3,928	17,494	-	4,736	-	(11,331)	(4,398)	10,429	263,111	273,540
55389	Town of Pembroke	29,072	86,486	-	(45,842)	-	(92,821)	(15,844)	(38,949)	1,306,534	1,267,585
55390	Town of Parksley	9,039	52,307	-	239,903	-	(64,175)	-	237,074	797,961	1,035,035
55391	Town of Onancock	97,492	196,357	-	(84,232)	-	(124,556)	-	85,061	2,873,776	2,958,837
55392	Town of Victoria	57,124	149,763	-	45,956	-	(104,043)	-	148,800	2,213,610	2,362,410
55393	Town of Shenandoah	86,278	242,463	-	(100,676)	-	(129,519)	(9,108)	89,438	3,575,075	3,664,513
55394	Town of Gate City	44,366	151,065	-	(24,346)	-	(50,420)	(5,286)	115,379	2,221,489	2,336,868
55395	Town of Round Hill	105,686	164,734	-	154,909	-	(68,633)	(25,988)	330,708	2,382,134	2,712,842



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55396	Town of Kilmarnock	104,605	226,216	-	(73,309)	-	(138,948)	(13,192)	105,372	3,322,814	3,428,186
55397	Town of Orange	312,766	824,401	-	(34,433)	-	(401,145)	(16,837)	684,752	12,109,568	12,794,320
55398	Town of Saltville	66,234	185,714	-	(150,810)	-	(164,125)	-	(62,987)	2,767,142	2,704,155
55399	Town of Blackstone	287,158	689,855	-	279,245	-	(359,346)	(6,885)	890,027	10,116,036	11,006,063
55401	Southeastern Public Service Authority	523,707	3,401,938	-	(1,274,575)	-	(2,691,133)	(105,610)	(145,673)	51,273,739	51,128,066
55402	Pittsylvania County Service Authority	-	130,780	-	11,613	-	(148,061)	-	(5,668)	2,011,517	2,005,849
55403	Rappahannock Area Youth Services & Group Home Commission	42,151	59,732	-	(23,527)	-	(25,680)	(2,534)	50,142	856,871	907,013
55404	Appomattox Regional Library	63,544	211,673	-	(75,575)	-	(138,578)	(5,321)	55,743	3,144,300	3,200,043
55405	Staunton Redevelopment & Housing Authority	29,877	124,462	-	(89,206)	-	(28,029)	-	37,104	1,828,024	1,865,128
55406	Hampton Newport News Community Services Board	2,030,652	5,350,208	-	(1,361,778)	-	(2,486,903)	(450,179)	3,082,000	78,700,229	81,782,229
55408	Alleghany Highlands Regional Library	8,062	38,635	-	30,633	-	(35,761)	-	41,569	582,192	623,761
55409	Southside Regional Juvenile Group Home	13,981	51,469	-	(12,869)	-	(44,271)	-	8,310	770,654	778,964
55411	Hampton Roads Sanitation District	3,833,167	18,011,523	-	44,423	-	(14,007,584)	(629,731)	7,251,798	270,322,875	277,574,673
55412	Peninsula Airport Commission	198,115	573,497	-	(110,151)	-	(412,714)	(10,568)	238,179	8,509,774	8,747,953
55413	Richmond Redevelopment & Housing Authority	714,612	4,627,488	-	(633,595)	-	(4,680,379)	(143,634)	(115,508)	70,252,779	70,137,271
55415	Chesapeake Redevelopment & Housing Authority	156,296	732,607	-	(198,208)	-	(532,513)	(24,431)	133,751	10,975,615	11,109,366
55416	Alexandria Renew Enterprises	504,939	3,635,978	-	146,236	-	(3,418,101)	(86,402)	782,650	55,113,648	55,896,298
55417	Norfolk Airport Authority	1,586,837	4,115,054	-	(1,243,533)	-	(2,936,638)	(27,672)	1,494,048	60,859,081	62,353,129
55418	Charlottesville Redevelopment & Housing Authority	49,820	179,239	-	(57,507)	-	(171,760)	(25,206)	(25,414)	2,704,056	2,678,642
55419	Hampton Redevelopment & Housing Authority	282,230	1,247,405	-	(272,103)	-	(952,768)	(34,611)	270,153	18,691,536	18,961,689
55420	Loudoun County Sanitation Authority	1,898,743	5,004,697	-	(649,559)	-	(2,639,069)	(159,551)	3,455,261	73,644,229	77,099,490
55421	Danville Redevelopment & Housing Authority	106,539	471,804	-	(528,525)	-	(236,640)	(9,233)	(196,055)	7,006,080	6,810,025
55422	NRV Regional Water Authority	98,338	447,977	-	35,946	-	(557,744)	-	24,517	6,817,229	6,841,746
55423	Northern Virginia Juvenile Detention Center	214,226	1,142,110	-	198,472	-	(982,690)	(26,581)	545,537	17,210,558	17,756,095
55424	Hopewell Redevelopment & Housing Authority	65,069	331,367	-	(153,096)	-	(310,610)	(25,005)	(92,275)	5,011,885	4,919,610
55425	Colonial Behavioral Health	835,784	2,259,135	-	(286,575)	-	(1,466,049)	(71,437)	1,270,858	33,401,623	34,672,481
55426	Blacksburg-VPI Sanitation Authority	49,567	554,737	-	(140,211)	-	(219,451)	-	244,642	8,278,481	8,523,123
55427	Potomac River Fisheries Commission	37,943	118,860	-	25,870	-	(126,643)	-	56,030	1,786,268	1,842,298
55428	Chesapeake Bay Bridge Tunnel	602,451	3,668,635	-	(180,525)	-	(2,673,451)	(52,795)	1,364,315	55,110,814	56,475,129
55429	Alexandria Redevelopment & Housing Authority	363,115	1,184,551	-	(259,578)	-	(911,850)	(18,998)	357,240	17,651,208	18,008,448
55430	Albemarle County Service Authority	351,756	1,397,239	-	538,017	-	(605,642)	(8,820)	1,672,550	20,655,312	22,327,862
55431	Franklin Redevelopment & Housing Authority	6,839	62,677	-	(232,618)	-	(20,864)	(3,005)	(186,971)	933,646	746,675
55432	Bristol Redevelopment & Housing Authority	95,255	271,833	-	(69,751)	-	(196,263)	(18,496)	82,578	4,039,283	4,121,861
55433	Norfolk Redevelopment & Housing Authority	1,074,405	7,027,101	-	(1,014,629)	-	(7,241,732)	(204,584)	(359,439)	106,753,956	106,394,517
55435	Richmond Metropolitan Transportation Authority	231,149	1,330,950	-	(914,303)	-	(856,309)	(50,796)	(259,309)	19,940,182	19,680,873
55436	Riverside Regional Jail	1,666,114	3,915,768	-	(2,260,713)	-	(2,053,632)	(206,817)	1,060,720	57,475,490	58,536,210
55437	Peninsula Ports Authority of Virginia	-	31,943	-	3,876	-	(46,823)	-	(11,004)	496,634	485,630
55439	Rappahannock Rapidan Regional Commission	27,332	90,881	-	(27,676)	-	(32,993)	(17,764)	39,780	1,344,435	1,384,215
55440	Shenandoah Valley Juvenile Center	189,789	459,579	-	(19,917)	-	(407,695)	(76,871)	144,885	6,861,071	7,005,956
55442	Southside Regional Library Board	-	99,124	-	(34,658)	-	(83,603)	-	(19,137)	1,510,309	1,491,172
55443	Bedford Public Library	57,217	205,254	-	94,086	-	(190,305)	-	166,252	3,078,733	3,244,985
55444	Eastern Shore Economic Development Commission	-	-	-	-	-	-	-	-	-	-
55445	Chesterfield County Health Center Commission	495,078	1,212,368	-	(217,699)	-	(850,503)	(99,525)	539,719	17,940,950	18,480,669
55446	Washington County Service Authority	301,969	1,104,700	-	(837,800)	-	(542,271)	-	26,598	16,335,098	16,361,696
55447	Rappahannock Area Community Services Board	1,624,100	3,198,828	-	41,656	-	(1,578,072)	(303,333)	2,983,179	46,706,652	49,689,831
55449	Hampton Roads Planning District Commission	290,020	1,265,415	-	60,802	-	(1,100,987)	(1,656)	513,594	19,008,183	19,521,777
55450	Meherrin Regional Library	25,158	128,795	-	(64,988)	-	(144,560)	-	(55,595)	1,955,190	1,899,595
55451	New River Valley Regional Commission	122,124	223,050	-	(11,909)	-	(130,298)	(7,744)	195,223	3,251,341	3,446,564
55452	Northern Virginia Health Care Center	892,223	1,836,659	-	(182,759)	-	(1,098,001)	(157,498)	1,290,624	26,945,284	28,235,908
55453	Rockbridge Area Community Services Board	291,641	1,096,780	-	(69,911)	-	(605,360)	(29,948)	683,202	16,274,602	16,957,804
55454	Greensville-Emporia Social Services	89,383	521,601	-	33,874	-	(436,936)	(57,693)	150,229	7,885,361	8,035,590



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55455	James City Service Authority	387,269	1,441,308	-	817,428	-	(834,344)	(25,010)	1,786,651	21,395,112	23,181,763
55456	Accomack/Northampton Planning District Commission	52,911	294,740	-	(133,779)	-	(272,368)	-	(58,496)	4,449,786	4,391,290
55457	Harrisonburg-Rockingham Regional Sewer Authority	130,885	567,490	-	(14,938)	-	(460,547)	(10,298)	212,592	8,511,791	8,724,383
55458	Wytheville Redevelopment & Housing Authority	45,717	180,834	-	19,059	-	(82,212)	-	163,398	2,674,416	2,837,814
55459	Waynesboro Redevelopment & Housing Authority	55,839	322,911	-	197,079	-	(256,913)	-	318,916	4,856,491	5,175,407
55460	Region Ten Community Services Board	1,419,599	3,948,295	-	301,432	-	(2,494,116)	(357,858)	2,817,352	58,499,647	61,316,999
55462	Lenowisco Planning District Commission	20,450	307,350	-	80,008	-	(312,721)	(6,368)	88,719	4,692,433	4,781,152
55465	Rivanna Water & Sewer Authority	477,041	1,815,689	-	(892,688)	-	(1,305,721)	(3,917)	90,404	27,076,867	27,167,271
55466	Appomattox River Water Authority	148,230	391,936	-	(496,550)	-	(246,731)	(29,032)	(232,147)	5,796,118	5,563,971
55467	Campbell County Utilities and Service Authority	113,645	443,586	-	98,561	-	(471,111)	-	184,681	6,693,562	6,878,243
55469	Eastern Shore Community Services Board	337,310	1,488,604	-	(191,616)	-	(1,084,432)	(117,848)	432,018	22,317,229	22,749,247
55470	Anchor Commission	21,818	150,602	-	(63,376)	-	(157,192)	-	(48,148)	2,287,918	2,239,770
55471	Horizon Behavioral Health	1,874,834	4,172,351	-	(618,269)	-	(2,075,530)	(550,819)	2,802,567	61,250,943	64,053,510
55472	District 19 Community Services Board	782,128	2,635,904	-	(238,126)	-	(1,835,772)	(228,087)	1,116,047	39,300,237	40,416,284
55473	Hampton Roads Transit	1,489,837	3,318,807	-	(124,627)	-	(1,948,800)	(64,475)	2,670,742	48,684,311	51,355,053
55474	Upper Occoquan Sewage Authority	1,042,359	4,899,969	-	78,080	-	(3,448,983)	(36,879)	2,534,546	73,292,703	75,827,249
55475	New River Valley Juvenile Detention Commission	44,278	214,717	-	46,759	-	(176,508)	(34,642)	94,604	3,242,291	3,336,895
55476	Rockbridge Regional Library	69,334	178,315	-	62,859	-	(139,514)	(667)	170,327	2,642,462	2,812,789
55477	Frederick County Sanitation Authority	378,874	889,404	-	(59,852)	-	(506,221)	(20,658)	681,547	13,060,927	13,742,474
55478	Western Tidewater Community Services Board	1,354,101	3,064,809	-	(323,287)	-	(1,446,397)	(259,020)	2,390,206	44,903,189	47,293,395
55479	Cumberland Mountain Community Services Board	781,449	3,325,781	-	527,177	-	(1,985,678)	(42,410)	2,606,319	49,503,422	52,109,741
55480	Fredericksburg-Stafford Park Authority	-	10,436	-	(5,289)	-	(8,301)	-	(3,154)	158,760	155,606
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	910,918	2,614,618	-	(1,064,171)	-	(1,473,289)	(322,872)	665,204	38,722,248	39,387,452
55483	Rockbridge County Public Service Authority	33,875	138,042	-	74,773	-	(100,227)	-	146,463	2,061,302	2,207,765
55484	Danville-Pittsylvania Community Services Board	809,250	2,267,723	-	(356,444)	-	(1,317,642)	(85,674)	1,317,213	33,488,298	34,805,511
55485	Crater Juvenile Detention Home Commission	126,849	457,387	-	(165,640)	-	(321,909)	(3,824)	92,863	6,812,114	6,904,977
55486	Hampton Roads Workforce Council	277,962	453,429	-	(258,082)	-	(236,210)	(6,975)	230,124	6,561,093	6,791,217
55487	Capital Region Airport Commission	844,817	2,926,563	-	(535,332)	-	(2,188,546)	(62,660)	984,842	43,637,271	44,622,113
55488	Northwestern Community Services Board	751,806	1,888,408	-	(378,897)	-	(1,235,872)	(79,248)	946,197	27,882,175	28,828,372
55489	Harrisonburg-Rockingham Community Services Bd	609,406	1,629,795	-	25,937	-	(1,100,108)	(26,121)	1,138,909	24,098,821	25,237,730
55490	Upper Valley Regional Park Authority	-	1,970	-	1,016	(14,779)	(4,160)	-	(15,953)	93,272	77,319
55491	Middle Peninsula Regional Security Center	616,011	971,599	-	364,833	-	(576,396)	(45,391)	1,330,656	14,088,937	15,419,593
55492	Northern Neck Planning District Commission	44,929	113,802	-	19,643	-	(58,537)	-	119,837	1,670,290	1,790,127
55493	Planning District One Behavioral Health Services	37,853	81,703	-	(467,969)	-	(32,469)	-	(380,882)	1,188,803	807,921
55494	Rockbridge Area Department of Social Services	98,556	319,706	-	(160,820)	-	(294,783)	-	(37,341)	4,785,215	4,747,874
55495	Dinwiddie County Water Authority	34,751	173,444	-	14,772	-	(51,104)	(1,996)	169,867	2,561,334	2,731,201
55496	Rappahannock-Rapidan Community Services Board	956,873	2,431,070	-	(1,354,132)	-	(1,639,320)	(171,721)	222,770	35,964,504	36,187,274
55498	Valley Community Services Board	685,635	2,261,471	-	(1,120,420)	-	(1,411,917)	(144,394)	270,375	33,595,792	33,866,167
55499	Eastern Shore Public Library	18,192	86,312	-	22,951	-	(85,073)	(3,651)	38,731	1,304,863	1,343,594
55500	Alexandria City School Board	668,355	3,046,189	-	(1,279,300)	-	(2,230,055)	(67,218)	137,971	45,609,013	45,746,984
55501	Albemarle County Schools	734,019	2,287,974	-	(750,312)	-	(1,707,238)	(70,223)	494,220	34,050,626	34,544,846
55502	Alleghany County School Board	158,026	760,823	-	105,377	-	(776,106)	(19,119)	229,001	11,511,033	11,740,034
55503	Charlottesville Public Schools	157,251	692,085	-	(12,940)	-	(674,559)	(25,136)	136,701	10,445,704	10,582,405
55504	Amherst County School Board	238,695	677,141	-	(71,054)	-	(423,556)	(27,173)	394,053	10,018,383	10,412,436
55505	Appomattox County School Board	62,333	238,854	-	30,187	-	(167,817)	(6,764)	156,793	3,563,537	3,720,330
55506	Arlington Public Schools	2,028,716	4,399,147	-	176,758	-	(2,078,953)	(120,681)	4,404,987	64,243,649	68,648,636
55507	Augusta County School Board	240,770	941,916	-	(57,124)	-	(709,870)	(13,756)	401,936	14,075,361	14,477,297
55508	Bath County School Board	51,315	296,898	-	30,030	-	(230,834)	(10,472)	136,937	4,467,823	4,604,760
55509	Bedford County School Board	478,719	1,762,842	-	(94,107)	-	(1,500,386)	(49,679)	597,389	26,412,493	27,009,882
55510	Bland County School Board	20,281	136,714	-	(94,935)	-	(120,711)	(4,787)	(63,438)	2,067,858	2,004,420
55511	Botetourt County School Board	246,735	958,276	-	(698,461)	-	(806,258)	(20,814)	(320,522)	14,363,476	14,042,954



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55512	Norfolk Public Schools	1,367,688	6,621,248	-	(915,217)	-	(5,717,953)	(284,495)	1,071,271	99,726,092	100,797,363
55513	Petersburg City Public Schools	233,810	911,360	-	(759,249)	-	(856,969)	(171,000)	(642,048)	13,781,799	13,139,751
55514	Buckingham County School Board	74,073	271,754	-	48,553	-	(181,022)	(24,183)	189,175	4,054,520	4,243,695
55515	Radford City School Board	35,364	130,720	-	44,902	-	(158,896)	-	52,090	1,980,671	2,032,761
55516	Caroline County School Board	137,465	390,485	-	(94,187)	-	(309,004)	(10,287)	114,472	5,807,146	5,921,618
55517	Carroll County School Board	180,139	774,080	-	(104,576)	-	(678,449)	(1,900)	169,294	11,627,886	11,797,180
55518	Charles City County School Board	30,394	100,064	-	(2,267)	-	(91,368)	(6,458)	30,365	1,500,952	1,531,317
55519	Charlotte County School Board	47,940	223,334	-	(79,588)	-	(376,601)	(3,813)	(188,728)	3,450,917	3,262,189
55520	Chesterfield County School Board	1,662,841	8,210,649	-	(3,497,194)	-	(7,634,496)	(187,642)	(1,445,842)	123,887,472	122,441,630
55521	Clarke County School Board	61,826	254,878	-	(25,523)	-	(243,846)	(12,538)	34,797	3,842,335	3,877,132
55522	Winchester Public Schools	262,310	621,593	-	(396,474)	-	(405,404)	(3,563)	78,462	9,150,966	9,229,428
55523	Culpeper County School Board	397,099	986,302	-	(123,194)	-	(691,906)	(40,599)	527,702	14,581,040	15,108,742
55524	Cumberland County School Board	61,961	215,903	-	(143)	-	(121,652)	(5,871)	150,198	3,200,362	3,350,560
55525	Dickenson County School Board	104,691	854,887	-	(159,223)	-	(986,349)	(20,455)	(206,449)	13,063,701	12,857,252
55526	Dinwiddie County School Board	174,836	565,347	-	(174,375)	-	(456,876)	(6,163)	102,769	8,432,196	8,534,965
55528	Essex County Public Schools	51,947	325,132	-	(70,725)	-	(325,802)	-	(19,448)	4,927,731	4,908,283
55530	Covington City School Board	39,016	223,147	-	(376,767)	-	(191,599)	-	(306,203)	3,362,669	3,056,466
55531	Floyd County School Board	141,276	582,886	-	(357,063)	-	(551,718)	(4,961)	(189,580)	8,772,412	8,582,832
55532	Fluvanna County Public Schools	155,977	538,545	-	(335,203)	-	(279,727)	(8,000)	71,592	7,966,333	8,037,925
55533	Chesapeake Public Schools	1,794,540	7,982,992	-	403,925	-	(6,449,568)	(298,045)	3,433,844	119,845,818	123,279,662
55534	Virginia Beach City School Board	3,934,382	17,604,104	-	(4,908,939)	-	(14,113,284)	(551,790)	1,964,473	264,199,697	266,164,170
55535	Giles County Schools	45,764	353,146	-	(3,416)	-	(299,944)	(217)	95,333	5,336,110	5,431,443
55536	Gloucester County School Board	289,614	1,485,764	-	(753,284)	-	(1,268,308)	(33,163)	(279,377)	22,372,437	22,093,060
55537	Goochland County School Board	101,112	348,987	-	(124,923)	-	(197,014)	(24,786)	103,376	5,179,965	5,283,341
55538	Grayson County School Board	72,643	443,041	-	48,846	-	(430,915)	(2,954)	130,661	6,707,857	6,838,518
55539	Greene County Public Schools	157,015	708,770	-	(228,324)	-	(576,472)	-	60,989	10,631,520	10,692,509
55540	Greensville County Public Schools	86,685	411,399	-	(327,216)	-	(384,955)	(27,867)	(241,954)	6,214,520	5,972,566
55541	Halifax County School Board	138,701	912,299	-	(130,280)	-	(947,902)	(11,483)	(38,665)	13,856,539	13,817,874
55542	Hanover County Public Schools	454,679	1,839,655	-	(873,615)	-	(1,380,090)	(44,033)	(3,404)	27,511,531	27,508,127
55543	Henrico County School Board	54,568	569,590	-	(284,130)	-	(675,028)	(3,363)	(338,363)	8,722,998	8,384,635
55544	Henry County Public Schools	294,270	1,349,770	-	(587,856)	-	(1,378,002)	(3,100)	(324,918)	20,392,872	20,067,954
55545	Highland County School Board	18,727	92,437	-	142,097	-	(99,527)	-	153,734	1,400,475	1,554,209
55546	Isle of Wight County Schools	163,694	473,134	-	(170,239)	-	(388,796)	(30,319)	47,474	7,055,249	7,102,723
55548	King George County School Board	268,314	698,214	-	(249,792)	-	(427,902)	(21,253)	267,581	10,300,175	10,567,756
55549	King & Queen County School Board	56,916	200,905	-	(95,368)	-	(134,727)	(15,260)	12,466	2,994,447	3,006,913
55550	King William County School Board	112,120	259,345	-	(216,760)	-	(145,517)	(105,536)	(96,348)	3,855,557	3,759,209
55551	Lancaster County Public Schools	77,314	276,469	-	(34,484)	-	(208,049)	(5,337)	105,913	4,125,210	4,231,123
55552	Lee County School Board	165,999	1,072,472	-	(355,241)	-	(1,138,785)	(49,658)	(305,213)	16,316,699	16,011,486
55553	Loudoun County School Board	6,378,766	14,346,139	-	413,814	-	(7,839,210)	(335,702)	12,963,807	210,244,086	223,207,893
55554	Louisa County Public Schools	289,218	1,109,936	-	(5,640)	-	(694,643)	(136,435)	562,436	16,569,824	17,132,260
55555	Lunenburg County School Board	49,034	194,883	-	6,352	-	(146,792)	-	103,477	2,911,511	3,014,988
55556	Madison County School Board	70,855	261,360	-	(59,788)	-	(192,791)	(1,685)	77,951	3,898,377	3,976,328
55557	Mathews County School Board	79,441	316,391	-	(97,356)	-	(260,926)	-	37,550	4,738,292	4,775,842
55558	Mecklenburg County School Board	109,194	430,849	-	(115,763)	-	(444,137)	(9,210)	(29,067)	6,500,435	6,471,368
55559	Middlesex County School Board	50,692	218,271	-	109,500	-	(240,692)	(37,358)	100,413	3,321,975	3,422,388
55560	Montgomery County School Board	387,456	1,867,585	-	(312,850)	-	(1,596,503)	(14,668)	331,020	28,086,057	28,417,077
55562	Nelson County Public Schools	105,380	599,924	-	77,380	-	(495,756)	(27,608)	229,320	8,599,625	8,828,945
55563	New Kent County School Board	130,586	427,898	-	(35,522)	-	(455,135)	(7,386)	60,441	6,439,902	6,500,343
55565	Northampton County Schools	89,179	254,492	-	49,766	-	(277,974)	(3,463)	112,000	3,821,786	3,933,786
55566	Northumberland County School Board	39,963	314,946	-	31,919	-	(352,637)	(12,441)	21,750	4,808,437	4,830,187
55567	Nottoway County School Board	67,507	436,315	-	35,756	-	(356,690)	(15,094)	167,794	6,582,306	6,750,100



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55568	Orange County Public Schools	223,493	714,197	-	122,503	-	(693,650)	(68,275)	298,268	10,738,160	11,036,428
55569	Page County Public Schools	143,632	607,511	-	(19,429)	-	(583,004)	(15,439)	133,271	9,155,759	9,289,030
55570	Patrick County School Board	148,271	549,326	-	(45,131)	-	(547,300)	(50,470)	54,696	8,288,776	8,343,472
55571	Pittsylvania County School Board	229,725	1,064,727	-	(352,383)	-	(905,667)	(15,402)	21,000	16,004,540	16,025,540
55572	Powhatan County School Board	171,636	642,126	-	(156,681)	-	(424,537)	(29,275)	203,269	9,568,247	9,771,516
55573	Prince Edward County School Board	51,594	282,225	-	(192,539)	-	(198,777)	(4,892)	(62,389)	4,231,359	4,168,970
55574	Prince George County School Board	414,427	1,400,902	-	(1,011,547)	-	(1,262,504)	(122,119)	(580,841)	21,031,995	20,451,154
55576	Prince William County School Board	4,841,864	16,709,106	-	1,070,293	-	(12,056,396)	(574,463)	9,990,404	249,015,870	259,006,274
55577	Pulaski County School Board	191,886	818,144	-	(211,088)	-	(679,383)	(52,742)	66,817	12,294,832	12,361,649
55578	Rappahannock County School Board	57,929	204,216	-	(210,536)	-	(133,733)	-	(82,124)	3,034,356	2,952,232
55579	Richmond County School Board	8,903	55,047	-	(7,573)	-	(43,607)	-	12,770	828,419	841,189
55580	Roanoke County School Board	257,913	2,202,865	-	(716,275)	-	(2,505,040)	(59,501)	(820,038)	33,659,388	32,839,350
55581	Rockbridge County School Board	121,199	519,198	-	(77,887)	-	(527,554)	(28,958)	5,998	7,848,881	7,854,879
55582	Rockingham County School Board	735,063	2,659,258	-	(180,722)	-	(2,417,912)	(53,044)	742,643	39,896,837	40,639,480
55583	Russell County School Board	182,762	1,261,509	-	522,744	-	(1,383,900)	(68,331)	514,784	19,232,376	19,747,160
55584	Scott County School Board	184,422	712,152	-	163,777	-	(543,345)	(3,086)	513,920	10,639,200	11,153,120
55585	Shenandoah County School Board	309,654	1,055,869	-	(92,354)	-	(954,166)	(39,588)	279,415	15,829,724	16,109,139
55586	Smyth County School Board	167,597	957,566	-	(572,364)	-	(901,802)	(14,192)	(363,195)	14,476,558	14,113,363
55587	Southampton County School Board	69,244	314,960	-	(63,493)	-	(255,218)	(30,537)	34,956	4,739,711	4,774,667
55588	Spotsylvania County School Board	857,374	2,507,305	-	(1,145,092)	-	(1,685,777)	(69,435)	464,375	37,165,490	37,629,865
55589	Stafford County School Board	915,926	2,530,003	-	227,511	-	(1,690,419)	(175,884)	1,807,137	37,498,747	39,305,884
55590	Surry County Schools	80,112	445,604	-	(145,178)	-	(416,811)	(265)	(36,538)	6,729,965	6,693,427
55591	Sussex County School Board	76,992	271,553	-	56,491	-	(219,339)	(8,759)	176,938	4,060,070	4,237,008
55592	Tazewell County Schools	265,252	1,894,813	-	(191,026)	-	(1,882,687)	(29,784)	56,568	28,762,292	28,818,860
55593	Warren County School Board	142,155	686,063	-	(250,345)	-	(657,544)	(40,032)	(119,703)	10,370,527	10,250,824
55595	Washington County School Board	221,788	1,017,071	-	(300,724)	-	(1,057,046)	(4,483)	(123,394)	15,376,698	15,253,304
55596	Westmoreland County School Board	78,709	346,255	-	(255,377)	-	(261,667)	(3,536)	(95,616)	5,183,596	5,087,980
55597	Wise County School Board	118,369	898,174	-	128,192	-	(991,228)	(128,437)	25,070	13,747,743	13,772,813
55598	Wythe County School Board	128,628	466,299	-	132,678	-	(545,783)	(8,061)	173,761	7,056,430	7,230,191
55599	York County School Board	541,141	1,961,360	-	(673,672)	-	(1,384,398)	(123,435)	320,996	29,269,967	29,590,963
55600	Accomack County School Board	253,895	935,303	-	(18,467)	-	(701,955)	(11,126)	457,650	13,958,987	14,416,637
55601	Bristol Virginia School Board	95,178	210,003	-	(97,269)	-	(227,730)	(25,846)	(45,664)	3,142,771	3,097,107
55602	Buena Vista City Public Schools	34,828	108,097	-	(8,698)	-	(123,256)	-	10,971	1,628,238	1,639,209
55603	Amelia County School Board	59,472	286,832	-	(250,830)	-	(218,644)	(24,825)	(147,995)	4,311,624	4,163,629
55605	Danville School Board	215,966	631,183	-	(291,097)	-	(463,599)	(8,326)	84,127	9,370,855	9,454,982
55606	Franklin City Public Schools	36,531	112,906	-	(36,512)	-	(107,106)	(5,030)	789	1,692,225	1,693,014
55607	Lexington City School Board	-	18,859	-	(3,548)	-	(23,725)	-	(8,414)	291,251	282,837
55608	Harrisonburg City School Board	211,603	601,872	-	160,306	-	(542,223)	(676)	430,882	8,976,474	9,407,356
55609	Hopewell City School Board	221,177	645,798	-	(381,730)	-	(609,294)	(14,313)	(138,362)	9,658,002	9,519,640
55610	Lynchburg City Schools	368,960	1,201,099	-	(492,204)	-	(914,972)	(50,436)	112,447	17,907,797	18,020,244
55611	Fauquier County School Board	697,830	2,026,231	-	(690,927)	-	(1,553,136)	(74,278)	405,720	30,134,116	30,539,836
55612	Brunswick County Public Schools	97,370	394,342	-	(129,690)	-	(326,643)	-	35,379	5,908,055	5,943,434
55613	The College and Career Academy At Pruden	-	-	-	-	-	-	-	-	-	-
55614	Portsmouth School Board	603,768	2,807,161	-	(575,577)	-	(2,608,314)	(162,133)	64,905	42,369,023	42,433,928
55615	Campbell County School Board	316,886	998,880	-	(207,518)	-	(1,110,087)	(70,372)	(72,211)	15,071,573	14,999,362
55616	Richmond Public Schools	924,519	4,072,963	-	332,596	-	(3,612,995)	(109,794)	1,607,289	61,277,062	62,884,351
55617	Roanoke City School Board	380,028	287,728	-	130,110	-	(91,299)	(16,526)	690,041	3,936,515	4,626,556
55619	Staunton City Schools	110,129	325,482	-	13,847	-	(346,943)	-	102,515	4,885,302	4,987,817
55620	Suffolk City School Board	636,507	2,162,362	-	(354,739)	-	(1,393,306)	(219,874)	830,950	32,205,071	33,036,021
55622	Craig County School Board	24,108	149,690	-	(68,847)	-	(103,276)	-	1,675	2,245,163	2,246,838
55623	Martinsville City Schools	35,466	268,409	-	150,953	-	(353,156)	-	101,672	4,117,546	4,219,218



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	Beginning TPL	Ending TPL
55624	Appomattox Regional Governor's School	11,396	20,929	-	(4,237)	-	(22,164)	-	5,924	309,747	315,671
55625	Colonial Heights City Schools	111,038	372,327	-	(73,416)	-	(285,910)	-	124,039	5,547,878	5,671,917
55632	Manassas City Schools	316,746	1,374,121	-	(537,124)	-	(946,707)	(5,029)	202,007	20,516,466	20,718,473
55633	Franklin County Public Schools	466,114	1,711,792	-	(30,675)	-	(1,292,606)	(29,678)	824,947	25,554,905	26,379,852
55634	Frederick County School Board	845,954	2,076,689	-	(487,495)	-	(1,411,530)	(50,738)	972,880	30,650,943	31,623,823
55635	City of Salem Schools	118,969	361,795	-	132,716	-	(359,240)	(4,499)	249,741	5,422,830	5,672,571
55636	Manassas Park City Schools	101,163	265,909	-	29,493	-	(191,144)	(963)	204,458	3,934,282	4,138,740
55637	Newport News Public Schools	961,988	521,338	-	(119,832)	-	(65,635)	(101,040)	1,196,819	6,844,872	8,041,691
55638	Town of West Point School Board	28,980	21,458	-	71,778	-	(11,844)	(5,884)	104,488	297,780	402,268
55708	Waynesboro Public Schools	81,784	284,292	-	(5,128)	-	(234,307)	(338)	126,303	4,247,277	4,373,580
55710	Valley Vocational-Technical Center	9,948	20,229	-	(45,462)	-	(13,060)	-	(28,345)	296,269	267,924
55711	New Horizons Technical Center	38,820	89,252	-	21,272	-	(73,291)	-	76,053	1,320,074	1,396,127
55713	Galax City Schools	47,539	158,778	-	(75,400)	-	(165,514)	(9,037)	(43,634)	2,392,000	2,348,366
55714	Norton City Schools	27,197	111,065	-	(4,986)	-	(103,868)	-	29,408	1,670,143	1,699,551
55802	Williamsburg-James City County Schools	477,779	1,530,373	-	202,069	-	(1,120,840)	(32,224)	1,057,157	22,770,941	23,828,098
55803	Poquoson City Public Schools	38,767	176,803	-	(121,393)	-	(195,121)	(10,539)	(111,483)	2,683,374	2,571,891
55806	Fredericksburg City Public Schools	141,654	390,616	-	(10,798)	-	(236,735)	(7,105)	277,632	5,767,170	6,044,802
55807	Hampton City Schools	326,796	2,034,266	-	(1,431,090)	-	(2,064,367)	(12,477)	(1,146,872)	30,848,907	29,702,035
55813	Buchanan County School Board	163,116	1,281,267	-	(967,851)	-	(1,385,286)	-	(908,754)	19,511,266	18,602,512
55814	Jackson River Technical Center	6,177	23,342	-	(7,059)	-	(25,180)	-	(2,720)	352,214	349,494
55815	Northern Neck Regional Vocational Center	2,749	14,130	-	155	-	-	-	17,034	206,583	223,617
55853	Northern Neck Soil And Water Conservation District	-	-	240,448	-	-	-	-	240,448	-	240,448
55854	Orange County Broadband Authority	-	-	67,391	-	-	-	-	67,391	-	67,391
55855	Northern Virginia Soil And Water Conservation District	-	-	172,760	-	-	-	-	172,760	-	172,760
55856	Blue Ridge Resource Authority	36,849	24,494	-	11,447	-	(3,842)	-	68,948	327,940	396,888
55857	Peanut Soil and Water Conservation District	6,663	15,328	-	(27,771)	-	-	-	(5,780)	220,423	214,643
55858	Peumansend Creek Regional Jail Authority	985,492	196,903	-	(221,563)	-	(21,908)	(48,907)	890,017	1,966,994	2,857,011
55859	Williamsburg Area Transit Authority	197,959	139,178	-	(59,026)	-	(8,391)	(10,082)	259,638	1,873,176	2,132,814
55860	Middle Peninsula Juvenile Detention Commission	229,453	265,960	-	59,880	-	(3,165)	(3,449)	548,679	3,714,007	4,262,686
55861	Breaks Interstate Park Commission	32,731	42,366	-	(75,579)	-	(15,033)	-	(15,515)	602,424	586,909
55862	Crater Criminal Justice Training Academy	22,988	9,189	-	(18,367)	-	(1,261)	(1,561)	10,988	114,559	125,547
55863	Central Shenandoah Criminal Justice Training Academy	47,029	17,174	-	(15,060)	-	-	-	49,143	207,404	256,547
55864	New River Valley Emergency Communications Regional Authority	142,792	51,964	-	628	-	(4,188)	(1,563)	189,633	629,915	819,548
55865	Maury Service Authority	101,553	43,303	-	(96,544)	-	(11,127)	-	37,185	545,537	582,722
55866	Hampton Roads Transportation Accountability Commission	72,602	23,893	-	(31,592)	-	-	-	64,903	281,362	346,265
55867	Pamunkey Regional Library	136,358	373,333	-	281,003	-	(286,863)	(9,295)	494,536	5,542,586	6,037,122
55868	Northern Virginia Transportation Authority	121,804	76,479	-	(11,981)	-	(3,966)	(3,233)	179,103	1,014,821	1,193,924
55869	RSW Regional Jail Authority	909,810	412,931	-	(635,276)	-	(43,696)	(35,997)	607,772	5,247,538	5,855,310
55870	Bedford Regional Water Authority	335,861	491,600	-	85,919	-	(172,862)	(12,008)	728,510	7,039,531	7,768,041
55871	Portsmouth Redevelopment & Housing Authority	306,544	284,697	-	(81,264)	-	(116,220)	(44,090)	349,667	3,991,351	4,341,018
55872	Southwest Regional Recreation Authority	41,186	11,572	-	(12,380)	-	(4,570)	(17,838)	17,970	141,462	159,432
55873	Roanoke Redevelopment & Housing Authority	241,327	259,595	-	(38,152)	-	(106,101)	(26,376)	330,293	3,670,767	4,001,060
55874	Meherrin River Regional Jail Authority	805,787	592,574	-	(1,449,563)	-	(94,088)	(119,337)	(264,627)	8,079,798	7,815,171
55875	Woodway Water Authority	15,852	11,293	-	(12,871)	-	-	-	14,274	151,452	165,726
55876	BUV Authority	380,162	620,733	-	(178,088)	-	(222,493)	(56,795)	543,519	8,955,527	9,499,046
55877	Washington Metropolitan Area Transit Commission	30,388	85,835	-	(826,899)	-	-	-	(710,676)	1,241,245	530,569
55878	Mount Rogers Community Services Board	2,160,470	3,807,709	-	214,538	-	(2,024,866)	(286,062)	3,871,789	55,405,494	59,277,283
55879	Lonesome Pine Soil & Water Conservation District	6,282	7,198	-	(7,372)	-	-	-	6,108	100,360	106,468
55880	Big Sandy Soil & Water Conservation District	5,471	7,052	-	6,176	-	-	-	18,699	98,999	117,698
55881	Central Virginia Planning District Commission	190,735	246,390	-	(191,558)	-	(68,358)	(12,776)	164,433	3,500,053	3,664,486
55882	Middle Peninsula Planning District Commission	21,906	71,828	-	(17,114)	-	(30,539)	-	46,081	1,057,482	1,103,563



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55883	Western Virginia Regional Jail Authority	1,522,806	1,375,222	-	(1,409,198)	-	(240,375)	(152,344)	1,096,111	19,047,210	20,143,321	
55884	Halifax Service Authority	157,293	215,025	-	(78,238)	-	(188,823)	(22,773)	82,484	3,134,059	3,216,543	
55886	Russell County PSA	75,249	72,584	-	87,747	-	(33,434)	-	202,146	1,016,785	1,218,931	
55887	Piedmont Community Services	1,108,658	1,379,548	-	396,383	-	(558,745)	(129,279)	2,196,565	19,673,105	21,869,670	
55888	Blue Ridge Behavioral Healthcare	1,083,833	1,654,756	-	(55,550)	-	(728,207)	(142,048)	1,812,784	23,866,204	25,678,988	
55889	Skyline Soil & Water Conservation District	12,927	54,748	-	(16,683)	-	-	-	50,992	798,157	849,149	
55890	Middle River Regional Jail Authority	1,450,701	1,261,671	-	(1,610,802)	-	(379,301)	(132,951)	589,318	17,496,847	18,086,165	
55891	Tidewater Soil & Water Conservation District	11,130	16,152	-	(7,354)	-	-	-	19,928	228,155	248,083	
55892	Big Stone Gap Redevelopment and Housing Authority	34,102	58,485	-	8,044	-	(30,708)	-	69,923	847,696	917,619	
55893	Eastern Shore Soil & Water Conservation District	24,120	32,923	-	(552)	-	(9,001)	-	47,490	468,133	515,623	
55894	Town of Boykins	4,589	2,302	-	23,162	-	-	-	30,053	29,520	59,573	
55895	Town of Gordonsville	122,148	134,021	-	(195,141)	-	(111,574)	(32,109)	(82,655)	1,935,192	1,852,537	
55896	Virginia Resources Authority	148,755	178,730	-	(127,095)	-	(47,861)	-	152,529	2,523,026	2,675,555	
55897	Prince William County Service Authority	2,170,104	3,992,904	-	(592,482)	-	(2,002,504)	(113,767)	3,454,255	58,042,162	61,496,417	
55898	Western Virginia Water Authority	868,981	1,426,009	-	(232,243)	-	(644,965)	(33,863)	1,383,919	20,596,494	21,980,413	
55899	Shenandoah Valley Regional Airport Commission	59,523	186,739	-	178,970	-	(22,009)	-	403,223	2,717,981	3,121,204	
55900	Alleghany Highlands Community Services Board	259,287	703,799	-	180,076	-	(463,376)	(11,180)	668,606	10,404,643	11,073,249	
55901	Brunswick Industrial Development Authority	17,420	32,954	-	(3,519)	-	(21,891)	-	24,964	481,738	506,702	
55902	Northern Neck-Essex County Group Home Commission	-	55,447	-	3,900	-	(66,431)	-	(7,084)	854,654	847,570	
55904	Appalachian Juvenile Commission	152,171	522,193	-	(128,400)	-	(351,725)	(24,571)	169,668	7,772,168	7,941,836	
55905	Goochland Powhatan Community Services	221,626	641,269	-	(250,051)	-	(437,384)	(7,566)	167,894	9,501,134	9,669,028	
55906	Suffolk Redevelopment & Housing Authority	81,721	298,365	-	(96,727)	-	(171,597)	(12,561)	99,201	4,430,577	4,529,778	
55908	Lee County Redevelopment & Housing Authority	27,492	152,405	-	(10,283)	-	(267,266)	-	(97,652)	2,363,990	2,266,338	
55909	Henry County Public Service Authority	179,761	1,003,663	-	67,978	-	(763,312)	(1,019)	487,071	15,071,486	15,558,557	
55910	Southside Planning District Commission	46,151	279,745	-	(41,313)	-	(178,047)	-	106,536	4,187,236	4,293,772	
55911	Economic Development Authority of Henrico County ,VA	93,634	189,901	-	(5,138)	-	(266,662)	-	11,735	2,853,047	2,864,782	
55912	Augusta County Service Authority	465,905	1,448,166	-	(605,141)	-	(935,187)	(6,490)	367,253	21,459,242	21,826,495	
55914	Rappahannock Juvenile Center	289,000	773,846	-	121,366	-	(600,722)	(25,004)	558,486	11,488,241	12,046,727	
55915	Cumberland Plateau Regional Housing Authority	46,940	180,236	-	(75,956)	-	(118,643)	-	32,577	2,682,545	2,715,122	
55918	Amherst County Service Authority	84,383	450,545	-	(126,149)	-	(232,606)	(6,170)	170,003	6,709,745	6,879,748	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	147,047	339,476	-	(37,809)	-	(287,262)	-	161,452	5,025,856	5,187,308	
55920	Rappahannock Regional Jail	2,081,194	3,692,948	-	(201,965)	-	(1,768,682)	(332,115)	3,471,380	53,679,542	57,150,922	
55921	Thomas Jefferson Planning District Commission	50,745	136,473	-	(59,466)	-	(81,248)	-	46,504	2,011,708	2,058,212	
55922	Piedmont Regional Jail Authority	660,412	1,321,247	-	(507,620)	-	(995,769)	(81,929)	396,341	19,452,474	19,848,815	
55923	Nelson County Service Authority	64,050	268,307	-	66,209	-	(98,790)	(12,105)	287,671	3,966,313	4,253,984	
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	45,407	183,976	-	(33,943)	-	(41,310)	(10,937)	143,193	2,706,281	2,849,474	
55925	Fauquier County Water & Sanitation Authority	289,697	673,250	-	(192,620)	-	(225,801)	(5,105)	539,421	9,799,836	10,339,257	
55926	Scott County Soil & Water Conservation District	6,268	39,220	-	2,766	-	(7,090)	-	41,164	578,320	619,484	
55927	New River Resource Authority	104,988	285,842	-	47,849	-	(70,637)	-	368,042	4,165,020	4,533,062	
55928	Scott County Public Service Authority	106,376	253,945	-	86,357	-	(124,267)	(2,200)	320,211	3,719,008	4,039,219	
55929	Greensville County Water & Sewer Authority	101,623	417,569	-	307,880	-	(163,117)	(54,849)	609,106	6,193,566	6,802,672	
55930	Petersburg Redevelopment & Housing Authority	104,045	424,177	-	(117,349)	-	(258,570)	(31,884)	120,419	6,325,293	6,445,712	
55931	Central Rappahannock Regional Library	388,086	1,624,608	-	(116,422)	-	(1,160,140)	(5,694)	730,438	24,263,097	24,993,535	
55932	Virginia Coalfield Economic Development Authority	26,443	136,326	-	56,354	-	(47,735)	-	171,388	2,017,069	2,188,457	
55933	Central Virginia Regional Jail	1,049,301	1,349,083	-	(729,516)	-	(737,154)	(106,912)	824,802	19,359,148	20,183,950	
55934	Thomas Jefferson Soil & Water Conservation District	22,705	75,432	-	(23,102)	-	(68,505)	-	6,530	1,129,062	1,135,592	
55936	Commonwealth Regional Council	9,735	117,082	-	82,266	-	(72,401)	-	136,682	1,761,012	1,897,694	
55937	Wythe-Grayson Regional Library	30,017	90,554	-	(23,647)	-	(32,779)	-	64,145	1,327,908	1,392,053	
55938	Colonial Soil & Water Conservation District	18,821	61,659	-	(47,568)	-	(42,659)	-	(9,747)	915,982	906,235	
55939	Rivanna Solid Waste Authority	87,041	199,858	-	(319,185)	-	(173,549)	-	(205,835)	2,960,592	2,754,757	
55940	Monacan Soil & Water Conservation District	18,488	83,131	-	(32,319)	-	(24,536)	-	44,764	1,225,346	1,270,110	



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55941	Robert E. Lee Soil & Water Conservation District	8,140	35,305	-	(14,115)	-	(35,637)	-	(6,307)	532,717	526,410	
55942	Tri-County/City Soil & Water Conservation District	8,079	38,107	-	69,118	-	(45,061)	(4,543)	65,700	581,269	646,969	
55944	Central Virginia Waste Management Authority	55,772	164,034	-	(24,176)	-	(109,042)	-	86,588	2,428,876	2,515,464	
55945	Lonesome Pine Regional Library	65,995	418,410	-	(78,682)	-	(236,621)	-	169,102	6,250,979	6,420,081	
55946	Virginia Peninsulas Public Service Authority	136,369	409,572	-	29,950	-	(234,839)	(5,715)	335,337	6,051,639	6,386,976	
55947	Tidewater Youth Services Commission	173,174	818,320	-	(3,492)	-	(591,228)	(11,685)	385,089	12,251,540	12,636,629	
55948	Virginia Highlands Airport Authority	9,464	45,531	-	37,943	-	(25,260)	-	67,678	677,692	745,370	
55949	Western Tidewater Regional Jail	1,016,323	2,467,609	-	(496,367)	-	(1,999,329)	(59,593)	928,643	36,570,308	37,498,951	
55950	Scott County Redevelopment & Housing Authority	30,972	132,338	-	(26,132)	-	(140,488)	-	(3,310)	1,999,830	1,996,520	
55951	Handley Regional Library	74,181	219,831	-	103,019	-	(96,566)	(3,309)	297,156	3,232,513	3,529,669	
55952	Northern Neck Regional Jail	575,971	1,032,595	-	(426,888)	-	(769,783)	(61,553)	350,342	15,137,400	15,487,742	
55953	Montgomery Regional Solid Waste Authority	49,314	194,541	-	(112,580)	-	(84,485)	-	46,790	2,875,015	2,921,805	
55954	Potomac & Rappahannock Transportation Commission	781,338	1,668,067	-	(239,320)	-	(749,225)	(15,203)	1,445,657	24,312,977	25,758,634	
55955	Giles County Public Service Authority	37,484	139,139	-	(95,303)	-	(75,490)	-	5,830	2,061,581	2,067,411	
55956	South Central Wastewater Authority	163,541	387,564	-	186,794	-	(265,470)	(4,619)	467,810	5,713,199	6,181,009	
55957	Wise County Redevelopment & Housing Authority	42,015	390,447	-	(32,996)	-	(611,715)	-	(212,249)	6,048,247	5,835,998	
55958	Prince William Soil & Water Conservation District	13,882	28,129	-	13,586	-	(14,727)	-	40,870	410,207	451,077	
55959	Hampton Roads Regional Jail	1,373,462	3,943,400	-	(542,733)	-	(3,006,371)	(270,475)	1,497,283	58,685,695	60,182,978	
55960	Castlewood Water & Sewage Authority	-	46,673	-	(21,562)	-	(43,509)	-	(18,398)	713,207	694,809	
55961	Pamunkey Regional Jail	1,085,064	1,751,780	-	243,233	-	(922,490)	(156,648)	2,000,939	25,406,795	27,407,734	
55962	Charlottesville-Albemarle Airport Authority	261,995	538,671	-	(1,492)	-	(358,744)	(5,309)	435,121	7,900,345	8,335,466	
55963	Virginia Peninsula Regional Jail	755,584	1,089,754	-	(244,698)	-	(794,252)	(77,423)	728,965	15,824,755	16,553,720	
55964	Virginia Biotechnology Research Partnership Authority	35,251	150,092	-	(191,115)	-	(183,535)	(2,413)	(191,720)	2,281,312	2,089,592	
55966	Blue Ridge Regional Jail Authority	2,435,765	3,885,322	-	(774,276)	-	(2,497,811)	(211,344)	2,837,656	56,479,141	59,316,797	
55967	Massanutten Regional Library	78,612	186,813	-	(28,073)	-	(147,967)	-	89,385	2,762,970	2,852,355	
55968	Albemarle-Charlottesville Regional Jail	1,152,713	2,250,457	-	571,618	-	(1,440,641)	(125,121)	2,409,026	32,970,275	35,379,301	
55969	Culpeper Soil & Water Conservation District	43,845	80,436	-	14,844	-	(14,494)	(3,019)	121,612	1,156,549	1,278,161	
55970	New River Valley Regional Jail	1,255,777	1,849,378	-	(392,541)	-	(900,890)	(142,725)	1,668,999	26,664,228	28,333,227	
55971	Sussex Service Authority	90,094	192,501	-	(10,663)	-	(129,930)	-	142,002	2,826,742	2,968,744	
55972	Big Walker Soil & Water Conservation District	9,358	25,659	-	37,388	-	-	-	72,405	370,774	443,179	
55973	Peter Francisco Soil & Water Conservation District	7,148	26,268	-	(4,633)	-	-	-	28,783	382,010	410,793	
55974	Peaks of Otter Soil & Water Conservation District	2,061	4,652	-	(12,093)	-	-	-	(5,380)	66,856	61,476	
55975	New River Soil & Water Conservation District	7,912	31,962	-	35,998	-	-	-	75,872	465,601	541,473	
55977	Southside Regional Jail	400,659	648,784	-	(93,137)	-	(370,960)	(54,771)	530,575	9,423,826	9,954,401	
55978	Evergreen Soil & Water Conservation District	4,551	16,715	-	(2,806)	-	-	-	18,460	243,078	261,538	
55979	Roanoke Higher Education Authority	86,923	174,709	-	58,376	-	(70,236)	(4,204)	245,568	2,538,575	2,784,143	
55981	John Marshall Soil & Water Conservation District	23,940	72,993	-	(194,082)	-	(20,596)	-	(117,745)	1,067,743	949,998	
55982	Daniel Boone Soil & Water Conservation District	9,111	24,016	-	29,647	-	-	(6,826)	55,948	350,091	406,039	
55983	Southside Behavioral Health	578,798	1,507,096	-	(663,601)	-	(933,165)	(312,159)	176,969	22,371,208	22,548,177	
55984	Northern Shenandoah Valley Regional Commission	62,437	105,095	-	(8,912)	-	(62,378)	(3,705)	92,537	1,527,565	1,620,102	
55985	Tazewell Soil & Water Conservation District	13,432	17,246	-	(8,819)	-	(10,107)	-	11,752	247,112	258,864	
55987	Richmond Regional Planning District Commission	116,070	329,058	-	(109,923)	-	(220,273)	(6,041)	108,891	4,872,021	4,980,912	
55988	Henricopolis Soil & Water Conservation District	11,211	17,538	-	(11,415)	-	(9,069)	-	8,265	253,151	261,416	
55989	Piedmont Regional Juvenile Detention Center	61,149	104,657	-	35,552	-	(13,210)	(6,381)	181,767	1,499,116	1,680,883	
55990	Roanoke River Service Authority	23,619	53,998	-	95,711	-	(30,422)	(3,924)	138,982	793,526	932,508	
55991	Lee County Public Service Authority	62,178	68,329	-	(29,860)	-	(11,084)	-	89,563	955,647	1,045,210	
55992	Blue Ridge Juvenile Detention Center	127,908	293,891	-	(164,638)	-	(144,194)	(29,604)	83,363	4,312,927	4,396,290	
55993	Ferrum Water & Sewage Authority	11,544	29,532	-	17,978	-	-	-	59,054	425,968	485,022	
55994	Wise County Public Service Authority	92,051	145,615	-	87,236	-	(29,620)	-	295,282	2,080,023	2,375,305	
55995	Holston River Soil & Water Conservation District	10,937	31,339	-	13,821	-	(4,220)	-	51,877	455,457	507,334	
55996	New River Valley Community Services	1,858,045	3,204,079	-	133,567	-	(1,204,537)	(260,640)	3,730,514	46,342,382	50,072,896	



Political Subdivisions

Appendix 16 - Total Pension Liability

Employer Code	Political Subdivision	Change in Total Pension Liability (TPL)									Beginning TPL	Ending TPL
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL			
55997	Institute For Advanced Learning and Research	240,348	242,912	-	(213,183)	-	(67,444)	-	202,633	3,392,074	3,594,707	
55998	Southwest Virginia Regional Jail Authority	2,697,882	2,816,532	-	(553,379)	-	(1,098,300)	(356,760)	3,505,975	39,756,054	43,262,029	
55999	Clinch Valley Soil & Water Conservation District	6,570	13,706	-	(6,967)	-	(7,567)	-	5,742	200,259	206,001	
Total Political Subdivisions		640,326,868	1,840,834,308	9,041,894	(294,247,308)	(14,779)	(1,307,580,106)	(48,297,043)	840,063,834	27,309,293,037	28,149,356,871	



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55100	Accomack County	1,019,073	612,791	(56,903)	(3,501,862)	(64,005)	(46,673)	1,703	(2,035,876)	74,513,943	72,478,067	(2,981,063)
55101	Albemarle County	7,063,391	2,493,299	(255,930)	(11,441,613)	(164,265)	(134,099)	5,046	(2,434,171)	217,172,557	214,738,386	29,619,866
55102	Alleghany County	1,009,027	392,998	(43,246)	(2,115,375)	(95,939)	(26,934)	998	(878,471)	43,361,355	42,482,884	3,508,666
55103	Amelia County	317,676	248,750	(24,396)	(797,029)	(34,625)	(13,352)	498	(302,478)	21,492,435	21,189,957	(1,034,036)
55104	Amherst County	1,114,912	512,668	(50,921)	(2,500,916)	(119,721)	(32,771)	1,212	(1,075,537)	52,654,615	51,579,078	1,075,007
55105	Appomattox County	661,715	217,951	(17,396)	(1,657,349)	(21,753)	(16,278)	591	(832,519)	25,997,763	25,165,244	4,161,628
55107	Augusta County	2,515,408	1,203,558	(108,965)	(5,249,067)	(280,550)	(70,507)	2,615	(1,987,508)	113,255,272	111,267,764	2,727,697
55108	Bath County	434,351	149,947	(17,440)	(755,725)	(975)	(10,029)	375	(199,496)	16,145,342	15,945,846	2,053,237
55109	Bedford County	1,842,493	1,051,109	(95,987)	(4,012,988)	(212,224)	(56,301)	2,095	(1,481,803)	90,636,276	89,154,473	613,705
55110	Bland County	278,441	138,103	(15,380)	(427,635)	(13,285)	(6,842)	260	(46,338)	11,118,033	11,071,695	918,294
55111	Botetourt County	1,359,098	726,473	(82,236)	(2,523,424)	(102,447)	(40,406)	1,516	(661,426)	65,189,640	64,528,214	(1,515,667)
55112	Brunswick County	695,354	441,645	(23,068)	(1,429,474)	(78,081)	(16,247)	602	(409,269)	26,015,575	25,606,306	4,258,574
55113	Buchanan County	1,612,061	529,161	(44,086)	(3,658,389)	(162,921)	(33,605)	1,293	(1,758,486)	56,795,346	55,036,860	15,471,909
55114	Buckingham County	450,266	273,114	(16,436)	(1,539,422)	(47,337)	(15,552)	562	(894,805)	24,812,122	23,917,317	473,586
55115	Campbell County	1,766,984	777,227	(71,743)	(4,299,863)	(106,342)	(52,654)	1,931	(1,984,460)	84,166,970	82,182,510	5,306,114
55116	Caroline County	935,952	653,588	(84,244)	(2,297,177)	(125,794)	(44,607)	1,665	(960,617)	71,822,391	70,861,774	(6,586,973)
55117	Carroll County	1,045,333	391,764	(32,378)	(2,235,266)	(123,451)	(24,556)	898	(977,656)	39,190,635	38,212,979	5,485,831
55118	Charles City County	474,147	221,016	(15,014)	(1,008,911)	(116,236)	(11,343)	415	(455,926)	18,119,647	17,663,721	1,540,219
55119	Charlotte County	495,421	234,941	(26,900)	(1,456,102)	(2,348)	(19,247)	705	(773,530)	30,777,809	30,004,279	626,417
55120	Chesterfield County	32,237,745	10,722,370	(1,233,341)	(60,501,154)	(1,197,829)	(741,927)	27,618	(20,686,518)	1,196,044,193	1,175,357,675	176,597,749
55121	Clarke County	559,026	270,077	(26,261)	(1,374,412)	(41,709)	(17,038)	626	(629,691)	27,283,404	26,653,713	1,091,751
55122	Craig County	239,677	102,205	(8,068)	(569,147)	(4,842)	(6,108)	223	(246,060)	9,756,036	9,509,976	98,259
55123	Culpeper County	2,209,955	1,018,833	(116,155)	(3,363,345)	(300,969)	(50,680)	1,917	(600,444)	82,181,617	81,581,173	5,664,172
55124	Cumberland County	177,376	177,736	(20,894)	(693,267)	(7,213)	(11,204)	419	(216,052)	18,036,588	17,820,536	1,404,417
55125	Dickenson County	953,197	401,693	(26,821)	(2,311,822)	(30,174)	(23,580)	857	(1,036,650)	37,525,660	36,489,010	6,034,760
55126	Dinwiddie County	1,146,184	576,710	(63,822)	(1,746,945)	(49,261)	(29,808)	1,130	(165,812)	48,268,013	48,102,201	(2,138,445)
55128	Essex County	310,549	227,382	(21,983)	(845,568)	(28,721)	(13,187)	490	(371,038)	21,227,398	20,856,360	(2,551,828)
55130	Fauquier County	4,348,015	2,169,812	(231,914)	(6,389,121)	(250,245)	(104,232)	3,954	(453,731)	168,737,675	168,283,944	5,955,847
55131	Floyd County	655,789	250,883	(17,871)	(1,194,248)	(97,433)	(12,715)	467	(415,128)	20,309,933	19,894,805	2,848,721
55132	Fluvanna County	694,268	400,858	(44,502)	(1,198,835)	(16,530)	(19,317)	731	(183,327)	31,271,804	31,088,477	(1,150,838)
55133	Franklin County	1,685,413	845,646	(89,600)	(3,558,162)	(79,618)	(49,860)	1,861	(1,244,320)	80,430,347	79,186,027	(24,511)
55134	Frederick County	6,076,868	2,315,848	(290,210)	(7,953,356)	(362,768)	(126,488)	4,802	(335,304)	204,694,329	204,359,025	12,254,047
55135	Giles County	748,119	311,265	(33,152)	(1,468,699)	(14,291)	(18,504)	689	(474,573)	29,811,952	29,337,379	2,543,005
55136	Gloucester County	1,941,704	831,102	(89,275)	(3,742,574)	(104,405)	(52,027)	1,942	(1,213,533)	83,838,289	82,624,756	5,294,878
55137	Goochland County	1,483,106	755,829	(76,089)	(1,850,716)	(44,892)	(28,928)	1,111	239,421	47,036,927	47,276,348	755,309
55138	Grayson County	798,205	271,166	(24,501)	(1,435,137)	(35,567)	(15,188)	562	(440,460)	24,344,079	23,903,619	3,851,731
55139	Greene County	537,468	295,067	(25,568)	(1,096,198)	(29,849)	(16,743)	625	(335,198)	26,945,103	26,609,905	(988,807)
55140	Greensville County	483,364	260,362	(16,306)	(1,453,227)	(60,543)	(18,048)	655	(803,743)	28,673,260	27,869,517	407,369
55141	Halifax County	690,947	443,751	(32,627)	(2,585,187)	(48,020)	(30,686)	1,113	(1,560,709)	48,916,743	47,356,034	61,579
55142	Hanover County	7,366,936	3,598,948	(462,434)	(12,165,396)	(569,977)	(210,079)	7,925	(2,434,077)	339,675,088	337,241,011	15,904,828
55143	Henrico County	40,749,052	14,139,842	(1,580,730)	(81,740,352)	(2,009,576)	(987,609)	48,789	(31,380,584)	1,588,560,937	1,557,180,353	220,260,826
55144	Henry County	2,483,140	981,410	(106,926)	(4,993,530)	(77,756)	(61,239)	2,275	(1,772,626)	98,590,615	96,817,989	6,290,318
55145	Highland County	172,346	84,012	(10,336)	(325,800)	(12,648)	(5,221)	196	(97,451)	8,430,280	8,332,829	(22,193)
55146	Isle of Wight County	1,604,941	753,803	(78,884)	(2,451,117)	(34,244)	(37,123)	1,409	(241,215)	60,180,035	59,938,820	2,326,364
55147	James City County	4,743,535	2,057,224	(223,827)	(10,091,503)	(260,688)	(137,959)	5,128	(3,908,090)	222,156,410	218,248,320	19,855,824
55148	King George County	1,327,293	696,366	(72,011)	(2,092,650)	(59,810)	(30,903)	1,173	(230,542)	50,139,927	49,909,385	4,386,032
55149	King & Queen County	295,468	170,709	(16,184)	(623,229)	(20,095)	(8,769)	328	(201,772)	14,148,473	13,946,701	(745,818)
55150	King William County	432,576	317,945	(18,121)	(1,061,457)	(33,388)	(13,484)	500	(375,429)	21,659,500	21,284,071	(135,646)
55151	Lancaster County	748,731	309,779	(30,063)	(1,279,188)	(65,200)	(16,541)	618	(331,864)	26,621,602	26,289,738	1,335,955
55152	Lee County	503,336	289,376	(25,804)	(1,610,139)	(16,007)	(20,168)	735	(878,671)	32,166,722	31,288,051	2,232,674
55153	Loudoun County	33,078,012	14,459,189	(1,757,642)	(33,620,284)	(972,657)	(611,473)	18,949	10,594,094	1,003,857,329	1,014,451,423	117,085,241
55154	Louisa County	1,273,062	760,807	(71,125)	(1,957,694)	(70,442)	(32,938)	1,258	(97,072)	53,611,547	53,514,475	(1,119,182)
55155	Lunenburg County	330,006	122,702	(9,708)	(793,995)	(7,546)	(8,930)	325	(367,086)	14,216,203	13,849,117	871,510
55156	Madison County	598,233	282,290	(29,206)	(1,006,903)	(22,725)	(14,316)	538	(192,089)	23,095,814	22,903,725	(715,137)
55157	Mathews County	300,669	173,127	(17,949)	(665,115)	(7,328)	(10,000)	372	(226,224)	16,071,071	15,844,847	(83,539)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)									Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP				
55158	Mecklenburg County	1,108,650	512,864	(63,776)	(2,219,959)	(83,923)	(35,006)	1,310	(779,840)	56,509,537	55,729,697	1,970,955	
55159	Middlesex County	204,915	179,317	(17,334)	(552,633)	(20,421)	(9,884)	369	(215,671)	15,905,337	15,689,666	(1,981,291)	
55160	Montgomery County	2,473,445	988,635	(98,192)	(5,307,116)	(165,726)	(64,777)	2,387	(2,171,344)	103,758,322	101,586,978	11,672,707	
55162	Nelson County	559,220	229,407	(19,818)	(1,180,682)	(80,832)	(14,013)	515	(506,203)	22,416,250	21,910,047	1,196,302	
55163	New Kent County	1,288,563	587,943	(62,743)	(1,497,812)	(95,378)	(24,095)	924	197,402	39,142,201	39,339,603	2,726,955	
55165	Northampton County	874,365	510,307	(48,049)	(1,784,822)	(107,084)	(27,789)	1,037	(582,035)	44,729,990	44,147,955	(1,115,644)	
55166	Northumberland County	539,116	255,587	(19,794)	(1,160,683)	(39,155)	(14,060)	519	(438,470)	22,510,681	22,072,211	719,374	
55167	Nottoway County	25,068	184,698	(6,409)	(1,002,842)	(120,711)	(13,502)	480	(933,218)	21,344,599	20,411,381	(3,140,103)	
55168	Orange County	1,120,316	662,116	(67,905)	(1,761,324)	(73,231)	(29,788)	(42,214)	(192,030)	48,437,581	48,245,551	(750,978)	
55169	Page County	1,044,436	423,807	(48,965)	(1,654,354)	(70,945)	(23,428)	884	(328,565)	37,958,953	37,630,388	187,270	
55170	Patrick County	910,445	327,976	(38,183)	(1,594,997)	(15,464)	(18,666)	698	(428,191)	30,124,397	29,696,206	3,072,875	
55171	Pittsylvania County	2,037,478	876,054	(70,677)	(4,642,541)	(202,735)	(51,437)	1,887	(2,051,971)	82,354,406	80,302,435	8,226,450	
55172	Powhatan County	1,153,391	498,530	(43,693)	(1,218,294)	(66,283)	(18,746)	727	305,632	30,622,658	30,928,290	2,561,538	
55173	Prince Edward County	483,899	293,252	(23,823)	(1,427,962)	(74,323)	(18,067)	661	(766,363)	28,878,797	28,112,434	740,897	
55174	Prince George County	2,197,849	733,143	(70,611)	(4,167,404)	(63,234)	(44,739)	1,653	(1,413,343)	71,742,648	70,329,305	8,290,197	
55176	Prince William County	45,826,540	16,005,222	(1,778,141)	(71,819,661)	(1,984,711)	(945,261)	32,962	(14,663,050)	1,524,194,929	1,509,531,879	166,580,351	
55177	Pulaski County	1,277,537	742,474	(58,525)	(3,084,055)	(78,081)	(41,523)	1,537	(1,240,636)	66,662,649	65,422,013	753,021	
55178	Rappahannock County	473,814	171,846	(15,989)	(813,109)	(79,214)	(11,322)	(111,181)	(385,155)	18,125,314	17,740,159	979,872	
55179	Richmond County	440,688	174,034	(16,912)	(910,662)	(23,862)	(10,756)	397	(347,073)	17,225,728	16,878,655	135,743	
55180	Roanoke County	7,372,325	2,584,623	(301,763)	(14,443,689)	(349,732)	(174,996)	6,481	(5,306,751)	281,139,296	275,832,545	37,735,346	
55181	Rockbridge County	1,257,011	408,962	(40,374)	(2,303,158)	(58,216)	(25,630)	952	(760,453)	41,290,736	40,530,283	629,293	
55182	Rockingham County	3,685,323	1,545,767	(158,513)	(6,070,358)	(231,824)	(80,755)	3,028	(1,307,332)	130,170,852	128,863,520	14,712,084	
55183	Russell County	851,133	318,516	(26,439)	(1,986,111)	(112,281)	(21,879)	799	(976,262)	34,992,038	34,015,776	5,425,558	
55184	Scott County	895,089	332,681	(36,802)	(1,865,633)	(28,307)	(19,859)	733	(722,098)	31,935,427	31,213,329	4,678,588	
55185	Shenandoah County	1,606,069	770,423	(93,525)	(2,512,838)	(151,934)	(39,558)	392	(420,971)	64,053,686	63,632,715	2,218,428	
55186	Smyth County	761,160	429,006	(31,296)	(2,730,965)	(50,125)	(32,150)	1,163	(1,653,207)	51,163,351	49,510,144	2,867,630	
55187	Southampton County	1,076,662	427,392	(43,167)	(2,456,076)	(106,892)	(31,105)	1,143	(1,132,043)	49,795,413	48,663,370	1,815,681	
55188	Spotsylvania County	7,025,192	3,270,189	(418,157)	(8,043,545)	(417,844)	(145,953)	5,633	1,275,515	238,415,434	239,690,949	24,971,423	
55189	Stafford County	7,340,554	3,406,681	(354,326)	(10,532,000)	(673,318)	(155,203)	5,891	(962,321)	251,670,468	250,708,147	29,055,673	
55190	Surry County	551,061	239,673	(13,561)	(1,490,069)	(49,077)	(13,829)	500	(775,302)	22,054,159	21,278,857	1,074,776	
55191	Sussex County	407,383	261,287	(32,389)	(1,287,779)	(25,491)	(21,465)	791	(697,663)	34,374,540	33,676,877	(5,086,674)	
55192	Tazewell County	1,509,660	638,114	(53,878)	(3,410,432)	(178,736)	(40,286)	1,480	(1,534,078)	64,532,920	62,998,842	6,157,464	
55193	Warren County	1,413,507	676,345	(64,595)	(2,519,596)	(108,783)	(33,879)	1,272	(635,729)	54,785,704	54,149,975	452,056	
55195	Washington County	1,396,828	593,232	(48,462)	(2,978,919)	(186,787)	(34,629)	1,275	(1,257,462)	55,534,249	54,276,787	4,098,566	
55196	Westmoreland County	807,514	387,048	(42,462)	(1,718,124)	(28,450)	(19,795)	734	(613,535)	31,834,072	31,220,537	537,026	
55197	Wise County	1,658,039	617,629	(60,431)	(3,393,069)	(110,069)	(38,405)	1,419	(1,324,887)	61,732,677	60,407,790	8,378,296	
55198	Wythe County	802,659	384,712	(36,091)	(2,343,822)	(32,407)	(26,326)	962	(1,250,313)	42,188,070	40,937,757	2,214,598	
55199	York County	5,094,060	2,136,779	(205,599)	(12,967,037)	(168,179)	(158,381)	5,813	(6,262,544)	253,675,831	247,413,287	18,000,847	
55200	City of Alexandria	12,974,603	6,863,568	(534,757)	(35,492,342)	(1,194,409)	(422,918)	(129,560)	(17,935,815)	676,975,704	659,039,889	85,425,917	
55201	City of Bristol	2,540,694	755,080	(47,601)	(7,561,110)	(242,961)	(71,238)	2,539	(4,624,597)	112,674,279	108,049,682	16,370,731	
55202	City of Buena Vista	563,609	172,205	(17,730)	(1,186,427)	(30,910)	(12,961)	477	(511,737)	20,811,316	20,299,579	2,758,117	
55203	Town of St. Paul	113,705	42,025	(5,144)	(158,251)	-	(2,072)	79	(9,658)	3,373,097	3,363,439	823,672	
55204	Town of Clifton Forge	154,163	61,406	(4,130)	(669,521)	(4,370)	(6,933)	247	(469,138)	10,982,829	10,513,691	1,128,423	
55205	City of Danville	622,320	271,848	(27,607)	(1,706,911)	(36,734)	(20,055)	731	(896,408)	32,021,930	31,125,522	364,027	
55206	City of Fredericksburg	3,917,789	1,387,719	(113,568)	(8,826,404)	(137,593)	(87,239)	2,630	(3,856,666)	139,791,936	135,935,270	24,248,922	
55207	City of Hampton	17,482,221	4,586,069	(428,973)	(37,799,419)	(1,107,757)	(373,226)	10,367	(17,630,718)	596,826,618	579,195,900	121,404,844	
55208	City of Harrisonburg	4,175,233	1,624,706	(169,551)	(8,964,997)	(204,758)	(106,155)	3,911	(3,641,611)	170,082,091	166,440,480	25,179,949	
55209	City of Hopewell	2,721,177	949,053	(55,435)	(7,870,362)	(268,356)	(74,456)	2,668	(4,595,711)	118,165,622	113,569,911	13,327,688	
55210	City of Lynchburg	11,256,065	2,889,376	(244,636)	(23,555,830)	(673,880)	(214,575)	7,818	(10,535,662)	343,262,007	332,726,345	88,398,188	
55211	Town of Crewe	22,343	47,873	(4,088)	(158,065)	(28,698)	(2,797)	102	(123,330)	4,479,137	4,355,807	(344,581)	
55212	City of Norfolk	4,153,369	3,492,481	(241,055)	(5,433,027)	(221,546)	(84,767)	3,361	1,668,816	141,324,079	142,992,895	(1,741,204)	
55213	City of Petersburg	2,802,828	1,218,155	(72,186)	(11,742,545)	(541,291)	(120,124)	4,565	(8,450,598)	190,224,187	181,773,589	8,234,452	
55214	City of Portsmouth	9,624,231	3,740,529	(436,565)	(18,752,828)	(1,210,551)	(262,909)	9,300	(7,288,793)	423,069,797	415,781,004	9,544,139	
55215	City of Radford	1,454,465	602,642	(69,551)	(3,133,722)	(138,947)	(38,935)	1,441	(1,322,607)	62,666,160	61,343,553	5,703,692	
55216	City of Richmond	3,151,757	1,336,414	(111,554)	(8,388,017)	(317,654)	(95,550)	(5,428)	(4,430,032)	152,725,780	148,295,748	3,328,864	



Political Subdivisions

Appendix 17 - Fiduciary Net Position

		Change in Plan Fiduciary Net Position (PFNP)										
Employer Code	Political Subdivision	Net							Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other				
55217	City of Roanoke	1,609,437	465,622	(32,704)	(4,734,429)	(31,095)	(47,517)	1,708	(2,768,978)	75,462,405	72,693,427	9,647,457
55218	Town of Craigsville	21,254	10,229	(1,223)	(17,889)	-	(372)	15	12,014	614,104	626,118	215,742
55219	City of Staunton	2,327,768	751,790	(61,063)	(5,063,796)	(50,819)	(49,454)	1,810	(2,143,764)	79,167,172	77,023,408	17,686,789
55220	City of Suffolk	8,744,931	3,524,800	(361,724)	(15,570,893)	(859,900)	(217,054)	8,124	(4,731,716)	350,462,957	345,731,241	36,555,778
55221	City of Williamsburg	1,808,284	615,393	(36,860)	(5,129,005)	(71,674)	(47,343)	1,700	(2,859,505)	75,191,813	72,332,308	10,703,320
55222	City of Winchester	2,827,118	1,376,826	(138,937)	(5,700,618)	(168,644)	(81,353)	3,028	(1,882,580)	130,738,782	128,856,202	5,129,493
55223	City of Martinsville	2,767,430	738,517	(52,341)	(6,827,088)	(91,007)	(61,342)	2,201	(3,523,630)	97,221,607	93,697,977	21,861,054
55224	City of Falls Church	35,445	61,949	(4,568)	(301,932)	-	(4,432)	161	(213,377)	7,058,685	6,845,308	(1,391,889)
55225	City of Colonial Heights	1,996,400	699,731	(59,887)	(4,983,098)	(76,662)	(54,768)	1,988	(2,476,296)	87,069,687	84,593,391	8,046,626
55226	Town of Front Royal	966,799	372,337	(32,352)	(2,461,137)	(44,951)	(26,368)	957	(1,224,715)	41,938,346	40,713,631	5,352,553
55227	Town of Boyce	-	-	(145)	-	-	(64)	2	(207)	103,562	103,355	(85,405)
55228	Town of Middletown	39,642	33,401	(2,691)	(27,014)	(3,254)	(691)	28	39,421	1,154,835	1,194,256	(222,259)
55229	Town of Chilhowie	124,110	54,356	(7,288)	(154,999)	(4,749)	(2,741)	105	8,794	4,475,292	4,484,086	66,045
55230	City of Covington	506,469	167,850	(12,889)	(1,471,245)	(108,144)	(15,756)	566	(933,149)	25,008,536	24,075,387	2,294,975
55231	Town of Floyd	13,478	11,173	(126)	(36,310)	-	(239)	9	(12,015)	381,816	369,801	84,872
55232	City of Franklin	877,814	361,669	(19,532)	(2,785,748)	(133,838)	(27,250)	976	(1,725,909)	43,252,706	41,526,797	2,409,183
55233	City of Chesapeake	27,100,255	8,643,067	(907,605)	(58,473,804)	(1,381,614)	(663,216)	21,766	(25,661,151)	1,064,394,476	1,038,733,325	131,935,647
55234	City of Virginia Beach	54,688,523	16,674,134	(1,553,682)	(126,718,599)	(3,333,453)	(1,328,173)	34,333	(61,536,917)	2,123,114,473	2,061,577,556	355,016,844
55235	City of Norton	265,164	189,321	(16,237)	(1,073,630)	(13,276)	(14,061)	512	(662,207)	22,449,852	21,787,645	(532,496)
55236	City of Manassas Park	1,072,050	535,764	(65,215)	(1,987,980)	(59,480)	(30,063)	1,128	(533,796)	48,549,629	48,015,833	595,484
55237	Town of Exmore	32,494	37,359	(4,035)	(24,994)	(17,522)	(1,500)	58	21,860	2,450,903	2,472,763	(1,018,533)
55238	Town of Pound	783	347	482	(104,406)	(17,770)	(1,079)	37	(121,606)	1,681,696	1,560,090	46,491
55239	Town of Grovetoes	81,098	44,828	(4,643)	(136,581)	-	(1,883)	71	(17,110)	3,052,348	3,035,238	(37,947)
55240	Town of Onley	13,474	7,478	(834)	(22,842)	(13,665)	(421)	16	(16,794)	678,654	661,860	(34,198)
55241	Town of West Point	156,389	89,922	(9,965)	(231,175)	-	(4,049)	155	1,277	6,578,731	6,580,008	100,897
55242	Town of South Hill	652,021	166,972	(19,474)	(657,662)	(61,238)	(8,062)	1,133	73,690	13,117,965	13,191,655	5,002,610
55243	Town of Rural Retreat	23,809	18,157	(1,580)	(33,501)	-	(587)	23	6,321	960,959	967,280	(12,070)
55244	Town of Dillwyn	-	-	(36)	-	-	(16)	1	(51)	25,664	25,613	(10,417)
55245	Town of Scottsville	23,283	10,369	(889)	(31,663)	-	(380)	15	735	623,766	624,501	(50,943)
55246	Town of Burkeville	3,528	3,416	(166)	(22,564)	-	(262)	9	(16,039)	416,652	400,613	(111,588)
55247	Town of Madison	3,074	5,370	(300)	-	-	(55)	2	8,091	93,577	101,668	(45,874)
55248	Town of Pennington Gap	19,313	38,157	(2,110)	(68,357)	(3,251)	(1,006)	38	(17,216)	1,625,743	1,608,527	(55,566)
55249	Town of La Crosse	680	6,749	(488)	(17,502)	-	(332)	12	(10,881)	531,661	520,780	(136,744)
55250	Town of Rich Creek	6,724	10,641	(784)	(19,047)	-	(398)	15	(2,849)	643,898	641,049	(128,848)
55252	Town of Windsor	36,209	34,855	(3,545)	(20,821)	(15,627)	(944)	38	30,165	1,568,478	1,598,643	(158,238)
55253	Town of Haysi	15,836	4,036	253	(45,537)	-	(172)	6	(25,578)	265,273	239,695	387,282
55254	Town of Stephens City	108,872	21,030	(2,558)	(127,467)	-	(1,074)	41	(1,156)	1,763,873	1,762,717	241,903
55255	Town of Brodnax	1,122	3,443	(322)	(3,308)	-	(130)	5	810	212,091	212,901	(77,808)
55256	Town of Mineral	1,016	6,862	(364)	(8,165)	(1,113)	(177)	7	(1,934)	286,432	284,498	(46,831)
55257	Town of Lebanon	328,306	99,423	(2,988)	(617,598)	-	(4,076)	148	(196,785)	6,491,599	6,294,814	4,338,229
55258	City of Newport News	5,159,981	4,351,126	(317,964)	(366,574)	(735,102)	(47,699)	2,147	8,045,915	83,276,232	91,322,147	(15,396,159)
55259	Town of Richlands	664,248	142,362	(10,918)	(844,878)	(34,916)	(5,215)	198	(89,119)	8,506,886	8,417,767	7,342,096
55260	Town of Haymarket	70,554	32,970	(4,065)	(9,692)	(1,507)	(656)	29	87,633	1,130,516	1,218,149	(525,207)
55261	Town of Lovettsville	36,922	25,352	(2,714)	(1,652)	-	(454)	20	57,474	779,940	837,414	(167,149)
55262	Town of Troutville	5,339	2,829	(208)	(1,335)	-	(20)	1	6,606	36,173	42,779	25,999
55263	Town of Buchanan	5,370	10,458	(369)	-	(2,183)	(17)	1	13,260	38,689	51,949	3,326
55264	Town of Eastville	45,326	16,062	(1,350)	(9,107)	-	(111)	6	50,826	211,387	262,213	234,869
55265	Town of Occoquan	32,305	20,097	(1,679)	(142)	-	(114)	6	50,473	216,458	266,931	(85,023)
55266	Town of Farmville	201,076	3,078,681	(135,664)	-	(628)	1,541	74	3,145,080	-	3,145,080	646,112
55300	Town of Abingdon	395,851	198,628	(16,653)	(1,204,856)	(113,827)	(15,540)	564	(755,833)	24,759,340	24,003,507	2,018,513
55301	Town of Dumfries	214,904	91,014	(5,484)	(414,202)	(27,386)	(3,777)	139	(144,792)	6,038,608	5,893,816	(101,389)
55302	Town of Iron Gate	5,415	2,371	(63)	(22,679)	-	(195)	7	(15,144)	306,177	291,033	65,823
55303	Town of Montross	9,213	4,466	(53)	(42,122)	-	(341)	12	(28,825)	534,379	505,554	13,415
55304	Town of South Boston	574,226	176,675	(18,064)	(1,537,681)	(80,698)	(15,909)	571	(900,880)	25,197,998	24,297,118	3,288,318
55305	Town of Gretna	50,597	25,256	(4,430)	(33,076)	-	(1,542)	60	36,865	2,519,885	2,556,750	(129,974)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)								Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP			
55306	Town of Remington	19,962	9,764	(242)	(51,523)	-	(558)	20	(22,577)	879,424	856,847	53,682
55307	City of Lexington	639,358	294,837	(28,550)	(1,539,690)	(51,056)	(18,669)	688	(703,082)	29,962,538	29,259,456	1,085,924
55308	City of Waynesboro	1,528,058	677,343	(42,107)	(5,121,793)	(61,493)	(52,222)	1,878	(3,070,336)	83,005,510	79,935,174	9,907,103
55309	Town of Colonial Beach	32,014	113,470	(7,550)	(352,819)	(14,963)	(5,794)	212	(235,430)	9,262,946	9,027,516	(1,813,474)
55310	Town of Smithfield	292,302	198,618	(22,321)	(363,737)	(14,177)	(8,893)	343	82,135	14,509,573	14,591,708	(1,482,199)
55311	Town of Brookneal	37,002	13,934	(817)	(112,522)	(18,168)	(1,088)	39	(81,620)	1,720,856	1,639,236	419,206
55312	Town of Hamilton	16,333	6,479	(576)	(53,745)	-	(573)	21	(32,061)	910,983	878,922	19,921
55313	City of Galax	558,116	337,315	(31,357)	(1,757,878)	(32,431)	(21,873)	801	(947,307)	35,044,447	34,097,140	1,006,652
55314	Town of Jonesville	10,375	14,342	(1,428)	(41,581)	-	(822)	31	(19,083)	1,329,155	1,310,072	(51,356)
55315	Town of Wytheville	824,669	384,265	(28,300)	(1,819,390)	(119,427)	(21,346)	786	(778,743)	34,221,526	33,442,783	3,845,966
55316	City of Fairfax	4,160,099	1,511,376	(120,600)	(10,170,701)	(127,760)	(98,211)	3,029	(4,842,768)	156,569,310	151,726,542	40,341,419
55317	Town of Vienna	1,568,545	630,354	(49,501)	(4,160,643)	(125,484)	(45,564)	754	(2,181,539)	72,559,288	70,377,749	10,638,709
55318	Town of Vinton	385,434	152,049	(13,038)	(1,235,243)	(2,731)	(13,416)	484	(726,461)	21,335,676	20,609,215	60,827
55319	City of Emporia	623,429	253,769	(28,534)	(1,553,012)	(54,818)	(20,086)	739	(778,513)	32,231,048	31,452,535	112,866
55320	Town of Culpeper	1,216,274	541,125	(53,783)	(2,059,186)	(90,156)	(28,755)	1,082	(473,399)	46,520,433	46,047,034	3,527,602
55321	Town of Woodstock	453,392	143,861	(16,858)	(717,990)	-	(8,556)	321	(145,830)	13,823,615	13,677,785	1,787,801
55322	Town of Glasgow	321	10,217	(1,604)	(13,866)	-	(747)	28	(5,651)	1,208,788	1,203,137	(516,349)
55323	Town of Marion	483,475	177,778	(18,953)	(913,566)	(5,772)	(11,355)	423	(287,970)	18,290,078	18,002,108	2,699,629
55324	Town of Altavista	222,679	112,007	(6,382)	(717,623)	(105,357)	(8,358)	301	(502,733)	13,308,205	12,805,472	(84,470)
55325	Town of Herndon	1,405,099	871,165	(73,782)	(4,693,560)	(245,040)	(64,104)	2,335	(2,797,887)	102,183,626	99,385,739	559,665
55326	Town of Pearisburg	195,311	73,880	(10,467)	(338,267)	(536)	(5,100)	200	(85,189)	8,593,687	8,508,498	510,580
55327	Town of Christiansburg	1,585,282	624,294	(67,191)	(2,324,597)	(112,342)	(31,813)	1,203	(325,164)	51,500,578	51,175,414	9,313,592
55328	Town of Wakefield	12,838	7,676	(184)	(64,611)	-	(562)	20	(44,823)	886,665	841,742	3,381
55329	Town of Leesburg	3,091,539	1,390,152	(166,263)	(5,361,516)	(71,149)	(76,939)	2,895	(1,191,281)	124,396,342	123,205,061	12,269,064
55330	Town of Chatham	9,386	14,485	(1,075)	(126,440)	-	(1,628)	58	(105,214)	2,580,283	2,475,069	(347,313)
55331	Town of Bowling Green	75,987	24,984	(2,631)	(81,223)	-	(737)	29	16,409	1,209,507	1,225,916	426,877
55332	City of Manassas	4,123,336	1,597,919	(165,130)	(8,029,078)	(278,318)	(100,014)	3,719	(2,847,566)	161,101,048	158,253,482	23,521,662
55333	Town of Alberta	-	-	(309)	(8,946)	-	(237)	9	(9,483)	378,402	368,919	(191,902)
55334	Town of Boydton	-	11,731	(1,200)	(60,366)	(3,651)	(1,101)	40	(54,547)	1,755,169	1,700,622	(293,168)
55335	City of Salem	4,526,178	1,219,521	(90,548)	(13,119,585)	(330,759)	(124,948)	3,641	(7,916,500)	198,370,446	190,453,946	39,575,194
55336	Town of Mckenney	8,079	2,018	165	(36,690)	-	(231)	8	(26,651)	360,566	333,915	91,856
55337	Town of Narrows	154,775	50,587	(6,558)	(207,763)	-	(2,834)	108	(11,685)	4,613,775	4,602,090	369,597
55338	Town of Quantico	(1)	4,510	(553)	(32,277)	-	(555)	20	(28,856)	883,285	854,429	(435,837)
55339	Town of Halifax	24,709	19,994	(2,439)	(81,401)	-	(1,556)	58	(40,635)	2,501,658	2,461,023	(121,787)
55340	Town of Blacksburg	2,146,766	770,924	(76,435)	(4,960,230)	(130,120)	(53,831)	1,971	(2,300,955)	86,193,245	83,892,290	17,135,936
55341	Town of Chincoteague	257,706	120,440	(12,295)	(433,285)	(11,185)	(6,607)	249	(84,977)	10,669,011	10,584,034	537,542
55342	Town of Lawrenceville	110,068	52,411	(5,040)	(186,203)	(24,053)	(2,921)	109	(55,629)	4,697,216	4,641,587	(33,241)
55343	Town of Amherst	162,863	50,993	(2,326)	(445,941)	-	(3,269)	116	(237,564)	5,176,740	4,939,176	277,463
55344	Town of Stanley	102,455	35,491	(5,743)	(110,587)	(9,398)	(2,119)	82	10,181	3,488,037	3,498,218	179,654
55345	Town of Hillsville	220,228	77,163	(8,644)	(413,272)	(2,108)	(4,990)	185	(131,438)	8,015,882	7,884,444	779,143
55346	Town of Elkton	109,955	63,053	(5,693)	(223,305)	(6,457)	(2,931)	110	(65,268)	4,740,252	4,674,984	(310,599)
55347	Town of Bridgewater	200,475	110,065	(10,418)	(599,165)	(39,300)	(7,905)	288	(345,960)	12,608,967	12,263,007	261,246
55348	Town of Purcellville	454,777	279,738	(26,884)	(814,464)	-	(12,499)	472	(118,860)	20,217,791	20,098,931	(577,160)
55349	Town of Timberville	121,976	36,484	(5,720)	(152,695)	-	(2,079)	79	(1,955)	3,382,913	3,380,958	246,426
55350	Town of Wise	219,446	105,905	(8,808)	(716,941)	-	(8,923)	324	(408,997)	14,205,560	13,796,563	329,397
55351	Town of New Market	178,162	51,136	(4,952)	(215,866)	(30,265)	(2,618)	99	(24,304)	4,218,370	4,194,066	935,041
55352	Town of Tappahannock	146,571	69,597	(6,242)	(334,903)	-	(4,411)	163	(129,225)	7,079,748	6,950,523	352,921
55353	Town of Rocky Mount	487,700	145,569	(14,670)	(713,377)	(23,526)	(8,653)	327	(126,630)	14,023,961	13,897,331	1,886,996
55354	Town of Big Stone Gap	372,310	92,989	(5,325)	(879,480)	(10,361)	(7,856)	284	(437,439)	12,507,692	12,070,253	2,760,562
55355	Town of Luray	321,145	106,030	(11,725)	(712,858)	-	(8,472)	(227)	(325,232)	13,538,069	13,212,837	891,918
55356	Town of Stuart	-	-	-	-	-	-	-	-	(169,038)	(169,038)	169,038
55357	Town of Strasburg	227,564	141,969	(14,646)	(636,473)	(28,104)	(8,967)	331	(318,326)	14,413,809	14,095,483	816,596
55358	Town of Appomattox	44,019	42,012	(4,585)	(97,029)	-	(2,172)	82	(17,673)	3,519,642	3,501,969	(244,819)
55359	Town of Clarksville	140,574	51,877	(6,220)	(219,467)	-	(2,869)	109	(35,996)	4,657,526	4,621,530	473,693
55360	Town of Dublin	186,699	58,531	(8,333)	(239,884)	-	(3,496)	134	(6,349)	5,698,193	5,691,844	(62,480)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)								Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP			
55361	Town of Middleburg	168,963	52,842	(4,935)	(207,807)	(56,216)	(2,520)	94	(49,579)	4,041,848	3,992,269	(342,691)
55362	Town of Edinburg	-	12,933	(2,246)	(16,499)	(340)	(1,035)	39	(7,148)	1,676,068	1,668,920	(405,491)
55363	Town of Chase City	92,388	55,283	(71)	(482,263)	(25,281)	(4,446)	155	(364,235)	6,982,406	6,618,171	861,722
55364	Town of Bedford	844,631	208,177	(13,453)	(2,036,083)	(64,553)	(17,271)	617	(1,077,935)	27,326,050	26,248,115	7,456,255
55365	City of Poquoson	912,520	346,944	(32,830)	(1,996,006)	(21,118)	(25,144)	929	(814,705)	40,354,171	39,539,466	1,699,968
55366	Town of Ashland	358,637	174,887	(19,092)	(912,901)	(317)	(12,525)	462	(410,849)	20,058,606	19,647,757	1,081,736
55367	Town of Broadway	144,758	58,776	(5,367)	(235,120)	-	(2,643)	100	(39,496)	4,289,959	4,250,463	557,649
55368	Town of Berryville	210,865	83,050	(9,351)	(352,331)	(18,984)	(5,087)	191	(91,647)	8,208,405	8,116,758	580,871
55369	Town of Tazewell	172,208	122,578	(10,326)	(413,261)	(9,830)	(5,673)	212	(144,092)	9,155,254	9,011,162	35,553
55370	Town of Urbanna	-	2,663	(240)	(52,382)	(17,386)	(834)	29	(68,150)	1,314,240	1,246,090	(414,936)
55371	Town of Bluefield	201,067	126,259	(11,448)	(417,795)	(19,575)	(6,294)	235	(127,551)	10,120,502	9,992,951	(7,037)
55372	Town of Weber City	19,964	8,391	(494)	(58,985)	-	(592)	21	(31,695)	939,556	907,661	(26,478)
55373	Town of Damascus	-	-	(169)	(8,073)	-	(167)	6	(8,403)	265,108	256,705	(97,780)
55374	Town of Hurt	42,264	9,352	(944)	(64,950)	-	(525)	19	(14,784)	843,017	828,233	206,935
55375	Town of Waverly	2,340	9,508	(1,326)	(126,674)	(7,591)	(1,844)	66	(125,521)	2,924,067	2,798,546	(666,834)
55376	Town of Coeburn	-	33,826	(1,339)	(200,542)	(1,151)	(2,467)	88	(171,585)	3,898,798	3,727,213	(275,739)
55377	Town of Dayton	79,358	38,991	(3,145)	(205,531)	(1,814)	(2,374)	87	(94,428)	3,804,427	3,709,999	(125,880)
55378	Town of Courtland	-	5,683	(980)	(16,359)	-	(549)	20	(12,185)	883,815	871,630	(230,806)
55379	Town of Cape Charles	74,981	71,133	(7,359)	(76,547)	(46,661)	(2,906)	112	12,753	4,732,741	4,745,494	(466,055)
55380	Town of Independence	52,976	34,124	(3,792)	(58,627)	-	(1,187)	46	23,540	1,948,655	1,972,195	258,010
55381	Town of Warsaw	64,398	30,993	(1,541)	(190,668)	(8,152)	(1,817)	65	(106,722)	2,889,911	2,783,189	18,693
55382	Town of Grundy	19,581	23,597	(2,042)	(166,930)	-	(2,347)	85	(128,056)	3,725,715	3,597,659	(206,508)
55383	Town of Warrenton	573,545	330,374	(17,340)	(1,950,308)	(68,667)	(21,207)	766	(1,152,837)	33,749,257	32,596,420	1,081,471
55384	Town of Louisa	29,003	27,635	(4,656)	(93,233)	(2,284)	(2,378)	89	(45,824)	3,830,316	3,784,492	(1,104,413)
55385	Town of Kenbridge	49,296	25,655	(2,838)	(66,164)	(2,307)	(1,118)	43	2,567	1,819,220	1,821,787	(360,630)
55386	Town of Mt Jackson	138,910	45,070	(4,715)	(191,517)	-	(2,170)	82	(14,340)	3,522,915	3,508,575	180,989
55387	Town of Pulaski	454,127	199,879	(22,756)	(1,376,544)	(45,685)	(17,821)	651	(808,149)	28,525,641	27,717,492	(1,105,684)
55388	Town of Jarratt	1,672	1,985	(120)	(11,331)	(4,398)	(179)	6	(12,365)	284,169	271,804	1,736
55389	Town of Pembroke	79,455	18,188	(516)	(92,821)	(15,844)	(796)	30	(12,340)	1,275,404	1,263,100	4,485
55390	Town of Parksley	-	8,376	103	(64,175)	-	(586)	20	(56,262)	915,162	858,900	176,135
55391	Town of Onancock	75,618	29,270	(2,597)	(124,556)	-	(1,813)	68	(24,010)	2,909,642	2,885,632	73,205
55392	Town of Victoria	30,482	24,993	(2,414)	(104,043)	-	(1,592)	59	(52,515)	2,550,955	2,498,440	(136,030)
55393	Town of Shenandoah	105,287	42,935	(5,359)	(129,519)	(9,108)	(1,884)	72	2,424	3,069,677	3,072,101	592,412
55394	Town of Gate City	37,707	27,501	(3,496)	(50,420)	(5,286)	(1,514)	58	4,550	2,463,344	2,467,894	(131,026)
55395	Town of Round Hill	31,533	45,297	(3,476)	(68,633)	(25,988)	(1,720)	65	(22,922)	2,790,107	2,767,185	(54,343)
55396	Town of Kilmarnock	39,432	46,059	(5,294)	(138,948)	(13,192)	(2,624)	98	(74,469)	4,235,007	4,160,538	(732,352)
55397	Town of Orange	400,476	117,667	(15,874)	(401,145)	(16,837)	(6,596)	255	77,946	10,759,974	10,837,920	1,956,400
55398	Town of Saltville	75,895	27,135	(2,131)	(164,125)	-	(1,554)	57	(64,723)	2,497,363	2,432,640	271,515
55399	Town of Blackstone	150,632	130,151	(13,200)	(359,346)	(6,885)	(6,941)	261	(105,328)	11,191,195	11,085,867	(79,804)
55401	Southeastern Public Service Authority	-	384,482	(26,330)	(2,691,133)	(105,610)	(38,910)	371	(2,477,130)	61,593,172	59,116,042	(7,987,976)
55402	Pittsylvania County Service Authority	-	-	333	(148,061)	-	(1,526)	52	(149,202)	2,382,522	2,233,320	(227,471)
55403	Rappahannock Area Youth Services & Group Home Commission	2,842	23,073	(1,731)	(25,680)	(2,534)	(776)	30	(4,776)	1,260,953	1,256,177	(349,164)
55404	Appomattox Regional Library	32,261	36,234	(3,186)	(138,578)	(5,321)	(2,284)	84	(80,790)	3,661,923	3,581,133	(381,090)
55405	Staunton Redevelopment & Housing Authority	4,683	22,922	(3,164)	(28,029)	-	(1,375)	52	(4,911)	2,231,539	2,226,628	(361,500)
55406	Hampton Newport News Community Services Board	358,127	1,145,202	(105,348)	(2,486,903)	(450,179)	(62,502)	2,323	(1,599,280)	100,449,296	98,850,016	(17,067,787)
55408	Alleghany Highlands Regional Library	11,544	4,820	(229)	(35,761)	-	(309)	11	(19,924)	490,162	470,238	153,523
55409	Southside Regional Juvenile Group Home	-	6,429	(638)	(44,271)	-	(706)	(3)	(39,189)	1,122,281	1,083,092	(304,128)
55411	Hampton Roads Sanitation District	3,440,892	2,578,211	(140,181)	(14,007,584)	(629,731)	(169,073)	5,975	(8,921,491)	268,159,647	259,238,156	18,336,517
55412	Peninsula Airport Commission	120,355	113,948	(10,164)	(412,714)	(10,568)	(6,066)	223	(204,986)	9,715,152	9,510,166	(762,213)
55413	Richmond Redevelopment & Housing Authority	677,403	407,897	(12,932)	(4,680,379)	(143,634)	(45,135)	1,574	(3,795,206)	70,810,452	67,015,246	3,122,025
55415	Chesapeake Redevelopment & Housing Authority	-	113,095	(8,262)	(532,513)	(24,431)	(8,500)	307	(460,304)	13,516,614	13,056,310	(1,946,944)
55416	Alexandria Renew Enterprises	440,335	363,555	(7,277)	(3,418,101)	(86,402)	(34,388)	1,207	(2,741,071)	54,106,714	51,365,643	4,530,655
55417	Norfolk Airport Authority	1,631,522	613,815	(60,437)	(2,936,638)	(27,672)	(36,884)	1,380	(814,914)	59,535,503	58,720,589	3,632,540
55418	Charlottesville Redevelopment & Housing Authority	-	25,763	(1,729)	(171,760)	(25,206)	(2,863)	102	(175,693)	4,536,795	4,361,102	(1,682,460)
55419	Hampton Redevelopment & Housing Authority	232,028	142,337	(10,630)	(952,768)	(34,611)	(11,670)	422	(634,892)	18,574,649	17,939,757	1,021,932



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55420	Loudoun County Sanitation Authority	1,396,494	1,205,444	(99,902)	(2,639,069)	(159,551)	(45,554)	1,723	(340,415)	73,653,135	73,312,720	3,786,770
55421	Danville Redevelopment & Housing Authority	-	67,234	(8,731)	(236,640)	(9,233)	(5,906)	218	(193,058)	9,468,249	9,275,191	(2,465,166)
55422	NRV Regional Water Authority	245,318	65,829	3,133	(557,744)	-	(2,766)	95	(246,135)	4,291,754	4,045,619	2,796,127
55423	Northern Virginia Juvenile Detention Center	48,938	135,111	(6,812)	(982,690)	(26,581)	(12,302)	437	(843,899)	19,452,542	18,608,643	(852,548)
55424	Hopewell Redevelopment & Housing Authority	2,360	36,175	(1,042)	(310,610)	(25,005)	(3,731)	131	(301,722)	5,870,334	5,568,612	(649,002)
55425	Colonial Behavioral Health	359,887	430,849	(32,904)	(1,466,049)	(71,437)	(23,937)	882	(802,709)	38,358,058	37,555,349	(2,882,868)
55426	Blacksburg-VPI Sanitation Authority	-	45,124	(9,228)	(219,451)	-	(6,063)	224	(189,394)	9,719,169	9,529,775	(1,006,652)
55427	Potomac River Fisheries Commission	35,137	14,935	(578)	(126,643)	-	(1,115)	40	(78,224)	1,759,152	1,680,928	161,370
55428	Chesapeake Bay Bridge Tunnel	1,089,403	391,254	(33,502)	(2,673,451)	(52,795)	(27,956)	1,020	(1,306,027)	44,730,128	43,424,101	13,051,028
55429	Alexandria Redevelopment & Housing Authority	184,913	208,865	(13,387)	(911,850)	(18,998)	(12,162)	443	(562,176)	19,399,692	18,837,516	(829,068)
55430	Albemarle County Service Authority	327,839	239,518	(27,011)	(605,642)	(8,820)	(12,336)	467	(85,985)	19,959,818	19,873,833	2,454,029
55431	Franklin Redevelopment & Housing Authority	988	6,681	(1,861)	(20,864)	(3,005)	(974)	36	(18,999)	1,571,027	1,552,028	(805,353)
55432	Bristol Redevelopment & Housing Authority	71,604	50,280	(3,910)	(196,263)	(18,496)	(2,483)	92	(99,176)	3,995,096	3,895,920	225,941
55433	Norfolk Redevelopment & Housing Authority	1,216,405	570,252	(2,675)	(7,241,732)	(204,584)	(64,468)	2,244	(5,724,558)	101,221,403	95,496,845	10,897,672
55435	Richmond Metropolitan Transportation Authority	24,563	143,265	(16,094)	(856,309)	(50,796)	(15,120)	547	(769,944)	24,065,230	23,295,286	(3,614,413)
55436	Riverside Regional Jail	943,845	588,267	(81,933)	(2,053,632)	(206,817)	(43,626)	1,634	(852,262)	70,393,361	69,541,099	(11,004,889)
55437	Peninsula Ports Authority of Virginia	-	-	(1,683)	(46,823)	-	(1,269)	46	(49,729)	2,027,460	1,977,731	(1,492,101)
55439	Rappahannock Rapidan Regional Commission	-	18,138	(1,553)	(32,993)	(17,764)	(1,199)	(42)	(35,413)	1,921,533	1,886,120	(501,905)
55440	Shenandoah Valley Juvenile Center	93,112	118,403	(2,769)	(407,695)	(76,871)	(4,332)	155	(279,997)	6,897,350	6,617,353	388,603
55442	Southside Regional Library Board	-	-	(220)	(83,603)	-	(1,041)	36	(84,828)	1,635,593	1,550,765	(59,593)
55443	Bedford Public Library	26,530	33,170	(1,761)	(190,305)	-	(2,289)	82	(134,573)	3,632,113	3,497,540	(252,555)
55444	Eastern Shore Economic Development Commission	-	-	(850)	-	-	(374)	14	(1,210)	605,462	604,252	(604,252)
55445	Chesterfield County Health Center Commission	(36,823)	273,760	(16,868)	(850,503)	(99,525)	(15,086)	547	(744,498)	24,041,201	23,296,703	(4,816,034)
55446	Washington County Service Authority	129,842	186,362	(19,457)	(542,271)	-	(11,193)	417	(256,300)	18,019,419	17,763,119	(1,401,423)
55447	Rappahannock Area Community Services Board	402,883	1,084,070	(70,450)	(1,578,072)	(303,333)	(35,240)	1,329	(498,813)	57,074,944	56,576,131	(6,886,300)
55449	Hampton Roads Planning District Commission	281,886	163,028	(9,603)	(1,100,987)	(1,656)	(11,443)	412	(678,363)	18,205,176	17,526,813	1,994,964
55450	Meherrin Regional Library	8,067	12,157	(2,235)	(144,560)	-	(1,393)	49	(127,915)	2,211,324	2,083,409	(183,814)
55451	New River Valley Regional Commission	62,221	73,497	(5,298)	(130,298)	(7,744)	(2,098)	80	(9,640)	3,412,912	3,403,272	43,292
55452	Northern Virginia Health Care Center	198,794	478,824	(35,013)	(1,098,001)	(157,498)	(21,774)	807	(633,861)	34,985,201	34,351,340	(6,115,432)
55453	Rockbridge Area Community Services Board	53,678	218,215	(18,140)	(605,360)	(12,840)	(11,840)	438	(392,957)	19,030,466	18,637,509	(1,679,705)
55454	Greensville-Emporia Social Services	133,637	57,323	(2,765)	(436,936)	(57,693)	(4,478)	159	(310,753)	7,087,532	6,776,779	1,258,811
55455	James City Service Authority	295,888	241,614	(23,391)	(834,344)	(25,010)	(14,003)	521	(358,725)	22,537,868	22,179,143	1,002,620
55456	Accomack/Norhampton Planning District Commission	11,659	33,072	(1,084)	(272,368)	-	(3,081)	109	(231,693)	4,854,520	4,622,827	(231,537)
55457	Harrisonburg-Rockingham Regional Sewer Authority	89,361	85,146	(5,764)	(460,547)	(10,298)	(5,478)	198	(307,382)	8,734,861	8,427,479	296,904
55458	Wytheville Redevelopment & Housing Authority	38,356	26,512	(3,194)	(82,212)	-	(1,585)	60	(22,063)	2,564,449	2,542,386	295,428
55459	Waynesboro Redevelopment & Housing Authority	43,360	35,272	(3,101)	(256,913)	-	(3,264)	118	(184,528)	5,190,442	5,005,914	169,493
55460	Region Ten Community Services Board	400,499	901,117	(67,478)	(2,494,116)	(357,858)	(45,841)	1,687	(1,661,990)	73,453,950	71,791,960	(10,474,961)
55462	Lenowisco Planning District Commission	37,283	14,478	318	(312,721)	(6,368)	(2,904)	100	(269,814)	4,538,777	4,268,963	512,189
55465	Rivanna Water & Sewer Authority	455,287	284,280	(22,718)	(1,305,721)	(3,917)	(16,054)	589	(608,254)	25,667,446	25,059,192	2,108,079
55466	Appomattox River Water Authority	35,969	68,689	(5,889)	(246,731)	(29,032)	(4,688)	172	(181,510)	7,484,083	7,302,573	(1,738,602)
55467	Campbell County Utilities and Service Authority	137,907	71,031	1,600	(471,111)	-	(3,850)	136	(264,287)	6,041,270	5,776,983	1,101,260
55469	Eastern Shore Community Services Board	276,902	207,287	(14,579)	(1,084,432)	(117,848)	(14,505)	525	(746,650)	23,087,583	22,340,933	408,314
55470	Anchor Commission	-	8,928	(2,386)	(157,192)	-	(2,644)	95	(153,199)	4,198,258	4,045,059	(1,805,289)
55471	Horizon Behavioral Health	248,839	986,152	(72,371)	(2,075,530)	(550,819)	(50,474)	1,866	(1,512,337)	80,925,459	79,413,122	(15,359,612)
55472	District 19 Community Services Board	235,886	421,260	(30,914)	(1,835,772)	(228,087)	(29,245)	1,060	(1,465,812)	46,565,360	45,099,548	(4,683,264)
55473	Hampton Roads Transit	577,485	937,156	(70,272)	(1,948,800)	(64,475)	(35,968)	1,348	(603,526)	57,963,141	57,359,615	(6,004,562)
55474	Upper Occoquan Sewage Authority	1,108,756	677,686	(62,244)	(3,448,983)	(36,879)	(46,082)	1,687	(1,806,059)	73,584,713	71,778,654	4,048,595
55475	New River Valley Juvenile Detention Commission	9	33,544	(1,587)	(176,508)	(34,642)	(2,685)	95	(181,774)	4,225,839	4,044,065	(707,170)
55476	Rockbridge Regional Library	48,737	37,224	(2,267)	(139,514)	(667)	(1,601)	59	(58,029)	2,571,856	2,513,827	298,962
55477	Frederick County Sanitation Authority	230,189	220,532	(18,130)	(506,221)	(20,658)	(8,468)	319	(102,437)	13,685,988	13,583,551	158,923
55478	Western Tidewater Community Services Board	555,265	913,496	(63,880)	(1,446,397)	(259,020)	(32,255)	1,222	(331,569)	52,314,732	51,983,163	(4,689,768)
55479	Cumberland Mountain Community Services Board	860,078	517,532	(44,208)	(1,985,678)	(42,410)	(29,072)	1,081	(722,677)	46,714,407	45,991,730	6,118,011
55480	Fredericksburg-Stafford Park Authority	-	-	(3,317)	(8,301)	-	(1,552)	59	(13,111)	2,509,558	2,496,447	(2,340,841)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	168,430	530,938	(42,065)	(1,473,289)	(322,872)	(31,139)	1,140	(1,168,857)	49,696,137	48,527,280	(9,139,828)
55483	Rockbridge County Public Service Authority	17,040	19,350	(1,417)	(100,227)	-	(1,393)	51	(66,596)	2,220,391	2,153,795	53,970



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)									Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP				
55484	Danville-Pittsylvania Community Services Board	245,138	496,477	(36,771)	(1,317,642)	(85,674)	(25,150)	931	(722,691)	40,362,427	39,639,736	(4,834,225)	
55485	Crater Juvenile Detention Home Commission	68,519	58,093	(5,265)	(321,909)	(3,824)	(4,441)	162	(208,665)	7,083,819	6,875,154	29,823	
55486	Hampton Roads Workforce Council	-	179,019	(13,059)	(236,210)	(6,975)	(6,528)	246	(83,507)	10,548,828	10,465,321	(3,674,104)	
55487	Capital Region Airport Commission	666,100	346,527	(33,360)	(2,188,546)	(62,660)	(28,115)	1,024	(1,299,030)	44,888,309	43,589,279	1,032,834	
55488	Northwestern Community Services Board	362,620	452,037	(31,666)	(1,235,872)	(79,248)	(19,357)	716	(550,770)	31,021,647	30,470,877	(1,642,505)	
55489	Harrisonburg-Rockingham Community Services Bd	221,038	369,944	(25,171)	(1,100,108)	(26,121)	(17,340)	640	(577,118)	27,828,209	27,251,091	(2,013,361)	
55490	Upper Valley Regional Park Authority	-	-	(4,160)	-	-	-	-	(4,160)	(13,542)	(17,702)	95,021	
55491	Middle Peninsula Regional Security Center	513,758	172,594	(26,343)	(576,396)	(45,391)	(10,069)	385	28,538	16,360,566	16,389,104	(969,511)	
55492	Northern Neck Planning District Commission	9,332	18,266	(2,207)	(58,537)	-	(1,318)	49	(34,415)	2,117,142	2,082,727	(292,600)	
55493	Planning District One Behavioral Health Services	-	15,566	(2,839)	(32,469)	-	(1,384)	38	(21,088)	2,233,910	2,212,822	(1,404,901)	
55494	Rockbridge Area Department of Social Services	15,896	51,327	(2,316)	(294,783)	-	(3,677)	131	(233,422)	5,822,959	5,589,537	(841,663)	
55495	Dinwiddie County Water Authority	19,774	25,891	(4,264)	(51,104)	(1,996)	(1,988)	75	(13,612)	3,218,907	3,205,295	(474,094)	
55496	Rappahannock-Rapidan Community Services Board	-	550,980	(37,904)	(1,639,320)	(171,721)	(30,800)	1,125	(1,327,640)	49,210,228	47,882,588	(11,695,314)	
55498	Valley Community Services Board	198,349	397,819	(33,933)	(1,411,917)	(144,394)	(25,637)	939	(1,018,774)	40,960,764	39,941,990	(6,075,823)	
55499	Eastern Shore Public Library	17,021	13,709	(546)	(85,073)	(3,651)	(844)	30	(59,354)	1,335,639	1,276,285	67,309	
55500	Alexandria City School Board	-	385,286	(37,009)	(2,230,055)	(67,218)	(36,921)	1,299	(1,984,618)	58,710,142	56,725,524	(10,978,540)	
55501	Albemarle County Schools	369,524	525,327	(32,914)	(1,707,238)	(70,223)	(23,794)	874	(938,444)	38,131,870	37,193,426	(2,648,580)	
55502	Alleghany County School Board	74,463	87,659	(4,218)	(776,106)	(19,119)	(8,220)	289	(645,252)	12,960,142	12,314,890	(574,856)	
55503	Charlottesville Public Schools	37,522	98,910	(5,833)	(674,559)	(25,136)	(8,358)	297	(577,157)	13,218,715	12,641,558	(2,059,153)	
55504	Amherst County School Board	64,490	127,970	(11,480)	(423,556)	(27,173)	(7,811)	288	(277,272)	12,532,234	12,254,962	(1,842,526)	
55505	Appomattox County School Board	23,228	37,098	(3,300)	(167,817)	(6,764)	(2,646)	96	(120,105)	4,222,218	4,102,113	(381,783)	
55506	Arlington Public Schools	1,310,113	1,152,176	(102,498)	(2,078,953)	(120,681)	(41,030)	1,438	120,565	66,920,915	67,041,480	1,607,156	
55507	Augusta County School Board	149,747	136,851	(10,031)	(709,870)	(13,756)	(9,384)	340	(456,103)	14,933,754	14,477,651	(354)	
55508	Bath County School Board	24,833	28,714	(2,750)	(230,834)	(10,472)	(3,134)	112	(193,531)	4,974,273	4,780,742	(175,982)	
55509	Bedford County School Board	277,810	255,112	(18,589)	(1,500,386)	(49,679)	(18,785)	676	(1,053,841)	29,845,304	28,791,463	(1,781,581)	
55510	Bland County School Board	12,624	11,192	(852)	(120,711)	(4,787)	(1,432)	51	(103,915)	2,263,537	2,159,622	(155,202)	
55511	Botetourt County School Board	241,299	129,336	(9,482)	(806,258)	(20,814)	(8,865)	320	(474,464)	14,106,678	13,632,214	410,740	
55512	Norfolk Public Schools	1,065,659	782,267	(44,070)	(5,717,953)	(284,495)	(65,097)	2,320	(4,261,369)	103,009,275	98,747,906	2,049,457	
55513	Petersburg City Public Schools	114,163	136,344	(7,078)	(856,969)	(171,000)	(10,049)	355	(794,234)	15,889,464	15,095,230	(1,955,479)	
55514	Buckingham County School Board	41,215	43,025	(3,608)	(181,022)	(24,183)	(3,000)	109	(127,464)	4,776,761	4,649,297	(405,602)	
55515	Radford City School Board	14,384	15,220	198	(158,896)	-	(1,416)	49	(130,461)	2,215,686	2,085,225	(52,464)	
55516	Caroline County School Board	61,337	70,123	(4,905)	(309,004)	(10,287)	(4,178)	152	(196,762)	6,666,670	6,469,908	(548,290)	
55517	Carroll County School Board	94,752	94,142	(6,792)	(678,449)	(1,900)	(8,038)	287	(505,998)	12,739,206	12,233,208	(436,028)	
55518	Charles City County School Board	-	13,831	(929)	(91,368)	(6,458)	(1,476)	53	(86,347)	2,339,521	2,253,174	(721,857)	
55519	Charlotte County School Board	8,032	26,236	945	(376,601)	(3,813)	(2,799)	94	(347,906)	4,350,575	4,002,669	(740,480)	
55520	Chesterfield County School Board	2,085,968	1,062,855	(55,453)	(7,634,496)	(187,642)	(75,309)	(2,259)	(4,806,336)	119,720,100	114,913,764	7,527,866	
55521	Clarke County School Board	23,980	23,853	(1,315)	(243,846)	(12,538)	(2,838)	100	(212,604)	4,474,525	4,261,921	(384,789)	
55522	Winchester Public Schools	161,593	129,832	(12,390)	(405,404)	(3,563)	(6,514)	244	(136,202)	10,537,587	10,401,385	(1,171,957)	
55523	Culpeper County School Board	71,817	216,953	(14,318)	(691,906)	(40,599)	(11,753)	429	(469,377)	18,733,329	18,263,952	(3,155,210)	
55524	Cumberland County School Board	2,705	31,195	(3,612)	(121,652)	(5,871)	(2,690)	99	(99,826)	4,297,680	4,197,854	(847,294)	
55525	Dickenson County School Board	537,953	61,937	(638)	(986,349)	(20,455)	(4,077)	141	(411,488)	6,400,050	5,988,562	6,868,690	
55526	Dinwiddie County School Board	125,695	96,542	(8,113)	(456,876)	(6,163)	(5,939)	218	(254,636)	9,522,368	9,267,732	(732,767)	
55528	Essex County Public Schools	45,467	26,437	(987)	(325,802)	-	(3,239)	114	(258,010)	5,106,362	4,848,352	59,931	
55530	Covington City School Board	69,367	21,339	(1,367)	(191,599)	-	(1,872)	67	(104,065)	2,951,594	2,847,529	208,937	
55531	Floyd County School Board	206,171	77,438	(4,460)	(551,718)	(4,961)	(4,756)	171	(282,115)	7,550,357	7,268,242	1,314,590	
55532	Fluvanna County Public Schools	74,278	101,221	(10,935)	(279,727)	(8,000)	(5,686)	212	(128,637)	9,156,191	9,027,554	(989,629)	
55533	Chesapeake Public Schools	2,074,259	1,007,104	(71,229)	(6,449,568)	(298,045)	(70,760)	2,565	(3,805,674)	112,983,963	109,178,289	14,101,373	
55534	Virginia Beach City School Board	3,605,284	2,294,774	(176,724)	(14,113,284)	(551,790)	(166,678)	5,868	(9,102,550)	265,793,921	256,691,371	9,472,799	
55535	Giles County Schools	72,870	28,721	(3,496)	(299,944)	(217)	(3,492)	126	(205,432)	5,548,168	5,342,736	88,707	
55536	Gloucester County School Board	186,137	166,740	(10,869)	(1,268,308)	(33,163)	(14,755)	526	(973,692)	23,352,897	22,379,205	(286,145)	
55537	Goochland County School Board	66,611	57,800	(6,129)	(197,014)	(24,786)	(3,397)	125	(106,790)	5,426,181	5,319,391	(36,050)	
55538	Grayson County School Board	69,808	45,229	(2,035)	(430,915)	(2,954)	(4,286)	151	(325,002)	6,761,582	6,436,580	401,938	
55539	Greene County Public Schools	105,469	87,831	(6,642)	(576,472)	-	(6,819)	245	(396,388)	10,833,370	10,436,982	255,527	
55540	Greensville County Public Schools	61,597	42,874	(1,738)	(384,955)	(27,867)	(4,402)	156	(314,335)	6,945,950	6,631,615	(659,049)	
55541	Halifax County School Board	67,159	81,194	(535)	(947,902)	(11,483)	(9,494)	331	(820,730)	14,917,718	14,096,988	(279,114)	



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)										
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net Pension Liability
55542	Hanover County Public Schools	45,421	233,485	(21,104)	(1,380,090)	(44,033)	(21,693)	782	(1,187,232)	34,472,959	33,285,727	(5,777,600)
55543	Henrico County School Board	192,256	25,398	2,323	(675,028)	(3,363)	(3,528)	118	(461,824)	5,499,931	5,038,107	3,346,528
55544	Henry County Public Schools	(40,540)	38,897	14,101	(1,378,002)	(3,100)	(13,367)	458	(1,381,553)	20,882,442	19,500,889	567,065
55545	Highland County School Board	37,316	10,386	(392)	(99,527)	-	(669)	24	(52,862)	1,054,983	1,002,121	552,088
55546	Isle of Wight County Schools	125,409	87,534	(7,306)	(388,796)	(30,319)	(4,818)	176	(218,120)	7,709,114	7,490,994	(388,271)
55548	King George County School Board	223,524	131,996	(15,545)	(427,902)	(21,253)	(6,498)	244	(115,434)	10,509,071	10,393,637	174,119
55549	King & Queen County School Board	3,102	38,030	(3,159)	(134,727)	(15,260)	(2,584)	94	(114,504)	4,117,574	4,003,070	(996,157)
55550	King William County School Board	62,008	63,136	(2,488)	(145,517)	(105,536)	(2,983)	109	(131,271)	4,773,671	4,642,400	(883,191)
55551	Lancaster County Public Schools	74,214	36,831	(4,253)	(208,049)	(5,337)	(2,681)	98	(109,177)	4,293,916	4,184,739	46,384
55552	Lee County School Board	630,186	105,988	(6,694)	(1,138,785)	(49,658)	(6,047)	187	(464,823)	9,629,286	9,164,463	6,847,023
55553	Loudoun County School Board	4,772,680	3,590,757	(309,996)	(7,839,210)	(335,702)	(127,766)	4,825	(244,412)	208,127,543	207,883,131	15,324,762
55554	Louisa County Public Schools	129,989	209,530	(18,198)	(694,643)	(136,435)	(12,456)	456	(521,937)	19,947,403	19,425,466	(2,293,206)
55555	Lunenburg County School Board	3,780	29,515	(2,217)	(146,792)	-	(2,243)	81	(117,876)	3,566,600	3,448,774	(433,774)
55556	Madison County School Board	2	40,429	(3,462)	(192,791)	(1,685)	(3,251)	118	(160,640)	5,173,440	5,012,800	(1,036,472)
55557	Mathews County School Board	96,297	42,354	(2,992)	(260,926)	-	(2,624)	96	(127,795)	4,204,814	4,077,019	698,823
55558	Mecklenburg County School Board	130,363	71,533	(3,178)	(444,137)	(9,210)	(4,007)	143	(258,493)	6,346,506	6,088,013	383,355
55559	Middlesex County School Board	59,116	22,514	310	(240,692)	(37,358)	(1,991)	68	(198,033)	3,101,504	2,903,471	518,917
55560	Montgomery County School Board	458,903	221,638	(16,458)	(1,596,503)	(14,668)	(16,798)	606	(963,280)	26,750,192	25,786,912	2,630,165
55562	Nelson County Public Schools	89,357	65,449	(3,403)	(495,756)	(27,608)	(5,751)	205	(377,507)	9,092,732	8,715,225	(113,720)
55563	New Kent County School Board	96,430	68,448	(1,665)	(455,135)	(7,386)	(4,264)	151	(303,421)	6,746,324	6,442,903	57,440
55565	Northampton County Schools	41,360	45,448	(2,245)	(277,974)	(3,463)	(2,837)	101	(199,610)	4,497,671	4,298,016	(364,275)
55566	Northumberland County School Board	57,159	21,045	1,393	(352,637)	(12,441)	(2,818)	97	(288,202)	4,398,624	4,110,422	719,765
55567	Nottoway County School Board	15,471	41,768	(2,571)	(356,690)	(15,094)	(4,788)	170	(321,734)	7,569,801	7,248,067	(497,967)
55568	Orange County Public Schools	115,037	155,663	(7,878)	(693,650)	(68,275)	(8,307)	298	(507,112)	13,170,212	12,663,100	(1,626,672)
55569	Page County Public Schools	164,186	85,610	(6,444)	(583,004)	(15,439)	(5,990)	216	(360,865)	9,542,706	9,181,841	107,189
55570	Patrick County School Board	118,129	87,204	(3,347)	(547,300)	(50,470)	(5,609)	198	(401,195)	8,849,071	8,447,876	(104,404)
55571	Pittsylvania County School Board	212,548	143,968	(10,497)	(905,667)	(15,402)	(10,582)	382	(585,250)	16,824,510	16,239,260	(213,720)
55572	Powhatan County School Board	91,510	101,584	(9,107)	(424,537)	(29,275)	(6,810)	249	(276,386)	10,854,598	10,578,212	(806,696)
55573	Prince Edward County School Board	23,747	29,661	(3,263)	(198,777)	(4,892)	(3,069)	111	(156,482)	4,884,321	4,727,839	(558,869)
55574	Prince George County School Board	338,352	241,122	(14,912)	(1,262,504)	(122,119)	(13,324)	479	(832,906)	21,198,763	20,365,857	85,297
55576	Prince William County School Board	3,262,506	2,826,436	(242,000)	(12,056,396)	(574,463)	(163,500)	5,380	(6,942,037)	262,283,262	255,341,225	3,665,049
55577	Pulaski County School Board	104,766	113,981	(8,182)	(679,383)	(52,742)	(8,535)	306	(529,789)	13,563,852	13,034,063	(672,414)
55578	Rappahannock County School Board	39,980	34,787	(3,442)	(133,733)	-	(2,011)	74	(64,345)	3,234,167	3,169,822	(217,590)
55579	Richmond County School Board	2,390	4,475	(509)	(43,607)	-	(637)	23	(37,865)	1,010,379	972,514	(131,325)
55580	Roanoke County School Board	47,011	145,313	1,492	(2,505,040)	(59,501)	(24,442)	842	(2,394,325)	38,229,695	35,835,370	(2,996,020)
55581	Rockbridge County School Board	62,708	58,707	(1,537)	(527,554)	(28,958)	(5,698)	201	(442,131)	8,978,073	8,535,942	(681,063)
55582	Rockingham County School Board	442,584	403,143	(29,471)	(2,417,912)	(53,044)	(27,664)	(2,664)	(1,685,010)	43,915,128	42,230,118	(1,590,638)
55583	Russell County School Board	508,338	113,516	(1,675)	(1,383,900)	(68,331)	(8,729)	304	(840,477)	13,765,996	12,925,519	6,821,641
55584	Scott County School Board	92,032	135,515	(9,415)	(543,345)	(3,086)	(7,385)	269	(335,415)	11,788,834	11,453,419	(300,299)
55585	Shenandoah County School Board	223,561	168,376	(10,241)	(954,166)	(39,588)	(10,687)	384	(622,361)	16,947,518	16,325,157	(216,018)
55586	Smyth County School Board	191,144	104,529	(5,200)	(901,802)	(14,192)	(9,038)	320	(634,239)	14,262,673	13,628,434	484,929
55587	Southampton County School Board	-	37,408	(2,511)	(255,218)	(30,537)	(3,956)	141	(254,673)	6,246,016	5,991,343	(1,216,676)
55588	Spotsylvania County School Board	580,238	446,899	(40,856)	(1,685,777)	(69,435)	(24,687)	911	(792,707)	39,556,343	38,763,636	(1,133,771)
55589	Stafford County School Board	708,351	582,036	(45,825)	(1,690,419)	(175,884)	(23,401)	868	(644,274)	37,603,864	36,959,590	2,346,294
55590	Surry County Schools	119,633	47,900	(4,449)	(416,811)	(265)	(4,013)	144	(257,861)	6,395,382	6,137,521	555,906
55591	Sussex County School Board	22,410	43,775	(4,190)	(219,339)	(8,759)	(3,085)	111	(169,077)	4,907,006	4,737,929	(500,921)
55592	Tazewell County Schools	554,933	173,641	(7,621)	(1,882,687)	(29,784)	(15,619)	551	(1,206,586)	24,653,124	23,446,538	5,372,322
55593	Warren County School Board	28,714	80,127	(1,621)	(657,544)	(40,032)	(7,538)	265	(597,629)	11,858,978	11,261,349	(1,010,525)
55595	Washington County School Board	185,390	126,652	(4,590)	(1,057,046)	(4,483)	(9,935)	350	(763,662)	15,673,859	14,910,197	343,107
55596	Westmoreland County School Board	97,210	34,826	(4,076)	(261,667)	(3,536)	(3,046)	111	(140,178)	4,859,648	4,719,470	368,510
55597	Wise County School Board	343,141	80,511	(1,643)	(991,228)	(128,437)	(6,756)	230	(704,182)	10,492,229	9,788,047	3,984,766
55598	Wythe County School Board	108,107	65,565	(2,798)	(545,783)	(8,061)	(4,492)	158	(387,304)	7,113,888	6,726,584	503,607
55599	York County School Board	360,068	298,632	(25,148)	(1,384,398)	(123,435)	(19,712)	719	(893,274)	31,502,000	30,608,726	(1,017,763)
55600	Accomack County School Board	92,274	142,009	(13,046)	(701,955)	(11,126)	(10,375)	377	(501,842)	16,551,641	16,049,799	(1,633,162)
55601	Bristol Virginia School Board	82,260	53,898	(788)	(227,730)	(25,846)	(1,790)	64	(119,932)	2,830,038	2,710,106	387,001



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)								Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP			
55602	Buena Vista City Public Schools	8,653	18,170	(655)	(123,256)	-	(1,311)	46	(98,353)	2,068,735	1,970,382	(331,173)
55603	Amelia County School Board	23,830	31,769	(2,323)	(218,644)	(24,825)	(3,084)	110	(193,167)	4,889,216	4,696,049	(532,420)
55605	Danville School Board	86,724	115,537	(8,814)	(463,599)	(8,326)	(6,672)	244	(284,906)	10,663,502	10,378,596	(923,614)
55606	Franklin City Public Schools	-	29,391	(2,605)	(107,106)	(5,030)	(1,550)	56	(86,844)	2,477,475	2,390,631	(697,617)
55607	Lexington City School Board	-	-	(239)	(23,725)	-	(373)	13	(24,324)	589,818	565,494	(282,657)
55608	Harrisonburg City School Board	78,311	113,245	(9,099)	(542,223)	(676)	(6,640)	240	(366,842)	10,584,691	10,217,849	(810,493)
55609	Hopewell City School Board	229,190	113,009	(5,895)	(609,294)	(14,313)	(5,439)	197	(292,545)	8,674,195	8,381,650	1,137,990
55610	Lynchburg City Schools	225,247	202,816	(14,982)	(914,972)	(50,436)	(12,221)	(1,084)	(565,632)	19,496,480	18,930,848	(910,604)
55611	Fauquier County School Board	351,244	373,204	(31,447)	(1,553,136)	(74,278)	(21,722)	794	(955,341)	34,753,283	33,797,942	(3,258,106)
55612	Brunswick County Public Schools	17,734	53,102	(3,252)	(326,643)	-	(4,274)	153	(263,180)	6,766,911	6,503,731	(560,297)
55613	The College and Career Academy At Pruden	-	-	-	-	-	-	-	-	-	-	-
55614	Portsmouth School Board	764,944	319,984	(18,013)	(2,608,314)	(162,133)	(24,116)	855	(1,726,793)	38,128,204	36,401,411	6,032,517
55615	Campbell County School Board	218,638	170,629	(3,686)	(1,110,087)	(70,372)	(10,312)	364	(804,826)	16,277,093	15,472,267	(472,905)
55616	Richmond Public Schools	619,324	542,133	(36,341)	(3,612,995)	(109,794)	(41,828)	(46,618)	(2,686,119)	66,470,890	63,784,771	(900,420)
55617	Roanoke City School Board	100,742	208,626	(13,490)	(91,299)	(16,526)	(3,545)	142	184,650	5,864,474	6,049,124	(1,422,568)
55619	Staunton City Schools	91,622	62,548	(2,584)	(346,943)	-	(3,118)	112	(198,363)	4,951,545	4,753,182	234,635
55620	Suffolk City School Board	446,099	409,545	(38,447)	(1,393,306)	(219,874)	(22,513)	829	(817,667)	36,107,067	35,289,400	(2,253,379)
55622	Craig County School Board	27,558	13,484	(1,778)	(103,276)	-	(1,440)	52	(65,400)	2,294,119	2,228,719	18,119
55623	Martinsville City Schools	132,602	21,844	776	(353,156)	-	(1,760)	60	(199,634)	2,733,989	2,534,355	1,684,863
55624	Appomattox Regional Governor's School	7,414	5,151	(347)	(22,164)	-	(208)	8	(10,146)	335,814	325,668	(9,997)
55625	Colonial Heights City Schools	61,141	63,585	(4,687)	(285,910)	-	(3,975)	145	(169,701)	6,350,664	6,180,963	(509,046)
55632	Manassas City Schools	163,370	182,296	(16,234)	(946,707)	(5,029)	(13,954)	496	(635,762)	22,238,058	21,602,296	(883,823)
55633	Franklin County Public Schools	397,016	269,471	(20,786)	(1,292,606)	(29,678)	(16,510)	605	(692,488)	26,429,515	25,737,027	642,825
55634	Frederick County School Board	505,398	461,325	(37,879)	(1,411,530)	(50,738)	(21,541)	801	(554,164)	34,637,399	34,083,235	(2,459,412)
55635	City of Salem Schools	22,143	65,114	(4,145)	(359,240)	(4,499)	(4,345)	155	(284,817)	6,866,985	6,582,168	(909,597)
55636	Manassas Park City Schools	-	64,729	(4,702)	(191,144)	(963)	(3,291)	121	(135,250)	5,275,795	5,140,545	(1,001,805)
55637	Newport News Public Schools	327,116	526,482	(31,789)	(65,635)	(101,040)	(5,651)	242	649,725	10,289,597	10,289,597	(2,247,906)
55638	Town of West Point School Board	20,896	17,261	(2,556)	(11,844)	(5,884)	(306)	8	17,575	325,354	342,929	59,339
55708	Waynesboro Public Schools	23,122	47,050	(3,516)	(234,307)	(338)	(3,104)	111	(170,982)	4,904,269	4,733,287	(359,707)
55710	Valley Vocational-Technical Center	-	4,071	(407)	(13,060)	-	(279)	10	(9,665)	447,268	437,603	(169,679)
55711	New Horizons Technical Center	54,046	17,388	(1,511)	(73,291)	-	(647)	25	(3,990)	1,046,668	1,042,678	353,449
55713	Galax City Schools	29,561	33,932	(573)	(165,514)	(9,037)	(1,729)	61	(113,299)	2,709,853	2,596,554	(248,188)
55714	Norton City Schools	-	18,150	(1,476)	(103,868)	-	(1,603)	58	(88,739)	2,546,388	2,457,649	(758,098)
55802	Williamsburg-James City County Schools	163,014	266,640	(20,911)	(1,120,840)	(32,224)	(16,643)	606	(760,358)	26,564,585	25,804,227	(1,976,129)
55803	Poquoson City Public Schools	45,713	23,112	(1,904)	(195,121)	(10,539)	(1,635)	58	(140,316)	2,592,952	2,452,636	119,255
55806	Fredericksburg City Public Schools	41,801	73,369	(6,458)	(236,735)	(7,105)	(4,283)	158	(139,253)	6,859,505	6,720,252	(675,450)
55807	Hampton City Schools	276,383	200,963	(7,076)	(2,064,367)	(12,477)	(19,804)	481	(1,625,897)	31,249,317	29,623,420	78,615
55813	Buchanan County School Board	647,631	98,177	(3,867)	(1,385,286)	-	(7,694)	272	(650,767)	12,215,904	11,565,137	7,037,375
55814	Jackson River Technical Center	3,142	2,770	(45)	(25,180)	-	(236)	8	(19,541)	371,061	351,520	(2,026)
55815	Northern Neck Regional Vocational Center	2,193	1,982	(407)	-	-	(131)	5	3,642	214,292	217,934	5,683
55853	Northern Neck Soil And Water Conservation District	183,097	5,307	(11,028)	-	-	72	4	177,452	-	177,452	62,996
55854	Orange County Broadband Authority	22,917	27,762	(1,591)	-	-	29	43,349	92,466	-	92,466	(25,075)
55855	Northern Virginia Soil And Water Conservation District	103,373	20,521	12	-	-	19	3	123,928	-	123,928	48,832
55856	Blue Ridge Resource Authority	22,554	15,283	(1,400)	(3,842)	-	(236)	10	32,369	404,606	436,975	(40,087)
55857	Peanut Soil and Water Conservation District	7,851	8,342	(699)	-	-	(120)	5	15,379	206,649	222,028	(7,385)
55858	Peumansend Creek Regional Jail Authority	802,989	210,549	(24,186)	(21,908)	(48,907)	(1,185)	82	917,434	2,547,733	3,465,167	(608,156)
55859	Williamsburg Area Transit Authority	81,801	88,277	(6,652)	(8,391)	(10,082)	(1,222)	52	143,783	2,087,533	2,231,316	(98,502)
55860	Middle Peninsula Juvenile Detention Commission	113,199	105,944	(10,687)	(3,165)	(3,449)	(2,261)	94	199,675	3,813,383	4,013,058	249,628
55861	Breaks Interstate Park Commission	15,019	12,299	(1,117)	(15,033)	-	(339)	13	10,842	559,998	570,840	16,069
55862	Crater Criminal Justice Training Academy	7,724	13,131	(675)	(1,261)	(1,561)	(83)	4	17,279	147,684	164,963	(39,416)
55863	Central Shenandoah Criminal Justice Training Academy	30,480	21,007	(1,839)	-	-	(173)	9	49,484	312,877	362,361	(105,814)
55864	New River Valley Emergency Communications Regional Authority	38,923	79,168	(4,270)	(4,188)	(1,563)	(612)	27	107,485	1,057,114	1,164,599	(345,051)
55865	Maury Service Authority	56,619	47,811	(3,498)	(11,127)	-	(439)	20	89,386	779,524	868,910	(286,188)
55866	Hampton Roads Transportation Accountability Commission	40,244	19,262	(2,066)	-	-	(214)	11	57,237	389,207	446,444	(100,179)
55867	Pamunkey Regional Library	119,462	69,943	(6,474)	(286,863)	(9,295)	(3,855)	143	(116,939)	6,186,789	6,069,850	(32,728)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)									Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP				
55868	Northern Virginia Transportation Authority	80,898	64,543	(4,468)	(3,966)	(3,233)	(605)	28	133,197	1,078,029	1,211,226	(17,302)	
55869	RSW Regional Jail Authority	534,728	246,968	(29,806)	(43,696)	(35,997)	(4,384)	193	668,006	7,559,894	8,227,900	(2,372,590)	
55870	Bedford Regional Water Authority	238,256	188,204	(15,896)	(172,862)	(12,008)	(4,304)	173	221,563	7,135,597	7,357,160	410,881	
55871	Portsmouth Redevelopment & Housing Authority	236,435	129,882	(9,638)	(116,220)	(44,090)	(1,827)	78	194,620	3,130,753	3,325,373	1,015,645	
55872	Southwest Regional Recreation Authority	3,565	23,736	(608)	(4,570)	(17,838)	(178)	7	4,114	298,203	302,317	(142,885)	
55873	Roanoke Redevelopment & Housing Authority	122,800	125,537	(9,459)	(106,101)	(26,376)	(2,849)	74	103,626	4,680,485	4,784,111	(783,051)	
55874	Meherrin River Regional Jail Authority	516,068	223,740	(29,901)	(94,088)	(119,337)	(6,870)	283	489,895	11,533,003	12,022,898	(4,207,727)	
55875	Woodway Water Authority	1,475	10,018	(627)	-	-	(131)	5	10,740	220,048	230,788	(65,062)	
55876	BVU Authority	37,559	195,015	(19,023)	(222,493)	(56,795)	(8,639)	327	(74,049)	13,975,970	13,901,921	(4,402,875)	
55877	Washington Metropolitan Area Transit Commission	33,040	20,580	(2,835)	-	-	(634)	26	50,177	1,058,853	1,109,030	(578,461)	
55878	Mount Rogers Community Services Board	1,502,598	1,189,835	(90,554)	(2,024,866)	(286,062)	(35,515)	1,367	256,803	57,910,603	58,167,406	1,109,877	
55879	Lonesome Pine Soil & Water Conservation District	3,790	2,603	(250)	-	-	(50)	2	6,095	84,864	90,959	15,509	
55880	Big Sandy Soil & Water Conservation District	2,280	2,736	(317)	-	-	(81)	3	4,621	133,413	138,034	(20,336)	
55881	Central Virginia Planning District Commission	60,588	80,891	(9,170)	(68,358)	(12,776)	(3,138)	121	48,158	5,117,797	5,165,955	(1,501,469)	
55882	Middle Peninsula Planning District Commission	8,950	13,142	(1,313)	(30,539)	-	(665)	25	(10,400)	1,071,847	1,061,447	42,116	
55883	Western Virginia Regional Jail Authority	732,050	394,772	(58,603)	(240,375)	(152,344)	(16,349)	650	659,801	26,980,953	27,640,754	(7,497,433)	
55884	Halifax Service Authority	100,562	61,542	(4,031)	(188,823)	(22,773)	(2,164)	80	(55,607)	3,446,182	3,390,575	(174,032)	
55886	Russell County PSA	42,832	37,269	(2,637)	(33,434)	-	(675)	28	43,383	1,129,562	1,172,945	45,986	
55887	Piedmont Community Services	525,178	627,514	(44,462)	(558,745)	(129,279)	(14,474)	567	406,299	23,730,634	24,136,933	(2,267,263)	
55888	Blue Ridge Behavioral Healthcare	175,344	651,303	(46,029)	(728,207)	(142,048)	(21,322)	809	(110,150)	34,520,997	34,410,847	(8,731,859)	
55889	Skyline Soil & Water Conservation District	20,591	9,745	(1,671)	-	-	(384)	16	28,297	640,902	669,199	179,950	
55890	Middle River Regional Jail Authority	880,706	359,011	(56,603)	(379,301)	(132,951)	(15,342)	611	656,131	25,340,369	25,996,500	(7,910,335)	
55891	Tidewater Soil & Water Conservation District	3,593	6,155	(564)	-	-	(143)	6	9,047	238,527	247,574	509	
55892	Big Stone Gap Redevelopment and Housing Authority	30,531	14,900	(1,567)	(30,708)	-	(496)	20	12,680	818,187	830,867	86,752	
55893	Eastern Shore Soil & Water Conservation District	5,417	9,029	(930)	(9,001)	-	(352)	14	4,177	573,531	577,708	(62,085)	
55894	Town of Boykins	200	2,820	(323)	-	-	(104)	4	2,597	170,770	173,367	(113,794)	
55895	Town of Gordonsville	103,800	35,120	(2,681)	(111,574)	(32,109)	(1,287)	49	(8,682)	2,105,492	2,096,810	(244,273)	
55896	Virginia Resources Authority	83,537	71,165	(6,282)	(47,861)	-	(1,838)	74	98,795	3,053,512	3,152,307	(476,752)	
55897	Prince William County Service Authority	1,421,751	1,265,872	(108,165)	(2,002,504)	(113,767)	(39,334)	1,521	425,374	64,308,062	64,733,436	(3,237,019)	
55898	Western Virginia Water Authority	464,699	540,888	(37,148)	(644,965)	(33,863)	(14,105)	551	276,057	23,160,467	23,436,524	(1,456,111)	
55899	Shenandoah Valley Regional Airport Commission	51,318	38,558	(5,362)	(22,009)	-	(1,558)	62	61,009	2,574,426	2,635,435	485,769	
55900	Allegheny Highlands Community Services Board	124,326	218,331	(13,909)	(463,376)	(11,180)	(7,079)	265	(152,622)	11,433,812	11,281,190	(207,941)	
55901	Brunswick Industrial Development Authority	9,397	8,601	(762)	(21,891)	-	(332)	13	(4,974)	539,708	534,734	(28,032)	
55902	Northern Neck-Essex County Group Home Commission	-	-	193	(66,431)	-	(665)	23	(66,880)	1,037,314	970,434	(122,864)	
55904	Appalachian Juvenile Commission	155,678	92,098	(7,924)	(351,725)	(24,571)	(4,428)	164	(140,708)	7,119,785	6,979,077	962,759	
55905	Goochland Powhatan Community Services	42,190	154,843	(11,295)	(437,384)	(7,566)	(7,258)	267	(266,203)	11,617,863	11,351,660	(1,682,632)	
55906	Suffolk Redevelopment & Housing Authority	-	44,741	(5,477)	(171,597)	(12,561)	(3,977)	(479)	(149,350)	6,360,378	6,211,028	(1,681,250)	
55908	Lee County Redevelopment & Housing Authority	52,683	21,086	1,283	(267,266)	-	(1,439)	45	(193,608)	2,110,359	1,916,751	349,587	
55909	Henry County Public Service Authority	210,646	126,887	(16,416)	(763,312)	(1,019)	(9,435)	344	(452,305)	15,111,716	14,659,411	899,146	
55910	Southside Planning District Commission	79,461	25,643	(3,432)	(178,047)	-	(2,060)	76	(78,359)	3,293,270	3,214,911	1,078,861	
55911	Economic Development Authority of Henrico County, VA	74,991	40,366	(2,758)	(266,662)	-	(2,037)	70	(156,030)	3,120,934	2,964,904	(100,122)	
55912	Augusta County Service Authority	354,740	281,455	(24,098)	(935,187)	(6,490)	(13,859)	515	(342,924)	22,272,527	21,929,603	(103,108)	
55914	Rappahannock Juvenile Center	171,951	184,792	(11,482)	(600,722)	(25,004)	(7,637)	280	(287,822)	12,221,128	11,933,306	113,421	
55915	Cumberland Plateau Regional Housing Authority	-	36,255	(2,819)	(118,643)	-	(2,019)	59	(87,167)	3,220,864	3,133,697	(418,575)	
55918	Amherst County Service Authority	79,814	56,913	(6,656)	(232,606)	(6,170)	(4,258)	158	(112,805)	6,847,088	6,734,283	145,465	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	137,203	62,654	(4,445)	(287,262)	-	(2,748)	101	(94,497)	4,411,218	4,316,721	870,587	
55920	Rappahannock Regional Jail	1,316,849	707,119	(81,353)	(1,768,682)	(332,115)	(37,062)	1,403	(193,841)	59,900,048	59,706,207	(2,555,285)	
55921	Thomas Jefferson Planning District Commission	-	25,723	(2,249)	(81,248)	-	(1,621)	60	(59,335)	2,592,273	2,532,938	(474,726)	
55922	Piedmont Regional Jail Authority	556,336	182,785	(17,180)	(995,769)	(81,929)	(11,827)	438	(367,146)	19,016,565	18,649,419	1,199,396	
55923	Nelson County Service Authority	11,652	44,139	(5,550)	(98,790)	(12,105)	(3,046)	114	(63,586)	4,895,171	4,831,585	(577,601)	
55924	Coeburn-Norton-Wise Regional Wastewater Treatment Authority	23,723	27,114	(3,569)	(41,310)	(10,937)	(1,821)	69	(6,731)	2,955,077	2,948,346	(98,872)	
55925	Fauquier County Water & Sanitation Authority	173,238	168,460	(17,774)	(225,801)	(5,105)	(6,451)	249	86,816	10,519,988	10,606,804	(267,547)	
55926	Scott County Soil & Water Conservation District	8,761	7,106	(978)	(7,090)	-	(321)	13	7,491	526,084	533,575	85,909	
55927	New River Resource Authority	80,091	58,936	(7,130)	(70,637)	-	(2,427)	95	58,928	3,971,671	4,030,599	502,463	
55928	Scott County Public Service Authority	80,627	58,469	(5,576)	(124,267)	(2,200)	(2,104)	81	5,030	3,429,469	3,434,499	604,720	



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)								Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP			
55929	Greensville County Water & Sewer Authority	92,718	62,138	(7,797)	(163,117)	(54,849)	(3,691)	139	(74,459)	5,968,054	5,893,595	909,077
55930	Petersburg Redevelopment & Housing Authority	77,118	58,923	(5,493)	(258,570)	(31,884)	(4,130)	151	(163,885)	6,588,778	6,424,893	20,819
55931	Central Rappahannock Regional Library	378,098	236,264	(20,652)	(1,160,140)	(5,694)	(14,370)	527	(585,967)	23,018,647	22,432,680	2,560,855
55932	Virginia Coalfield Economic Development Authority	30,392	17,316	(2,651)	(47,735)	-	(1,148)	44	(3,782)	1,866,096	1,862,314	326,143
55933	Central Virginia Regional Jail	712,776	311,212	(34,085)	(737,154)	(106,912)	(12,861)	495	133,471	20,940,486	21,073,957	(890,007)
55934	Thomas Jefferson Soil & Water Conservation District	18,538	17,921	(797)	(68,505)	-	(699)	25	(33,517)	1,113,657	1,080,140	55,452
55936	Commonwealth Regional Council	24,840	8,040	(1,227)	(72,401)	-	(984)	36	(41,696)	1,573,280	1,531,584	366,110
55937	Wythe-Grayson Regional Library	5,381	13,964	(2,002)	(32,779)	-	(1,067)	40	(16,463)	1,715,899	1,699,436	(307,383)
55938	Colonial Soil & Water Conservation District	14,298	12,246	(772)	(42,659)	-	(525)	19	(17,393)	841,777	824,384	81,851
55939	Rivanna Solid Waste Authority	85,681	44,129	(3,290)	(173,549)	-	(1,912)	71	(48,870)	3,073,126	3,024,256	(269,499)
55940	Monacan Soil & Water Conservation District	29,660	10,785	(1,876)	(24,536)	-	(554)	22	13,501	909,216	922,717	347,393
55941	Robert E. Lee Soil & Water Conservation District	5,819	6,143	(264)	(35,637)	-	(371)	13	(24,297)	587,437	563,140	(36,730)
55942	Tri-County/City Soil & Water Conservation District	1,494	6,419	(49)	(45,061)	(4,543)	(450)	16	(42,174)	706,534	664,360	(17,391)
55944	Central Virginia Waste Management Authority	42,468	27,203	(3,036)	(109,042)	-	(1,515)	56	(43,866)	2,445,761	2,401,895	113,569
55945	Lonesome Pine Regional Library	58,575	35,118	(5,354)	(236,621)	-	(3,948)	145	(152,085)	6,310,541	6,158,456	261,625
55946	Virginia Peninsula Public Service Authority	56,590	74,782	(7,284)	(234,839)	(5,715)	(4,450)	165	(120,751)	7,142,727	7,021,976	(635,000)
55947	Tidewater Youth Services Commission	50,456	88,967	(8,598)	(591,228)	(11,685)	(8,907)	321	(480,674)	14,146,237	13,665,563	(1,028,934)
55948	Virginia Highlands Airport Authority	3,671	13,130	(1,008)	(25,260)	-	(503)	19	(9,951)	810,464	800,513	(55,143)
55949	Western Tidewater Regional Jail	955,446	303,616	(35,164)	(1,999,329)	(59,593)	(24,007)	885	(858,146)	38,534,625	37,676,479	(177,528)
55950	Scott County Redevelopment & Housing Authority	75,908	13,705	(739)	(140,488)	-	(891)	32	(52,473)	1,409,721	1,357,248	639,272
55951	Handley Regional Library	41,416	38,768	(4,988)	(96,566)	(3,309)	(2,366)	89	(26,956)	3,828,935	3,801,979	(272,310)
55952	Northern Neck Regional Jail	332,414	201,070	(19,667)	(769,783)	(61,553)	(11,425)	423	(328,521)	18,342,720	18,014,199	(2,526,457)
55953	Montgomery Regional Solid Waste Authority	36,179	29,412	(3,952)	(84,485)	-	(1,934)	73	(24,707)	3,122,174	3,097,467	(175,662)
55954	Potomac & Rappahannock Transportation Commission	454,868	435,662	(41,059)	(749,225)	(15,203)	(15,836)	608	69,815	25,801,577	25,871,392	(112,758)
55955	Giles County Public Service Authority	34,545	31,248	(2,880)	(75,490)	-	(1,292)	49	(13,820)	2,095,631	2,081,811	(14,400)
55956	South Central Wastewater Authority	102,512	85,096	(8,627)	(265,470)	(4,619)	(3,806)	142	(94,772)	6,156,352	6,061,580	119,429
55957	Wise County Redevelopment & Housing Authority	71,213	31,069	(10,326)	(611,715)	-	(3,875)	126	(502,856)	5,860,162	5,357,306	478,692
55958	Prince William Soil & Water Conservation District	-	8,230	(796)	(14,727)	-	(421)	16	(7,698)	677,844	670,146	(219,069)
55959	Hampton Roads Regional Jail	1,376,142	420,892	(38,527)	(3,006,371)	(270,475)	(36,389)	1,330	(1,553,398)	58,169,709	56,616,311	3,566,667
55960	Castlewood Water & Sewage Authority	-	-	(113)	(43,509)	-	(541)	19	(44,144)	849,974	805,830	(111,021)
55961	Pamunkey Regional Jail	766,653	330,659	(40,551)	(922,490)	(156,648)	(17,048)	649	(38,776)	27,659,989	27,621,213	(213,479)
55962	Charlottesville-Albemarle Airport Authority	222,879	127,354	(9,039)	(358,744)	(5,309)	(4,221)	160	(26,920)	6,824,984	6,798,064	1,537,402
55963	Virginia Peninsula Regional Jail	347,828	192,726	(22,556)	(794,252)	(77,423)	(14,195)	528	(367,344)	22,834,785	22,467,441	(5,913,721)
55964	Virginia Biotechnology Research Partnership Authority	6,515	29,180	632	(183,535)	(2,413)	(1,773)	61	(151,333)	2,767,517	2,616,184	(526,592)
55966	Blue Ridge Regional Jail Authority	1,660,123	671,103	(97,345)	(2,497,811)	(211,344)	(39,950)	1,505	(513,719)	64,558,798	64,045,079	(4,728,282)
55967	Massanutten Regional Library	25,566	35,306	(2,417)	(147,967)	-	(2,112)	77	(91,547)	3,373,408	3,281,861	(429,586)
55968	Albemarle-Charlottesville Regional Jail	828,775	360,116	(41,260)	(1,440,641)	(125,121)	(21,813)	816	(439,128)	35,176,936	34,737,808	641,493
55969	Culpeper Soil & Water Conservation District	26,520	27,934	(2,964)	(14,494)	(3,019)	(853)	34	33,158	1,405,740	1,438,898	(160,737)
55970	New River Valley Regional Jail	665,856	392,305	(55,146)	(900,890)	(142,725)	(22,786)	865	(62,521)	36,888,823	36,826,302	(8,493,075)
55971	Sussex Service Authority	20,615	44,747	(2,510)	(129,930)	-	(2,330)	86	(69,322)	3,730,374	3,661,052	(692,308)
55972	Big Walker Soil & Water Conservation District	7,244	6,711	(769)	-	-	(192)	8	13,002	320,164	333,166	110,013
55973	Peter Francisco Soil & Water Conservation District	6,077	6,307	(809)	-	-	(217)	9	11,367	358,618	369,985	40,808
55974	Peaks of Otter Soil & Water Conservation District	-	1,852	(284)	-	-	(104)	4	1,468	169,900	171,368	(109,892)
55975	New River Soil & Water Conservation District	9,340	6,185	(967)	-	-	(243)	10	14,325	405,187	419,512	121,961
55977	Southside Regional Jail	310,781	94,945	(13,829)	(370,960)	(54,771)	(6,313)	239	(39,908)	10,206,458	10,166,550	(212,149)
55978	Evergreen Soil & Water Conservation District	5,004	25,855	(1,249)	-	-	(125)	6	29,491	228,761	258,252	3,286
55979	Roanoke Higher Education Authority	28,483	52,460	(4,619)	(70,236)	(4,204)	(1,888)	72	68	3,065,648	3,065,716	(281,573)
55981	John Marshall Soil & Water Conservation District	21,022	13,847	(1,899)	(20,596)	-	(629)	24	11,769	1,028,923	1,040,692	(90,694)
55982	Daniel Boone Soil & Water Conservation District	6,412	7,181	(762)	-	(6,826)	(200)	8	5,813	330,724	336,537	69,502
55983	Southside Behavioral Health	276,482	331,749	(18,629)	(933,165)	(312,159)	(15,748)	576	(670,894)	25,178,539	24,507,645	(1,959,468)
55984	Northern Shenandoah Valley Regional Commission	24,663	34,078	(2,173)	(62,378)	(3,705)	(1,094)	41	(10,568)	1,770,497	1,759,929	(139,827)
55985	Tazewell Soil & Water Conservation District	11,127	6,575	(529)	(10,107)	-	(133)	5	6,938	222,377	229,315	29,549
55987	Richmond Regional Planning District Commission	144,252	65,132	(5,938)	(220,273)	(6,041)	(2,802)	107	(25,563)	4,558,378	4,532,815	448,097
55988	Henricopolis Soil & Water Conservation District	3,444	6,806	(489)	(9,069)	-	(197)	8	503	321,214	321,717	(60,301)
55989	Piedmont Regional Juvenile Detention Center	17,791	27,454	(3,711)	(13,210)	(6,381)	(1,268)	49	20,724	2,075,805	2,096,529	(415,646)



Political Subdivisions

Appendix 17 - Fiduciary Net Position

Employer Code	Political Subdivision	Change in Plan Fiduciary Net Position (PFNP)								Beginning PFNP	Ending PFNP	Net Pension Liability
		Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in PFNP			
55990	Roanoke River Service Authority	10,121	17,040	(1,211)	(30,422)	(3,924)	(582)	22	(8,956)	941,004	932,048	460
55991	Lee County Public Service Authority	15,638	34,079	(2,731)	(11,084)	-	(799)	32	35,135	1,318,094	1,353,229	(308,019)
55992	Blue Ridge Juvenile Detention Center	98,894	82,507	(6,623)	(144,194)	(29,604)	(2,715)	104	(1,631)	4,421,886	4,420,255	(23,965)
55993	Ferrum Water & Sewage Authority	4,189	6,889	(966)	-	-	(295)	12	9,829	486,421	496,250	(11,228)
55994	Wise County Public Service Authority	45,884	65,723	(5,896)	(29,620)	-	(1,667)	66	74,490	2,752,882	2,827,372	(452,067)
55995	Holston River Soil & Water Conservation District	3,361	8,718	(984)	(4,220)	-	(331)	13	6,557	541,257	547,814	(40,480)
55996	New River Valley Community Services	361,090	1,223,235	(93,725)	(1,204,537)	(260,640)	(38,234)	1,460	(11,351)	62,216,719	62,205,368	(12,132,472)
55997	Institute For Advanced Learning and Research	97,939	111,610	(10,556)	(67,444)	-	(2,706)	108	128,951	4,471,886	4,600,837	(1,006,130)
55998	Southwest Virginia Regional Jail Authority	1,688,351	805,828	(97,200)	(1,098,300)	(356,760)	(30,479)	1,196	912,636	49,968,341	50,880,977	(7,618,948)
55999	Clinch Valley Soil & Water Conservation District	-	6,211	(351)	(7,567)	-	(188)	7	(1,888)	302,080	300,192	(94,191)
Total Political Subdivisions		608,878,589	276,349,681	(26,243,944)	(1,307,580,106)	(48,297,043)	(16,525,468)	265,953	(513,152,338)	26,558,183,521	26,045,031,183	2,104,325,688

