

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55100	Accomack County	4,427,575	1,518,904	2,969,007	2,903,892	287,693	908,788	65,851	-	2,077,166	16,145	896,974	139,287	139,287	-	
55101	Albemarle County	36,811,809	4,205,186	7,403,914	7,497,090	644,135	1,554,090	26,645	-	5,363,845	3,042,148	4,761,093	27,589,311	27,589,311	-	
55102	Alleghany County	6,720,052	2,142,042	1,580,303	1,602,374	143,013	1,080,247	-	-	1,152,275	38,614	808,639	4,838,407	4,838,407	-	
55103	Amelia County	988,559	864,090	738,828	756,397	80,444	728,479	-	-	539,012	(245,377)	291,773	(449,637)	(449,637)	-	
55104	Amherst County	4,786,221	1,491,645	1,973,054	1,979,121	50,875	181,525	39,175	-	1,438,697	153,567	778,770	2,945,960	2,945,960	-	
55105	Appomattox County	5,566,922	690,611	1,131,182	1,051,054	61,421	370,925	39,004	-	771,899	535,438	331,991	4,250,407	4,250,407	-	
55107	Augusta County	14,564,869	2,686,999	4,152,633	4,173,466	210,178	1,868,099	-	-	3,027,805	505,509	2,022,988	8,357,818	8,357,818	-	
55108	Bath County	3,044,837	329,273	758,305	611,306	65,327	38,777	87,003	-	449,015	291,094	319,435	2,408,072	2,408,072	-	
55109	Bedford County	4,720,463	3,486,466	3,234,113	3,288,321	324,805	1,373,014	-	-	2,358,546	223,300	1,272,940	1,295,582	1,295,582	-	
55110	Bland County	2,585,334	196,799	497,530	382,560	-	375,268	71,903	7,635	275,055	153,971	349,001	1,686,338	1,686,338	-	
55111	Botetourt County	5,514,280	1,896,822	2,251,738	2,323,765	186,127	1,022,186	-	-	1,642,744	352,028	1,112,944	2,509,114	2,509,114	-	
55112	Brunswick County	4,422,927	923,008	891,679	904,708	22,812	286,546	104,477	-	650,268	268,806	508,505	3,755,236	3,755,236	-	
55113	Buchanan County	15,819,215	1,524,574	3,080,950	2,154,087	186,807	559,395	657,953	-	1,548,725	1,182,085	1,304,584	13,446,729	13,446,729	-	
55114	Buckingham County	2,401,478	684,906	858,160	867,479	352,783	363,496	11,364	-	609,824	(37,815)	366,099	861,740	861,740	-	
55115	Campbell County	10,480,238	2,049,477	3,464,108	3,116,532	235,055	1,077,975	170,119	-	2,243,221	626,039	1,393,354	6,282,070	6,282,070	-	
55116	Caroline County	3,199,584	1,445,368	1,710,115	1,774,417	163,365	634,143	-	-	1,247,845	267,997	935,246	943,508	943,508	-	
55117	Carroll County	7,757,934	783,547	2,043,800	1,503,588	127,741	305,490	355,264	-	1,076,608	744,999	843,731	5,894,002	5,894,002	-	
55118	Charles City County	2,856,572	459,387	718,854	719,523	11,677	193,438	-	-	524,113	119,533	312,742	2,003,371	2,003,371	-	
55119	Charlottesville	2,780,643	889,834	1,080,167	1,116,850	125,482	335,337	-	-	787,962	20,378	413,671	1,407,310	1,407,310	-	
55120	Chesterfield County	201,946,453	38,846,033	43,802,477	44,342,735	15,009,150	15,009,150	1,539,869	-	31,939,196	12,957,100	23,642,700	160,431,589	160,431,589	-	
55121	Clarke County	2,717,651	617,384	951,561	975,530	42,045	160,179	-	-	693,979	119,274	383,074	1,635,899	1,635,899	-	
55122	Craig County	609,639	347,854	401,557	373,197	100,811	100,811	4,382	-	274,250	(5,401)	157,265	197,894	197,894	-	
55123	Culpeper County	8,898,637	1,475,241	2,893,635	2,739,054	220,331	429,325	159,181	-	1,937,702	943,932	1,694,138	5,438,210	5,438,210	-	
55124	Dumfries County	2,007,930	324,929	777,596	632,780	312,713	777,596	81,589	12,124	451,395	175,308	305,607	1,024,579	1,024,579	-	
55125	Dinwiddie County	5,877,294	802,580	1,620,568	1,418,268	142,296	44,816	296,400	-	1,020,008	550,350	663,869	4,656,815	4,656,815	-	
55126	Dixwell County	3,690,682	1,825,683	1,673,761	1,714,741	-	922,824	21,200	-	1,220,576	(30,237)	837,735	1,578,843	1,578,843	-	
55128	Essex County	966,294	461,698	857,116	795,957	49,856	242,201	25,458	-	563,294	175,055	349,601	(102,932)	(102,932)	-	
55130	Fauquier County	11,486,042	4,090,491	5,544,709	5,545,408	475,578	803,759	3,898,975	-	1,470,312	2,752,121	6,381,782	6,381,782	6,381,782	-	
55131	Floyd County	1,759,334	921,905	734,774	742,835	19,387	336,718	878,800	-	535,843	368,454	314,230	2,315,672	2,315,672	-	
55132	Fluvanna County	2,124,556	693,294	1,080,286	1,084,298	41,925	432,251	10,295	-	772,821	(82,396)	158,149	361,661	361,661	-	
55133	Franklin County	6,127,970	3,060,416	2,981,682	3,001,448	183,872	1,404,124	-	-	2,174,054	66,537	1,205,273	2,652,578	2,652,578	-	
55134	Frederick County	23,350,437	3,558,258	8,375,663	6,742,303	1,018,597	1,085,799	1,411,405	-	4,728,080	3,737,755	4,153,977	14,745,596	14,745,596	-	
55135	Giles County	4,284,846	584,455	1,613,760	1,107,707	69,493	96	190,392	-	791,915	751,133	634,623	3,177,062	3,177,062	-	
55136	Gloucester County	8,077,035	1,780,115	3,111,638	2,989,350	939,994	939,994	11,325	-	2,119,148	655,172	1,387,991	4,307,372	4,307,372	-	
55137	Goochland County	2,907,721	766,490	1,585,564	1,545,186	172,315	352,107	66,109	-	1,084,088	483,260	879,535	772,961	772,961	-	
55138	Grayson County	6,312,706	491,388	1,032,069	916,917	4,077	1,060,531	59,947	-	658,694	56,486	527,452	5,274,522	5,274,522	-	
55139	Greene County	2,392,758	532,410	1,308,158	974,093	239,278	582,815	238,724	-	689,879	165,193	497,024	417,596	417,596	-	
55140	Greensville County	1,980,532	566,828	1,198,192	1,084,772	141,593	116,934	-	-	773,752	206,084	346,929	872,644	872,644	-	
55141	Halifax County	3,062,322	1,112,999	1,982,460	1,911,531	133,442	324,260	31,799	-	1,379,413	125,226	555,292	804,774	804,774	-	
55142	Hanover County	28,502,190	8,137,096	10,931,684	11,458,108	865,074	4,753,384	-	-	7,975,224	1,894,959	5,698,852	12,802,367	12,802,367	-	
55143	Henrico County	261,606,935	44,882,122	58,864,698	59,392,549	-	19,952,495	3,251,738	-	42,916,599	16,432,841	31,329,057	199,551,696	199,551,696	-	
55144	Henry County	9,976,173	2,181,523	3,674,311	3,699,956	85,380	130,973	440,283	-	2,678,635	1,143,124	1,143,124	7,218,493	7,218,493	-	
55145	Highland County	1,105,013	230,308	304,600	304,869	-	23,652	107,499	2,222	222,064	116,222	144,304	1,005,903	1,005,903	-	
55146	Isle of Wight County	4,120,080	1,646,009	2,161,850	2,087,234	89,088	349,334	671,290	-	1,480,751	917,118	1,103,715	3,044,027	3,044,027	-	
55147	James City County	22,933,112	6,323,084	8,197,080	8,172,364	945,387	1,875,083	81,803	-	5,876,717	1,424,540	3,536,962	13,912,380	13,912,380	-	
55148	King George County	2,537,117	1,194,178	1,610,560	1,683,558	312,373	232,561	463,297	-	1,175,235	400,884	747,883	1,183,776	1,183,776	-	
55149	King & Queen County	790,587	406,147	520,200	523,316	34,824	240,295	-	-	379,319	(94,906)	173,073	(10,561)	(10,561)	-	
55150	King William County	1,299,730	775,849	751,717	772,061	10,763	297,465	-	-	548,294	109,221	294,179	388,467	388,467	-	
55151	Lancaster County	3,567,171	785,793	1,070,314	982,104	16,361	654,868	30,551	-	705,386	79,799	476,163	1,968,890	1,968,890	-	
55152	Lee County	3,845,582	1,224,452	1,279,088	1,292,214	-	283,028	151,072	82,071	932,672	167,775	455,072	3,094,222	3,094,222	-	
55153	Loudoun County	86,279,307	17,104,018	32,063,281	31,951,196	574,483	4,153,509	1,063,789	-	22,382,243	25,724,515	19,049,642	64,761,761	64,761,761	-	
55154	Louisia County	1,416,272	1,192,936	1,839,919	1,824,081	194,355	660,312	48,685	-	1,285,013	123,646	801,163	(1,253,278)	(1,253,278)	-	
55155	Lunenburg County	2,470,816	334,130	593,089	566,540	28,339	59,035	-	-	412,822	174,981	276,270	1,869,476	1,869,476	-	
55156	Madison County	1,281,440	724,338	825,135	845,311	32,124	175,327	102,535	-	601,893	184,811	390,309	626,811	626,811	-	
55157	Mathews County	1,783,439	608,799	581,000	580,930	-	261,851	-	17,455	414,284	(27,490)	291,224	1,081,482	1,081,482	-	
55158	Mecklenburg County	5,250,775	2,415,658	2,080,744	2,093,132	243,624	1,078,243	-	-	1,517,478	(250,874)	759,803	2,677,491	2,677,491	-	
55159	Middlesex County	(557,432)	507,620	565,925	576,079	6,543	125,306	-	-	412,781	(133,017)	121,680	(1,165,581)	(1,165,581)	-	

Virginia Retirement System
 Finance Division
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 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55180	Roanoke County	45,719,203	7,268,162	10,589,929	10,588,707	383,956	810,367	295,979	-	7,633,738	3,622,810	5,064,418	37,102,515	37,102,515	-	
55181	Rockbridge County	5,965,438	877,682	1,556,147	1,551,527	453,068	17,632	-	-	418,120	833,106	3,856,433	3,856,433	3,856,433	-	
55182	Rockingham County	17,526,335	2,647,964	5,141,971	4,628,757	822,738	450,057	446,620	-	3,277,042	1,675,550	2,681,076	11,848,912	11,848,912	-	
55183	Russell County	6,930,938	1,091,320	1,381,835	1,365,271	-	787,045	-	131,810	1,007,574	95,678	5,011,239	5,011,239	5,011,239	-	
55184	Scott County	6,694,634	878,523	1,218,350	1,229,287	16,670	688,069	-	-	888,113	295,841	693,671	4,911,064	4,911,064	-	
55185	Shenandoah County	6,266,414	2,076,868	2,195,895	2,249,440	166,721	881,174	-	-	1,601,868	457,218	1,191,676	3,717,462	3,717,462	-	
55186	Smyth County	7,031,589	2,270,891	1,986,658	1,993,387	200,398	1,754,185	-	-	1,448,409	(478,329)	734,198	3,603,734	3,603,734	-	
55187	Southampton County	6,962,002	1,090,360	1,844,194	1,834,274	46,105	335,225	7,946	-	1,316,684	477,020	911,583	4,882,631	4,882,631	-	
55188	Spotsylvania County	22,113,171	4,271,121	8,974,180	7,756,881	1,074,677	323,370	1,688,698	-	5,450,768	3,363,628	4,436,599	14,321,679	14,321,679	-	
55189	Stafford County	31,090,884	5,525,772	8,188,034	8,480,565	769,024	2,534,546	-	-	5,973,656	2,522,361	4,721,720	20,418,784	20,418,784	-	
55190	Surry County	1,576,931	781,054	890,836	879,982	177,099	177,099	-	21,736	649,631	71,286	272,074	972,615	972,615	-	
55191	Sussex County	1,575,309	1,003,603	1,303,174	1,271,695	306,939	566,305	24,502	-	896,318	421,878	421,878	(449,543)	(449,543)	-	
55192	Tazewell County	10,270,471	1,295,251	3,153,729	2,460,094	126,237	5,790	411,292	-	1,781,505	1,189,383	1,175,469	8,026,583	8,026,583	-	
55193	Warren County	4,188,196	1,571,887	1,943,827	1,975,654	113,119	322,028	189,183	-	1,417,755	385,487	911,215	2,486,665	2,486,665	-	
55195	Washington County	8,531,804	1,506,784	2,128,858	2,118,463	79,510	1,065,745	8,091	-	1,536,684	413,681	1,078,663	5,525,805	5,525,805	-	
55196	Westmoreland County	2,781,767	1,681,195	1,143,010	1,167,913	-	850,196	-	-	833,642	(237,453)	586,693	1,315,393	1,315,393	-	
55197	Wise County	12,392,258	1,942,193	2,809,457	2,443,633	94,775	1,478,232	231,952	4,054	1,791,075	231,847	1,021,296	8,741,932	8,741,932	-	
55198	Wythe County	3,794,931	1,145,734	1,640,456	1,649,699	64,033	269,175	-	-	1,196,401	(26,573)	572,261	1,914,869	1,914,869	-	
55199	York County	24,805,663	6,766,601	9,173,413	9,352,546	799,413	1,745,246	-	-	6,690,417	1,114,878	3,593,323	14,713,618	14,713,618	-	
55200	City of Alexandria	94,895,032	19,489,715	25,725,825	25,913,056	402,988	6,593,526	-	-	18,758,438	3,702,336	9,969,716	68,240,410	68,240,410	-	
55201	City of Bristol	26,024,354	3,045,792	4,877,676	4,780,816	-	363,994	-	223,892	3,554,411	1,637,123	2,154,620	22,308,466	22,308,466	-	
55202	City of Buena Vista	3,340,448	608,203	1,029,254	818,734	61,007	101,741	478,373	-	597,255	521,618	433,392	3,101,769	3,101,769	-	
55203	Town of St Paul	665,039	56,187	153,627	112,217	33,998	5,471	11,313	-	80,368	77,030	67,751	516,873	516,873	-	
55204	Town of Clifton Forge	1,129,553	562,794	439,455	446,334	-	42,773	54,620	-	320,444	(136,911)	142,505	862,715	862,715	-	
55205	City of Danville	3,735,008	701,740	1,319,353	1,218,316	179,422	291,992	44,400	-	882,070	280,534	573,824	2,060,945	2,060,945	-	
55206	City of Fredericksburg	27,101,749	4,582,925	6,405,176	5,450,733	112,823	2,301,322	595,136	-	3,962,189	880,830	2,882,890	19,969,885	19,969,885	-	
55207	City of Hampton	144,040,159	18,715,491	23,285,269	23,304,445	-	6,885,953	2,095,261	-	16,977,518	8,837,513	14,235,281	122,954,994	122,954,994	-	
55208	City of Harrisonburg	32,244,627	3,256,489	7,600,652	6,268,310	811,641	2,252,829	1,040,699	-	4,480,794	2,198,591	3,404,129	22,883,639	22,883,639	-	
55209	City of Hopewell	24,713,762	2,620,041	5,162,985	4,748,910	864	1,995,977	195,259	-	3,488,391	1,168,896	2,465,223	17,812,395	17,812,395	-	
55210	City of Lynchburg	112,464,084	10,336,966	13,627,200	13,513,098	-	6,293,584	-	-	9,936,457	6,804,817	9,920,997	97,761,809	97,761,809	-	
55211	Town of Crewe	1,860	106,037	164,956	153,931	67,586	16,074	60,055	-	109,421	(3,214)	21,105	(149,493)	(149,493)	-	
55212	City of Norfolk	10,210,953	3,832,260	4,754,417	4,878,356	658,164	1,328,606	-	-	3,468,112	1,032,682	2,355,587	4,568,877	4,568,877	-	
55213	City of Petersburg	27,034,549	7,124,271	8,118,414	8,032,391	-	3,797,438	-	675,217	5,918,187	(1,006,181)	2,460,903	17,336,897	17,336,897	-	
55214	City of Portsmouth	43,673,717	11,495,327	15,378,798	15,333,515	-	5,952,956	145,267	330,590	10,982,577	2,925,788	6,776,993	25,711,004	25,711,004	-	
55215	City of Radford	9,385,042	1,745,107	2,306,595	2,343,145	188,485	926,246	-	-	1,682,188	293,178	6,269,357	6,269,357	6,269,357	-	
55216	City of Richmond	18,674,561	3,534,180	5,824,868	5,808,671	743,579	2,166,830	14,397	-	4,212,533	1,039,686	3,219,694	9,711,715	9,711,715	-	
55217	City of Roanoke	10,594,305	1,812,637	2,883,822	2,855,850	119,533	457,631	33,929	-	2,061,767	914,698	1,439,698	7,660,740	7,660,740	-	
55218	Town of Craigsville	190,460	64,817	16,743	16,743	1,868	41,936	6,734	-	11,035	4,293	182,290	182,290	182,290	-	
55219	City of Staunton	21,151,185	2,738,755	3,008,291	3,054,697	96,418	1,531,090	-	-	2,193,255	531,295	1,956,240	16,967,754	16,967,754	-	
55220	City of Suffolk	48,422,676	9,501,548	13,049,639	12,327,373	520,759	4,091,928	709,578	-	8,783,343	3,199,862	6,958,618	33,638,690	33,638,690	-	
55221	City of Williamsburg	13,887,240	2,064,083	2,989,419	3,000,823	182,279	481,701	-	-	2,179,902	476,276	1,390,195	10,563,084	10,563,084	-	
55222	City of Winchester	14,593,667	4,122,487	4,532,849	4,663,244	570,638	1,458,017	-	-	3,305,631	648,955	2,303,539	9,141,853	9,141,853	-	
55223	City of Martinsville	24,245,132	2,703,925	4,238,542	4,057,249	-	590,587	10,791	121,114	2,969,997	1,591,528	2,140,803	20,615,306	20,615,306	-	
55224	City of Falls Church	(424,343)	144,070	455,410	455,410	60,228	20,390	-	-	198,632	31,239	20,809	(813,965)	(813,965)	-	
55225	City of Colonial Heights	16,267,679	2,212,775	3,370,621	3,169,335	73,739	1,727,018	108,465	-	2,267,608	1,000,873	1,866,696	11,649,991	11,649,991	-	
55226	Town of Front Royal	8,633,857	875,636	1,883,930	1,623,533	215,677	206,487	75,852	-	1,182,583	747,200	983,818	6,601,683	6,601,683	-	
55227	Town of Boyce	(45,956)	1,787	3,385	3,516	-	3,516	-	-	2,469	(3,347)	-	(51,948)	(51,948)	-	
55228	Town of Middletown	2,809	25,130	71,790	13,121	35,978	43,515	24,710	62	24,757	62	23,175	(110,111)	(110,111)	-	
55229	Town of Chilhowie	964,698	78,702	147,460	151,229	14,632	159,876	-	-	107,564	33,590	115,731	595,626	595,626	-	
55230	City of Covington	5,886,273	871,059	1,035,321	1,042,589	103,554	352,398	-	-	754,638	149,733	508,232	4,619,069	4,619,069	-	
55231	Town of Floyd	106,478	18,644	46,289	16,782	2,863	3,886	24,427	-	11,937	9,206	11,193	89,679	89,679	-	
55232	City of Franklin	6,979,979	1,068,931	1,753,307	1,695,874	71,265	147,173	21,934	-	1,236,090	636,980	811,984	5,464,311	5,464,311	-	
55233	City of Chesapeake	173,770,638	25,692,800	48,569,985	40,031,929	-	10,827,423	6,092,765	1,914,981	28,907,651	14,924,226	20,970,594	130,903,130	130,903,130	-	
55234	City of Virginia Beach	411,098,059	57,374,977	84,169,370	81,840,064	-	8,703,919	3,179,583	5,766,627	59,363,176	31,474,123	43,305,500	350,237,692	350,237,692	-	
55235	City of Norton	1,903,813	469,160	1,000,909	841,857	26,458	435,808	108,328	-	607,904	65,973	291,335	558,811	558,811	-	
55236	City of Manassas Park	4,423,070	1,470,732	1,707,309	1,707,309	191,627	407,005	64,319	-	1,210,814	(4,954)	826,406	2,263,356	2,263,356	-	
55237	Town of Emory	(328,957)	53,504	92,107	76,586	2,159	44,258</									

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55255	Town of Brodnax	33,094	6,782	54,897	7,502	2,117	8,193	26,522	-	4,842	17,600	8,841	7,290	7,290	-	
55256	Town of Mineral	(34,415)	8,221	10,380	9,773	2,641	8,799	7,753	-	6,742	(3,380)	3,901	(56,401)	(56,401)	-	
55257	Town of Lebanon	3,241,648	101,060	284,849	214,779	109,492	-	86,314	-	149,365	256,362	285,319	2,940,310	2,940,310	-	
55258	City of Newport News	(4,549,064)	843,234	1,040,085	1,321,242	1,042,550	630,782	-	-	761,458	1,866,223	2,766,138	(7,878,667)	(7,878,667)	-	
55259	Town of Richlands	7,409,478	398,327	573,258	283,217	127,911	348,223	242,545	-	195,463	508,271	548,986	6,872,489	6,872,489	-	
55260	Town of Haymarket	(104,015)	51,364	16,944	21,018	14,069	39,399	25,787	-	12,377	172,410	61,313	5,180	5,180	-	
55261	Town of Lovettsville	(3,202)	14,153	56,920	13,462	6,377	-	-	-	7,621	26,451	27,704	(24,858)	-	-	
55300	Town of Abington	2,791,823	1,074,533	894,414	913,858	219,325	717,125	-	-	652,354	(125,097)	345,847	1,303,044	1,303,044	-	
55301	Town of Dumfries	1,109,735	287,424	234,791	231,698	-	31,364	23,923	16,590	171,142	79,761	124,388	1,066,334	1,066,334	-	
55302	Town of Iron Gate	70,325	7,828	26,267	14,026	-	29,577	7,931	1,607	10,496	(11,489)	4,860	11,968	11,968	-	
55303	Town of Montross	(29,163)	10,237	20,298	20,885	-	-	2,746	-	14,817	-	-	(31,882)	(31,882)	-	
55304	Town of South Boston	4,395,591	777,322	1,049,949	964,422	21,328	335,184	-	-	695,594	199,290	453,409	3,243,505	3,243,505	-	
55305	Town of Gretna	122,851	61,068	85,027	77,898	18,323	80,668	7,391	-	55,063	(5,986)	35,274	(56,803)	(56,803)	-	
55306	Town of Remington	61,334	15,021	58,040	29,354	1,378	-	11,585	2,432	20,688	29,883	15,249	36,922	36,922	-	
55307	City of Lexington	5,188,537	835,734	1,149,742	1,158,964	109,520	552,616	-	-	838,472	201,672	555,748	3,537,825	3,537,825	-	
55308	City of Waynesboro	12,655,521	3,004,402	3,424,215	3,339,053	53,155	59,317	44,824	-	2,431,618	(228,618)	1,340,790	9,691,742	9,691,742	-	
55309	Town of Colonial Beach	(495,941)	465,026	336,753	343,825	10,958	90,262	-	-	245,662	(273,139)	85,964	(926,154)	(926,154)	-	
55310	Town of Smithfield	(645,901)	269,145	466,823	485,360	29,516	21,688	82,894	-	338,007	80,553	200,069	(1,078,758)	(1,078,758)	-	
55311	Town of Brookneal	474,223	39,154	70,052	69,315	1,721	3,785	-	-	51,059	17,862	42,305	395,120	395,120	-	
55312	Town of Hamilton	86,785	18,565	54,410	34,219	967	-	-	1,897	25,023	37,948	25,759	64,746	64,746	-	
55313	City of Galax	3,704,849	1,261,869	1,294,025	1,321,863	225,924	732,395	-	-	943,666	(20,261)	520,592	1,795,324	1,795,324	-	
55314	Town of Jonesville	93,173	36,200	61,244	49,602	3,133	47,968	6,963	-	35,696	(15,660)	18,465	(34,040)	(34,040)	-	
55315	Town of Wytheville	2,394,628	1,364,591	1,219,571	1,260,566	450,334	989,705	-	-	889,571	(341,769)	362,111	24,734	24,734	-	
55316	City of Fairfax	44,370,077	4,167,626	7,163,819	6,143,148	1,665,531	1,736,711	682,833	-	4,472,565	1,586,542	3,571,518	34,998,914	34,998,914	-	
55317	Town of Vienna	12,338,915	1,795,934	3,055,559	2,826,709	194,196	226,395	-	5,736	2,049,020	896,694	1,295,257	9,747,674	9,747,674	-	
55318	Town of Vinton	2,497,573	598,806	896,898	851,092	315,606	1,830	-	-	619,200	188,064	393,323	1,411,290	1,411,290	-	
55319	City of Emporia	3,247,819	817,002	1,419,147	1,231,290	64,941	472,987	-	-	126,510	92,816	494,818	1,484,354	1,484,354	-	
55320	Town of Culpeper	7,788,954	947,418	1,647,180	1,667,545	301,563	59,017	-	-	1,190,751	68,740	989,180	5,995,014	5,995,014	-	
55321	Town of Woodstock	4,021,701	407,178	520,675	490,787	63,898	936,462	27,401	-	348,406	41,671	420,921	2,413,614	2,413,614	-	
55322	Town of Glasgow	(355,857)	60,457	40,824	2,042	-	-	-	-	29,769	(47,075)	(42)	(376,439)	(376,439)	-	
55323	Town of Marion	4,655,185	510,518	674,896	685,123	110,442	365,600	-	-	492,109	144,552	440,467	3,525,842	3,525,842	-	
55324	Town of Altavista	1,384,608	289,655	649,720	529,779	6,871	164,778	-	-	385,732	106,811	232,426	626,252	626,252	-	
55325	Town of Herndon	7,927,802	2,566,931	3,670,763	3,779,321	391,970	1,676,616	43,020	-	2,677,336	(37,318)	1,256,634	2,359,447	2,359,447	-	
55326	Town of Petersburg	1,744,249	161,759	310,006	418,406	310,006	20,135	79,518	-	223,327	147,323	178,627	1,349,014	1,349,014	-	
55327	Town of Christiansburg	9,904,943	2,726,847	1,747,606	1,788,473	184,560	1,420,321	-	-	1,274,675	394,332	1,175,271	7,984,566	7,984,566	-	
55328	Town of Wakefield	21,900	11,813	24,294	22,820	397	1,249	296	-	16,292	11,924	14,179	(714)	(714)	-	
55329	Town of Leesburg	18,729,333	2,465,742	5,241,741	4,315,489	667,036	762,238	711,295	-	3,078,562	1,628,895	2,071,096	13,556,227	13,556,227	-	
55330	Town of Chatham	(122,647)	63,918	98,185	101,669	32,822	25,780	-	-	71,642	-	24,539	(268,788)	(268,788)	-	
55331	Town of Bowling Green	404,657	79,122	44,616	43,824	341	-	332	-	32,480	(40,452)	36,200	351,158	351,158	-	
55332	City of Manassas	29,052,371	5,837,916	5,897,324	5,936,694	685,809	4,017,154	-	-	4,300,840	698,575	3,290,895	20,061,826	20,061,826	-	
55333	Town of Albemarle	(108,033)	8,116	15,114	15,132	-	-	-	-	11,021	(9,262)	-	(128,404)	(128,404)	-	
55334	Town of Boydton	(249,960)	35,608	62,945	64,337	8,583	-	-	-	45,901	(31,806)	7,157	(348,152)	(348,152)	-	
55335	City of Salem	44,258,502	5,218,164	9,070,514	8,336,344	1,008,579	1,008,579	256,122	180,188	6,172,433	3,666,197	36,198,797	36,198,797	-		
55336	Town of McKenney	51,439	9,677	18,119	17,436	1,589	-	-	-	13,221	15,084	1,744	66,445	66,445	-	
55337	Town of Narrows	363,546	96,085	169,306	165,825	14,683	2,154	-	-	117,968	71,141	85,404	254,164	254,164	-	
55338	Town of Quantico	(198,878)	20,097	39,141	35,713	1,505	-	-	-	26,768	42,206	595	(154,131)	(154,131)	-	
55339	Town of Halifax	(152,286)	49,082	96,478	93,099	8,784	15,873	-	-	66,862	(34,779)	3,129	(288,171)	(288,171)	-	
55340	Town of Blacksburg	20,118,435	1,607,967	4,304,165	3,109,666	263,137	707,395	825,236	-	2,223,909	1,771,886	1,980,051	16,183,019	16,183,019	-	
55341	Town of Chincoteague	1,187,033	192,749	386,631	344,685	69,192	132,110	43,281	-	239,384	117,998	198,136	651,091	651,091	-	
55342	Town of Lawrenceville	660,443	91,809	192,339	173,671	67,699	60,658	8,296	-	128,051	28,912	94,767	328,377	328,377	-	
55343	Town of Amherst	951,675	106,711	325,523	191,223	20,952	49,537	96,391	-	138,772	136,071	132,392	709,993	709,993	-	
55344	Town of Stanley	261,272	93,536	119,159	121,601	36,858	83,285	1,873	-	84,958	(187,862)	38,567	24,307	24,307	-	
55345	Town of Hillville	1,045,423	272,968	294,095	301,013	36,944	65,932	28,020	-	214,375	57,388	145,779	774,411	774,411	-	
55346	Town of Elkton	294,522	155,771	180,922	178,301	5,198	10,849	18,117	-	131,901	(6,203)	61,288	157,550	157,550	-	
55347	Town of Bridgewater	690,707	457,622	440,236	453,003	119,248	137,792	125,016	-	321,219	17,132	183,462	277,955	277,955	-	
55348	Town of Purcellville	1,060,180	321,306	899,852	668,791	154,321	164,669	148,914	-	468,913	176,651	363,393	24,938	24,938	-	
55349	Town of Timberville	(89,135)	214,416	156,835	112,619	21,561	124,297	221,107	-	78,319	62,492	61,338	10,549	10,549	-	
55350	Town of Wise	966,881	401,277	520,826	512,035	29,176	342,413	-	-	379,988	(36,128)	150,412	157,156	157,156	-	
55351	Town of New Market	611,724	101,579	249,975	160,981	26,816	106,379	63,234	-	114,155	73,919	73,669	437,945	437,945	-	
55352	Town of Tappahannock	414,555	241,821	264,723	263,687	67,441	106,379	-	-	192,999	308,585	102,506	353,224	353,224	-	
55353	Town of Rocky Mount	3,143,290	251,570	707,591	489,194	50,721	52,296	-	-	348,721	384,632	385,774	2,585,127	2,585,127	-	
55354																

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55367	Town of Broadway	699,345	73,354	267,578	143,954	30,598	60,705	90,385	-	103,439	112,940	110,799	465,829	465,829	-	
55368	Town of Berryville	535,843	228,462	270,640	280,421	42,395	12,214	42,395	217,113	197,450	318,008	157,093	734,113	734,113	-	
55369	Town of Tazewell	400,320	219,846	508,242	334,380	75,350	214,143	92,549	-	241,106	(31,757)	117,604	(327,655)	(327,655)	-	
55370	Town of Urbana	(244,717)	29,363	53,474	53,477	-	-	-	-	39,058	(18,059)	95	(301,401)	(301,401)	-	
55371	Town of Bluefield	623,977	260,164	344,186	380,250	67,650	39,065	53,089	-	244,337	47,489	155,323	272,582	272,582	-	
55372	Town of Weber City	139,901	22,263	36,638	36,706	4,509	-	-	-	26,718	16,886	45,487	45,487	45,487	-	
55373	Town of Damascus	(70,468)	6,869	10,630	11,080	-	-	-	-	7,748	(23,426)	(12,503)	(88,484)	(88,484)	-	
55374	Town of Hurt	346,552	20,543	32,489	32,643	-	4,450	-	-	23,681	18,059	30,504	312,139	312,139	-	
55375	Town of Waverly	(991,371)	74,674	162,656	119,118	-	892	4,200	8,148	87,682	9,275	293	(490,351)	(490,351)	-	
55376	Town of Coeburn	46,660	176,254	211,340	162,053	-	162,013	29,483	-	117,510	(128,067)	24,954	(307,613)	(307,613)	-	
55377	Town of Dayton	571,783	162,774	222,953	144,210	17,525	139,936	56,887	10,907	102,644	36,724	82,752	323,436	323,436	-	
55378	Town of Courtland	(131,220)	108,311	34,289	30,899	4,941	-	2,892	-	21,389	(78,398)	4,608	(162,556)	(162,556)	-	
55379	Town of Cape Charles	(101,110)	174,838	148,302	149,953	33,643	87,488	1,129	-	104,795	(44,981)	49,527	(334,242)	(334,242)	-	
55380	Town of Independence	603,265	30,751	96,855	60,714	17,756	13,512	38,182	-	66,566	43,044	64,605	541,878	541,878	-	
55381	Town of Warsaw	405,458	67,319	134,158	110,593	11,312	77,050	13,552	-	81,840	(9,681)	53,649	169,726	169,726	-	
55382	Town of Grundy	219,362	147,015	136,255	141,513	22,231	45,807	-	-	99,399	(68,172)	24,193	27,605	27,605	-	
55383	Town of Warrenton	4,632,507	922,691	1,625,951	1,277,695	160,242	96,921	179,624	-	921,073	252,881	599,222	3,148,745	3,148,745	-	
55384	Town of Louisa	(271,442)	187,264	125,174	130,963	7,245	83,129	-	-	91,320	(62,270)	43,917	(445,556)	(445,556)	-	
55385	Town of Kenbridge	(100,535)	43,987	83,416	70,200	6,355	-	19,685	-	50,438	4,929	18,935	(160,402)	(160,402)	-	
55386	Town of Mt Jackson	528,438	145,572	129,847	117,184	20,663	61,175	-	-	81,371	33,807	100,742	366,150	366,150	-	
55387	Town of Pulaski	2,387,505	694,748	1,057,752	1,074,306	35,070	101,827	6,573	-	771,425	141,501	448,415	1,277,809	1,277,809	-	
55388	Town of Jarratt	(66)	11,195	10,879	10,884	1,602	5,580	-	-	7,933	(1,518)	3,065	(14,466)	(14,466)	-	
55389	Town of Pembroke	217,039	36,859	44,084	45,080	-	23,282	-	1,316	32,146	7,157	26,528	155,543	155,543	-	
55390	Town of Parkley	109,953	18,447	44,840	36,073	6,022	30,899	6,059	-	25,804	(225)	13,461	28,743	28,743	-	
55391	Town of Onancock	(161,746)	54,010	91,839	95,138	18,764	5,057	251,741	-	66,423	113,531	28,585	84,576	84,576	-	
55392	Town of Victoria	(41,134)	95,894	96,447	96,644	9,725	28,576	80,345	-	70,336	28,245	31,317	(29,023)	(29,023)	-	
55393	Town of Shenandoah	599,959	91,440	110,237	115,261	17,150	51,445	-	-	80,442	13,188	63,489	427,447	427,447	-	
55394	Town of Gate City	200,005	46,568	150,805	89,721	7,970	13,678	-	-	62,722	56,582	26,656	79,047	79,047	-	
55395	Town of Round Hill	(70,858)	42,316	113,800	89,258	25,761	-	34,644	-	61,759	33,841	35,807	(162,924)	(162,924)	-	
55396	Town of Kilmarnock	(243,598)	258,754	134,105	141,030	28,498	105,905	-	-	97,866	(95,517)	38,109	(430,142)	(430,142)	-	
55397	Town of Orange	2,050,266	171,916	399,782	345,721	94,967	-	136,614	-	245,651	306,447	284,672	1,785,752	1,785,752	-	
55398	Town of Saltville	527,161	194,846	104,562	102,677	35,068	-	-	-	76,194	(60,596)	64,758	431,511	431,511	-	
55399	Town of Blackstone	(28,259)	287,006	389,224	403,286	154,862	184,759	-	971	283,946	(147,036)	69,399	(805,873)	(805,873)	-	
55400	Bedford Recreation Commission	(44,975)	3,667	6,830	6,887	-	-	-	-	4,981	(3,515)	-	(53,659)	(53,659)	-	
55401	Southeastern Virginia Public Service Authority	(2,022,165)	1,546,433	2,580,555	2,575,422	50,572	420,401	-	-	1,881,259	(1,500,166)	81,855	(5,803,444)	(5,803,444)	-	
55402	Pittsylvania Co Service Authority	332,215	143,753	93,918	88,728	3,716	67,116	47,139	-	64,986	30,795	25,785	305,625	305,625	-	
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(239,461)	78,692	42,102	43,907	2,367	27,842	-	-	30,686	(30,795)	2,783	(279,879)	(279,879)	-	
55404	Appomattox Regional Library	61,980	102,411	138,551	139,266	-	4,674	29,415	6,223	13,384	31,129	805	805	805	-	
55405	Staunton Redevelopment & Housing Authority	(203,130)	38,702	77,038	76,410	-	7,736	1,065	-	53,527	(49,090)	2,487	(321,531)	(321,531)	-	
55406	Hampton Newport News Community Services Board	(7,083,456)	3,379,165	3,300,928	3,452,963	607,659	1,516,376	-	-	2,408,280	(1,033,858)	637,150	(11,844,945)	(11,844,945)	-	
55408	Alleghany Highlands Regional Library, Inc.	118,973	10,366	22,550	18,903	525	-	-	-	13,945	(991)	13,201	65,135	65,135	-	
55409	Southside Regional Juvenile Group Home	(75,947)	25,717	46,103	45,938	-	-	-	-	33,597	(195,350)	2,106	(306,130)	(306,130)	-	
55411	Hampton Roads Sanitation District	37,672,815	8,192,054	12,194,556	9,967,269	3,112,613	4,519,583	1,827,333	-	7,140,546	645,154	3,609,308	22,074,573	22,074,573	-	
55412	Peninsula Airport Commission	617,099	194,408	479,404	371,853	38,351	-	93,752	-	268,092	171,377	317,803	317,803	317,803	-	
55413	Richmond Redevelopment & Housing Authority	9,416,244	2,559,716	3,255,069	3,166,150	71,134	778,330	-	-	2,372,022	(1,226,053)	845,506	5,005,740	5,005,740	-	
55415	Chesapeake Redevelopment & Housing Authority	(630,034)	533,700	545,975	552,653	13,232	13,231	15,216	-	398,116	(257,965)	35,631	(1,101,689)	(1,101,689)	-	
55416	Alexandria Renew Enterprises	8,399,790	2,098,302	2,258,145	2,251,735	310,750	497,012	-	-	1,645,929	(375,563)	697,581	5,753,235	5,753,235	-	
55417	Norfolk Airport Authority	6,208,807	1,101,317	2,449,735	2,161,216	149,510	288,343	-	-	1,533,339	841,140	1,170,578	3,587,497	3,587,497	-	
55418	Charlottesville Redevelopment/Housing Authority	(837,575)	113,680	190,337	187,074	-	29,099	-	5,885	138,729	(143,397)	457	(1,129,645)	(1,129,645)	-	
55419	Hampton Redevelopment & Housing Authority	1,740,032	412,966	1,159,417	753,146	-	-	244,347	32,199	403,270	551,439	228,431	1,243,259	1,243,259	-	
55420	Loudoun County Sanitation Authority	6,938,844	1,383,634	2,600,739	2,440,664	968,328	153,698	895,253	-	1,693,294	641,081	1,105,723	4,282,954	4,282,954	-	
55421	Danville Redevelopment & Housing Authority	(285,596)	283,279	337,983	327,388	36,724	231,379	3,610	-	231,875	(120,555)	37,854	(858,715)	(858,715)	-	
55422	NRV Regional Water Authority	3,110,318	92,256	411,414	161,289	90,375	206,272	-	-	117,617	247,930	242,825	2,868,490	2,868,490	-	
55423	Northern Virginia Juvenile Detention Home	1,234,894	469,852	899,275	790,562	16,698	352,187	-	-	574,386	(68,222)	194,125	15,717	15,717	-	
55424	Hopewell Redevelopment & Housing Authority	(94,216)	317,755	265,420	262,250	9,280	80,750	-	-	193,478	(154,606)	27,329	(382,618)	(382,618)	-	
55425	Colonial Behavioral Health	381,681	1,028,181	1,312,515	1,357,955	109,130	449,576	-	-	957,418	(129,925)	436,666	(1,428,487)	(1,428,487)	-	
55426	Blackburg-VPI Sanitation Authority	894,880	307,141	320,427	333,666	122,090	171,141	-	-	233,746	(156,705)	65,140	266,598	266,598	-	
55427	Potomac River Fisheries Commission	167,682	44,584	147,551	78,579	14,418	-	16,122	-	58,353	14,182	25,556	56,920	56,920	-	
55428	Chesapeake Bay Bridge Tunnel	12,591,061	1,209,743	1,839,074	1,747,550	453,204	262,839	39,650	-	1,277,846	547,415	948,676	10,414,363	10,414,363	-	
55429	Alexandria Redevelopment & Housing Authority	468,771	641,634	751,637	757,934	171,198	160,344	-	-	548,173	(75,116)	217,473	(475,124)	(475,124)	-	
55430	Albemarle County Service Authority	2,440,243	683,256	607,897	607,078	201,207	221,251	-	-	490,904	5,370	235,653	1,636,200	1,636,200	-	
55431	Franklin Redevelopment & Housing Authority	(276,082)	31,829	61,047	58,137	8,610	304	4,721								

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Investment Experience	Deferred Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55447	Rappahannock Area Community Services Board	(3,904,463)	1,762,977	1,862,989	1,935,685	332,550	804,728	-	-	1,359,357	(721,593)	370,563	(6,810,237)	(6,810,237)	-	
55449	Hampton Roads Planning District Commission	2,912,451	418,415	957,722	754,325	45,043	389,324	89,086	-	557,440	63,172	268,149	1,626,001	1,626,001	-	
55450	Meherin Regional Library	40,312	43,574	78,736	81,727	12,012	20,260	-	-	57,444	(35,928)	11,397	(98,730)	(98,730)	-	
55451	New River Valley Regional Commission	(7,309)	81,149	166,628	166,289	10,310	-	-	-	86,514	(117,989)	22,496	(117,989)	(117,989)	-	
55452	Northern Virginia Health Care Center	(1,226,050)	1,171,638	1,157,289	1,208,913	317,590	583,403	-	-	844,100	(361,253)	407,250	(3,246,010)	(3,246,010)	-	
55453	Rockbridge Area Community Services Board	(839,640)	798,816	698,130	708,727	55,494	484,024	-	-	509,142	(103,818)	813,818	(2,132,347)	(2,132,347)	-	
55454	Greensville-Emporia Social Services	1,523,700	224,531	333,001	298,923	-	-	-	-	550,527	(134,044)	1,258,638	1,258,638	1,258,638	-	
55455	James City Service Authority	1,868,655	484,331	874,572	795,411	245,980	207,063	71,691	-	565,083	35,495	288,588	613,641	613,641	-	
55456	Accomack/Norhampton Planning District	38,327	267,351	187,629	192,693	60,464	126,380	-	-	136,841	(146,666)	26,416	(297,729)	(297,729)	-	
55457	Harrisonburg/Rockingham Regional Sewage Authority	800,190	201,786	444,928	332,359	51,628	484,024	-	-	237,652	93,493	445,031	445,031	445,031	-	
55458	Wytheville Redevelopment & Housing Authority	319,826	71,416	95,425	88,179	6,437	13,702	62	-	61,941	24,034	40,185	233,351	233,351	-	
55459	Waynesboro Redevelopment & Housing Authority	452,549	158,514	191,006	202,972	38,526	178,195	-	-	139,406	(144,141)	63,032	(67,403)	(67,403)	-	
55460	Region Ten Community Services Board	(2,079,689)	1,915,149	2,511,975	2,604,672	478,224	837,336	-	-	1,832,413	(585,972)	678,475	(6,028,781)	(6,028,781)	-	
55462	Lenowisco Planning District Commission	1,005,613	104,705	193,621	194,735	3,017	4,371	-	-	141,178	(129,775)	56,612	669,365	669,365	-	
55465	Rivanna Water & Sewer Authority	4,168,792	504,632	1,206,025	973,763	159,969	82,990	-	-	691,839	261,936	423,473	2,923,583	2,923,583	-	
55466	Appomattox River Water Authority	326,043	171,180	416,681	291,327	132,365	18,745	54,916	-	209,001	57,122	77,470	(118,326)	(118,326)	-	
55467	Campbell County Utility Service Authority	1,098,092	97,170	359,727	198,947	147,818	52,399	127,408	-	138,112	73,207	111,589	663,509	663,509	-	
55469	Eastern Shore Community Services Board	2,164,163	617,831	852,044	862,108	60,990	258,467	-	-	621,354	58,470	328,079	1,100,130	1,100,130	-	
55470	Anchor Commission	(1,143,702)	93,341	164,209	166,499	-	-	-	-	119,741	(166,649)	69	(1,428,046)	(1,428,046)	-	
55471	Horizon Behavioral Health	(3,706,840)	2,725,873	2,613,868	2,729,052	748,773	2,041,953	-	-	1,907,170	(758,764)	752,156	(8,718,363)	(8,718,363)	-	
55472	District 19 Community Services Board	(1,709,348)	1,533,636	1,742,102	1,772,172	109,095	449,043	-	-	1,270,378	(584,453)	251,671	(3,813,870)	(3,813,870)	-	
55473	Hampton Road Transit	823,698	1,305,429	1,869,652	1,974,553	447,270	571,388	-	-	1,364,253	52,677	979,749	(2,296,555)	(2,296,555)	-	
55474	Upper Occoquan Sewage Authority	10,156,129	1,561,031	3,295,240	2,645,320	918,035	415,435	445,728	-	1,851,517	641,912	1,131,806	6,250,481	6,250,481	-	
55475	New River Valley Juvenile Detention Home	316,980	94,252	216,024	171,203	35,472	17,236	-	-	125,463	45,202	200,990	(280,990)	(280,990)	-	
55476	Rockbridge Regional Library	287,481	61,923	99,022	101,245	1,579	75,385	-	-	72,208	(12,089)	48,999	83,293	83,293	-	
55477	Frederick County Sanitation Authority	1,244,457	634,398	469,843	486,240	159,899	524,019	-	-	342,707	(30,483)	211,875	339,203	339,203	-	
55478	Western Tidewater Community Services Board	794,245	1,678,531	1,681,656	1,751,960	257,959	622,389	-	-	1,226,786	(187,505)	597,248	(1,399,155)	(1,399,155)	-	
55479	Cumberland Mountain Community Services Board	7,135,424	1,265,000	1,639,077	1,609,770	395,056	459,377	61,803	-	1,130,348	340,942	798,762	5,031,475	5,031,475	-	
55480	Fredericksburg-Stafford Park Authority	(1,381,037)	44,878	84,317	87,105	-	-	-	-	61,496	(132,199)	-	(1,578,284)	(1,578,284)	-	
55482	Middle Peninsula/Northern Neck Commission Services Board	(1,895,311)	1,710,691	1,677,877	1,745,252	384,226	650,500	-	-	1,224,398	(436,536)	366,037	(4,220,650)	(4,220,650)	-	
55483	Rockbridge County Public Service Authority	7,092	65,738	80,582	81,918	11,759	13,773	18,162	-	58,763	(1,880)	17,436	(57,593)	(57,593)	-	
55484	Danville-Pittsylvania Community Services Board	(377,881)	1,042,353	1,394,333	1,414,347	241,620	293,795	20,696	-	996,220	(114,977)	320,430	(2,458,114)	(2,458,114)	-	
55485	Crater Juvenile Detention Home Commission	316,220	163,888	275,373	275,340	310	2,899	129	-	200,706	(23,347)	85,871	64,491	64,491	-	
55486	Opportunity Inc. of Hampton Roads	(1,912,021)	218,081	378,168	398,075	33,571	7,288	-	-	135,915	(1,225)	698	(2,348,570)	(2,348,570)	-	
55487	Capital Regional Airport Commission	4,148,372	1,101,523	1,707,380	1,646,424	206,413	322,045	52,282	-	1,175,513	54,866	725,003	1,923,291	1,923,291	-	
55488	Northwestern Community Services Board	702,855	698,214	1,267,983	1,130,290	82,068	3,817	67,337	-	811,126	283,117	433,632	(433,632)	(433,632)	-	
55489	Harrisonburg/Rockingham Community Services Board	(167,418)	577,181	960,457	989,498	6,391	63,901	-	-	700,935	24,352	296,164	(1,181,361)	(1,181,361)	-	
55490	Upper Valley Regional Park Authority	73,944	333	369	369	-	-	-	-	73,872	(76)	-	73,872	73,872	-	
55491	Middle Peninsula Regional Security Center	414,877	557,025	506,636	532,834	46,921	463,711	-	-	369,616	(86,196)	345,847	(640,627)	(640,627)	-	
55492	Northern Neck Planning District Commission	70,889	53,189	76,198	78,513	588	26,202	-	-	55,571	(105,535)	16,156	(123,543)	(123,543)	-	
55493	Planning District 1 Behavioral Health Services Board	(698,133)	48,985	88,716	88,405	-	-	266	90	63,893	(15)	(786,788)	(786,788)	(786,788)	-	
55494	Rockbridge Area Social Services Board	136,020	238,126	252,987	250,896	-	173,083	-	-	184,421	(108,543)	48,178	(248,916)	(248,916)	-	
55495	Dinwiddie County Water Authority	2,426	111,336	102,510	106,925	17,225	69,837	-	-	73,497	(57,558)	34,106	(200,902)	(200,902)	-	
55496	Rappahannock/Rapidan Community Services Board	(5,206,383)	1,252,906	1,831,375	1,879,288	245,500	584,467	-	-	1,335,798	(1,025,235)	60,304	(8,253,398)	(8,253,398)	-	
55497	Virginia Education Loan Authority	(12,856,791)	456,647	860,520	890,303	-	-	-	-	627,628	(810,144)	-	(14,333,483)	(14,333,483)	-	
55498	Valley Community Services Board	(1,148,669)	1,306,570	1,501,114	1,88,880	755,894	-	-	-	1,058,977	(558,063)	359,948	(3,598,751)	(3,598,751)	-	
55499	Eastern Shore Public Library	47,337	34,370	62,359	59,151	149	-	3,932	-	44,101	(2,203)	5,089	789	789	-	
55500	Alexandria City School Board	(1,916,252)	1,847,657	2,643,397	2,444,649	153,747	272,612	101,991	-	1,794,719	(752,721)	161,966	(4,600,977)	(4,600,977)	-	
55501	Albemarle County Schools	815,040	2,039,493	1,524,220	1,478,062	140,777	402,004	140,521	-	1,077,772	(714,523)	295,542	(482,302)	(482,302)	-	
55502	Alleghany County School Board	552,562	440,354	553,209	552,867	58,171	243,713	-	-	403,312	(224,036)	109,051	(344,819)	(344,819)	-	
55503	Charlottesville Public Schools	269,541	507,295	592,724	584,036	41,892	100,215	-	-	431,924	(140,939)	87,234	(338,280)	(338,280)	-	
55504	Amherst County School Board	(574,170)	405,742	497,559	457,900	141,782	15,882	-	-	327,103	(66,673)	78,384	(1,146,667)	(1,146,667)	-	
55505	Appomattox County School Board	(14,750)	175,536	162,252	163,628	30,491	40,472	936	-	118,303	(61,501)	28,969	(207,388)	(207,388)	-	
55506	Arlington County Schools	3,757,926	2,120,225	2,108,974	2,081,086	721,044	835,962	95,400	-	1,435,274	318,345	1,077,379	902,725	902,725	-	
55507	Augusta County School Board	1,181,487	468,832	598,344	603,184	161,553	265,881	-	-	436,252	(198,983)	149,548	109,078	109,078	-	
55508	Bath County School Board	476,441	195,721	215,012	210,457	39,003	180,822	-	-	156,784	(167,942)	46,903	(31,193)	(31,193)	-	
55509	Bedford County School Board	305,594	1,054,639	1,199,726	1,177,484	146,273	347,922	10,692	-	850,039	(213,780)	236,702	(1,100,923)	(1,100,923)	-	
55510	Bland County School Board	85,415	60,786	144,677	144,677	4,816	26,749	-	-	65,911	4,214	27,729	(65,522)	(65,522)	-	
55511	Botetourt County School Board	1,929,107	574,172	607,908	593,312	6,824	157,609	-	-	435,925	(266,827)	229,281	1,077,433	1,077,433	-	
55512	Norfolk Public Schools	13,809,758	3,578,407	4,229,152	4,188,200	535,491	875,160	-	-	3,083,077	(444,864)	1,392,230	8,806,045	8,806,045	-	
55513	Petersburg Public Schools	1,694,105	571,607	684,969	672,23											

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55528	Essex County School Board	473,568	197,798	230,934	224,517	8,893	122,071	-	-	168,198	(135,385)	49,936	67,828	67,828	-	
55530	Covington School Board	838,588	70,409	122,205	122,205	3,930	87,129	726	-	(39,422)	-	61,643	558,360	558,360	-	
55531	Floyd County School Board	1,852,227	209,081	354,192	325,628	53,900	6,231	165,601	-	244,943	225,405	161,903	1,795,403	1,795,403	-	
55532	Fluvanna County Public Schools	371,724	181,210	533,421	335,399	47,992	228,724	129,644	-	235,796	23,738	118,506	(321,930)	(321,930)	-	
55533	Chesapeake Public Schools	18,913,641	3,170,250	4,599,444	4,431,461	720,349	1,302,731	57,615	-	3,236,450	668,418	1,927,178	13,065,211	13,065,211	-	
55534	Virginia Beach City School Board	22,855,053	5,987,272	10,932,388	10,657,586	847,732	206	919,833	-	7,840,187	1,410,208	2,959,847	13,615,000	13,615,000	-	
55535	Giles County Schools	1,393,503	235,598	270,982	237,238	206	128,244	916	-	180,151	(682,556)	34,223	456,719	456,719	-	
55536	Gloucester County School Board	1,274,022	785,413	929,635	931,397	18,573	721,109	-	-	677,851	(695,905)	177,460	(436,793)	(436,793)	-	
55537	Goodland County School Board	1,278,545	159,503	213,882	207,903	4,152	25,644	-	-	149,167	(23,423)	48,627	63,584	63,584	-	
55538	Grayson County School Board	553,539	205,896	280,921	280,921	23,970	141,683	-	-	205,000	(83,543)	70,121	83,569	83,569	-	
55539	Greene County Schools	570,943	306,865	431,933	436,611	69,174	52,578	-	-	314,988	(75,020)	112,198	15,282	15,282	-	
55540	Greensville County School Board	245,070	168,635	335,467	297,910	-	-	1,646	899	222,657	37,445	52,923	(8,948)	(8,948)	-	
55541	Halifax County School Board	1,640,324	772,947	689,870	672,227	12,709	401,623	-	-	502,637	(897,435)	154,312	87,732	87,732	-	
55542	Hanover County School Board	(453,924)	1,714,688	1,332,470	1,346,157	78,686	964,087	-	-	971,658	(874,907)	202,659	(2,566,544)	(2,566,544)	-	
55543	Henrico County Schools	3,200,030	177,021	319,772	295,548	-	-	-	-	232,798	13,322	199,298	2,808,553	2,808,553	-	
55544	Henry County Public Schools	2,230,270	525,826	973,253	910,878	52,560	86,229	4,415	-	684,601	42,750	290,144	1,174,798	1,174,798	-	
55545	Highland County Public Schools	390,470	25,993	66,710	44,132	2,920	31,140	10,254	-	32,486	58,452	29,727	374,166	374,166	-	
55546	Ide of Wight County Schools	271,160	314,561	298,906	298,515	6,499	15,800	-	-	217,866	(77,626)	95,514	(4,613)	(4,613)	-	
55548	King George County School Board	272,135	334,121	356,646	366,761	5,751	65,927	62,260	-	260,032	(14,730)	132,035	(14,120)	(14,120)	-	
55549	King & Queen County School Board	(448,661)	224,189	164,137	157,070	37,165	156,670	-	-	119,721	(35,800)	726	(780,329)	(780,329)	-	
55550	King William County Schools	(57,742)	115,183	209,997	163,196	52,142	28,209	49,567	-	114,328	(159,810)	61,425	(257,827)	(257,827)	-	
55551	Lancaster County School Board	642,071	75,359	187,591	150,168	26,807	107,329	22,600	-	105,815	23,860	83,849	313,961	313,961	-	
55552	Lee County School Board	7,070,651	247,236	704,033	423,526	-	14,804	39,995	48,035	321,840	740,117	539,130	6,786,381	6,786,381	-	
55553	Loudoun County School Board	13,262,243	3,917,780	7,441,824	6,930,924	1,566,321	320,470	508,180	-	4,912,605	1,695,891	3,078,857	4,958,303	4,958,303	-	
55554	Louisiana County Public Schools	378,618	445,486	731,315	721,194	133,808	133,331	7,280	-	519,613	(35,805)	185,122	(589,578)	(589,578)	-	
55555	Lunenburg County School Board	(168,878)	142,914	137,429	139,313	44,631	23,101	12,701	-	100,214	(73,505)	11,017	(342,045)	(342,045)	-	
55556	Madison County School Board	(479,122)	286,772	210,144	209,115	13,850	113,849	-	-	153,178	(166,203)	1,243	(753,576)	(753,576)	-	
55557	Mathews County School Board	832,742	106,092	168,259	164,380	15,821	14,380	-	-	118,696	33,203	86,945	640,948	640,948	-	
55558	Mecklenburg County Schools	746,677	200,592	299,148	290,594	-	-	11,578	6,999	217,922	27,771	96,332	525,465	525,465	-	
55559	Middlesex County School Board	683,798	72,190	146,104	131,822	6,747	26,686	-	-	96,483	(11,640)	58,868	470,604	470,604	-	
55560	Montgomery County School Board	5,787,507	573,724	1,464,334	1,072,187	192,607	390,761	187,177	-	771,365	418,331	598,779	4,019,436	4,019,436	-	
55562	Nelson County Public Schools	847,874	188,218	396,106	356,217	15,892	40,752	17,561	-	257,750	52,557	111,202	443,791	443,791	-	
55563	New Kent County Schools	388,889	132,788	306,854	254,335	-	85,489	13,185	3,684	183,643	(4,326)	76,102	3,735	3,735	-	
55565	Northampton County Schools	333,081	196,455	202,944	183,667	-	134,790	371	2,823	134,091	(29,034)	62,531	53,855	53,855	-	
55566	Northumberland Co School Board	923,188	112,662	200,858	191,906	11,898	10,099	-	-	141,231	(42,236)	92,456	712,103	712,103	-	
55567	Nottoway County School Board	490,745	302,905	311,134	309,773	33,538	297,005	-	-	226,831	(250,962)	55,195	(237,130)	(237,130)	-	
55568	Orange County Public Schools	34,461	384,513	534,681	512,158	110,500	146,012	-	-	368,197	(75,320)	128,161	(719,661)	(719,661)	-	
55569	Page County Public Schools	1,155,670	334,454	426,035	393,561	48,013	63,638	49,223	-	289,591	84,314	155,415	826,590	826,590	-	
55570	Patrick County Public Schools	838,997	381,109	363,610	358,629	64,812	171,527	-	-	622,110	(129,781)	114,901	278,956	278,956	-	
55571	Pittsylvania County School Board	1,653,359	666,148	713,966	707,723	84,112	216,460	-	-	520,358	(231,230)	217,553	668,821	668,821	-	
55572	Powhatan County School Board	210,000	291,813	437,762	438,768	-	122,456	-	24,120	319,179	(46,880)	76,154	(276,908)	(276,908)	-	
55573	Prince Edward County Schools	557,394	110,384	239,619	200,696	7,225	121,690	-	-	146,624	(72,563)	52,589	122,535	122,535	-	
55574	Prince George County School Board	2,755,350	947,503	852,550	847,256	130,205	345,848	2,515	-	621,415	(167,258)	355,732	1,625,419	1,625,419	-	
55576	Prince William County Schools	18,433,496	6,242,355	9,714,930	9,525,316	1,623,773	2,495,238	161,243	-	6,877,306	768,541	3,512,916	5,610,768	5,610,768	-	
55577	Pulaski County School Board	1,140,697	368,572	534,226	534,226	37,884	273,803	-	-	388,116	(147,288)	151,590	219,878	219,878	-	
55578	Rappahannock County Schools	350,123	137,109	128,844	128,133	14,718	47,564	-	-	93,841	(86,589)	51,623	123,602	123,602	-	
55579	Richmond County Public Schools	(134,023)	33,859	48,503	43,112	-	5,759	-	1,607	33,709	(10,300)	95	(172,617)	(172,617)	-	
55580	Roanoke County School Board	729,391	1,016,181	1,824,687	1,779,731	-	1,329,375	-	-	1,329,375	(658,628)	144,668	(1,332,767)	(1,332,767)	-	
55581	Rockbridge County Schools	601,068	295,956	400,358	392,043	20,488	105,415	-	-	291,459	(136,615)	86,267	47,297	47,297	-	
55582	Rockingham County School Board	2,029,632	1,205,729	1,704,673	271,923	1,679,186	275,818	-	-	1,224,413	(74,306)	458,757	(4,889)	(4,889)	-	
55583	Russell County School Board	5,786,394	524,329	661,528	629,187	-	84,471	228,265	21,264	475,808	446,006	450,897	5,655,983	5,655,983	-	
55584	Scott County Schools	1,103,651	344,400	457,829	459,948	21,125	304,129	-	-	333,786	(37,354)	153,075	348,377	348,377	-	
55585	Shenandoah County School Board	1,617,819	356,086	697,144	680,718	119,847	357,759	12,455	-	491,631	(88,198)	235,452	298,873	298,873	-	
55586	Smyth County School Board	2,160,287	548,794	614,859	605,069	1,906	213,294	-	-	448,167	(35,810)	211,195	1,475,115	1,475,115	-	
55587	Southampton County School Board	(680,118)	302,541	262,257	260,269	21,658	34,317	34,740	-	191,208	(160,896)	990	(892,016)	(892,016)	-	
55588	Spotsylvania County School Board	2,008,479	1,138,663	1,448,599	1,438,629	145,855	326,179	-	-	1,055,981	97,998	584,441	357,418	357,418	-	
55589	Stafford County Schools	2,854,390	1,426,494	1,371,269	1,393,960	157,912	734,094	-	-	999,597	(165,337)	505,800	952,109	952,109	-	
55590	Stafford County Public Schools	994,079	267,902	286,176	279,138	2,135	66,662	-	-	208,544	(18,580)	96,895	720,939	720,939	-	
55591	Sussex County School Board	38,646	148,095	188,727	186,741	32,502	114,595	-	-	137,643	(91,153)	41,054	(330,388)	(330,388)	-	
55592	Tazewell County Schools	6,840,157	831,161	1,100,858	1,083,407	44,441	190,316	-	-	802,209	193,685	511,878	5,736,312	5,736,312	-	
55593	Warren County School Board	(64,009)	422,743	516,876	505,039	1,439	135,306	663	-	3						

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55609	Hopewell Public Schools	1,611,214	369,585	390,921	358,973	-	169,407	-	-	2,317	269,714	62,288	178,610	1,217,207	1,217,207	-
55610	Lynchburg School Board	1,173,621	828,823	766,015	770,817	80,981	484,036	-	-	-	558,433	228,134	(41,200)	(41,200)	-	
55611	Fauquier County School Board	(283,787)	773,996	1,331,177	1,300,645	156,988	72,426	11,540	-	-	937,331	44,288	346,567	(1,824,435)	(1,824,435)	-
55612	Brunswick County Public Schools	48,117	479,445	283,941	281,464	30,216	139,025	-	-	-	207,001	(197,666)	43,960	(241,709)	(241,709)	-
55613	P D Pruden Vocational-Technical Center	(113,762)	20,330	9,787	10,445	834	10,414	-	-	-	7,141	(15,532)	(171)	(133,132)	(133,132)	-
55614	Portsmouth School Board	9,549,507	1,172,581	1,641,691	1,628,725	28,088	93,760	69,805	-	-	1,196,333	591,046	882,435	8,304,573	8,304,573	-
55615	Campbell County School Board	1,903,309	465,084	702,598	689,910	76,330	200,917	-	-	-	512,005	(86,589)	248,253	875,801	875,801	-
55616	Richmond City Schools	5,014,362	1,845,154	2,679,392	2,673,079	43,461	876,417	-	-	-	1,953,687	(504,922)	654,603	1,381,329	1,381,329	-
55617	Roanoke City Schools	(919,615)	86,962	129,169	144,231	66,105	7,325	16,863	-	-	92,506	24,701	93,237	(1,138,650)	(1,138,650)	-
55619	Staunton City School Board	613,776	126,616	243,130	215,607	-	9,451	8,863	-	-	161,474	58,435	84,108	418,827	418,827	-
55620	Suffolk City School Board	1,542,743	1,080,820	1,420,138	1,305,163	142,267	585,755	54,183	1,959	-	935,235	(101,545)	394,000	(335,887)	(335,887)	-
55622	Craig County School Board	198,363	123,482	95,086	88,118	25,162	96,503	1,499	-	-	63,902	(45,455)	30,714	6,208	6,208	-
55623	Martinsville City School Board	1,588,431	97,029	153,063	147,035	-	10,808	-	-	1,188	111,482	10,899	127,356	1,370,767	1,370,767	-
55624	Appomattox Regional Governor's School	(10,801)	7,475	12,018	9,430	973	5,055	2,706	-	-	6,282	3,597	5,476	(23,693)	(23,693)	-
55625	Colonial Heights City Schools	113,458	204,089	251,596	250,924	18,002	19,311	6,676	-	-	183,395	(22,474)	72,037	(126,726)	(126,726)	-
55632	City of Manassas City Schools	1,967,043	651,904	1,010,818	846,500	19,428	741,504	86,424	-	-	610,440	(158,572)	234,665	304,324	304,324	-
55633	Franklin County Schools	3,032,414	846,944	995,158	1,008,464	128,287	388,851	-	-	-	725,551	(73,256)	383,934	1,626,959	1,626,959	-
55634	Frederick County School Board	654,718	719,207	1,203,925	1,230,522	201,943	118,045	-	-	-	878,036	95,717	487,563	(894,320)	(894,320)	-
55635	City of Salem Schools	13,928	281,778	287,760	285,691	13,009	64,658	-	-	-	209,793	(102,844)	51,554	(300,017)	(300,017)	-
55636	Manassas Park City Schools	(585,743)	377,468	224,775	207,236	4,849	183,740	8,046	-	-	151,021	(127,582)	15,831	(813,221)	(813,221)	-
55637	Newport News Public Schools	(932,159)	85,243	157,314	169,466	133,835	114,902	12,939	-	-	102,048	49,895	231,378	(1,488,925)	(1,488,925)	-
55678	Waynesboro City Schools	148,481	170,486	196,043	196,119	3,162	205,012	-	-	-	142,852	(261,613)	39,331	(439,461)	(439,461)	-
55710	Valley Vocational-Technical Center	(4,543)	11,118	19,312	18,021	-	-	-	4	-	13,400	3,837	2,633	(14,066)	(14,066)	-
55711	New Horizons Technical Center	393,213	20,016	69,568	37,139	-	28,081	-	-	9,439	27,246	39,896	324,246	324,246	-	
55713	Galax City Schools	353,899	129,354	102,220	104,907	13,227	92,836	-	-	-	74,563	(40,271)	42,353	162,002	162,002	-
55714	Norton City Schools	(54,655)	63,379	111,465	107,989	1,171	81,226	-	-	-	(24,085)	4,672	4,714	(164,146)	(164,146)	-
55802	Williamsburg-James City County Schools	62,689	601,003	968,980	991,350	164,047	280,245	-	-	-	706,672	(114,268)	233,501	(1,382,027)	(1,382,027)	-
55803	Poquoson City School Board	467,160	58,931	139,297	107,087	-	72,344	7,971	-	6,267	78,381	13,695	25,375	258,302	258,302	-
55806	Fredericksburg City Public Schools	(88,702)	214,094	242,034	252,232	72,020	95,018	-	-	-	176,537	(59,286)	50,600	(469,261)	(469,261)	-
55807	Hampton City Schools	3,650,860	2,127,768	1,435,136	1,387,566	44,636	1,387,566	-	-	-	1,045,047	(1,429,300)	413,542	1,935,928	1,935,928	-
55813	Buchanan County School Board	7,899,294	401,623	985,910	591,063	-	151,406	109,263	59,717	-	461,607	675,562	483,742	7,394,945	7,394,945	-
55814	Jackson River Vocational Technical Center	(15,285)	9,198	17,348	17,148	-	-	3,263	-	2,864	12,652	(6,982)	3,424	(14,246)	(14,246)	-
55815	Northern Neck Regional Vocational Center	49,300	2,939	7,155	6,236	2,566	17,633	252	-	-	4,105	(664)	4,189	18,153	18,153	-
55862	Crater Criminal Justice Training Academy	-	-	-	-	-	-	-	-	-	227	(4,244)	5,431	(9,448)	(9,448)	-
55863	Central Shenandoah Criminal Justice Training Academy	-	-	-	-	-	-	-	-	-	133	(8,983)	15,878	(24,728)	(24,728)	-
55864	New River Valley Emergency Communications Regional Authority	-	-	-	4,578	-	-	-	-	-	-	-	91,496	(174,224)	(174,224)	-
55865	Maury Service Authority	-	-	-	2,493	-	-	-	-	-	-	-	68,109	(105,333)	(105,333)	-
55866	Hampton Roads Transportation Accountability Commission	(18,029)	-	202	1,954	4,498	-	-	-	-	151	33,893	151	3,831	3,831	-
55867	Panmunkey Regional Library	606,920	152,313	519,270	125,153	91,741	217,102	11,984	-	-	156,668	141,503	110,831	439,495	439,495	-
55868	Northern Virginia Transit Authority	48,985	-	123,138	10,026	-	13,575	-	-	-	3,458	59,498	78,378	38,389	38,389	-
55869	RSW Regional Jail Authority	(48,242)	-	684,594	91,994	29,067	230,915	-	-	-	552,192	30,163	600,471	(499,350)	(499,350)	-
55870	Bedford Regional Water Authority	468,911	88,389	325,199	198,332	72,862	134,679	212,005	-	-	134,679	173,055	194,197	286,449	286,449	-
55871	Portsmouth Redevelopment and Housing Authority	678,472	1,110,887	57,744	51,554	102,673	934,222	-	-	-	42,384	45,126	286,043	444,633	444,633	-
55872	Southwest Region Recreation Authority	(24,500)	3,634	6,248	5,033	3,875	43,422	1,830	-	-	3,013	(10,057)	13,028	(97,686)	(97,686)	-
55873	Roanoke Redevelopment & Housing Authority	(256,295)	104,177	183,745	121,943	77,058	52,325	57,389	-	-	80,648	102,349	158,003	(504,806)	(504,806)	-
55874	Meherrin River Regional Jail Authority	(432,037)	275,640	162,952	210,153	93,102	507,338	-	-	-	119,485	477,975	583,584	(1,116,066)	(1,116,066)	-
55875	Woodway Water Authority	(3,485)	2,749	4,057	4,834	6,010	19,593	-	-	-	2,968	(228)	8,660	(41,150)	(41,150)	-
55876	Bristol Virginia Utilities Authority	(1,615,035)	284,134	372,817	412,434	244,040	104,326	163,092	-	-	215,674	353,523	353,523	(2,166,797)	(2,166,797)	-
55877	Washington Metro Area Transit Commission	383,260	19,111	26,071	29,755	42,491	20,450	-	-	-	19,051	27,624	35,793	294,486	294,486	-
55878	Mt Rogers Community Services Board	8,120,136	1,587,457	1,753,654	1,735,244	604,682	872,912	123,465	-	-	1,173,165	955,154	1,496,594	5,496,291	5,496,291	-
55879	Lonesome Pine Soil & Water Conservation District	1,940	578	3,136	1,692	355	2,298	-	-	-	1,035	2,325	2,493	500	500	-
55880	Big Sandy Soil & Water Conservation District	(10,014)	2,614	2,777	3,176	2,188	1,238	-	-	-	2,029	2,720	2,895	(9,722)	(9,722)	-
55881	Virginia's Region 2000 Local Government Council	(624,378)	140,464	127,742	142,581	50,570	172,726	-	-	-	93,343	16,988	94,688	(961,440)	(961,440)	-
55882	Middle Peninsula Planning District Commission	50,153	202,936	32,089	34,969	5,730	140,095	1,972	-	-	23,447	29,746	13,393	22,476	22,476	-
55883	Western Virginia Regional Jail Authority	(2,756,404)	756,695	582,767	659,891	103,759	910,411	-	-	-	425,856	379,388	742,395	(4,193,688)	(4,193,688)	-
55884	Halifax Service Authority	(281,028)	62,641	161,395	105,227	63,477	19,430	46,563	-	-	71,440	67,205	94,402	(477,110)	(477,110)	-
55885	Fort Monroe Area Development Authority	401	99	188	195	-	-	-	-	-	136	214	467	467	467	-
55886	Russell County Public Service Authority	37,196	83,883	26,226	16,706	41,238	16,779	49,112	-	-	17,679	24,236	27,652	(49,783)	(49,783)	-
55887	Piedmont Community Services Board	(412,647)	508,467	598,602	650,692	347,058	213,379	-	-	-	437,146	268,438	500,100	(1,508,427)	(1,508,427)	-
55888	Blue Ridge Behavioral Healthcare	(4,004,907)	1,180,342	994,693	1,069,826	249,733	582,518	-	-	-	726,374	(102,701)	513,275	(5,610,937)	(5,610,937)	-
55889	Skyline Soil & Water Conservation District	121,398	20,430	15,120	16,728	2,365	6,455	-	-	-	11,042	5,920	11,657	112,713	112,713	-
55890	Middle River Regional Jail Authority	(1,678,926)	891,													

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55903	State Education Assistance Authority	(7,767,830)	300,347	563,479	579,114	-	-	-	-	410,950	(550,801)	-	(8,749,927)	(8,749,927)	-	
55904	Appalachian Juvenile Commission	1,565,791	211,918	240,881	249,020	84,539	239,913	-	-	175,743	42,283	163,367	1,018,015	1,018,015	-	
55905	Goochland/Powhatan Community Services Board	(969,047)	769,726	450,834	456,048	-	211,957	903	7,459	328,831	(371,813)	10,846	(1,363,626)	(1,363,626)	-	
55906	Suffolk Redevelopment & Housing Authority	(1,016,907)	202,758	225,779	232,955	23,817	11,910	-	-	164,729	1,223	(1,272,066)	(1,272,066)	-		
55907	Virginia Small Business Financing Authority	(298,029)	20,246	38,439	39,304	-	-	-	-	28,040	31,665	-	(295,821)	(295,821)	-	
55908	Lee County Redevelopment & Housing Authority	596,974	45,985	160,206	75,320	3,299	21,780	37,451	-	54,946	68,941	48,126	495,566	495,566	-	
55909	Henry County Public Service Authority	1,203,544	404,394	855,005	576,154	99,556	65,008	219,369	-	417,672	198,529	154,971	692,814	692,814	-	
55910	Southside Planning District Commission	1,005,643	127,178	127,178	130,507	-	55,100	-	449	13,194	73,194	838,925	838,925	-		
55911	Economic Development Authority - Henrico Co	294,941	74,948	111,309	113,123	21,009	11,789	-	-	81,166	38,857	64,961	167,721	167,721	-	
55912	Augusta County Service Authority	1,864,506	413,156	893,179	808,922	255,411	-	113,440	-	571,371	143,318	316,887	831,392	831,392	-	
55914	Rappahannock Juvenile Center	476,873	308,530	463,140	463,017	100,260	125,931	-	-	337,711	(3,565)	159,347	(192,146)	(192,146)	-	
55915	Cumberland Plateau Regional Housing Authority	427,249	98,135	127,100	127,970	25,589	405,920	-	-	92,654	(95,782)	43,637	(207,960)	(207,960)	-	
55918	Amherst County Service Authority	688,605	165,505	250,417	255,782	61,483	23,278	7,792	-	182,689	5,175	67,280	391,526	391,526	-	
55919	Pepper's Ferry Regional Wastewater Authority	861,405	72,840	200,312	149,623	30,011	23,555	25,610	-	104,425	111,037	104,799	667,017	667,017	-	
55920	Rappahannock Regional Jail	1,648,312	1,606,990	1,788,120	1,890,891	170,500	1,125,115	-	-	1,304,938	259,009	1,150,842	(1,306,219)	(1,306,219)	-	
55921	Thomas Jefferson Planning District Commission	(191,700)	55,548	92,734	94,601	7,999	-	-	-	67,616	(68,898)	9,145	(363,464)	(363,464)	-	
55922	Piedmont Regional Jail	2,388,920	637,228	743,242	637,694	126,678	301,401	5,457	-	438,715	320,915	595,603	1,386,617	1,386,617	-	
55923	Nelson County Service Authority	(78,707)	140,737	157,561	165,024	71,419	42,656	-	-	114,973	(33,199)	26,373	(289,341)	(289,341)	-	
55924	Coburn-Norton-Wise Water Treatment Authority	440,328	192,363	104,821	92,937	82,821	365,120	-	-	63,207	(34,754)	48,229	(17,736)	(17,736)	-	
55925	Fauquier County Water & Sanitation Authority	483,230	171,343	579,987	346,296	155,215	49,552	185,643	-	242,792	74,993	120,399	(93,448)	(93,448)	-	
55926	Scott County Soil & Water Conservation District	44,394	6,890	21,385	15,518	17,799	7,907	-	-	10,299	2,822	8,910	8,700	8,700	-	
55927	New River Reserve Authority	597,651	54,702	200,180	118,550	71,706	92,383	7,957	-	71,946	52,719	29,541	9,541	9,541	-	
55928	Scott County Public Service Authority	217,682	81,651	104,111	108,269	39,375	21,457	-	-	51,542	75,959	67,280	126,296	126,296	-	
55929	Greensville County Water & Sewer Authority	499,115	100,812	204,402	101,518	101,518	-	-	-	141,940	58,466	81,262	209,954	209,954	-	
55930	Petersburg Redevelopment & Housing Authority	614,136	226,991	286,932	254,260	25,020	110,749	-	-	183,564	(15,409)	78,660	253,661	253,661	-	
55931	Central Rappahannock Regional Library	3,088,622	602,776	956,330	837,557	51,222	669,273	92,517	-	594,798	50,862	345,019	1,570,174	1,570,174	-	
55932	Virginia Coalfield Economic Development Authority	337,170	32,180	75,979	63,339	27,585	10,021	-	-	44,856	17,207	28,933	235,828	235,828	-	
55933	Central Virginia Regional Jail	1,569,821	323,350	655,320	655,408	47,624	325,129	-	-	458,108	574,155	656,511	1,235,700	1,235,700	-	
55934	Thomas Jefferson Soil & Water Conservation District	1,251,399	23,137	44,114	42,043	1,033	49,729	2,328	-	28,574	(21,132)	17,725	(598)	(598)	-	
55936	Commonwealth Regional Council	444,553	45,820	58,037	58,770	1,286	2,243	-	-	42,313	20,745	30,639	398,642	398,642	-	
55937	Wythe-Grayson Regional Council	(46,354)	38,130	70,795	59,485	-	80,733	4,819	1,808	41,362	(60,680)	6,477	(238,405)	(238,405)	-	
55938	Colonial Soil & Water Conservation District	94,265	19,981	28,952	31,934	149	2,382	-	-	21,119	(48,639)	20,890	2,419	2,419	-	
55939	Rivanna Solid Waste Authority	224,516	79,996	129,243	128,733	7,493	-	1,546	-	94,221	(5,670)	32,319	96,821	96,821	-	
55940	Monacan Soil & Water Conservation District	30,066	12,138	53,142	25,798	7,045	53,813	-	-	17,504	26,076	10,654	42,958	42,958	-	
55941	Robert E Lee Soil & Water Conservation District	19,923	9,743	22,663	19,752	10,432	-	-	-	13,821	7,330	10,979	(1,908)	(1,908)	-	
55942	Tri-County/City Soil & Water Conservation District	(11,190)	21,182	25,174	25,746	3,789	-	623	-	18,361	(13,404)	2,543	(41,680)	(41,680)	-	
55944	Central Virginia Waste Management Authority	57,127	72,446	80,683	83,227	1,333	13,264	2,892	-	58,855	2,969	23,346	(7,564)	(7,564)	-	
55945	Lonesome Pine Regional Library	727,258	233,984	226,027	234,222	43,497	-	17,027	-	164,910	7,229	74,511	558,707	558,707	-	
55946	Virginia Peninsula Public Service Authority	(201,203)	176,934	232,822	244,600	55,911	43,497	-	-	169,896	(50,774)	65,631	(527,237)	(527,237)	-	
55947	Tidewater Youth Services Commission	(498,303)	298,576	570,687	562,492	20,753	23,126	-	-	404,724	(40,765)	71,132	(1,043,460)	(1,043,460)	-	
55948	Virginia Highlands Airport Authority	82,353	14,350	35,667	27,656	9,628	-	-	-	19,805	5,109	11,223	46,368	46,368	-	
55949	Western Tidewater Regional Jail	2,215,868	847,252	1,296,097	1,337,550	192,661	459,255	-	-	945,506	459,057	922,904	519,087	519,087	-	
55950	Scott County Redevelopment & Housing Authority	366,738	33,806	65,895	59,730	1,933	1,933	32,553	4,968	42,782	55,529	30,733	378,085	378,085	-	
55951	Handley Regional Library	45,511	131,037	129,762	129,762	5,021	123,789	-	-	91,430	(47,798)	42,446	(214,428)	(214,428)	-	
55952	Northern Neck Regional Jail	1,906,681	604,242	613,224	635,932	145,548	581,058	-	-	447,319	(131,685)	338,284	(87,489)	(87,489)	-	
55953	Montgomery Regional Solid Waste Authority	192,758	84,911	103,041	103,041	11,486	39,949	1,340	-	71,458	8,719	39,499	64,388	64,388	-	
55954	Potomac & Rappahannock Transportation Commission	531,077	378,263	1,061,099	818,360	187,340	234,187	234,187	-	569,101	263,437	419,283	(510,017)	(510,017)	-	
55955	Giles County Public Service Authority	205,769	37,237	109,713	75,880	1,109	32,664	-	-	54,208	14,485	25,444	87,032	87,032	-	
55956	South Central Wastewater Authority	495,295	288,045	187,599	198,169	76,200	166,457	20,143	-	136,892	(70,571)	116,205	105,031	105,031	-	
55957	Wise County Redevelopment & Housing Authority	1,283,488	181,769	246,315	241,202	28,649	-	-	-	179,609	52,237	88,814	1,115,281	1,115,281	-	
55958	Prince William Soil & Water Conservation District	(140,717)	10,513	25,642	21,859	13,304	-	-	-	15,263	(11,027)	6,096	(180,488)	(180,488)	-	
55959	Hampton Roads Regional Jail Authority	4,435,048	1,323,024	1,734,329	1,834,614	591,952	459,255	-	-	1,266,091	789,990	1,456,290	1,737,713	1,737,713	-	
55960	Castledwood Water & Sewage Authority	76,497	22,774	38,857	33,458	10,443	3,504	-	-	23,934	14,311	23,770	43,694	43,694	-	
55961	Pamunkey Regional Jail	893,088	564,022	1,195,244	836,906	129,998	243,630	-	-	574,376	395,403	563,871	(135,084)	(135,084)	-	
55962	Charlottesville-Albemarle Airport Authority	978,872	159,679	234,218	247,916	113,520	25,452	-	-	170,793	110,542	124,216	871,553	871,553	-	
55963	Virginia Peninsula Regional Jail	(1,159,958)	977,365	782,838	758,895	63,908	341,085	23,919	-	529,449	110,590	429,635	(1,894,996)	(1,894,996)	-	
55964	Virginia Biotechnology Research Park Authority	(243,396)	58,778	124,233	109,876	36,670	2,150	-	-	79,225	(6,036)	2,978	(347,757)	(347,757)	-	
55965	Peunansend Creek Regional Jail	298,230	405,102	661,747	703,765	148,791	122,387	-	-	483,075	200,046	331,602	(581,839)	(581,839)	-	
55966	Blue Ridge Regional Jail Authority	2,072,379	1,558,481	1,855,674	1,999,563	186,588	1,047,329	-	-	1,354,997	1,214,042	1,731,911	(621,166)	(621,166)	-	
55967	Massanutten Regional Library	60,865	104,657	120,379	122,226	39,453	23,142	-	-	87,808	(82,277)	31,644	(165,791)	(165,791)	-	
55968	Albemarle-Charlottesville Regional Jail	2,877,610	856,226	1,310,019	1,111,483	214,960	358,451	169,081	-	772,345	548,580	861,313	1,367,616	1,367,616	-	
55969	Culpeper Soil & Water Conservation District	4,795	15,762	47,817	36,670	35,150	-	36,990	-	24,176	14,165	22,252	(46,001)			

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Changes in Assumptions	Deferred Inflows vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Changes in Assumptions	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2017 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	
55984	Northern Shenandoah Valley Regional Commission	(124,167)	56,021	68,275	62,208	13,744	55,109	4,840	-	44,330	(28,714)	12,923	(259,949)	(259,949)	-	
55985	Tazewell Soil & Water Conservation District	23,581	5,575	7,559	6,765	410	1,066	4,276	-	4,725	4,239	5,005	21,591	21,591	-	
55987	Richmond Regional Planning District Committee	493,171	228,369	170,634	163,458	83,832	98,035	97,606	-	124,674	40,264	90,253	377,872	377,872	-	
55988	Henricopolis Soil & Water Conservation District	(33,234)	35,738	10,432	10,811	31	8,054	465	-	7,610	2,098	(41,386)	(41,386)	(41,386)	-	
55989	Piedmont Regional Juvenile Detention Center	(170,657)	68,205	56,328	60,639	9,979	32,219	5,632	-	41,119	1,413	20,820	(234,273)	(234,273)	-	
55990	Roanoke River Service Authority	18,334	14,976	24,277	26,791	25,235	15,380	-	-	17,728	8,845	19,197	(50,997)	(50,997)	-	
55991	Lee County Public Service Authority	(119,493)	37,612	42,144	38,962	15,613	28,743	4,492	-	26,469	(8,545)	12,754	(197,681)	(197,681)	-	
55992	Blue Ridge Juvenile Detention Center	17,886	117,298	141,383	134,381	46,535	36,335	104,258	-	103,269	58,725	81,943	(39,141)	(39,141)	-	
55993	Ferrum Water & Sewage Authority	(512)	15,769	12,473	13,595	4,704	15,745	-	-	9,106	2,839	6,573	(25,888)	(25,888)	-	
55994	Wise County Public Service Authority	(136,025)	119,911	74,008	78,525	39,986	70,601	21,046	-	54,043	13,893	46,075	(236,327)	(236,327)	-	
55995	Holston River Soil & Water Conservation District	(1,352)	21,296	17,430	17,184	10,426	8,590	1,149	-	11,494	(3,433)	5,411	(29,887)	(29,887)	-	
55996	New River Valley Community Services Board	(1,158,022)	2,068,523	1,622,567	1,763,270	683,666	899,214	541,187	-	1,184,601	(43,661)	1,633,677	(4,009,766)	(4,009,766)	-	
55997	Institute For Advanced Learning And Research	(575,157)	112,281	118,228	127,823	12,646	49,422	-	-	86,341	(47,435)	37,877	(769,966)	(769,966)	-	
55998	Southwest Virginia Regional Jail Authority	439,112	961,562	1,222,067	1,357,092	281,557	1,163,669	5,879	-	886,772	958,485	1,630,593	(2,403,168)	(2,403,168)	-	
55999	Clinch Valley Soil & Water Conservation District	(33,909)	51,427	8,496	8,641	970	31,301	-	-	6,208	(28,296)	(919)	(53,059)	(53,059)	-	
Total Political Subdivisions		3,398,976,174	713,251,199	1,018,279,101	976,873,190	66,883,786	273,870,507	50,684,811	20,580,438	701,438,417	242,296,416	477,563,307	2,313,757,564	2,313,757,564	-	