Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55100	Accomack County	(275,883)	3,037,806	-	2,278,355	-	41,204	942,874	79,602	918,486	628,762	628,762	-
55101	Albemarle County	28,184,164	7,590,704	-	5,693,028	-	73,801	2,422,775	3,201,583	5,007,572	30,772,427	30,772,427	-
55102	Alleghany County	6,578,515	1,678,648	-	1,258,986	259,722	-	527,246	537,242	1,009,260	6,793,683	6,793,683	-
55103	Amelia County	945,887	762,933	-	572,200	283,074	-	241,740	97,125	401,322	791,089	791,089	-
55104	Amherst County	3,376,732	2,086,309	-	1,564,732	303,813	-	657,496	222,482	942,715	3,531,759	3,531,759	-
55105	Appomattox County	4,215,707	1,139,814	-	854,860	-	105,680	355,700	367,850	594,544	4,735,347	4,735,347	-
55107	Augusta County	10,451,518	4,419,234	-	3,314,425	59,609	-	1,386,706	1,065,577	2,313,950	11,635,051	11,635,051	-
55108	Bath County	2,078,532	658,547	-	493,910	-	104,822	204,870	172,001	330,411	2,394,451	2,394,451	-
55109	Bedford County	3,581,029	3,389,901	-	2,542,426	818,005	-	1,072,602	451,877	1,451,172	3,683,806	3,683,806	-
55110	Bland County	1,968,959	393,599	-	295,199	-	104,346	125,678	218,106	294,936	2,220,553	2,220,553	-
55111	Botetourt County	3,884,703	2,331,400	-	1,748,550	489,163	-	736,950	601,904	1,332,674	3,984,570	3,984,570	-
55112	Brunswick County	3,996,135	945,563	-	709,172	51,131	-	295,842	342,211	584,255	4,235,193	4,235,193	-
55113	Buchanan County	12,608,914	2,248,882	-	1,686,662	574,103	-	707,544	776,867	1,416,055	12,665,387	12,665,387	-
55114	Buckingham County	1,726,759	867,185	-	650,389	-	33,008	274,491	237,260	455,429	2,032,885	2,032,885	-
55115	Campbell County	6,585,738	3,254,793	-	2,441,095	-	606,319	1,019,126	966,570	1,654,904	8,336,547	8,336,547	-
55116	Caroline County	1,976,988	1,749,945	-	1,312,459	77,368	-	555,847	555,051	1,035,823	2,412,181	2,412,181	-
55117	Carroll County	5,043,500	1,567,095	-	1,175,321	-	458,981	487,917	634,819	909,749	6,107,242	6,107,242	-
55118	Charles City County	2,041,113	778,375	-	583,781	4,673	-	240,443	149,208	313,501	2,307,184	2,307,184	-
55119	Charlotte County	1,981,484	1,129,971	-	847,478	100,932	-	354,607	195,987	508,216	2,205,423	2,205,423	-
55120	Chesterfield County	172,800,912	46,140,501	-	34,605,376	13,328,143	-	14,602,584	13,003,622	26,685,876	171,928,224	171,928,224	-
55121	Clarke County	1,875,951	995,135	-	746,351	126,151	-	315,069	134,278	459,679	1,988,252	1,988,252	-
55122	Craig County	242,720	404,023	-	303,017	-	71,129	124,270	122,612	165,490	496,247	496,247	-
55123	Culpeper County	5,550,751	2,739,706	-	2,054,780	157,048	-	873,865	944,867	1,648,227	6,249,134	6,249,134	-
55124	Cumberland County	930,025	649,857	-	487,393	-	176,995	205,446	208,022	303,955	1,378,997	1,378,997	-
55125	Dickenson County	3,841,163	1,477,386	-	1,108,040	-	312,953	462,948	466,027	728,186	4,724,251	4,724,251	-
55126	Dinwiddie County	3,389,735	1,767,038	-	1,325,279	425,097	-	555,921	320,277	983,274	3,299,321	3,299,321	-
55128	Essex County	(90,460)	828,509	-	621,382	-	143,862	256,774	176,855	339,491	354,667	354,667	-
55130	Fauquier County	7,569,987	5,469,895	-	4,102,421	767,707	-	1,752,894	1,416,230	3,177,007	8,161,871	8,161,871	-
55131	Floyd County	1,659,422	773,043	-	579,782	72,872	-	243,800	167,308	370,190	1,820,729	1,820,729	-
55132	Fluvanna County	1,416,018	1,090,880	-	818,160	332,670	-	348,721	132,959	645,140	1,192,608	1,192,608	-
55133	Franklin County	4,524,689	3,125,819	-	2,344,364	56,466	-	995,320	675,746	1,463,447	5,457,297	5,457,297	-
55134	Frederick County	14,175,107	6,647,150	-	4,985,362	314,508	-	2,121,516	2,232,005	4,181,056	15,694,852	15,694,852	-
55135	Giles County	2,083,861	1,168,911	-	876,683	-	527,897	364,902	474,978	551,241	3,192,625	3,192,625	-
55136	Gloucester County	4,429,394	3,052,757	-	2,289,568	-	318,976	958,145	907,065	1,533,287	5,843,482	5,843,482	-
55137	Goochland County	1,145,308	1,532,978	-	1,149,734	-	12,943	488,797	460,801	939,774	1,551,319	1,551,319	-
55138	Grayson County	5,112,404	982,776	-	737,082	-	123,089	306,814	492,559	723,901	5,556,659	5,556,659	-
55139	Greene County	961,004	987,269	-	740,452	59,621	-	310,870	192,155	534,179	1,117,046	1,117,046	-
55140	Greensville County	565,348	1,133,656	-	850,242	-	33,462	348,093	108,780	422,174	916,923	916,923	-
55141	Halifax County	771,095	2,057,639	-	1,543,229	-	149,569	630,686	225,852	713,021	1,578,591	1,578,591	-
55142	Hanover County	19,285,317	11,431,810	-	8,420,316	2,900,419	-	3,576,619	2,925,595	6,222,014	19,676,592	19,676,592	-
55143	Henrico County	212,050,555	62,339,729	-	46,754,797	14,790,757	-	19,706,634	16,262,883	34,465,038	214,349,209	214,349,209	-
55144	Henry County	6,196,053	3,926,291	-	2,944,718	103,935	-	1,233,580	766,860	1,860,929	7,213,202	7,213,202	-
55145	Highland County	887,085	325,534	-	244,151	98,495	-	102,162	37,126	178,879	830,382	830,382	-
55146	Isle of Wight County	2,181,227	2,124,447	-	1,593,335	-	219,165	668,004	729,434	1,131,871	3,197,071	3,197,071	-
55147	James City County	15,458,792	8,441,486	-	6,331,115	-	195,419	2,674,164	2,153,184	4,065,806	18,526,124	18,526,124	-
55148	King George County	1,322,853	1,651,484	-	1,238,613	139,240	-	522,946	303,124	851,848	1,570,706	1,570,706	-
55149	King & Queen County	393,465	546,498	-	409,874	33,113	-	173,305	67,177	226,362	511,096	511,096	-
55150	King William County	1,075,207	781,202	-	585,901	178,103	-	247,903	114,312	365,362	1,089,258	1,089,258	-
55151	Lancaster County	2,615,818	1,016,877	-	762,658	-	176,031	318,094	338,607	573,585	3,129,184	3,129,184	-
55152	Lee County	3,243,525	1,392,106	-	1,044,079	407,582	-	426,308	102,105	583,877	3,128,506	3,128,506	-
55153	Loudoun County	50,884,934	31,231,526	-	23,423,645	1,939,240	-	10,021,390	10,250,781	18,748,497	58,277,249	58,277,249	-
55154	Louisa County	158,638	1,817,776	-	1,363,332	443,625	-	580,510	255,239	1,002,956	2,250	2,250	-
55155	Lunenburg County	1,783,053	617,738	-	463,303	-	53,911	190,072	180,908	328,483	2,033,896	2,033,896	-
55156	Madison County	823,177	874,855	-	656,141	116,244	-	271,341	193,045	471,484	918,549	918,549	-
55157	Mathews County	1,468,142	613,006	-	459,755	-	34,057	188,616	213,865	324,933	1,732,998	1,732,998	-
55158	Mecklenburg County	4,802,862	2,186,570	-	1,639,928	219,369	-	689,298	376,849	1,019,265	5,177,017	5,177,017	-
55159	Middlesex County	(677,346)	596,702	-	447,527	168,012	-	186,614	(75,439)	207,393	(792,401)	(792,401)	-
55160	Montgomery County	12,765,990	3,944,823	-	2,958,617	292,129	-	1,226,839	1,174,076	2,206,584	13,654,398	13,654,398	-
55162	Nelson County	1,854,745	958,875	-	719,156	-	14,666	301,709	226,245	461,417	2,175,667	2,175,667	-
55163	New Kent County	1,147,156	1,228,617	-	921,463	13,470	-	394,706	376,317	789,667	1,422,196	1,422,196	-
55165	Northampton County	1,139,578	1,627,733	-	1,220,800	-	33,335	518,291	315,105	773,751	1,639,491	1,639,491	-
55166	Northumberland County	1,486,580	878,306	-	658,730	207,803	-	273,507	73,572	408,319	1,437,113	1,437,113	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55167	Nottoway County	(294,795)	910,690	-	683,017	483,678	-	285,702	(270,463)	209,913	(745,474)	(745,474)	-
55168	Orange County	3,475,627	1,645,627	-	1,234,220	819,585	-	524,172	341,361	1,034,535	2,898,447	2,898,447	-
55169	Page County	2,909,626	1,409,834	-	1,057,375	187,816	-	446,641	350,121	821,522	3,049,509	3,049,509	-
55170	Patrick County	2,526,791	1,102,979	-	827,234	53,503	-	348,714	311,438	652,292	2,756,893	2,756,893	-
55171	Pittsylvania County	4,703,393	3,344,381	-	2,508,286	190,808	-	1,046,034	555,071	1,217,249	5,732,536	5,732,536	-
55172	Powhatan County	2,488,528	848,206	-	636,155	-	25,920	276,316	668,125	873,339	2,797,601	2,797,601	-
55173	Prince Edward County	3,044,407	1,115,327	-	836,495	314,218	-	348,486	170,489	567,774	2,960,222	2,960,222	-
55174	Prince George County	11,326,776	2,590,961	-	1,943,221	-	244,857	819,792	1,385,154	1,906,737	12,517,582	12,517,582	-
55176	Prince William County	140,960,205	54,627,700	-	40,970,775	599,642	-	17,189,524	16,540,531	30,571,050	157,176,493	157,176,493	-
55177	Pulaski County	4,659,775	2,669,940	-	2,002,455	154,661	-	836,708	463,112	1,254,302	5,218,117	5,218,117	-
55178	Rappahannock County	1,764,490	693,045	-	519,784	46,195	-	215,234	205,984	347,257	1,965,517	1,965,517	-
55179	Richmond County	583,969	702,811	-	527,108	-	51,111	218,012	115,408	286,796	857,407	857,407	-
55180	Roanoke County	33,294,088	11,244,732	-	8,433,549	2,481,225	-	3,475,517	2,710,885	4,787,912	35,022,536	35,022,536	-
55181	Rockbridge County	4,077,095	1,607,166	-	1,205,375	-	55,554	503,558	518,441	846,817	4,709,622	4,709,622	-
55182	Rockingham County	12,305,010	4,731,366	-	3,548,524	405,549	-	1,475,429	1,357,976	2,826,572	13,089,136	13,089,136	-
55183	Russell County	5,834,305	1,476,338	-	1,107,253	228,649	-	460,828	389,082	801,430	6,023,221	6,023,221	-
55184	Scott County	5,478,573	1,317,843	-	988,382	78,351	-	410,393	475,235	750,456	5,864,855	5,864,855	-
55185	Shenandoah County	3,951,082	2,270,363	-	1,702,772	535,036	-	720,861	1,211,214	1,314,841	4,600,871	4,600,871	-
55186	Smyth County	6,294,729	2,121,655	-	1,591,241	278,658	-	665,361	399,317	956,609	6,654,554	6,654,554	-
55187	Southampton County	4,950,597	1,904,532	-	1,428,399	-	69,080	601,215	578,930	1,057,983	5,617,972	5,617,972	-
55188	Spotsylvania County	12,467,271	7,600,187	-	5,700,140	618,686	-	2,431,700	2,431,552	4,631,470	13,980,414	13,980,414	-
55189	Stafford County	22,578,513	8,447,454	-	6,335,590	93,691	-	2,677,907	3,064,029	5,063,741	25,274,881	25,274,881	-
55190	Surry County	1,106,311	937,575	-	703,181	423,667	-	295,935	(2,444)	362,868	847,661	847,661	-
55191	Sussex County	431,290	1,294,811	-	971,108	-	124,508	402,945	253,564	507,532	1,028,478	1,028,478	-
55192	Tazewell County	6,237,343	2,590,501	-	1,942,876	-	261,706	813,061	707,134	1,292,212	7,374,657	7,374,657	-
55193	Warren County	2,969,701	2,017,763	-	1,513,322	471,920	-	641,854	448,112	1,111,161	2,981,027	2,981,027	-
55195	Washington County	6,498,039	2,214,924	-	1,661,193	-	34,619	703,100	754,232	1,291,380	7,252,341	7,252,341	-
55196	Westmoreland County	2,925,611	1,210,498	-	907,873	56,296	-	377,830	360,041	633,577	3,276,234	3,276,234	-
55197	Wise County	9,693,255	2,675,148	-	2,006,361	960,278	-	823,177	350,012	1,063,743	9,511,210	9,511,210	-
55198	Wythe County	2,575,310	1,751,496	-	1,313,622	317,600	-	543,056	92,116	724,250	2,606,506	2,606,506	-
55199	York County	16,993,515	9,630,789	-	7,223,092	981,280	-	3,034,297	1,550,936	4,288,412	18,716,753	18,716,753	-
55200	City of Alexandria	73,072,303	27,223,344	-	20,417,508	5,605,308	-	8,574,891	4,577,554	12,232,407	75,192,869	75,192,869	-
55201	City of Bristol	19,450,163	5,426,334	-	4,069,751	507,820	-	1,661,544	1,183,931	1,962,653	21,181,748	21,181,748	-
55202	City of Buena Vista	2,115,440	879,926	-	659,945	-	329,990	275,061	341,294	422,230	2,859,536	2,859,536	-
55203	Town of St Paul	412,441	112,373	-	84,280	-	68,209	35,867	67,007	66,048	545,569	545,569	-
55204	City of Clifton Forge	1,441,404	465,526	-	349,145	118,253	-	146,364	23,239	251,356	1,357,779	1,357,779	-
55205	City of Danville	2,029,192	1,305,973	-	979,480	-	174,984	402,809	348,628	591,211	2,690,895	2,690,895	-
55206	City of Fredericksburg	23,731,317	5,740,798	-	4,305,599	2,810,298	-	1,805,437	836,838	3,601,009	21,397,484	21,397,484	-
55207	City of Hampton	124,718,934	24,946,005	-	18,709,504	2,998,523	-	7,782,942	9,466,833	15,816,808	129,389,879	129,389,879	-
55208	City of Harrisonburg	22,727,028	6,512,979	-	4,884,734	-	143,710	2,028,854	2,048,698	3,610,719	24,965,816	24,965,816	-
55209	City of Hopewell	17,069,228	5,240,083	-	3,930,062	-	82,527	1,623,199	1,321,714	2,023,775	19,382,914	19,382,914	-
55210	City of Lynchburg	98,986,945	14,661,651	-	10,996,238	998,614	-	4,543,083	7,496,164	10,640,498	103,052,493	103,052,493	-
55211	Town of Crewe	(148,703)	156,288	-	117,216	-	27,942	49,401	1,005	44,174	(75,457)	(75,457)	-
55212	City of Norfolk	6,435,715	4,872,474	-	3,654,356	573,580	-	1,563,199	1,497,415	2,829,963	7,310,904	7,310,904	-
55213	City of Petersburg	21,602,878	8,841,118	-	6,630,838	135,393	-	2,729,968	1,818,493	4,137,457	24,088,769	24,088,769	-
55214	City of Portsmouth	26,019,769	15,907,656	-	11,930,742	-	491,143	5,005,885	4,411,310	6,647,357	33,257,664	33,257,664	-
55215	City of Radford	7,496,422	2,469,562	-	1,852,172	331,866	-	764,114	519,018	1,273,773	7,791,305	7,791,305	-
55216	City of Richmond	12,485,198	6,076,242	-	4,557,182	-	78,377	1,941,257	1,935,935	3,471,373	14,488,454	14,488,454	-
55217	City of Roanoke	7,222,883	3,011,206	-	2,258,404	-	78,867	940,830	855,429	1,514,713	8,336,098	8,336,098	-
55218	Town of Craigsville	247,992	14,692	-	11,019	275	-	4,881	19,564	24,967	250,868	250,868	-
55219	City of Staunton	19,632,571	3,201,053	-	2,400,790	816,435	-	1,007,404	1,196,383	2,260,879	19,559,307	19,559,307	-
55220	City of Suffolk	38,384,416	12,536,238	-	9,402,178	4,537,232	-	3,984,499	3,189,476	7,327,510	36,827,709	36,827,709	-
55221	City of Williamsburg	11,167,964	3,203,167	-	2,402,375	232,379	-	994,590	731,418	1,649,556	11,812,829	11,812,829	-
55222	City of Winchester	12,691,456	4,747,973	-	3,560,980	2,231,262	-	1,504,095	844,996	2,784,614	11,211,664	11,211,664	-
55223	City of Martinsville	19,468,726	4,434,041	-	3,325,531	-	319,137	1,362,997	1,559,819	2,486,484	21,332,705	21,332,705	-
55224	City of Falls Church	(1,010,206)	288,138	-	216,104	-	7,763	90,230	(50,208)	32,780	(923,167)	(923,167)	-
55225	City of Colonial Heights	12,528,710	3,244,417	-	2,433,313	-	414,001	1,030,926	1,506,299	2,084,048	14,206,992	14,206,992	-
55226	Town of Front Royal	6,069,495	1,751,272	-	1,313,454	-	347,310	543,122	639,679	964,775	7,072,649	7,072,649	-
55227	Town of Boyce	(44,322)	3,573	-	2,680	-	-	1,114	(3,667)	-	(45,982)	(45,982)	-
55228	Town of Middletown	(51,569)	34,242	-	25,681	15,713	-	11,125	(3,481)	24,279	(75,356)	(75,356)	-
55229	Town of Chilhowie	771,944	150,090	-	112,567	559	-	48,482	85,325	112,212	830,503	830,503	-
55230	City of Covington	5,128,509	1,134,209	-	850,657	177,196	-	349,650	280,277	600,630	5,264,162	5,264,162	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55231	Town of Floyd	80,471	17,558	-	13,168	15,846	-	5,535	(2,040)	11,626	60,884	60,884	-
55232	City of Franklin	4,551,500	1,812,706	-	1,359,530	-	93,848	567,556	619,326	814,427	5,470,979	5,470,979	-
55233	City of Chesapeake	124,439,007	41,986,717	-	31,490,038	6,816,306	-	13,198,095	10,226,314	23,309,941	128,233,848	128,233,848	-
55234	City of Virginia Beach	333,771,570	86,662,461	-	64,996,846	19,383,573	-	27,170,223	22,851,859	48,703,360	337,372,334	337,372,334	-
55235	City of Norton	780,827	885,462	-	664,097	40,265	-	278,011	75,243	350,650	964,531	964,531	-
55236	City of Manassas Park	3,826,572	1,709,057	-	1,281,793	1,038,260	-	542,185	99,943	1,018,190	2,839,514	2,839,514	-
55237	Town of Exmore	(402,476)	76,475	-	57,356	25,583	-	23,062	(9,927)	29,380	(425,185)	(425,185)	-
55238	Town of Pound	143,254	71,034	-	53,276	-	37,492	22,206	48,527	31,645	237,592	237,592	-
55239	Town of Grottoes	315,639	86,722	-	65,042	-	2,832	28,970	71,429	99,475	341,075	341,075	-
55240	Town of Onley	(87,609)	11,979	-	8,984	-	2,336	4,441	4,630	9,086	(82,293)	(82,293)	-
55241	Town of West Point	85,726	206,615	-	154,961	35,118	-	64,224	20,261	109,477	77,270	77,270	-
55242	Town of South Hill	2,588,472	439,614	-	329,711	106,887	-	139,864	153,093	284,506	2,599,939	2,599,939	-
55243	Town of Rural Retreat	104,149	34,712	-	26,034	-	34,764	11,066	24,345	24,926	158,076	158,076	-
55244	Town of Dillwyn	(7,084)	886	-	665	-	-	276	(400)	-	(6,987)	(6,987)	-
55245	Town of Scottsville	33,229	17,951	-	13,463	3,450	-	5,966	13,686	21,234	32,685	32,685	-
55246	Town of Burkeville	(33,044)	11,437	-	8,578	-	1,803	3,851	6,865	9,453	(27,119)	(27,119)	-
55247	Town of Madison	(24,150)	2,509	-	1,882	223	-	809	1,614	365	(21,688)	(21,688)	-
55248	Town of Pennington Gap	(84,655)	45,594	-	34,195	-	8,075	15,175	12,021	38,698	(76,683)	(76,683)	-
55249	Town of La Crosse	(113,235)	18,535	-	13,901	144	-	5,712	(97)	7,875	(111,005)	(111,005)	-
55250	Town of Rich Creek	(54,812)	16,330	-	12,247	-	19,199	5,627	17,236	18,899	(27,566)	(27,566)	-
55251	Town of White Stone	(232)	477	-	358	-	-	4	(132)	-	(241)	(241)	-
55252	Town of Windsor	36,104	38,694	-	29,020	84,188	-	13,302	232	34,816	(59,692)	(59,692)	-
55253	Town of Haysi	264,754	8,937	-	6,703	7,852	-	2,938	20,366	23,704	258,736	258,736	-
55254	Town of Stephens City	770,504	54,477	-	40,858	12,785	-	18,839	78,792	111,358	757,611	757,611	-
55255	Town of Brodnax	(6,486)	6,592	-	4,944	16,893	-	2,146	(13,180)	3,601	(36,366)	(36,366)	-
55256	Town of Mineral	(43,290)	9,329	-	6,997	4,647	-	2,973	2,473	5,866	(46,025)	(46,025)	-
55257	Town of Lebanon	2,845,739	202,120	-	151,590	-	42,184	66,806	245,009	256,833	2,993,435	2,993,435	-
55258	City of Newport News	(3,940,717)	705,163	-	528,872	451,009	-	297,691	1,568,454	2,346,626	(4,695,916)	(4,695,916)	-
55259	Town of Richlands	7,071,748	263,277	-	197,458	337,428	-	90,998	474,220	556,985	6,808,372	6,808,372	-
55260	Town of Haymarket	(64,161)	13,258	-	9,944	26,646	-	5,298	30,015	29,383	(81,563)	(81,563)	-
55261	Town of Lovettsville	(44,154)	6,889	-	5,167	-	52,763	2,954	18,622	26,970	4,937	4,937	-
55300	Town of Abingdon	2,740,581	936,102	-	702,076	736,976	-	295,310	45,667	436,232	2,142,376	2,142,376	-
55301	Town of Dumfries	1,157,608	250,744	-	188,058	26,875	-	79,219	112,390	186,470	1,198,558	1,198,558	-
55302	Town of Iron Gate	29,136	15,654	-	11,741	-	5,126	4,861	5,856	7,689	41,203	41,203	-
55303	Town of Montross	(39,943)	20,475	-	15,356	-	149	6,503	2,880	9,741	(35,033)	(35,033)	-
55304	Town of South Boston	3,270,729	1,036,753	-	777,565	-	194,426	321,080	365,402	509,712	3,901,113	3,901,113	-
55305	Town of Gretna	64,965	74,082	-	55,562	31,653	-	24,050	13,927	44,652	45,157	45,157	-
55306	Town of Remington	(34,713)	30,043	-	22,532	-	36,597	9,366	18,748	13,625	23,884	23,884	-
55307	City of Lexington	4,011,408	1,216,185	-	912,139	200,810	-	381,366	471,869	698,666	4,269,213	4,269,213	-
55308	City of Waynesboro	12,506,445	3,615,196	-	2,711,397	2,541,529	-	1,114,226	(409,342)	1,747,952	9,825,647	9,825,647	-
55309	Town of Colonial Beach	940,630	348,121	-	261,091	934,003	-	110,443	(562,584)	231,278	(589,762)	(589,762)	-
55310	Town of Smithfield	(1,128,734)	477,838	-	358,378	-	4,809	153,075	36,589	169,828	(984,629)	(984,629)	-
55311	Town of Brookneal	326,256	78,020	-	58,515	-	29,799	23,684	47,751	37,877	409,118	409,118	-
55312	Town of Hamilton	24,979	37,131	-	27,848	-	994	11,590	3,948	21,749	29,045	29,045	-
55313	City of Galax	2,953,078	1,368,807	-	1,026,605	51,689	-	429,642	305,200	685,321	3,293,112	3,293,112	-
55314	Town of Jonesville	32,755	52,400	-	39,300	-	263	16,486	2,600	24,624	40,580	40,580	-
55315	Town of Wytheville	2,019,771	1,288,542	-	966,406	207,628	-	401,713	116,282	517,261	2,135,013	2,135,013	-
55316	City of Fairfax	36,378,115	6,558,509	-	4,918,882	1,337,044	-	2,051,405	1,992,122	3,485,306	37,238,919	37,238,919	-
55317	Town of Vienna	8,776,395	3,021,986	-	2,266,489	-	361,191	937,286	766,464	1,356,538	10,240,295	10,240,295	-
55318	Town of Vinton	1,479,900	911,642	-	683,732	-	93,370	284,394	250,608	413,851	1,922,331	1,922,331	-
55319	City of Emporia	1,853,823	1,293,304	-	969,978	281,689	-	404,243	83,513	508,462	1,874,754	1,874,754	-
55320	Town of Culpeper	6,004,407	1,724,342	-	1,293,257	-	20,848	542,406	612,535	1,104,432	6,506,849	6,506,849	-
55321	Town of Woodstock	3,524,826	508,353	-	381,265	-	58,539	157,961	337,085	421,342	3,784,157	3,784,157	-
55322	Town of Glasgow	(290,193)	44,870	-	33,653	34,361	-	13,575	(21,015)	3,522	(324,299)	(324,299)	-
55323	Town of Marion	4,200,557	712,094	-	534,071	231,025	-	225,022	211,395	477,291	4,106,681	4,106,681	-
55324	Town of Altavista	437,068	579,311	-	434,483	-	146,816	177,178	164,680	223,684	846,886	846,886	-
55325	Town of Herndon	4,619,474	3,842,001	-	2,881,501	628,051	-	1,211,781	406,766	1,562,827	5,007,643	5,007,643	-
55326	Town of Pearisburg	1,190,049	323,519	-	242,639	-	47,278	101,760	111,879	180,874	1,350,972	1,350,972	-
55327	Town of Christiansburg	10,589,389	1,800,386	-	1,350,290	1,926,986	-	576,466	611,675	1,411,075	8,889,565	8,889,565	-
55328	Town of Wakefield	(12,462)	23,627	-	17,720	-	2,237	7,421	9,387	13,247	(757)	(757)	-
55329	Town of Leesburg	11,319,440	4,344,386	-	3,258,290	414,848	-	1,397,239	1,481,820	1,945,907	12,923,840	12,923,840	-
55330	Town of Chatham	(207,583)	100,979	-	75,734	3,006	-	31,938	8,026	38,643	(184,023)	(184,023)	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55331	Town of Bowling Green	533,124	48,826	-	36,619	7,209	-	15,725	23,059	50,828	526,078	526,078	-
55332	City of Manassas	26,669,253	6,184,448	-	4,638,336	3,701,988	-	1,954,456	1,390,583	3,837,337	24,021,079	24,021,079	-
55333	Town of Alberta	(106,506)	16,232	-	12,174	179	-	5,041	(10,889)	-	(108,475)	(108,475)	-
55334	Town of Boydton	(249,639)	67,308	-	50,481	23,431	-	20,922	(47,751)	6,003	(289,075)	(289,075)	-
55335	City of Salem	34,759,208	9,209,979	-	6,907,484	1,489,138	-	2,856,120	1,359,888	4,120,573	35,668,000	35,668,000	-
55336	Town of Mckenney	44,281	18,613	-	13,960	1,844	-	5,906	(2,711)	6,364	43,921	43,921	-
55337	Town of Narrows	210,467	168,281	-	126,211	21,734	-	53,256	41,552	99,345	226,266	226,266	-
55338	Town of Quantico	(238,947)	40,193	-	30,145	-	400	12,434	(13,387)	2,246	(231,698)	(231,698)	-
55339	Town of Halifax	(384,846)	98,164	-	73,623	-	59,756	30,438	37,260	6,156	(239,007)	(239,007)	-
55340	Town of Blacksburg	14,362,385	3,215,933	-	2,411,950	-	432,410	1,006,280	1,367,797	1,915,988	16,056,867	16,056,867	-
55341	Town of Chincoteague	743,047	338,191	-	253,643	32,072	-	104,575	123,453	209,869	813,682	813,682	-
55342	Town of Lawrenceville	413,341	183,619	-	137,714	-	13,932	57,846	53,073	93,763	490,334	490,334	-
55343	Town of Amherst	521,688	207,354	-	155,516	4,251	-	64,701	55,323	102,001	587,298	587,298	-
55344	Town of Stanley	174,678	120,066	-	90,049	-	3,537	38,133	16,592	55,928	207,029	207,029	-
55345	Town of Hillsville	875,509	310,343	-	232,757	64,973	-	99,136	76,374	168,941	894,691	894,691	-
55346	Town of Elkton	214,169	190,897	-	143,173	9,074	-	60,630	33,657	90,892	256,214	256,214	-
55347	Town of Bridgewater	530,097	456,756	-	342,567	43,373	-	143,341	75,395	210,910	608,739	608,739	-
55348	Town of Purcellville	23,642	642,610	-	481,958	-	237,918	210,354	255,752	427,672	460,646	460,646	-
55349	Town of Timberville	(114,216)	110,410	-	82,807	-	62,591	34,957	31,550	44,011	(1,526)	(1,526)	-
55350	Town of Wise	547,134	545,483	-	409,112	140,235	-	170,102	21,098	192,583	541,887	541,887	-
55351	Town of New Market	339,169	164,166	-	123,125	29,648	-	51,366	27,375	80,012	349,291	349,291	-
55352	Town of Tappahannock	225,788	280,289	-	210,217	3,640	-	88,688	30,260	91,197	319,971	319,971	-
55353	Town of Rocky Mount	2,180,815	503,140	-	377,355	-	103,537	157,374	291,091	369,031	2,489,571	2,489,571	-
55354	Town of Big Stone Gap	1,948,368	596,206	-	447,154	-	105,594	179,862	208,217	309,292	2,281,801	2,281,801	-
55355	Town of Luray	1,997,508	540,956	-	405,717	572,385	-	169,373	(59,315)	295,788	1,374,632	1,374,632	-
55356	Town of Stuart	148,429	6,442	-	11,769	-	-	-	15,736	-	158,838	158,838	-
55357	Town of Strasburg	(315,795)	512,841	-	384,631	-	217,842	160,914	143,885	201,363	133,693	133,693	-
55358	Town of Appomattox	(196,615)	120,231	-	90,173	-	23,587	37,754	(870)	32,855	(138,941)	(138,941)	-
55359	Town of Clarksville	252,605	166,370	-	124,777	50,321	-	52,043	4,062	60,993	238,989	238,989	-
55360	Town of Dublin	345,852	198,046	-	148,535	-	11,092	63,086	74,562	113,906	430,197	430,197	-
55361	Town of Middleburg	403,294	129,224	-	96,918	-	66,004	41,978	170,950	152,583	561,949	561,949	-
55362	Town of Edinburg	(39,625)	56,127	-	42,095	111,983	-	17,983	(61,039)	23,399	(204,031)	(204,031)	-
55363	Town of Chase City	824,871	312,363	-	234,272	51,030	-	97,298	23,960	122,209	850,981	850,981	-
55364	City of Bedford	6,231,557	1,227,583	-	920,687	393,780	-	374,366	116,037	561,937	6,073,139	6,073,139	-
55365	City of Poquoson	3,048,017	1,542,156	-	1,156,617	598,858	-	480,162	113,013	585,103	2,842,770	2,842,770	-
55366	Town of Ashland	1,352,361	732,082	-	549,061	461,633	-	229,378	23,794	399,899	927,022	927,022	-
55367	Town of Broadway	301,730	146,706	-	110,030	-	130,079	46,790	88,441	88,799	514,917	514,917	-
55368	Town of Berryville	360,850	277,988	-	208,491	21,866	-	88,471	61,344	119,961	438,335	438,335	-
55369	Town of Tazewell	(109,321)	353,958	-	265,469	74,155	-	111,710	(22,053)	93,319	(98,649)	(98,649)	-
55370	Town of Urbanna	(236,223)	57,352	-	43,014	-	-	16,778	(35,232)	35,842	(276,181)	(276,181)	-
55371	Town of Bluefield	(41,131)	345,738	-	259,304	135,523	-	108,492	498,762	184,961	332,073	332,073	-
55372	Town of Weber City	92,007	37,616	-	28,212	-	7,809	12,162	19,223	24,438	116,167	116,167	-
55373	Town of Damascus	(69,225)	13,739	-	10,304	-	-	3,586	(11,255)	-	(73,459)	(73,459)	-
55374	Town of Hurt	301,116	34,762	-	26,071	-	2,266	10,954	28,356	31,455	319,928	319,928	-
55375	Town of Waverly	(546,187)	129,849	-	97,387	27,475	-	40,359	(40,132)	15,455	(556,428)	(556,428)	-
55376	Town of Coeburn	205,629	172,473	-	129,355	175,748	-	52,986	(107,966)	111,484	(93,465)	(93,465)	-
55377	Town of Dayton	437,413	149,902	-	112,426	118,858	-	47,092	48,884	102,969	349,038	349,038	-
55378	Town of Courtland	101,646	28,980	-	21,735	176,849	-	9,468	(64,898)	24,565	(147,953)	(147,953)	-
55379	Town of Cape Charles	(163,361)	146,271	-	109,703	-	8,181	47,030	27,627	55,321	(99,276)	(99,276)	-
55380	Town of Independence	464,722	61,503	-	46,127	-	23,362	19,666	49,437	52,172	520,391	520,391	-
55381	Town of Warsaw	240,240	116,860	-	87,645	14,978	-	36,807	37,540	67,758	261,066	261,066	-
55382	Town of Grundy	286,033	141,962	-	106,471	83,752	-	44,686	(31,908)	59,338	191,212	191,212	-
55383	Town of Warrenton	3,385,615	1,341,438	-	1,006,079	483,138	-	419,258	69,287	626,449	3,099,932	3,099,932	-
55384	Town of Louisa	(182,236)	129,905	-	97,429	59,758	-	40,966	(24,372)	32,058	(224,982)	(224,982)	-
55385	Town of Kenbridge	(166,128)	74,456	-	55,842	18,022	-	23,128	(13,173)	23,175	(178,756)	(178,756)	-
55386	Town of Mt Jackson	399,660	117,101	-	87,826	-	30,051	36,466	69,883	72,410	492,925	492,925	-
55387	Town of Pulaski	1,461,148	1,121,886	-	841,414	89,249	-	350,220	152,158	510,626	1,644,123	1,644,123	-
55388	Town of Jarratt	(5,857)	11,578	-	8,684	3,030	-	3,638	1,591	3,981	(4,745)	(4,745)	-
55389	Town of Pembroke	176,101	46,362	-	34,771	9,659	-	14,671	8,980	26,734	174,950	174,950	-
55390	Town of Parksley	59,657	36,895	-	27,671	-	3,598	11,590	7,943	19,660	72,352	72,352	-
55391	Town of Onancock	(262,013)	92,948	-	69,711	-	1,267	29,431	9,012	35,147	(234,213)	(234,213)	-
55392	Town of Victoria	(92,746)	102,988	-	77,241	24,513	-	31,970	5,947	38,655	(92,250)	(92,250)	-

Virginia Retirement System
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Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55393	Town of Shenandoah	531,940	115,794	-	86,846	7,910	-	35,771	43,823	80,470	552,102	552,102	-
55394	Town of Gate City	21,123	91,103	-	68,327	26,467	-	28,622	(19,013)	30,717	(3,676)	(3,676)	-
55395	Town of Round Hill	(202,664)	84,632	-	63,474	-	23,616	27,357	5,675	35,901	(160,759)	(160,759)	-
55396	Town of Kilmarnock	(89,959)	135,144	-	101,358	14,265	-	43,409	17,918	69,469	(78,580)	(78,580)	-
55397	Town of Orange	994,637	343,834	-	257,875	-	61,947	109,905	647,934	275,028	1,625,354	1,625,354	-
55398	Town of Saltville	654,489	115,452	-	86,589	16,361	-	35,645	46,026	73,306	675,356	675,356	-
55399	Town of Blackstone	(322,167)	402,216	-	301,662	53,033	-	127,549	(16,075)	121,223	(284,395)	(284,395)	-
55400	Bedford Recreation Commission	(49,485)	7,333	-	5,500	-	-	2,269	(3,353)	-	(48,736)	(48,736)	-
55401	Southeastern Virginia Public Service Authority	(4,494,599)	2,820,232	-	2,115,174	20,360	-	866,519	(540,365)	325,830	(3,809,577)	(3,809,577)	-
55402	Pittsylvania Co Service Authority	377,326	94,912	-	71,184	125,478	-	29,657	(5,639)	44,592	255,002	255,002	-
55403	Spotsylvania/Stafford/Fredericksburg Group Home	(121,714)	44,321	-	33,241	53,274	-	14,256	(50,126)	6,723	(206,501)	(206,501)	-
55404	Appomattox Regional Library	(39,889)	147,523	-	110,642	45,808	-	46,422	(7,803)	41,246	(51,443)	(51,443)	-
55405	Staunton Redevelopment & Housing Authority	(290,677)	77,402	-	58,052	-	994	24,366	(19,912)	2,809	(268,688)	(268,688)	-
55406	Hampton Newport News Community Services Board	(7,374,699)	3,343,758	-	2,507,819	1,880,185	-	1,078,648	(332,691)	1,269,061	(8,942,049)	(8,942,049)	-
55408	C P Jones Memorial Library	85,380	20,734	-	15,550	-	2,779	6,321	8,714	12,539	95,839	95,839	-
55409	Southside Regional Juvenile Group Home	(40,028)	51,435	-	38,576	-	-	15,678	5,182	13,473	(19,782)	(19,782)	-
55411	Hampton Roads Sanitation District	27,463,501	10,400,006	-	7,800,005	3,951,040	-	3,240,596	862,588	4,098,830	26,116,816	26,116,816	-
55412	Peninsula Airport Commission	(50,305)	388,818	-	291,613	-	101,912	122,137	96,555	158,360	209,144	209,144	-
55413	Richmond Redevelopment & Housing Authority	6,807,889	3,619,947	-	2,714,960	253,192	-	1,108,471	189,766	1,022,623	7,735,298	7,735,298	-
55415	Chesapeake Redevelopment & Housing Authority	(618,380)	586,606	-	439,954	216,033	-	181,862	(126,080)	119,711	(751,690)	(751,690)	-
55416	Alexandria Sanitation Authority	7,268,852	2,432,782	-	1,824,587	800,786	-	762,868	102,740	915,790	7,026,079	7,026,079	-
55417	Norfolk Airport Authority	3,043,052	2,202,635	-	1,651,976	-	335,074	691,834	726,873	1,179,412	4,168,080	4,168,080	-
55418	Charlottesville Redevelopment/Housing Authority	(859,856)	207,766	-	155,824	66,054	-	64,362	(119,508)	16,473	(945,587)	(945,587)	-
55419	Hampton Redevelopment & Housing Authority	197,729	825,930	-	619,448	-	22,225	255,358	32,842	232,406	482,230	482,230	-
55420	Loudoun County Sanitation Authority	4,626,779	2,344,744	-	1,758,558	268,826	-	754,003	503,882	1,343,955	4,858,069	4,858,069	-
55421	Danville Redevelopment & Housing Authority	(544,542)	336,470	-	252,352	-	36,428	105,558	(17,580)	59,743	(395,761)	(395,761)	-
55422	Blacksburg-Christiansburg-VPI Water Authority	2,631,389	184,514	-	138,385	-	31,701	52,923	173,243	220,438	2,714,947	2,714,947	-
55423	Northern Virginia Juvenile Detention Home	326,708	855,748	-	641,811	76,385	-	268,680	16,003	288,349	460,594	460,594	-
55424	Hopewell Redevelopment & Housing Authority	13,602	291,934	-	218,951	194,776	-	89,383	(107,923)	68,524	(195,255)	(195,255)	-
55425	Colonial Behavioral Health	(462,189)	1,370,866	-	1,028,149	2,441	-	431,482	126,717	560,643	(124,357)	(124,357)	-
55426	Blacksburg-VPI Sanitation Authority	764,045	334,412	-	250,809	85,249	-	105,184	(18,588)	97,960	751,035	751,035	-
55427	Potomac River Fisheries Commission	(95,703)	89,170	-	66,877	-	110,827	27,214	41,822	21,777	84,676	84,676	-
55428	Chesapeake Bay Bridge Tunnel	10,423,027	1,885,710	-	1,414,283	-	132,948	587,760	708,626	1,021,377	11,302,411	11,302,411	-
55429	Alexandria Redevelopment & Housing Authority	116,552	789,214	-	591,910	262,461	-	248,876	2,574	334,135	(31,290)	(31,290)	-
55430	Albemarle County Service Authority	2,165,586	704,618	-	528,464	362,981	-	220,298	76,320	317,575	1,957,802	1,957,802	-
55431	Franklin Redevelopment & Housing Authority	(351,704)	60,408	-	45,306	-	13,847	18,944	(305)	10,995	(315,111)	(315,111)	-
55432	Bristol Redevelopment & Housing Authority	437,338	164,604	-	123,453	-	17,873	51,602	65,354	99,973	513,345	513,345	-
55433	Norfolk Redevelopment & Housing Authority	15,769,953	4,992,124	-	3,744,093	1,292,390	-	1,532,368	200,309	1,857,568	15,600,703	15,600,703	-
55435	Richmond Metropolitan Authority	238,751	969,666	-	727,249	789,075	-	303,214	(274,007)	286,867	(565,567)	(565,567)	-
55436	Riverside Regional Jail	(3,583,692)	2,147,768	-	1,610,826	572,676	-	698,608	503,410	1,272,768	(3,690,176)	(3,690,176)	-
55437	Peninsula Ports Authority	(906,803)	85,013	-	63,760	-	-	26,101	(74,901)	-	(934,350)	(934,350)	-
55439	Rappahannock Rapidan Planning District Commission	(173,008)	62,802	-	47,101	356	-	20,184	3,961	21,713	(155,231)	(155,231)	-
55440	Shenandoah Valley Juvenile Detention Home Commission	927,151	274,296	-	205,722	88,661	-	86,612	61,598	185,473	869,801	869,801	-
55442	Southside Regional Library Board	129,488	81,077	-	60,808	8,439	-	24,998	12,450	28,475	150,291	150,291	-
55443	Bedford Public Library	(313,866)	140,884	-	105,663	-	32,154	44,199	8,750	42,892	(236,434)	(236,434)	-
55444	Eastern Shore Economic Development Commission	(341,077)	20,887	-	15,665	-	-	6,511	(27,245)	-	(356,589)	(356,589)	-
55445	Chesterfield County Health Center Commission	(1,997,999)	924,221	-	693,166	164,444	-	295,261	(128,914)	361,551	(2,126,592)	(2,126,592)	-
55446	Washington County Service Authority	765,659	630,434	-	472,826	84,079	-	200,522	91,775	260,877	870,608	870,608	-
55447	Rappahannock Area Community Services Board	(4,426,552)	1,888,921	-	1,416,691	319,238	-	606,157	(62,167)	689,023	(4,418,593)	(4,418,593)	-
55449	Hampton Roads Planning District Commission	1,550,781	836,829	-	627,622	-	134,756	260,170	168,494	258,101	2,065,307	2,065,307	-
55450	Meherrin Regional Library	(14,949)	81,879	-	61,409	12,446	-	25,742	(13,609)	22,452	(17,244)	(17,244)	-
55451	New River Valley Planning District Commission	51,814	125,004	-	93,753	128,335	-	38,876	(104,826)	45,215	(156,435)	(156,435)	-
55452	Northern Virginia Health Care Center	(1,519,135)	1,191,156	-	893,367	266,946	-	381,882	138,283	560,584	(1,528,711)	(1,528,711)	-
55453	Rockbridge Area Community Services Board	(827,510)	730,402	-	547,802	300,551	-	231,289	(136,178)	207,564	(1,057,914)	(1,057,914)	-
55454	Greensville-Emporia Social Services	1,247,152	334,997	-	251,248	110,333	-	103,342	35,452	149,160	1,210,202	1,210,202	-
55455	James City County Service Authority	939,493	803,802	-	602,851	114,381	-	254,546	123,719	329,381	1,074,947	1,074,947	-
55456	Accomack/Northampton Planning District	88,896	197,011	-	147,758	6,811	-	62,089	(3,457)	61,307	128,663	128,663	-
55457	Harrisonburg/Rockingham Regional Sewage Authority	302,760	358,270	-	268,702	33,649	-	106,876	13,700	116,681	362,574	362,574	-
55458	Wytheville Redevelopment & Housing Authority	200,407	89,076	-	66,807	-	29,911	28,172	40,564	39,803	281,520	281,520	-
55459	Waynesboro Redevelopment & Housing Authority	306,052	193,790	-	145,343	16,118	-	61,566	38,570	86,569	351,948	351,948	-
55460	Region Ten Community Services Board	(3,685,406)	2,600,746	-	1,950,559	447,290	-	825,082	(36,223)	965,578	(3,659,228)	(3,659,228)	-
55462	Lenowisco Planning District Commission	904,893	207,989	-	155,992	2,691	-	64,590	(10,999)	95,415	912,375	912,375	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55465	Rivanna Water & Sewer Authority	2,642,306	1,009,264	-	756,948	-	29,859	313,068	178,466	434,762	2,981,253	2,981,253	-
55466	Appomattox River Water Authority	(249,646)	300,718	-	225,538	-	205,366	94,474	66,624	84,275	107,723	107,723	-
55467	Campbell County Utility Service Authority	621,172	194,340	-	145,755	-	110,435	61,923	76,906	101,737	817,284	817,284	-
55469	Eastern Shore Community Services Board	1,479,533	890,076	-	667,557	184,922	-	282,882	108,704	421,399	1,487,317	1,487,317	-
55470	Anchor Commission	(992,536)	176,999	-	132,749	-	-	54,638	(293,178)	(151)	(1,186,675)	(1,186,675)	-
55471	Central Virginia Community Services Board	(4,524,412)	2,638,869	-	1,979,152	429,049	-	851,693	259,897	1,166,912	(4,349,066)	(4,349,066)	-
55472	District 19 Community Services Board	(2,749,205)	1,842,088	-	1,381,566	261,088	-	579,170	(198,141)	388,690	(2,557,432)	(2,557,432)	-
55473	Hampton Road Transit	(732,179)	1,926,131	-	1,444,598	199,503	-	607,766	370,738	934,294	(405,939)	(405,939)	-
55474	Upper Occoquan Sewage Authority	5,971,656	2,660,211	-	1,995,158	-	1,069,122	829,526	849,325	1,225,219	8,159,463	8,159,463	-
55475	New River Valley Juvenile Detention Home	485	188,502	-	141,377	-	39,804	58,162	14,163	40,283	119,456	119,456	-
55476	Rockbridge Regional Library	202,908	105,866	-	79,399	13,531	-	32,938	6,444	46,273	208,953	208,953	-
55477	Frederick County Sanitation Authority	1,270,118	496,795	-	372,596	318,398	-	154,805	73,660	267,322	1,037,062	1,037,062	-
55478	Western Tidewater Community Services Board	338,299	1,742,046	-	1,306,534	541,252	-	551,290	48,134	716,269	115,714	115,714	-
55479	Cumberland Mountain Community Services Board	5,481,377	1,613,423	-	1,210,067	-	117,733	506,132	543,435	811,710	6,240,323	6,240,323	-
55480	Fredericksburg-Stafford Park Authority	(1,312,686)	89,756	-	67,317	-	-	27,872	(104,391)	-	(1,366,766)	(1,366,766)	-
55482	Middle Peninsula/Northern Neck Community Services Board	(2,125,607)	1,707,628	-	1,280,721	717,817	-	544,161	(129,772)	666,450	(2,668,578)	(2,668,578)	-
55483	Rockbridge County Public Service Authority	(35,106)	85,703	-	64,277	19,436	-	26,776	(5,868)	28,320	(40,528)	(40,528)	-
55484	Danville-Pittsylvania Community Services Board	(1,665,738)	1,408,968	-	1,056,726	468,321	-	447,865	(70,829)	464,029	(1,868,810)	(1,868,810)	-
55485	Crater Juvenile Detention Home Commission	32,436	296,728	-	222,546	12,514	-	93,176	26,788	108,750	105,318	105,318	-
55486	Opportunity Inc. of Hampton Roads	(2,074,263)	407,264	-	305,448	62,364	-	126,267	(206,929)	(1,174)	(2,114,299)	(2,114,299)	-
55487	Capital Regional Airport Commission	2,822,666	1,698,345	-	1,273,759	492,682	-	530,141	130,428	818,481	2,596,658	2,596,658	-
55488	Northwestern Community Services Board	(453,145)	1,157,614	-	868,210	238,817	-	366,505	(25,836)	396,000	(457,889)	(457,889)	-
55489	Harrisonburg/Rockingham Community Services Board	(914,405)	991,969	-	743,977	65,295	-	310,520	24,271	494,311	(891,228)	(891,228)	-
55490	Upper Valley Regional Park Authority	40,418	150	-	260	-	-	-	24,333	-	64,641	64,641	-
55491	Middle Peninsula Regional Security Center	260,666	521,607	-	391,205	55,901	-	165,771	257,470	386,569	371,839	371,839	-
55492	Northern Neck Planning District Commission	66,249	80,922	-	60,692	18,362	-	25,236	(21,340)	31,791	40,222	40,222	-
55493	Planning District 1 Behavioral Health Services Board	(441,494)	97,971	-	73,478	43,352	-	29,434	(318,447)	2,523	(751,889)	(751,889)	-
55494	Rockbridge Area Social Services Board	66,864	276,370	-	207,278	96,640	-	85,122	(32,687)	94,988	(3,237)	(3,237)	-
55495	Dinwiddie County Water Authority	(31,201)	105,932	-	79,449	-	3,935	33,464	19,764	42,791	9,654	9,654	-
55496	Rappahannock/Rapidan Community Services Board	(6,492,281)	1,931,356	-	1,448,517	262,086	-	603,745	(429,496)	322,538	(6,419,817)	(6,419,817)	-
55497	Virginia Education Loan Authority	(12,181,839)	913,293	-	684,970	-	-	284,174	(1,039,119)	-	(12,708,461)	(12,708,461)	-
55498	Valley Community Services Board	(1,840,914)	1,523,477	-	1,142,608	268,445	-	477,129	(3,310)	520,327	(1,774,998)	(1,774,998)	-
55499	Eastern Shore Public Library	(16,269)	64,979	-	48,734	3,996	-	20,215	(3,717)	16,332	(3,854)	(3,854)	-
55500	Alexandria City School Board	(3,442,954)	2,689,990	-	2,017,493	955,510	-	832,612	(793,458)	428,560	(4,115,373)	(4,115,373)	-
55501	Albemarle County Schools	806,239	1,564,320	-	1,173,240	-	111,776	493,983	319,227	504,909	1,617,396	1,617,396	-
55502	Alleghany County School Board	200,817	604,508	-	453,381	159,099	-	185,524	(54,109)	161,117	163,143	163,143	-
55503	Charlottesville Public Schools	(39,754)	657,075	-	492,806	76,229	-	201,902	(63,482)	164,445	22,261	22,261	-
55504	Amherst County School Board	(910,346)	472,541	-	354,406	-	82,060	149,417	7,940	138,428	(691,222)	(691,222)	-
55505	Appomattox County School Board	(61,819)	173,232	-	129,924	12,772	-	54,158	488	51,385	(28,022)	(28,022)	-
55506	Arlington County Schools	1,953,220	1,963,118	-	1,472,338	-	189,854	631,770	1,118,665	954,339	3,429,950	3,429,950	-
55507	Augusta County School Board	805,743	644,235	-	483,176	195,550	-	200,096	(20,872)	226,499	723,977	723,977	-
55508	Bath County School Board	354,631	230,575	-	172,931	16,163	-	71,602	8,416	71,030	405,100	405,100	-
55509	Bedford County School Board	(488,123)	1,230,250	-	922,687	-	57,182	388,853	97,080	404,699	(42,144)	(42,144)	-
55510	Bland County School Board	(17,201)	94,612	-	70,959	50,923	-	30,110	(35,626)	32,871	(82,858)	(82,858)	-
55511	Botetourt County School Board	1,570,529	648,653	-	486,490	-	35,729	202,042	201,080	279,259	1,892,284	1,892,284	-
55512	Norfolk Public Schools	11,169,546	4,549,558	-	3,412,168	672,245	-	1,420,601	380,123	1,771,797	11,663,618	11,663,618	-
55513	Petersburg Public Schools	1,521,654	737,597	-	553,198	311,857	-	229,324	(79,198)	320,447	1,223,875	1,223,875	-
55514	Buckingham County School Board	(5,873)	186,196	-	139,647	41,751	-	58,128	(15,140)	66,646	(24,733)	(24,733)	-
55515	Radford City School Board	(165,245)	115,285	-	86,464	9,868	-	36,056	(12,167)	24,654	(147,057)	(147,057)	-
55516	Caroline County School Board	(144,945)	303,723	-	227,792	102,968	-	95,140	(34,746)	98,179	(209,767)	(209,767)	-
55517	Carroll County School Board	768,655	563,394	-	422,545	204,531	-	174,730	28,772	239,595	668,880	668,880	-
55518	Charles City County School Board	(240,660)	111,990	-	83,993	34,570	-	34,427	(48,755)	17,694	(279,255)	(279,255)	-
55519	Charlotte County School Board	(339,759)	218,482	-	163,861	13,433	-	66,674	(80,813)	30,279	(342,989)	(342,989)	-
55520	Chesterfield County School Board	16,935,342	5,763,878	-	4,322,909	-	282,290	1,820,267	1,839,664	2,839,204	19,479,328	19,479,328	-
55521	Clarke County School Board	(69,806)	194,456	-	145,842	54,994	-	61,465	5,266	56,916	(66,371)	(66,371)	-
55522	Winchester Public Schools	200,042	393,880	-	295,410	437	-	126,781	69,545	182,430	311,971	311,971	-
55523	Culpeper County School Board	(912,338)	722,058	-	541,543	92,439	-	229,269	(19,761)	246,237	(860,991)	(860,991)	-
55524	Cumberland County School Board	(393,041)	166,971	-	125,228	-	3,531	51,971	(9,706)	38,806	(344,308)	(344,308)	-
55525	Dickenson County School Board	5,944,716	361,231	-	270,923	-	113,089	110,998	493,483	449,539	6,303,055	6,303,055	-
55526	Dinwiddie County Public Schools	644,311	427,831	-	320,873	61,076	-	133,789	44,610	182,256	686,336	686,336	-
55528	Essex County School Board	323,570	254,699	-	191,024	54,057	-	80,048	11,054	67,266	357,024	357,024	-
55530	Covington School Board	634,399	139,365	-	104,524	1,808	-	42,382	55,579	76,341	689,052	689,052	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55531	Floyd County School Board	1,310,282	373,750	-	280,313	-	58,717	115,938	133,352	146,934	1,564,792	1,564,792	-
55532	Fluvanna County Public Schools	(183,433)	339,313	-	254,485	19,632	-	106,292	1,070	141,552	(152,427)	(152,427)	-
55533	Chesapeake Public Schools	14,144,767	4,681,909	-	3,511,432	-	263,383	1,484,137	1,310,972	2,321,495	16,052,241	16,052,241	-
55534	Virginia Beach City School Board	10,822,878	11,483,031	-	8,612,273	496,530	-	3,606,466	508,829	3,739,486	13,572,915	13,572,915	-
55535	Giles County Schools	1,041,715	268,031	-	201,023	-	46,700	83,666	96,991	141,960	1,194,120	1,194,120	-
55536	Gloucester County School Board	673,801	981,876	-	736,407	334,672	-	309,999	(26,362)	337,412	530,823	530,823	-
55537	Goochland County School Board	23,084	214,598	-	160,948	-	58,630	67,571	62,938	68,960	196,913	196,913	-
55538	Grayson County School Board	488,243	287,328	-	215,496	45,081	-	91,060	33,406	292,271	347,189	347,189	-
55539	Greene County Schools	258,469	454,017	-	340,513	90,432	-	143,379	10,295	180,867	254,348	254,348	-
55540	Greensville County School Board	(192,203)	337,271	-	252,953	-	21,336	103,072	(6,653)	81,768	(71,898)	(71,898)	-
55541	Halifax County School Board	1,523,313	756,416	-	567,312	105,302	-	236,239	113,792	234,453	1,722,693	1,722,693	-
55542	Hanover County School Board	(228,223)	1,393,602	-	1,045,201	511,425	-	443,116	(114,714)	507,170	(570,015)	(570,015)	-
55543	Henrico County Schools	2,813,650	354,043	-	265,532	-	-	112,495	29,738	238,475	2,805,919	2,805,919	-
55544	Henry County Public Schools	1,155,730	1,030,428	-	772,821	69,566	-	319,222	45,893	359,989	1,348,897	1,348,897	-
55545	Highland County Public Schools	347,557	47,763	-	35,822	25,584	-	14,923	(1,850)	36,046	310,941	310,941	-
55546	Isle of Wight County Schools	375,698	317,140	-	237,855	195,305	-	101,003	(51,710)	136,787	172,184	172,184	-
55548	King George County School Board	149,609	367,181	-	275,386	132,937	-	117,057	34,498	174,305	85,717	85,717	-
55549	King & Queen County School Board	(376,707)	170,007	-	127,505	68,902	-	54,098	(38,362)	38,613	(425,984)	(425,984)	-
55550	King William County Schools	(265,389)	154,952	-	116,214	-	72,132	51,138	52,061	87,689	(139,009)	(139,009)	-
55551	Lancaster County School Board	409,843	150,719	-	113,039	-	2,785	48,375	48,491	89,468	457,706	457,706	-
55552	Lee County School Board	6,088,749	486,489	-	364,867	48,335	-	152,654	379,433	498,642	6,195,481	6,195,481	-
55553	Loudoun County School Board	5,566,874	6,844,083	-	5,133,062	698,911	-	2,219,962	1,589,260	3,637,258	6,750,948	6,750,948	-
55554	Louisa County Public Schools	(360,496)	739,087	-	554,315	-	30,396	235,902	59,144	258,841	(109,123)	(109,123)	-
55555	Lunenburg County School Board	(168,072)	145,917	-	109,438	47,278	-	45,715	(30,752)	38,525	(202,433)	(202,433)	-
55556	Madison County School Board	(395,077)	230,046	-	172,534	66,129	-	70,880	(65,241)	33,962	(432,017)	(432,017)	-
55557	Mathews County School Board	630,935	172,550	-	129,412	-	18,329	54,921	60,968	91,599	716,692	716,692	-
55558	Mecklenburg County Schools	330,272	344,231	-	258,173	-	41,054	103,019	65,394	86,114	539,683	539,683	-
55559	Middlesex County School Board	443,549	144,378	-	108,284	-	11,695	44,354	62,288	63,953	534,027	534,027	-
55560	Montgomery County School Board	3,585,231	1,147,450	-	860,587	-	205,387	357,246	356,294	477,385	4,313,636	4,313,636	-
55562	Nelson County Public Schools	345,939	376,438	-	282,328	-	31,877	117,761	48,783	128,397	510,073	510,073	-
55563	New Kent County Schools	(58,298)	265,578	-	199,183	-	23,038	84,595	49,023	85,947	78,806	78,806	-
55565	Northampton County Schools	241,580	196,221	-	147,166	-	37,483	62,739	52,652	105,888	337,621	337,621	-
55566	Northumberland Co School Board	590,647	213,184	-	159,888	-	45,792	66,778	79,740	83,473	752,780	752,780	-
55567	Nottoway County School Board	368,290	331,043	-	248,282	163,341	-	104,298	(43,619)	85,134	263,255	263,255	-
55568	Orange County Public Schools	(422,743)	536,922	-	402,691	-	63,527	168,187	68,284	202,149	(190,663)	(190,663)	-
55569	Page County Public Schools	759,567	424,866	-	318,649	-	55,079	134,247	115,930	192,884	978,156	978,156	-
55570	Patrick County Public Schools	695,605	384,280	-	288,210	-	8,649	120,971	80,056	171,319	830,032	830,032	-
55571	Pittsylvania County School Board	1,228,928	788,439	-	591,329	59,993	-	241,850	124,205	283,578	1,448,522	1,448,522	-
55572	Powhatan County School Board	(196,684)	470,470	-	352,853	46,282	-	146,266	(23,057)	124,813	(126,953)	(126,953)	-
55573	Prince Edward County Schools	353,876	219,579	-	164,684	60,157	-	68,016	(54,066)	56,512	306,052	306,052	-
55574	Prince George County School Board	2,468,376	900,674	-	675,506	44,869	-	287,966	219,130	441,561	2,714,210	2,714,210	-
55576	Prince William County Schools	8,445,237	9,811,274	-	7,358,456	-	405,553	3,141,487	1,805,049	4,216,224	12,033,920	12,033,920	-
55577	Pulaski County School Board	642,465	569,766	-	427,325	60,652	-	178,425	56,332	218,738	740,273	740,273	-
55578	Rappahannock County Schools	328,942	139,833	-	104,875	6,109	-	44,671	29,720	60,727	371,455	371,455	-
55579	Richmond County Public Schools	(180,595)	49,384	-	37,038	-	5,590	15,553	(6,715)	9,175	(162,996)	(162,996)	-
55580	Roanoke County School Board	(875,797)	2,032,363	-	1,524,272	-	35,639	626,236	75,385	206,447	163,107	163,107	-
55581	Rockbridge County Schools	240,313	439,681	-	329,761	-	4,617	136,382	18,783	131,850	378,165	378,165	-
55582	Rockingham County School Board	674,934	1,789,385	-	1,342,039	210,068	-	559,622	61,608	635,842	897,600	897,600	-
55583	Russell County School Board	5,054,625	723,289	-	542,467	-	14,330	226,312	366,199	425,544	5,416,744	5,416,744	-
55584	Scott County Schools	688,004	491,697	-	368,773	13,947	-	153,374	73,067	197,633	825,789	825,789	-
55585	Shenandoah County School Board	811,159	704,196	-	528,147	6,817	-	223,508	160,604	376,586	987,917	987,917	-
55586	Smyth County School Board	1,709,658	669,634	-	502,225	145,201	-	207,638	88,000	261,267	1,766,237	1,766,237	-
55587	Southampton County School Board	(672,828)	287,258	-	215,444	10,884	-	87,755	(57,702)	36,915	(618,760)	(618,760)	-
55588	Spotsylvania County School Board	919,771	1,485,205	-	1,113,904	112,833	-	487,484	322,440	761,736	1,226,427	1,226,427	-
55589	Stafford County Schools	2,186,561	1,447,244	-	1,085,433	123,339	-	461,676	340,184	700,475	2,526,418	2,526,418	-
55590	Surry County Public Schools	799,251	315,282	-	236,461	2,782	-	97,390	53,883	120,248	906,315	906,315	-
55591	Sussex County School Board	(86,073)	196,714	-	147,536	21,738	-	62,431	19,561	80,878	(57,519)	(57,519)	-
55592	Tazewell County Schools	5,916,694	1,208,730	-	906,547	144,999	-	374,970	297,905	629,864	6,116,889	6,116,889	-
55593	Warren County School Board	(486,271)	549,366	-	412,024	-	10,869	170,623	111,429	193,055	(249,063)	(249,063)	-
55595	Washington County School Board	2,230,510	753,973	-	565,480	-	26,443	229,141	184,506	329,457	2,529,636	2,529,636	-
55596	Westmoreland County School Board	251,978	220,422	-	165,316	40,282	-	69,292	(16,869)	77,446	241,779	241,779	-
55597	Wise County Schools	3,859,365	545,424	-	409,068	18,447	-	169,193	216,827	272,831	4,090,463	4,090,463	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55598	Wythe County School Board	372,329	340,046	-	255,035	-	53,494	105,620	90,928	134,262	573,120	573,120	-
55599	York County School Board	28,642	1,179,894	-	884,921	-	93,639	374,590	191,320	474,730	508,434	508,434	-
55600	Accomack County School Board	117,617	680,635	-	510,476	295,044	-	213,376	(102,441)	217,678	(114,011)	(114,011)	-
55601	Bristol Virginia School System	154,473	151,388	-	113,541	-	51,591	46,518	53,454	35,509	308,374	308,374	-
55602	Buena Vista City Public Schools	(422,021)	109,801	-	82,351	519	-	33,785	(29,635)	7,976	(398,916)	(398,916)	-
55603	Amelia County Public Schools	(15,643)	210,817	-	158,113	67,831	-	66,378	(43,194)	65,179	(72,765)	(72,765)	-
55605	Danville School Board	432,526	440,294	-	330,220	204,923	-	138,654	(68,781)	156,811	250,739	250,739	-
55606	Franklin City Public Schools	71,858	103,014	-	77,260	19,747	-	32,065	6,812	41,701	75,041	75,041	-
55607	Lexington City Public Schools	(167,126)	31,236	-	23,427	-	-	9,220	(13,443)	-	(163,540)	(163,540)	-
55608	Harrisonburg City School Board	(408,930)	433,936	-	325,452	-	4,242	135,495	13,725	132,185	(279,169)	(279,169)	-
55609	Hopewell Public Schools	1,295,111	411,326	-	308,495	-	41,404	128,465	148,730	213,125	1,503,416	1,503,416	-
55610	Lynchburg School Board	891,981	821,036	-	615,777	32,438	-	257,251	122,581	327,719	1,116,915	1,116,915	-
55611	Fauquier County School Board	(1,842,850)	1,347,990	-	1,010,993	-	51,285	428,614	107,791	422,140	(1,340,303)	(1,340,303)	-
55612	Brunswick County Public Schools	300,558	304,993	-	228,745	176,591	-	95,280	(43,348)	99,529	152,618	152,618	-
55613	P D Pruden Vocational-Technical Center	(88,590)	10,690	-	8,017	14,291	-	3,186	(11,446)	-	(108,468)	(108,468)	-
55614	Portsmouth School Board	7,590,036	1,815,312	-	1,361,484	143,564	-	558,969	511,233	726,275	8,244,227	8,244,227	-
55615	Campbell County School Board	1,210,072	770,739	-	578,054	6,052	-	239,098	120,346	310,596	1,445,553	1,445,553	-
55616	Richmond City Schools	2,809,678	2,851,640	-	2,138,730	680,347	-	893,720	(39,545)	938,862	2,757,554	2,757,554	-
55617	Roanoke City Schools	(920,814)	116,181	-	87,136	50,417	-	39,139	7,041	103,468	(999,474)	(999,474)	-
55619	Staunton City School Board	421,472	243,524	-	182,643	33,408	-	75,660	(8,190)	104,637	411,778	411,778	-
55620	Suffolk City School Board	220,323	1,355,160	-	1,016,370	-	220,895	427,433	255,045	477,042	985,444	985,444	-
55622	Craig County School Board	172,691	89,940	-	67,455	-	13,497	28,606	34,754	55,133	216,900	216,900	-
55623	Martinsville City School Board	1,400,454	177,697	-	133,273	1,275	-	53,050	93,494	110,982	1,479,165	1,479,165	-
55624	Appomattox Regional Governor's School	(21,995)	8,130	-	6,098	-	4,122	2,722	3,795	5,408	(14,732)	(14,732)	-
55625	Colonial Heights City Schools	(12,188)	270,880	-	203,160	40,008	-	84,835	(8,426)	93,422	(1,489)	(1,489)	-
55632	City of Manassas School Board	777,616	877,982	-	658,487	-	261,016	278,128	216,309	327,770	1,424,794	1,424,794	-
55633	Franklin County Schools	2,162,881	1,066,336	-	799,752	47,042	-	333,074	197,310	393,215	2,519,592	2,519,592	-
55634	Frederick County School Board	(444,888)	1,242,300	-	931,725	76,726	-	398,527	216,542	619,812	(215,782)	(215,782)	-
55635	City of Salem Schools	(89,382)	311,131	-	233,348	29,468	-	96,438	(4,588)	93,028	(42,245)	(42,245)	-
55636	Manassas Park City Schools	(497,138)	218,555	-	163,916	-	26,978	70,822	61,532	72,948	(356,115)	(356,115)	-
55637	Newport News Public Schools	(865,414)	95,990	-	71,993	50,408	-	41,590	97,326	261,980	(1,014,889)	(1,014,889)	-
55708	Waynesboro City Schools	121,836	212,185	-	159,139	128,490	-	66,870	(46,377)	80,835	(13,950)	(13,950)	-
55710	Valley Vocational-Technical Center	(26,460)	20,280	-	15,210	-	2,904	6,205	2,399	5,719	(15,601)	(15,601)	-
55711	New Horizons Technical Center	266,314	40,034	-	30,025	-	2,186	12,351	31,677	32,407	290,130	290,130	-
55713	Galax City Schools	356,494	108,231	-	81,173	69,313	-	33,636	7,211	56,560	298,526	298,526	-
55714	Norton City Schools	(132,311)	123,993	-	92,995	16,177	-	37,955	(44,402)	18,142	(142,079)	(142,079)	-
55802	Williamsburg-James City County Schools	(804,686)	1,009,806	-	757,355	9,864	-	321,010	26,351	372,141	(586,879)	(586,879)	-
55803	Poquoson City School Board	273,972	117,863	-	88,397	-	11,247	36,276	36,194	64,124	323,031	323,031	-
55806	Fredericksburg City Public Schools	(184,238)	253,170	-	189,878	109,287	-	79,819	(23,159)	84,468	(258,041)	(258,041)	-
55807	Hampton City Schools	4,021,074	1,591,714	-	1,193,785	147,057	-	500,881	530,217	411,361	4,891,683	4,891,683	-
55813	Buchanan County School Board	6,644,124	707,386	-	530,539	170,829	-	220,357	300,217	511,145	6,659,571	6,659,571	-
55814	Jackson River Vocational Technical Center	(39,750)	18,398	-	13,798	-	-	5,742	1,901	5,496	(33,003)	(33,003)	-
55815	Northern Neck Regional Vocational Center	37,488	5,877	-	4,408	-	1,750	1,838	3,838	3,934	42,449	42,449	-
55867	Pamunkey Regional Library (Adjusted from 55142)	593,599	-	-	153,541	69,543	-	77,244	(275,216)	118,712	53,831	53,831	-
55868	Northern VA Transit Authority	-	-	-	-	-	-	1,496	(52,428)	30,617	(81,549)	(81,549)	-
55869	RSW Regional Jail Authority	-	-	-	-	-	-	7,320	(268,298)	566,835	(827,813)	(827,813)	-
55870	Bedford Regional Water Authority	102,978	176,779	-	132,584	-	165,764	58,525	145,966	182,137	335,291	335,291	-
55871	Portsmouth Redevelopment And Housing Authority	2,014,905	30,864	-	23,148	53,506	-	14,779	139,877	322,974	1,800,797	1,800,797	-
55872	Southwest Regional Recreation Authority	(25,241)	2,294	-	1,721	-	2,442	1,118	10,264	12,405	(23,249)	(23,249)	-
55873	Roanoke Redevelopment & Housing Authority	(396,784)	108,635	-	81,476	62,081	-	35,138	135,192	169,738	(431,114)	(431,114)	-
55874	Meherrin River Regional Jail Authority	(410,503)	93,570	-	70,178	10,569	-	43,664	653,511	638,952	(339,457)	(339,457)	-
55875	Woodway Water Authority	(5,785)	3,125	-	2,344	36	-	1,191	5,950	6,394	(4,293)	(4,293)	-
55876	Bristol Virginia Utilities Authority	(1,823,070)	324,496	-	243,372	758	-	114,170	341,084	443,009	(1,730,459)	(1,730,459)	-
55877	Washington Metro Area Transit Commission	353,991	22,619	-	16,964	941	-	8,045	32,575	35,813	363,512	363,512	-
55878	Mt Rogers Community Services Board	6,965,433	1,545,189	-	1,158,892	967,458	-	512,608	1,086,218	1,534,637	6,448,461	6,448,461	-
55879	Lonesome Pine Soil & Water Conservation District	(1,865)	1,154	-	866	-	1,135	432	1,790	1,977	(197)	(197)	-
55880	Big Sandy Soil & Water & Conservation District	(11,716)	2,409	-	1,807	565	-	866	1,921	2,544	(11,436)	(11,436)	-
55881	Virginia's Region 2000 Local Government Council	(642,678)	117,804	-	88,353	58,010	-	39,416	72,569	130,482	(689,734)	(689,734)	-
55882	Middle Peninsula Planning District Commission	281,877	31,258	-	23,444	206,618	-	10,026	(6,615)	29,567	56,917	56,917	-
55883	Western Virginia Regional Jail Authority	(2,506,445)	513,515	-	385,136	450,587	-	179,516	526,355	869,478	(2,992,260)	(2,992,260)	-
55884	Halifax Service Authority	(429,271)	88,134	-	66,100	-	80,675	30,269	88,926	117,501	(324,868)	(324,868)	-
55885	Fort Monroe Area Development Authority	33	199	-	149	-	-	62	63	-	208	208	-

Virginia Retirement System
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Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55886	Russell County Public Service Authority	(65,009)	19,395	-	14,546	-	70,234	7,638	29,245	26,342	20,615	20,615	-
55887	Piedmont Community Services Board	(698,018)	545,570	-	409,178	212,075	-	188,883	343,913	572,388	(813,293)	(813,293)	-
55888	Blue Ridge Behavioral Healthcare	(3,914,085)	956,506	-	717,380	209,137	-	314,334	381,727	760,009	(3,948,044)	(3,948,044)	-
55889	Skyline Soil & Water Conservation District	116,841	14,427	-	10,820	8,416	-	4,772	10,148	10,218	116,734	116,734	-
55890	Middle River Regional Jail Authority	(1,440,281)	538,379	-	403,784	272,459	-	183,142	531,361	778,228	(1,641,870)	(1,641,870)	-
55891	Tidewater Soil & Water Conservation District	(9,669)	4,253	-	3,190	-	1,294	1,490	4,265	5,186	(6,743)	(6,743)	-
55892	Big Stone Gap Redevelopment And Housing Authority	(44,857)	20,646	-	15,484	921	-	7,082	14,218	20,230	(39,546)	(39,546)	-
55893	Eastern Shore Soil & Water Conservation District	40,287	11,975	-	8,981	-	4,687	3,951	5,758	13,642	44,035	44,035	-
55894	Town of Boykins	(35,067)	5,334	-	4,001	2,377	-	1,772	(752)	2,279	(37,370)	(37,370)	-
55895	Town of Gordonsville	21,395	60,625	-	45,469	-	152	19,489	26,674	46,261	36,605	36,605	-
55896	Virginia Resources Authority	(393,496)	73,529	-	55,147	-	53,743	24,798	44,076	46,529	(299,026)	(299,026)	-
55897	Prince William County Service Authority	2,477,998	1,405,287	-	1,053,965	-	1,056,661	478,170	1,301,257	2,102,230	3,563,178	3,563,178	-
55898	Western Virginia Water Authority	(399,624)	559,858	-	419,893	-	315,884	187,687	458,431	563,177	139,166	139,166	-
55899	Shenandoah Valley Regional Airport Commission	208,563	67,883	-	50,912	1,902	-	22,223	23,801	37,682	231,974	231,974	-
55900	Alleghany Highlands Community Services Board	(267,044)	459,568	-	344,676	60,267	-	143,903	43,989	184,604	(209,131)	(209,131)	-
55901	Brunswick Industrial Development Authority	(43,488)	18,569	-	13,927	-	111	5,911	(5,670)	11,547	(50,041)	(50,041)	-
55902	Northern Neck/Essex County Group Home Commission	(74,141)	57,270	-	42,953	-	-	17,175	(18,028)	-	(60,677)	(60,677)	-
55903	State Education Assistance Authority	(7,600,083)	600,693	-	450,520	-	-	186,558	(513,676)	-	(7,777,028)	(7,777,028)	-
55904	Appalachian Juvenile Commission	1,404,589	249,922	-	187,442	94,938	-	78,702	113,232	189,972	1,374,093	1,374,093	-
55905	Goochland/Powhatan Community Services Board	(509,515)	480,399	-	360,299	144,336	-	148,717	(73,777)	133,686	(592,497)	(592,497)	-
55906	Suffolk Redevelopment & Housing Authority	(936,170)	234,114	-	175,585	141,551	-	73,666	(113,381)	46,430	(1,105,337)	(1,105,337)	-
55907	Virginia Small Business Financing Authority	(290,604)	40,494	-	30,370	-	-	12,633	(44,515)	-	(312,362)	(312,362)	-
55908	Lee County Redevelopment & Housing Authority	361,126	80,101	-	60,076	9,970	-	25,044	23,325	31,538	388,012	388,012	-
55909	Henry County Public Service Authority	50,644	613,106	-	459,830	-	435,626	190,468	126,659	152,017	804,656	804,656	-
55910	Southside Planning District Commission	903,699	133,984	-	100,488	17,004	-	41,874	51,732	77,575	936,222	936,222	-
55911	Economic Development Authority - Henrico County	209,817	116,924	-	87,693	7,907	-	37,052	37,008	72,678	232,523	232,523	-
55912	Augusta County Service Authority	897,055	826,310	-	619,733	-	5,023	257,260	121,989	378,350	1,109,554	1,109,554	-
55914	Rappahannock Juvenile Center	60,374	493,426	-	370,070	55,579	-	154,303	34,081	188,648	127,887	127,887	-
55915	Cumberland Plateau Regional Housing Authority	288,169	137,526	-	103,144	21,088	-	42,723	24,614	47,544	321,256	321,256	-
55918	Amherst County Service Authority	424,007	259,730	-	194,797	964	-	81,981	28,163	89,044	509,076	509,076	-
55919	Pepper's Ferry Regional Wastewater Authority	563,989	145,678	-	109,259	-	77,817	46,438	115,949	119,563	721,049	721,049	-
55920	Rappahannock Regional Jail	807,425	1,758,382	-	1,318,786	378,592	-	578,438	710,469	1,357,729	799,607	799,607	-
55921	Thomas Jefferson Planning District Commission	(222,026)	97,481	-	73,111	30,391	-	30,950	(40,889)	20,868	(258,854)	(258,854)	-
55922	Piedmont Regional Jail	1,714,985	607,650	-	455,738	-	278,359	196,577	550,128	507,606	2,384,355	2,384,355	-
55923	Nelson County Service Authority	(173,650)	162,984	-	122,238	58,284	-	51,165	(7,100)	45,587	(192,710)	(192,710)	-
55924	Coeburn-Norton-Wise Water Treatment Authority	528,402	87,882	-	65,912	177,696	-	29,260	17,618	64,469	355,085	355,085	-
55925	Fauquier County Water & Sanitation Authority	(128,072)	342,685	-	257,014	-	63,584	108,054	24,055	131,280	22,012	22,012	-
55926	Scott County Soil & Water Conservation District	17,623	13,782	-	10,336	-	6,941	4,470	4,333	7,167	29,646	29,646	-
55927	New River Resource Authority	364,967	109,402	-	82,052	-	18,346	35,571	47,345	74,465	419,114	419,114	-
55928	Scott County Water & Sewerage Authority	141,758	103,750	-	77,813	12,817	-	33,975	36,478	62,165	163,166	163,166	-
55929	Greensville County Water & Sewer Authority	96,801	201,622	-	151,217	-	127,271	63,381	56,418	75,055	319,221	319,221	-
55930	Petersburg Redevelopment & Housing Authority	325,927	272,893	-	204,670	-	88,415	84,326	80,870	108,517	539,244	539,244	-
55931	Central Rappahannock Regional Library	2,051,776	842,010	-	631,507	-	189,391	267,752	286,612	433,213	2,572,821	2,572,821	-
55932	Virginia Coalfield Economic Development Authority	236,242	64,360	-	48,270	-	12,218	20,302	19,198	30,128	273,922	273,922	-
55933	Central Virginia Regional Jail	915,148	646,700	-	485,025	-	622	205,111	321,230	478,419	1,125,367	1,125,367	-
55934	Thomas Jefferson Soil & Water Conservation District	80,108	38,581	-	28,936	-	7,618	12,514	12,506	23,982	98,409	98,409	-
55936	Commonwealth Regional Council	389,140	62,051	-	46,538	10,162	-	19,438	18,626	31,965	400,590	400,590	-
55937	Wythe-Grayson Regional Library	(95,557)	61,754	-	46,315	23,375	-	18,689	(25,140)	8,769	(118,713)	(118,713)	-
55938	Colonial Soil & Water Conservation District	127,261	31,912	-	23,934	37,570	-	9,516	(23,526)	11,394	72,265	72,265	-
55939	Rivanna Solid Waste Authority	242,163	141,434	-	106,076	33,419	-	43,375	(106,490)	38,370	142,617	142,617	-
55940	Monacan Soil & Water Conservation District	(51,674)	24,274	-	18,206	-	37,495	7,786	10,039	6,034	3,680	3,680	-
55941	Robert E Lee Soil & Water Conservation District	502	18,958	-	14,218	588	-	6,075	3,474	12,456	1,747	1,747	-
55942	Tri-County/City Soil & Water Conservation District	(22,712)	26,092	-	19,569	-	56	8,317	1,041	6,230	(13,005)	(13,005)	-
55944	Central Virginia Waste Management Authority	38,986	84,151	-	63,113	16,776	-	26,507	1,061	40,747	30,069	30,069	-
55945	Lonesome Pine Regional Library	617,710	237,725	-	178,294	23,548	-	73,755	47,445	96,716	678,077	678,077	-
55946	Virginia Peninsulas Public Service Authority	(328,799)	237,701	-	178,276	63,261	-	75,514	(1,028)	90,274	(348,423)	(348,423)	-
55947	Tidewater Youth Services Commission	(1,167,384)	597,154	-	447,865	-	29,280	185,132	(32,987)	112,025	(948,695)	(948,695)	-
55948	Virginia Highlands Airport Commission	33,941	28,702	-	21,526	-	9,070	8,981	5,658	8,503	56,323	56,323	-
55949	Western Tidewater Regional Jail	995,983	1,316,802	-	987,601	58,779	-	425,076	500,865	898,305	1,294,041	1,294,041	-
55950	Scott County Redevelopment & Housing Authority	283,118	60,232	-	45,174	-	12,457	19,037	35,030	45,381	319,319	319,319	-
55951	Handley Regional Library	(39,791)	129,217	-	96,913	-	22,458	41,128	29,776	57,969	27,906	27,906	-
55952	Northern Neck Regional Jail	1,013,086	624,517	-	468,388	111,950	-	201,571	212,237	393,839	1,077,234	1,077,234	-

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Inflows Investment Experience	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
	VRS Political Subdivision Plans Total	**2,507,468,232**	**1,012,849,508**	**-**	**759,644,216**	**158,025,829**	**19,843,540**	**319,257,796**	**244,183,121**	**533,876,864**	**2,652,055,288**	**2,652,055,288**	**-**
55953	Montgomery Regional Solid Waste Authority	91,819	98,959	-	74,219	-	4,494	31,534	36,415	50,316	138,686	138,686	-
55954	Potomac & Rappahannock Transportation Commission	(504,609)	756,525	-	567,394	-	73,366	252,127	80,918	460,763	(369,830)	(369,830)	-
55955	Giles County Public Service Authority	64,236	74,475	-	55,856	-	16,943	24,182	31,335	55,941	99,374	99,374	-
55956	South Central Wastewater Authority	571,971	192,086	-	144,065	82,127	-	60,916	62,482	134,611	526,652	526,652	-
55957	Wise County Redevelopment & Housing Authority	999,551	265,966	-	199,474	15,633	-	82,033	42,671	87,512	1,087,602	1,087,602	-
55958	Prince William Soil & Water Conservation District	(150,832)	21,025	-	15,769	-	1,296	6,894	(6,648)	5,644	(149,678)	(149,678)	-
55959	Hampton Roads Regional Jail Authority	3,381,646	1,671,134	-	1,253,351	682,132	-	554,497	955,291	1,631,376	2,995,709	2,995,709	-
55960	Castlewood Water & Sewage Authority	33,492	34,214	-	25,660	-	9,654	10,894	17,104	20,972	58,726	58,726	-
55961	Pamunkey Regional Jail	(29,132)	772,934	-	579,700	306,220	-	253,958	251,902	643,459	(279,717)	(279,717)	-
55962	Charlottesville-Albemarle Airport Authority	777,818	243,341	-	182,506	10,148	-	77,936	63,829	137,753	832,517	832,517	-
55963	Virginia Peninsula Regional Jail	(1,232,229)	726,823	-	545,117	-	120,181	235,782	354,591	516,601	(856,570)	(856,570)	-
55964	Virginia Biotechnology Research Park Authority	(396,470)	117,556	-	88,167	-	18,772	36,219	(9,186)	23,518	(344,794)	(344,794)	-
55965	Peumansend Creek Regional Jail	(262,849)	644,396	-	483,297	7,486	-	211,761	305,570	505,577	(97,482)	(97,482)	-
55966	Blue Ridge Regional Jail Authority	761,048	1,809,535	-	1,357,151	173,839	-	588,154	1,401,035	1,930,265	1,098,517	1,098,517	-
55967	Massanutten Regional Library	46,279	125,259	-	93,944	60,330	-	39,625	(8,024)	57,074	(8,209)	(8,209)	-
55968	Albemarle-Charlottesville Regional Jail	2,044,330	1,045,569	-	784,177	510,804	-	339,131	451,166	928,667	1,656,548	1,656,548	-
55969	Culpeper Soil & Water Conservation District	(49,207)	31,526	-	23,644	-	10,821	10,407	9,463	18,250	(28,884)	(28,884)	-
55970	New River Valley Regional Jail	(2,072,846)	1,018,050	-	763,537	512,611	-	335,699	448,401	880,287	(2,427,131)	(2,427,131)	-
55971	Sussex Service Authority	(418,470)	118,169	-	88,627	-	19,630	38,128	6,837	38,213	(362,546)	(362,546)	-
55972	Big Walker Soil & Water Conservation District	13,476	7,312	-	5,484	2,637	-	2,418	2,233	3,651	13,667	13,667	-
55973	Peter Francisco Soil & Water Conservation District	18,205	8,594	-	6,445	3,526	-	2,857	3,264	5,209	17,740	17,740	-
55974	Peaks of Otter Soil & Water Conservation District	(43,885)	4,878	-	3,659	-	5,605	1,563	(1,644)	-	(37,142)	(37,142)	-
55975	New River Soil & Water Conservation District	33,934	10,062	-	7,547	6,121	-	3,322	2,033	4,727	30,956	30,956	-
55977	Southside Regional Jail	341,356	304,642	-	228,482	310,126	-	97,478	102,861	286,673	21,056	21,056	-
55978	Evergreen Soil & Water Conservation District	52,300	5,931	-	4,448	1,585	-	1,880	3,304	4,218	53,164	53,164	-
55979	Roanoke Higher Education Authority	(135,661)	99,318	-	74,488	-	8,426	31,746	(10,184)	46,343	(127,186)	(127,186)	-
55981	John Marshall Soil & Water Conservation District	(46,436)	32,614	-	24,461	707	-	10,528	6,911	26,801	(48,352)	(48,352)	-
55982	Daniel Boone Soil & Water Conservation District	32,533	7,508	-	5,631	1,186	-	2,462	3,334	5,571	33,449	33,449	-
55983	Southside Community Services Board	759,432	852,473	-	639,355	217,701	-	271,049	252,474	579,205	699,167	699,167	-
55984	Northern Shenandoah Valley Regional Commission	(118,625)	62,918	-	47,188	44,534	-	20,019	(17,760)	27,344	(172,514)	(172,514)	-
55985	Tazewell Soil & Water Conservation District	23,054	6,888	-	5,166	3,196	-	2,145	1,119	4,035	20,809	20,809	-
55987	Richmond Regional Planning District Committee	515,249	162,232	-	121,674	51,839	-	52,824	59,683	119,147	497,328	497,328	-
55988	Henricopolis Soil & Water Conservation District	28,362	10,676	-	8,007	43,665	-	3,438	(16,058)	5,381	(30,635)	(30,635)	-
55989	Piedmont Regional Juvenile Detention Center	(174,256)	55,227	-	41,420	3,490	-	18,027	8,759	29,031	(166,184)	(166,184)	-
55990	Roanoke River Service Authority	(4,560)	22,727	-	17,045	1,680	-	7,668	13,067	20,110	67	67	-
55991	Lee County Public Service Authority	(127,021)	34,881	-	26,161	27,248	-	11,485	2,210	19,415	(151,269)	(151,269)	-
55992	Blue Ridge Juvenile Detention Center	(57,337)	133,574	-	100,180	17,599	-	44,295	54,314	112,081	(55,014)	(55,014)	-
55993	Ferrum Water & Sewage Authority	(6,293)	11,991	-	8,993	4,000	-	3,967	4,392	6,806	(5,742)	(5,742)	-
55994	Wise County Public Service Authority	(111,636)	70,383	-	52,787	67,079	-	23,403	26,635	50,849	(161,930)	(161,930)	-
55995	Holston River Soil & Water Conservation District	1,356	15,666	-	11,750	20,260	-	5,058	(2,000)	6,525	(18,455)	(18,455)	-
55996	New River Valley Community Services Board	155,280	1,533,549	-	1,150,162	853,243	-	517,185	307,626	1,455,297	(945,062)	(945,062)	-
55997	Institute For Advanced Learning And Research	(572,642)	114,222	-	85,666	3,216	-	37,289	2,586	68,971	(576,398)	(576,398)	-
55998	Southwest Virginia Regional Jail Authority	246,161	1,134,674	-	851,006	536,031	-	385,318	956,548	1,709,847	(374,183)	(374,183)	-
55999	Clinch Valley Soil & Water Conservation District	41,918	7,856	-	5,892	47,119	-	2,614	(8,906)	6,885	(16,414)	(16,414)	-
	Total Political Subdivisions	2,507,468,232	1,012,849,508	-	759,644,216	158,025,829	19,843,540	319,257,796	244,183,121	533,876,864	2,652,055,288	2,652,055,288	-
		-	-	-	-	-	-	-	-	-	-	-	-