

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	2016										Calculated June 30, 2016 Net Pension Liability	Actual June 30, 2016 Net Pension Liability	Difference
		6/30/2015 Net Pension Liability	PLUS: FY 2015 Total Deferred Inflows	LESS: FY 2015 Total Deferred Outflows	LESS: FY 2016 Deferred Inflows Investment Experience	LESS: FY 2016 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2016 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2016 Deferred Outflows Investment Experience	PLUS: FY 2016 Employer Pension Expense	LESS: FY 2016 Employer Contributions				
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55100	Accomack County	628,762	2,278,355	984,078	1,518,904	-	120,878	2,848,129	2,126,184	1,071,751	4,427,575	4,427,575	-	
55101	Albemarle County	30,772,427	5,693,028	2,496,576	3,795,352	409,834	50,223	7,353,691	4,785,536	5,141,334	36,811,809	36,811,809	-	
55102	Alleghany County	6,793,683	1,518,708	527,246	839,324	1,302,718	-	1,580,303	506,029	1,009,383	6,720,052	6,720,052	-	
55103	Amelia County	791,089	855,274	241,740	381,467	482,623	-	738,828	119,278	410,080	988,559	988,559	-	
55104	Amherst County	3,531,759	1,868,545	657,496	1,043,155	448,490	-	1,973,054	515,299	953,295	4,786,221	4,786,221	-	
55105	Appomattox County	4,735,347	854,860	461,380	569,906	120,705	72,342	1,058,840	588,958	591,434	5,566,922	5,566,922	-	
55107	Augusta County	11,635,051	3,374,034	1,386,706	2,209,616	477,383	-	4,152,633	1,838,757	2,361,901	14,564,869	14,564,869	-	
55108	Bath County	2,394,451	493,910	309,692	329,273	-	142,545	615,760	380,538	343,402	3,044,837	3,044,837	-	
55109	Bedford County	3,683,806	3,360,431	1,072,602	1,694,951	1,791,515	-	3,234,113	482,913	1,481,732	4,720,463	4,720,463	-	
55110	Bland County	2,220,553	295,199	230,024	196,799	-	120,316	377,214	305,754	306,879	2,585,334	2,585,334	-	
55111	Botetourt County	3,984,570	2,237,713	736,950	1,165,700	731,122	-	2,251,738	984,700	1,310,669	5,514,280	5,514,280	-	
55112	Brunswick County	4,235,193	760,303	295,842	472,781	450,227	-	891,679	373,052	618,450	4,422,927	4,422,927	-	
55113	Buchanan County	12,665,387	2,260,765	707,544	1,124,442	400,132	957,022	1,213,928	1,490,560	1,446,329	15,819,215	15,819,215	-	
55114	Buckingham County	2,032,885	650,389	307,499	433,593	251,313	22,186	835,974	320,719	468,270	2,401,478	2,401,478	-	
55115	Campbell County	8,336,547	2,441,095	1,625,445	1,627,397	422,080	388,219	3,075,889	1,558,096	1,644,686	10,480,238	10,480,238	-	
55116	Caroline County	2,412,181	1,389,827	555,847	874,973	570,395	-	1,710,115	743,173	1,054,497	3,199,584	3,199,584	-	
55117	Carroll County	6,107,242	1,175,321	946,898	783,547	-	567,664	1,476,136	1,081,696	919,680	7,757,934	7,757,934	-	
55118	Charles City County	2,307,184	588,454	240,443	389,187	70,200	-	718,854	266,421	324,511	2,856,572	2,856,572	-	
55119	Charlotte County	2,205,423	948,410	354,607	564,985	324,849	-	1,080,167	308,129	517,045	2,780,643	2,780,643	-	
55120	Chesterfield County	17,928,224	47,933,519	14,602,584	23,070,251	15,775,782	-	43,802,477	19,037,138	27,306,288	201,946,453	201,946,453	-	
55121	Clarke County	1,988,252	872,502	315,069	497,567	119,817	-	951,561	308,976	471,187	2,717,651	2,717,651	-	
55122	Craig County	496,247	303,017	195,399	202,011	145,843	25,533	376,024	112,202	609,639	609,639	609,639	-	
55123	Culpeper County	6,249,134	2,211,828	873,865	1,369,854	105,387	237,210	2,656,425	1,617,881	1,724,735	8,898,637	8,898,637	-	
55124	Cumberland County	1,378,997	487,393	382,441	324,929	-	158,617	618,979	378,231	306,917	2,007,930	2,007,930	-	
55125	Dickenson County	4,724,251	1,108,040	738,694	775,901	63,886	221,978	1,398,590	736,601	733,685	5,877,294	5,877,294	-	
55126	Dinwiddie County	3,299,321	1,750,376	555,921	883,520	942,163	-	1,673,761	388,962	1,040,134	3,690,682	3,690,682	-	
55128	Essex County	354,667	621,382	414,255	400,636	47,443	84,660	772,456	359,101	363,638	966,294	966,294	-	
55130	Fauquier County	8,161,871	4,870,128	1,752,894	2,734,947	1,355,544	-	5,344,709	2,237,293	3,284,574	11,486,042	11,486,042	-	
55131	Floyd County	1,820,729	652,654	243,800	386,521	535,384	-	734,774	106,596	389,714	1,759,334	1,759,334	-	
55132	Fluvanna County	1,192,608	1,150,830	348,721	545,400	147,854	20,799	1,059,487	379,407	636,560	2,124,556	2,124,556	-	
55133	Franklin County	5,457,297	2,400,830	995,320	1,562,909	1,497,507	-	2,981,682	824,096	1,480,199	6,127,970	6,127,970	-	
55134	Frederick County	15,694,852	5,299,870	2,121,516	3,323,574	234,684	1,894,763	6,480,900	4,084,708	4,424,882	23,350,437	23,350,437	-	
55135	Giles County	3,192,625	876,683	892,799	584,455	-	527,464	1,086,296	798,444	719,412	4,284,846	4,284,846	-	
55136	Gloucester County	5,843,482	2,289,568	1,277,121	1,526,379	253,736	-	2,905,375	1,413,796	1,524,213	8,077,035	8,077,035	-	
55137	Goochland County	1,551,319	1,149,734	501,740	766,490	-	99,380	1,486,184	873,659	984,325	2,907,721	2,907,721	-	
55138	Grayson County	5,556,659	737,082	429,903	491,388	-	128,244	903,825	665,070	756,883	6,312,706	6,312,706	-	
55139	Greene County	1,117,046	800,073	310,870	493,635	38,775	362,415	945,743	537,062	526,301	2,392,758	2,392,758	-	
55140	Greensville County	916,923	850,242	381,555	566,828	-	137,515	1,060,677	383,787	420,229	1,980,532	1,980,532	-	
55141	Halifax County	1,578,591	1,543,229	780,255	1,028,819	84,180	90,684	1,891,776	558,921	707,625	3,062,322	3,062,322	-	
55142	Hanover County	19,676,592	11,320,735	3,576,619	5,613,544	2,523,552	-	10,931,684	4,670,349	6,383,455	28,502,190	28,502,190	-	
55143	Henrico County	214,349,209	61,545,554	19,706,634	31,169,865	13,712,257	-	58,864,698	26,884,925	35,448,695	261,606,935	261,606,935	-	
55144	Henry County	7,213,202	3,048,653	1,233,580	1,963,145	218,378	-	3,674,311	1,397,384	1,942,724	9,976,173	9,976,173	-	
55145	Highland County	830,382	342,646	102,162	162,768	67,540	-	304,600	147,623	187,768	1,105,013	1,105,013	-	
55146	Isle of Wight County	3,197,071	1,593,335	887,169	1,062,223	583,786	131,848	2,030,002	933,529	1,232,527	4,120,080	4,120,080	-	
55147	James City County	18,526,124	6,331,115	2,869,583	4,220,744	2,102,340	138,611	8,058,469	3,205,107	4,133,647	22,933,112	22,933,112	-	
55148	King George County	1,570,706	1,377,853	522,946	825,742	368,436	-	1,610,560	583,136	888,014	2,537,117	2,537,117	-	
55149	King & Queen County	511,096	442,987	173,305	273,250	132,897	-	520,200	115,388	199,632	790,587	790,587	-	
55150	King William County	1,089,258	764,004	247,903	390,600	385,249	-	751,717	90,696	372,193	1,299,730	1,299,730	-	
55151	Lancaster County	3,129,184	762,658	494,125	508,439	277,354	103,291	967,023	466,197	581,264	3,567,171	3,567,171	-	
55152	Lee County	3,128,506	1,451,661	426,308	696,052	528,400	-	1,279,088	230,604	593,517	3,845,582	3,845,582	-	
55153	Loudoun County	58,277,249	25,362,885	10,021,390	15,615,764	1,488,254	1,385,175	30,678,106	17,085,357	19,384,057	86,279,307	86,279,307	-	
55154	Louisa County	2,250	1,806,957	580,510	908,888	284,048	78,191	1,761,728	587,068	1,046,476	1,416,272	1,416,272	-	
55155	Lunenburg County	2,033,896	463,303	243,983	308,868	25,262	26,820	566,269	285,022	326,381	2,470,816	2,470,816	-	
55156	Madison County	918,549	772,385	271,341	437,427	286,911	-	825,135	251,002	489,952	1,281,440	1,281,440	-	
55157	Mathews County	1,732,998	459,755	222,673	306,504	302,295	12,904	568,096	177,830	336,672	1,783,439	1,783,439	-	
55158	Mecklenburg County	5,177,017	1,859,297	689,298	1,093,286	1,322,372	-	2,080,744	300,853	1,062,180	5,250,775	5,250,775	-	
55159	Middlesex County	(792,401)	615,539	186,614	298,352	209,268	-	565,925	(40,185)	212,076	(557,432)	(557,432)	-	
55160	Montgomery County	13,654,398	3,250,746	1,226,839	1,972,411	991,304	-	3,722,282	1,626,072	2,262,436	15,800,508	15,800,508	-	
55162	Nelson County	2,175,667	719,156	316,375	479,437	416,553	9,068	904,748	261,595	471,492	2,386,377	2,386,377	-	
55163	New Kent County	1,422,196	934,933	394,706	614,309	9,024	52,663	1,214,615	691,640	830,373	2,467,635	2,467,635	-	
55165	Northampton County	1,639,491	1,220,800	813,867	699,177	581,333	22,852	1,575,133	447,541	760,120	2,081,027	2,081,027	-	
55166	Northumberland County	1,437,113	866,533	273,507	439,154	186,399	-	827,935	229,555	428,319	2,033,757	2,033,757	-	
55167	Nottoway County	(745,474)	1,166,695	285,702	455,344	474,844	-	861,081	(240,260)	206,557	(380,405)	(380,405)	-	
55168	Orange County	2,898,447	2,053,805	524,172	822,813	531,465	-	1,587,878	558,216	1,095,456	4,124,440	4,124,440	-	
55169	Page County													

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Finance Division
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For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	LESS: FY 2016										PLUS: FY 2016		Calculated June 30, 2016 Net Pension Liability	Actual June 30, 2016 Net Pension Liability	Difference
		6/30/2015 Net Pension Liability	PLUS: FY 2015 Total Deferred Inflows	LESS: FY 2015 Total Deferred Outflows	LESS: FY 2016 Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2016 Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions						
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-			
55170	Patrick County	2,756,893	880,737	348,714	551,489	39,043	237,213	1,050,603	585,604	671,160	3,900,644	3,900,644	-			
55171	Pittsylvania County	5,732,536	2,699,094	1,046,034	1,672,191	446,266	-	3,138,027	1,115,670	1,259,536	8,261,300	8,261,300	-			
55172	Powhatan County	2,797,601	636,155	302,236	424,104	395,311	20,954	862,569	642,649	935,300	2,902,977	2,902,977	-			
55173	Prince Edward County	2,960,222	1,150,713	348,486	557,663	889,933	-	1,058,447	91,581	555,222	2,909,659	2,909,659	-			
55174	Prince George County	12,517,582	1,943,221	1,064,649	1,295,481	1,166	160,714	2,491,664	1,951,858	1,925,702	14,778,041	14,778,041	-			
55176	Prince William County	157,176,493	41,570,417	17,189,524	27,313,850	442,668	893,919	52,024,995	27,598,624	32,010,264	202,308,142	202,308,142	-			
55177	Pulaski County	5,218,117	2,157,116	836,708	1,334,970	115,129	-	2,506,119	1,001,487	1,331,443	7,264,589	7,264,589	-			
55178	Rappahannock County	1,965,517	565,979	215,234	346,523	119,289	-	654,000	269,803	348,637	2,425,616	2,425,616	-			
55179	Richmond County	857,407	527,108	269,123	351,405	-	55,041	658,641	272,222	279,196	1,470,695	1,470,695	-			
55180	Roanoke County	35,022,536	10,914,774	3,475,517	5,622,366	1,645,796	121,986	10,467,943	4,840,611	4,904,968	45,719,203	45,719,203	-			
55181	Rockbridge County	4,709,622	1,205,375	595,112	803,584	74,098	36,593	1,519,554	806,366	875,278	5,965,438	5,965,438	-			
55182	Rockingham County	13,089,136	3,954,073	1,475,429	2,365,682	282,282	649,629	4,492,342	2,467,607	3,003,059	17,526,335	17,526,335	-			
55183	Russell County	6,023,221	1,335,902	460,828	738,168	353,152	-	1,381,835	555,714	813,586	6,930,938	6,930,938	-			
55184	Scott County	5,864,855	1,066,733	410,393	658,921	219,602	-	1,218,350	625,406	791,794	6,694,634	6,694,634	-			
55185	Shenandoah County	4,600,871	2,237,808	720,861	1,135,181	941,687	-	2,195,895	1,448,743	1,419,174	6,266,414	6,266,414	-			
55186	Smyth County	6,654,554	1,869,899	665,361	1,060,827	1,210,064	-	1,986,658	412,834	956,104	7,031,589	7,031,589	-			
55187	Southampton County	5,617,972	1,428,399	670,295	952,266	138,094	38,513	1,805,681	897,784	1,065,692	6,962,002	6,962,002	-			
55188	Spotsylvania County	13,980,414	6,318,826	2,431,700	3,800,093	471,028	1,503,848	7,470,332	4,304,840	4,762,268	22,113,171	22,113,171	-			
55189	Stafford County	25,274,881	6,429,281	2,677,907	4,223,726	1,302,046	-	8,188,034	4,464,558	5,062,191	31,090,884	31,090,884	-			
55190	Surry County	847,661	1,126,848	295,935	468,787	312,267	-	890,836	150,296	361,721	1,576,931	1,576,931	-			
55191	Sussex County	1,028,478	971,108	527,453	647,405	356,198	74,505	1,228,669	338,544	534,939	1,575,309	1,575,309	-			
55192	Tazewell County	7,374,657	1,942,876	1,074,767	1,295,251	-	710,634	2,443,095	1,445,602	1,276,375	10,270,471	10,270,471	-			
55193	Warren County	2,981,027	1,985,242	641,854	1,008,881	563,006	-	1,943,827	648,267	1,156,426	4,188,196	4,188,196	-			
55195	Washington County	7,252,341	1,661,193	737,719	1,107,462	399,322	21,355	2,107,503	1,064,394	1,330,479	8,531,804	8,531,804	-			
55196	Westmoreland County	3,276,234	964,169	377,830	605,248	1,075,947	-	1,143,010	129,802	672,423	2,781,767	2,781,767	-			
55197	Wise County	9,511,210	2,966,639	823,177	1,337,574	604,619	352,760	2,456,697	936,354	1,066,032	12,392,258	12,392,258	-			
55198	Wythe County	2,606,506	1,631,222	543,056	875,748	269,986	-	1,640,456	346,956	741,419	3,794,931	3,794,931	-			
55199	York County	18,716,753	8,204,372	3,034,297	4,815,395	1,951,206	-	9,173,413	2,885,920	4,373,897	24,805,663	24,805,663	-			
55200	City of Alexandria	75,192,869	26,022,816	8,574,891	13,611,672	5,878,043	-	25,725,825	8,349,191	12,331,063	94,895,032	94,895,032	-			
55201	City of Bristol	21,181,748	4,577,571	1,661,544	2,713,168	332,624	-	4,877,676	2,140,865	2,046,170	26,024,354	26,024,354	-			
55202	City of Buena Vista	2,859,536	659,945	605,051	439,964	168,239	209,993	819,261	461,180	456,213	3,340,448	3,340,448	-			
55203	Town of St Paul	545,569	84,280	104,076	56,187	-	43,481	110,146	107,464	65,638	665,039	665,039	-			
55204	City of Clifton Forge	1,357,779	467,398	146,364	232,764	330,030	-	439,455	(173,517)	252,404	1,129,553	1,129,553	-			
55205	City of Danville	2,690,895	979,480	577,793	652,987	48,753	109,692	1,209,661	617,997	593,184	3,735,008	3,735,008	-			
55206	City of Fredericksburg	21,397,484	7,115,897	1,805,437	2,870,400	1,712,525	971,804	5,433,372	2,216,307	3,644,753	27,101,749	27,101,749	-			
55207	City of Hampton	129,389,879	21,708,027	7,782,942	12,473,003	6,242,488	-	23,285,269	12,396,250	16,240,833	144,040,159	144,040,159	-			
55208	City of Harrisonburg	24,965,816	4,884,734	2,172,564	3,256,489	-	1,457,188	6,143,464	3,846,952	3,624,474	32,244,627	32,244,627	-			
55209	City of Hopewell	19,382,914	3,930,062	1,705,726	2,620,041	-	376,530	4,786,455	2,624,476	2,060,903	24,713,767	24,713,767	-			
55210	City of Lynchburg	103,052,493	11,994,852	4,543,083	7,330,825	3,006,141	-	13,627,200	9,540,443	10,888,855	112,446,084	112,446,084	-			
55211	Town of Crewe (75,457)	117,216	77,343	78,144	27,893	14,945	-	150,011	23,660	45,135	1,860	1,860	-			
55212	City of Norfolk	7,310,904	4,227,936	1,563,199	2,436,238	1,396,022	-	4,754,417	2,117,725	2,804,570	10,210,953	10,210,953	-			
55213	City of Petersburg	24,088,769	6,766,231	2,729,968	4,420,558	2,703,713	-	8,118,414	1,624,753	3,709,379	27,034,549	27,034,549	-			
55214	City of Portsmouth	33,257,664	11,930,742	5,497,028	7,953,828	3,541,499	318,205	15,060,593	6,459,779	6,360,911	43,673,717	43,673,717	-			
55215	City of Radford	7,791,305	2,184,038	764,114	1,234,782	510,325	-	2,306,595	902,424	1,290,099	9,385,042	9,385,042	-			
55216	City of Richmond	14,488,454	4,557,182	2,019,634	3,038,122	496,058	46,387	5,778,481	2,979,374	3,621,503	18,674,561	18,674,561	-			
55217	City of Roanoke	8,336,098	2,258,404	1,019,697	1,505,602	307,035	56,398	2,827,424	1,447,930	1,499,615	10,594,305	10,594,305	-			
55218	Town of Craigsville	250,868	11,294	4,881	7,346	57,471	-	15,120	9,324	26,448	190,460	190,460	-			
55219	City of Staunton	19,559,307	3,217,225	1,007,404	1,600,527	1,138,228	-	3,008,291	1,462,434	2,349,913	21,151,185	21,151,185	-			
55220	City of Suffolk	36,827,709	13,939,410	3,984,499	6,268,118	3,233,430	1,006,473	12,043,166	5,611,583	7,519,618	48,422,676	48,422,676	-			
55221	City of Williamsburg	11,812,829	2,634,754	1,601,583	994,590	462,500	-	2,989,419	1,175,615	1,666,704	13,887,240	13,887,240	-			
55222	City of Winchester	11,211,664	5,792,242	1,504,095	2,373,987	1,748,500	-	4,532,849	1,547,239	2,864,345	14,593,067	14,593,067	-			
55223	City of Martinsville	21,332,705	3,325,531	1,682,134	2,217,021	486,904	164,964	4,073,578	2,252,435	2,518,022	24,245,132	24,245,132	-			
55224	City of Falls Church (923,167)	216,104	97,993	144,070	-	-	183,048	272,362	99,686	30,313	(424,343)	(424,343)	-			
55225	City of Colonial Heights	14,206,992	2,433,313	1,444,927	1,622,209	590,566	261,233	3,109,388	2,010,831	2,096,376	16,267,679	16,267,679	-			
55226	Town of Front Royal	7,072,649	1,313,454	890,432	875,636	-	261,893	1,622,037	1,141,066	1,011,174	8,633,857	8,633,857	-			
55227	Town of Boyce (45,982)	2,680	1,114	1,787	-	-	-	3,385	(3,138)	0	(45,956)	(45,956)	-			
55228	Town of Middletown (75,356)	41,394	11,125	17,120	8,010	37,854	-	33,936	24,916	23,680	2,809	2,809	-			
55229	Town of Chilhowie	830,503	113,126	48,482	75,044	3,658	-	147,460	119,385	118,592	964,698	964,698	-			
55230	City of Covington	5,264,162	1,027,853	349,650	567,105	303,954	-	1,035,321	404,621	624,975	5,886,273	5,886,273	-			
55231	Town of Floyd	60,884	29,014	5,535	8,778	9,866	29,911	16,378	8,939	14,469	106,478	106,478	-			
55232	City of Franklin	5,470,979	1,359,530	661,404	906,354	162,577	57,891	1,695,416	942,792	816,294	6,979,979	6,979,979	-			
55233	City of Chesapeake	128,233,848	38,306,344	13,198,095	20,993,359	4,699,441	8,926,609	39,643,376	21,137,228	23,585,872	173,770,638	173,770,638	-			
55234	City of Virginia Beach	337,372,334	84,380,419	27,170,223	43,331,231	14,043,746	2,754,283	81,415,087	39,242,500	49,521,364	411,098,059	411,098,059	-			
55235	City of Norton	964,531	704,362	278,011	442,732	26,428	167,202	833,707	323,616	342,434	1,903,813	1,903,813	-			
55236	City of Manassas Park	2,839,514	2,320,053	542,185	854,529	616,203	108,677	1,659,601	501,407	993,265	4,423,070	4,423,070	-			

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55237	Town of Exmore	(425,185)	82,939	23,062	38,237	15,267	20,467	71,640	26,342	28,594	(328,957)	(328,957)	-	
55238	Town of Pound	237,592	53,276	59,698	35,518	54,600	9,925	66,638	21,224	31,033	207,806	207,806	-	
55239	Town of Grottoes	341,075	65,042	31,802	43,362	-	12,512	90,214	98,306	99,754	432,231	432,231	-	
55240	Town of Onley	(82,293)	8,984	6,777	5,989	4,763	1,484	12,292	1,634	9,122	(84,550)	(84,550)	-	
55241	Town of West Point	77,270	190,079	64,224	103,307	249,256	-	201,166	(25,376)	108,608	(82,256)	(82,256)	-	
55242	Town of South Hill	2,599,939	436,598	139,864	219,808	286,091	-	430,823	162,559	293,643	2,690,513	2,690,513	-	
55243	Town of Rural Retreat	158,076	26,034	45,830	17,356	-	-	33,641	41,321	22,706	214,563	214,563	-	
55244	Town of Dillwyn	(6,987)	665	276	444	-	-	839	(483)	0	(6,686)	(6,686)	-	
55245	Town of Scottsville	32,685	16,913	5,966	8,975	2,389	48,211	18,504	32,181	21,924	109,240	109,240	-	
55246	Town of Burkeville	(27,119)	8,578	5,654	5,719	1,800	338	11,979	6,996	9,675	(22,076)	(22,076)	-	
55247	Town of Madison	(21,688)	2,105	809	1,255	750	-	2,516	2,126	0	(17,755)	(17,755)	-	
55248	Town of Pennington Gap	(76,683)	34,195	23,250	22,796	-	10,700	47,592	23,408	41,559	(48,393)	(48,393)	-	
55249	Town of La Crosse	(111,005)	14,045	5,712	9,267	2,604	-	18,114	4,462	6,368	(98,335)	(98,335)	-	
55250	Town of Rich Creek	(27,566)	12,247	24,826	8,164	25,437	15,131	17,590	13,677	17,967	(45,315)	(45,315)	-	
55251	Town of White Stone	(241)	358	4	239	-	-	13	(132)	0	(245)	(245)	-	
55252	Town of Windsor	(59,692)	113,208	13,302	19,346	61,435	23,895	40,317	5,728	38,880	(9,507)	(9,507)	-	
55253	Town of Haysi	258,736	14,555	2,938	4,469	6,087	6,310	8,923	23,402	24,415	274,017	274,017	-	
55254	Town of Stephens City	757,611	53,643	18,839	27,239	13,871	-	59,631	90,426	95,909	805,453	805,453	-	
55255	Town of Brodnax	(36,366)	21,837	2,146	3,296	3,486	48,262	6,635	6,880	5,226	33,094	33,094	-	
55256	Town of Mineral	(46,025)	11,644	2,973	4,665	3,556	1,143	9,237	5,853	5,073	(34,415)	(34,415)	-	
55257	Town of Lebanon	2,993,435	151,590	108,990	101,060	-	80,128	204,721	290,263	268,439	3,241,648	3,241,648	-	
55258	City of Newport News	(4,695,916)	979,881	297,691	352,581	490,653	-	1,040,085	2,022,431	2,754,620	(4,549,064)	(4,549,064)	-	
55259	Town of Richlands	6,808,372	534,886	90,998	131,639	266,688	305,056	268,202	574,323	592,036	7,409,478	7,409,478	-	
55260	Town of Haymarket	(81,563)	36,590	5,298	6,630	44,734	-	16,944	17,635	36,959	(104,015)	(104,015)	-	
55261	Town of Lovettsville	4,937	5,167	55,717	3,445	10,708	46,512	10,408	29,781	30,137	(3,202)	(3,202)	-	
55300	Town of Abingdon	2,142,376	1,439,052	295,310	468,050	606,483	-	894,414	132,353	446,529	2,791,823	2,791,823	-	
55301	Town of Dumfries	1,198,558	214,933	79,219	125,372	162,052	-	234,791	29,953	201,857	1,109,735	1,109,735	-	
55302	Town of Iron Gate	41,203	11,741	9,987	7,828	-	11,868	14,399	14,282	5,353	70,325	70,325	-	
55303	Town of Montross	(35,033)	15,356	6,652	10,237	-	-	20,298	(2,546)	10,349	(29,163)	(29,163)	-	
55304	Town of South Boston	3,901,113	777,565	515,506	518,377	258,945	95,733	954,216	462,865	503,073	4,395,591	4,395,591	-	
55305	Town of Retina	45,157	87,215	24,050	37,042	24,026	9,604	75,423	33,449	42,879	122,851	122,851	-	
55306	Town of Remington	23,884	22,532	45,963	15,021	-	29,676	28,364	31,733	61,334	61,334	61,334	-	
55307	City of Lexington	4,269,213	1,112,949	381,366	608,093	227,641	-	1,149,742	555,281	681,548	5,188,537	5,188,537	-	
55308	City of Waynesboro	9,825,647	5,252,926	1,114,226	1,807,598	1,196,804	89,205	3,335,010	74,330	1,802,699	12,655,521	12,655,521	-	
55309	Town of Colonial Beach	(589,762)	1,195,094	110,443	174,061	290,965	-	363,753	(647,149)	215,408	(495,941)	(495,941)	-	
55310	Town of Smithfield	(984,629)	358,378	157,884	238,918	30,227	3,391	463,432	115,991	175,435	(645,901)	(645,901)	-	
55311	Town of Brookneal	409,118	58,515	53,483	39,010	144	-	70,052	64,571	35,396	474,223	474,223	-	
55312	Town of Hamilton	29,045	27,848	12,584	18,565	-	20,080	34,330	31,430	24,799	86,785	86,785	-	
55313	City of Galax	3,293,112	1,078,294	429,642	684,403	577,466	-	1,294,025	424,907	693,978	3,704,849	3,704,849	-	
55314	Town of Jonesville	40,580	39,300	16,749	26,200	-	12,275	48,969	20,542	25,544	93,173	93,173	-	
55315	Town of Wytheville	2,135,013	1,174,034	601,713	644,270	720,321	-	1,219,571	176,101	543,787	2,394,628	2,394,628	-	
55316	City of Fairfax	37,238,919	6,255,926	2,051,405	3,279,255	888,371	1,029,449	6,134,370	3,457,465	3,527,021	44,370,077	44,370,077	-	
55317	Town of Vienna	10,240,295	2,266,489	1,298,477	1,510,992	284,942	245,425	2,810,134	1,284,903	1,413,920	12,338,915	12,338,915	-	
55318	Town of Vinton	1,922,331	683,732	377,764	455,822	139,984	47,600	849,298	373,502	405,320	2,497,573	2,497,573	-	
55319	City of Emporia	1,874,754	1,251,667	404,243	646,652	170,350	207,607	1,211,540	429,905	506,409	3,247,819	3,247,819	-	
55320	Town of Culppeper	6,506,849	1,293,257	563,254	862,172	85,246	14,313	1,632,867	929,684	1,077,344	7,788,954	7,788,954	-	
55321	Town of Woodstock	3,784,157	381,265	216,500	254,177	153,001	42,970	477,705	400,260	440,978	4,021,701	4,021,701	-	
55322	Town of Glasgow	(324,299)	68,014	13,575	22,436	38,021	-	40,824	(62,233)	4,131	(355,857)	(355,857)	-	
55323	Town of Marion	4,106,681	765,096	225,022	356,048	154,470	-	674,896	335,396	491,344	4,655,185	4,655,185	-	
55324	Town of Altavista	846,886	434,483	323,994	289,655	-	120,645	529,075	284,428	217,260	1,384,608	1,384,608	-	
55325	Town of Herndon	5,007,643	3,509,552	1,211,781	1,921,001	645,930	-	3,670,763	1,067,074	1,548,518	7,927,802	7,927,802	-	
55326	Town of Pearisburg	1,350,972	242,639	149,038	161,759	-	112,157	306,249	213,411	170,382	1,744,249	1,744,249	-	
55327	Town of Christiansburg	8,889,565	3,277,276	576,466	900,194	1,826,653	-	1,747,606	728,460	1,434,651	9,904,943	9,904,943	-	
55328	Town of Wakefield	(757)	17,720	9,658	11,813	-	1,954	22,340	15,599	13,485	21,900	21,900	-	
55329	Town of Leesburg	12,923,840	3,673,138	1,397,239	2,172,194	293,548	1,020,554	4,221,187	2,672,217	1,918,622	18,729,333	18,729,333	-	
55330	Town of Chatham	(184,023)	78,740	31,938	50,489	13,429	-	98,185	20,105	39,798	(122,647)	(122,647)	-	
55331	Town of Bowling Green	526,078	43,828	15,725	24,412	54,710	-	44,616	(65,223)	49,795	404,657	404,657	-	
55332	City of Manassas	24,021,079	8,340,324	1,954,456	3,092,224	2,745,692	-	5,897,324	2,428,822	3,842,806	29,052,371	29,052,371	-	
55333	Town of Alberta	(108,475)	12,353	5,041	8,116	-	15,114	(13,868)	0	0	(108,033)	(108,033)	-	
55334	Town of Boydton	(289,075)	73,912	20,922	33,654	1,954	-	62,945	(34,534)	6,678	(249,960)	(249,960)	-	
55335	City of Salem	35,668,000	8,396,622	2,856,120	4,604,989	613,175	602,234	8,467,920	3,294,503	4,096,493	44,258,502	44,258,502	-	
55336	Town of Mckenney	43,921	15,804	5,906	9,307	370	-	18,119	(5,978)	4,844	51,439	51,439	-	
55337	Town of Narrows	226,266	147,945	53,256	84,141	11,944	7,578	161,728	70,520	101,150	363,546	363,546	-	
55338	Town of Quantico	(231,698)	30,145	12,834	20,097	-	2,414	36,727	(1,338)	2,197	(198,878)	(198,878)	-	
55339	Town of Halifax	(239,007)	73,623	90,194	49,082	-	4,791	91,687	62,111	6,215	(152,286)	(152,286)	-	

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015 Net Pension Liability	PLUS: FY 2015 Total Deferred Inflows	LESS: FY 2015 Total Deferred Outflows	LESS: FY 2016 Deferred Inflows Investment Experience	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016 Employer Pension Expense	LESS: FY 2016 Employer Contributions	Calculated June 30, 2016 Net Pension Liability	Actual June 30, 2016 Net Pension Liability	Difference
						Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience	Deferred Outflows Investment Experience					
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-
55340	Town of Blacksburg	16,056,867	2,411,950	1,438,690	1,607,967	-	1,255,097	3,049,068	2,334,285	1,942,175	20,118,435	20,118,435	-
55341	Town of Chincoteague	813,682	285,715	104,575	169,095	23,654	58,738	327,893	204,057	205,728	1,187,033	1,187,033	-
55342	Town of Lawrenceville	490,334	137,714	71,778	91,809	-	16,783	175,556	99,893	96,250	660,443	660,443	-
55343	Town of Amherst	587,298	159,767	64,701	103,678	3,033	135,103	190,420	157,368	106,869	951,675	951,675	-
55344	Town of Stanley	207,029	90,049	41,670	60,032	33,504	2,705	116,454	36,181	55,940	261,272	261,272	-
55345	Town of Hillsville	894,691	297,730	99,136	155,171	117,797	-	294,095	107,984	176,973	1,045,423	1,045,423	-
55346	Town of Elkton	256,214	152,247	60,630	95,449	60,322	-	180,922	12,600	91,060	294,522	294,522	-
55347	Town of Bridgewater	608,739	385,940	143,341	228,378	229,244	-	440,236	81,100	224,345	690,707	690,707	-
55348	Town of Purcellville	460,646	481,958	448,272	321,306	-	257,106	642,746	433,293	445,991	1,060,180	1,060,180	-
55349	Town of Timberville	(1,526)	82,807	97,548	55,204	159,212	49,497	107,338	36,444	51,731	(89,135)	(89,135)	-
55350	Town of Wise	541,887	549,347	170,102	272,741	128,536	-	520,826	119,024	192,824	966,881	966,881	-
55351	Town of New Market	349,291	152,773	51,366	82,084	19,495	93,489	156,486	93,742	81,112	611,724	611,724	-
55352	Town of Tappahannock	319,971	213,857	88,688	140,145	101,676	-	264,723	38,813	92,300	414,555	414,555	-
55353	Town of Rocky Mount	2,489,571	377,355	260,911	251,570	-	229,514	478,077	459,273	378,019	3,143,290	3,143,290	-
55354	Town of Big Stone Gap	2,281,801	447,154	285,456	298,102	-	186,726	537,415	404,576	285,769	2,988,345	2,988,345	-
55355	Town of Luray	1,374,632	978,102	169,373	270,478	373,435	-	516,201	7,147	290,105	1,772,691	1,772,691	-
55356	Town of Stuart	158,838	11,769	-	15,866	-	-	-	12,561	0	167,302	167,302	-
55357	Town of Strasburg	133,693	384,631	378,756	256,421	32,817	139,481	489,785	208,444	208,363	479,677	479,677	-
55358	Town of Appomattox	(138,941)	90,173	61,341	60,115	-	31,780	113,420	14,314	33,126	(43,836)	(43,836)	-
55359	Town of Clarksville	238,989	175,098	52,043	83,184	30,587	26,830	155,998	47,252	64,932	413,416	413,416	-
55360	Town of Dublin	430,197	148,535	74,178	99,024	-	32,649	192,353	124,093	118,360	636,265	636,265	-
55361	Town of Middleburg	561,949	96,918	107,982	64,612	29,176	8,106	127,294	197,753	153,232	637,018	637,018	-
55362	Town of Edinburg	(204,031)	154,078	17,983	28,063	52,502	-	55,318	(61,960)	14,289	(169,432)	(169,432)	-
55363	Town of Chase City	850,981	285,302	97,298	156,181	146,676	-	291,388	39,121	123,577	943,060	943,060	-
55364	City of Bedford	6,073,139	1,314,467	374,366	613,791	18,751	140,316	1,110,606	383,284	600,332	7,414,572	7,414,572	-
55365	City of Poquoson	2,842,770	1,755,475	480,162	771,078	701,671	-	1,456,229	305,450	750,690	3,656,323	3,656,323	-
55366	Town of Ashland	927,022	1,010,694	229,378	366,040	267,547	-	700,205	119,431	414,669	1,479,718	1,479,718	-
55367	Town of Broadway	514,917	110,030	176,869	73,354	-	125,761	141,817	143,451	86,408	699,345	699,345	-
55368	Town of Berryville	438,335	230,357	88,471	138,994	89,468	-	270,640	67,803	154,359	535,843	535,843	-
55369	Town of Tazewell	(98,649)	339,624	111,710	176,980	42,866	177,457	330,785	83,676	101,017	400,320	400,320	-
55370	Town of Urbana	(276,181)	43,014	16,778	28,676	687	-	53,474	(19,144)	(261)	(244,717)	(244,717)	-
55371	Town of Bluefield	332,073	394,827	108,492	172,870	87,294	9,362	334,824	107,538	185,991	623,977	623,977	-
55372	Town of Weber City	116,167	28,212	19,971	18,808	3,455	-	36,638	26,383	25,265	139,901	139,901	-
55373	Town of Damascus	(73,459)	10,304	3,586	6,869	-	-	10,630	(7,488)	0	(70,468)	(70,468)	-
55374	Town of Hurt	319,928	26,071	13,220	17,380	3,163	-	32,489	31,182	29,355	346,552	346,552	-
55375	Town of Waverly	(556,428)	124,862	40,359	64,925	9,749	42,383	120,273	5,890	13,318	(391,371)	(391,371)	-
55376	Town of Coeburn	(93,465)	305,103	52,986	86,237	90,017	-	50,245	(41,061)	106,017	46,660	46,660	-
55377	Town of Dayton	349,038	231,284	47,092	74,950	87,824	82,170	140,783	71,994	93,620	571,783	571,783	-
55378	Town of Courtland	(147,953)	198,584	9,468	14,490	93,821	4,981	29,308	(73,303)	25,058	(131,220)	(131,220)	-
55379	Town of Cape Charles	(99,276)	109,703	55,211	73,135	101,703	4,655	143,647	27,718	57,508	(101,110)	(101,110)	-
55380	Town of Independence	520,391	46,127	43,028	30,751	-	37,825	59,030	70,510	56,839	603,265	603,265	-
55381	Town of Warsaw	261,066	102,623	36,807	58,430	8,889	21,970	112,188	70,305	58,568	405,458	405,458	-
55382	Town of Grundy	191,212	190,223	44,686	70,980	76,035	-	136,255	(40,282)	66,345	219,362	219,362	-
55383	Town of Warrenton	3,099,932	1,489,217	419,258	670,720	251,971	362,914	1,263,037	434,003	674,647	4,632,507	4,632,507	-
55384	Town of Louisa	(224,982)	157,187	40,966	64,953	122,311	-	125,174	(69,286)	31,305	(271,442)	(271,442)	-
55385	Town of Kenbridge	(178,756)	73,864	23,128	37,228	6,759	14,238	69,178	12,402	24,346	(100,535)	(100,535)	-
55386	Town of Mt Jackson	492,925	87,826	66,517	58,551	87,021	18,312	111,535	135,380	105,451	528,438	528,438	-
55387	Town of Pulaski	1,644,123	930,663	350,220	560,942	133,806	-	1,057,752	306,203	506,268	2,387,505	2,387,505	-
55388	Town of Jarratt	(4,745)	11,714	3,638	5,790	5,405	-	10,879	1,353	4,434	(66)	(66)	-
55389	Town of Pembroke	174,950	44,430	14,671	23,180	13,679	-	44,084	34,415	29,310	217,039	217,039	-
55390	Town of Parksley	72,352	27,671	15,188	18,447	-	9,469	35,371	18,831	20,106	109,953	109,953	-
55391	Town of Onancock	(234,213)	69,711	30,698	46,474	7,536	822	91,017	29,439	33,814	(161,746)	(161,746)	-
55392	Town of Victoria	(92,250)	101,754	31,970	51,494	44,400	-	96,447	19,312	38,533	(41,134)	(41,134)	-
55393	Town of Shenandoah	552,102	94,756	35,771	57,898	33,542	-	110,237	54,227	84,523	599,959	599,959	-
55394	Town of Gate City	(3,676)	94,794	28,622	45,551	1,017	64,790	86,015	63,335	30,063	200,005	200,005	-
55395	Town of Round Hill	(160,759)	63,474	50,973	42,316	-	29,176	84,624	44,966	39,050	(70,858)	(70,858)	-
55396	Town of Kilmarnock	(78,580)	115,623	43,409	67,572	191,182	-	134,105	(40,887)	71,696	(243,598)	(243,598)	-
55397	Town of Orange	1,625,354	257,875	171,852	171,916	-	63,089	336,693	367,883	256,860	2,050,266	2,050,266	-
55398	Town of Saltville	675,356	102,950	35,645	57,726	137,120	-	104,562	(42,850)	82,366	527,161	527,161	-
55399	Town of Blackstone	(284,395)	354,695	127,549	201,108	85,898	-	389,224	46,044	119,272	(28,259)	(28,259)	-
55400	Bedford Recreation Commission	(48,736)	5,500	2,269	3,667	-	-	6,830	(2,633)	0	(44,975)	(44,975)	-
55401	Southeastern Virginia Public Service Authority	(3,809,577)	2,135,534	866,519	1,410,116	136,317	-	2,580,555	(202,238)	313,487	(2,022,165)	(2,022,165)	-
55402	Pittsylvania Co Service Authority	255,002	196,662	29,657	47,456	96,297	4,799	89,119	1,455	41,412	332,215	332,215	-
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(206,501)	86,515	14,256	22,161	56,531	-	42,102	(54,381)	14,248	(239,461)	(239,461)	-
55404	Appomattox Regional Library	(51,443)	156,450	46,422	73,761	28,650	-	138,551	9,270	42,015	61,980	61,980	-

Virginia Retirement System
 Finance Division
 Analysis of Political Subdivision Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-
55405	Staunton Redevelopment & Housing Authority	(268,688)	58,052	25,360	38,702	-	3,638	73,400	(2,758)	2,712	(203,130)	(203,130)	-
55406	Hampton Newport News Community Services Board	(8,942,049)	4,388,004	1,078,648	1,671,880	1,707,285	-	3,300,928	(80,737)	1,291,789	(7,083,456)	(7,083,456)	-
55408	C P Jones Memorial Library	95,839	15,550	9,100	10,366	-	3,330	19,120	16,973	12,373	118,973	118,973	-
55409	Southside Regional Juvenile Group Home	(19,782)	38,576	15,678	25,717	-	-	46,103	(85,663)	13,786	(75,947)	(75,947)	-
55411	Hampton Roads Sanitation District	26,116,816	11,751,045	3,240,596	5,200,004	2,992,050	2,403,778	9,790,778	3,126,414	4,083,366	37,672,815	37,672,815	-
55412	Peninsula Airport Commission	209,144	291,613	224,049	194,408	-	111,770	367,634	212,187	156,792	617,099	617,099	-
55413	Richmond Redevelopment & Housing Authority	7,735,298	2,968,152	1,108,471	1,809,973	749,743	-	3,255,069	68,151	942,239	9,416,244	9,416,244	-
55415	Chesapeake Redevelopment & Housing Authority	(751,690)	655,987	181,862	293,302	240,398	-	545,975	(243,108)	121,636	(630,034)	(630,034)	-
55416	Alexandria Sanitation Authority	7,026,079	2,625,373	762,868	1,216,392	881,910	-	2,258,145	244,514	893,151	8,399,790	8,399,790	-
55417	Norfolk Airport Authority	4,168,080	1,651,976	1,026,908	1,101,317	-	347,630	2,102,105	1,290,815	1,223,574	6,208,807	6,208,807	-
55418	Charlottesville Redevelopment/Housing Authority	(945,587)	221,878	64,362	103,882	9,798	-	190,337	(113,708)	12,453	(837,575)	(837,575)	-
55419	Hampton Redevelopment & Housing Authority	482,230	619,448	277,583	412,966	-	402,884	756,533	399,963	230,477	1,740,032	1,740,032	-
55420	Loudoun County Sanitation Authority	4,858,069	2,027,384	754,003	1,172,372	211,262	280,180	2,320,559	961,205	1,370,916	6,938,844	6,938,844	-
55421	Danville Redevelopment & Housing Authority	(395,761)	252,352	141,986	168,234	115,045	20,019	317,964	10,731	65,636	(285,596)	(285,596)	-
55422	Blacksburg-Christiansburg-VPI Water Authority	2,714,947	138,385	84,624	92,256	-	250,180	161,234	255,099	232,647	3,110,318	3,110,318	-
55423	Northern Virginia Juvenile Detention Home	460,594	718,196	268,680	427,874	41,978	-	788,238	201,642	306,281	1,234,894	1,234,894	-
55424	Hopewell Redevelopment & Housing Authority	(195,255)	413,727	89,383	145,968	171,787	-	265,420	(108,966)	62,004	(94,216)	(94,216)	-
55425	Colonial Behavioral Health	(124,357)	1,030,590	431,482	685,432	342,749	-	1,312,515	229,395	606,799	381,681	381,681	-
55426	Blacksburg-VPI Sanitation Authority	751,035	336,058	105,184	167,206	139,935	-	320,427	854	101,169	894,880	894,880	-
55427	Potomac River Fisheries Commission	84,676	138,041	44,584	44,584	-	67,479	80,072	72,980	21,777	167,682	167,682	-
55428	Chesapeake Bay Bridge Tunnel	11,302,411	1,414,283	720,708	942,856	266,887	86,299	1,752,775	998,621	1,032,877	12,591,061	12,591,061	-
55429	Alexandria Redevelopment & Housing Authority	(31,290)	854,371	248,876	394,606	247,028	-	751,637	113,045	328,482	468,771	468,771	-
55430	Albemarle County Service Authority	1,957,802	891,445	220,298	352,310	330,946	-	672,897	152,111	330,458	2,440,243	2,440,243	-
55431	Franklin Redevelopment & Housing Authority	(315,111)	45,306	32,791	30,204	1,625	4,095	56,952	8,273	10,977	(276,082)	(276,082)	-
55432	Bristol Redevelopment & Housing Authority	513,345	123,453	69,475	82,302	5,741	6,416	154,337	93,004	100,135	632,902	632,902	-
55433	Norfolk Redevelopment & Housing Authority	15,600,703	5,036,483	1,532,368	2,496,062	1,086,552	-	4,512,265	683,395	1,875,845	18,842,019	18,842,019	-
55435	Richmond Metropolitan Authority	(565,567)	1,516,324	303,214	484,832	310,214	-	917,406	(218,233)	282,685	(75,372)	(75,372)	-
55436	Riverside Regional Jail	(3,690,176)	2,183,502	698,608	1,073,884	822,913	-	2,167,045	842,076	1,303,496	(2,396,454)	(2,396,454)	-
55437	Peninsula Ports Authority	(934,350)	63,760	26,101	42,507	-	77,939	-	(61,167)	0	(922,426)	(922,426)	-
55439	Rappahannock Rapidan Planning District Comm.	(155,231)	47,457	20,184	31,400	123	13,518	61,102	29,549	20,601	(75,913)	(75,913)	-
55440	Shenandoah Valley Juvenile Detention Home Comm	869,801	294,383	86,612	137,148	110,389	-	261,329	65,909	198,749	958,524	958,524	-
55442	Southside Regional Library Board	150,291	69,247	24,998	40,539	120,599	-	74,898	(19,651)	0	88,649	88,649	-
55443	Bedford Public Library	(236,434)	105,663	76,353	70,442	-	22,710	134,187	39,341	43,911	(125,239)	(125,239)	-
55444	Eastern Shore Economic Development Commission	(356,589)	15,665	6,511	10,443	-	-	19,785	0	0	(362,692)	(362,692)	-
55445	Chesterfield County Health Center Commission	(2,126,592)	857,610	295,261	462,111	339,896	-	892,600	(338,726)	366,884	(2,179,260)	(2,179,260)	-
55446	Washington County Service Authority	870,608	556,905	200,522	315,218	176,055	-	609,878	195,369	258,598	1,282,367	1,282,367	-
55447	Rappahannock Area Community Services Board	(4,418,593)	1,735,929	606,157	944,461	818,516	-	1,862,989	(2,511)	713,143	(3,904,463)	(3,904,463)	-
55449	Hampton Roads Planning District Commission	2,065,307	627,622	394,926	418,415	192,789	-	764,933	350,971	275,830	2,912,451	2,912,451	-
55450	Meherrin Regional Library	(17,244)	73,855	25,742	40,939	2,635	-	78,736	(3,058)	22,661	40,312	40,312	-
55451	New River Valley Regional Commission	(156,435)	222,088	38,876	62,502	18,647	48,036	118,592	(71,884)	47,681	(7,309)	(7,309)	-
55452	Northern Virginia Health Care Center	(1,528,711)	1,160,313	381,882	595,578	576,600	-	1,157,289	133,699	595,120	(1,226,050)	(1,226,050)	-
55453	Rockbridge Area Community Services Board	(1,057,914)	848,353	231,289	365,202	433,614	-	698,130	(107,950)	190,154	(839,640)	(839,640)	-
55454	Greensville-Emporia Social Services	1,210,202	361,581	103,342	57,032	103,342	26,673	306,328	102,984	156,189	1,523,706	1,523,706	-
55455	James City County Service Authority	1,074,947	717,232	254,546	401,900	82,431	99,915	774,657	277,501	336,720	1,868,655	1,868,655	-
55456	Accomack/Norhampton Planning District	128,663	154,569	62,089	98,505	168,846	-	187,629	(41,984)	61,110	38,327	38,327	-
55457	Harrisonburg/Rockingham Regional Sewage Auth	362,574	302,351	106,876	179,134	22,652	119,152	325,776	112,629	113,630	800,190	800,190	-
55458	Wytheville Redevelopment & Housing Authority	281,520	66,807	58,083	44,538	26,878	10,489	84,936	48,049	42,476	319,826	319,826	-
55459	Waynesboro Redevelopment & Housing Authority	351,948	161,461	61,566	96,896	61,618	-	191,006	49,345	81,131	452,549	452,549	-
55460	Region Ten Community Services Board	(3,659,228)	2,397,849	825,082	1,300,372	614,777	-	2,511,975	399,384	989,438	(2,079,689)	(2,079,689)	-
55462	Lenowisco Planning District Commission	912,375	158,683	64,590	103,995	710	-	193,621	5,635	95,406	1,005,613	1,005,613	-
55465	Rivanna Water & Sewer Authority	2,981,253	756,948	342,927	504,632	-	257,484	948,541	520,853	448,728	4,168,792	4,168,792	-
55466	Appomattox River Water Authority	107,723	225,538	299,840	150,358	20,822	-	286,540	137,625	90,504	326,043	326,043	-
55467	Campbell County Utility Service Authority	817,284	145,755	172,358	97,170	-	170,417	189,310	148,413	103,559	1,098,092	1,098,092	-
55469	Eastern Shore Community Services Board	1,487,317	852,479	282,882	445,038	172,793	-	852,044	290,405	417,369	2,164,163	2,164,163	-
55470	Anchor Commission	(1,186,675)	132,749	54,638	88,499	4,842	-	164,209	(106,477)	(471)	(1,143,702)	(1,143,702)	-
55471	Central Virginia Community Services Board	(4,349,066)	2,408,201	851,693	1,319,435	1,406,438	-	2,613,868	374,960	1,177,237	(3,706,840)	(3,706,840)	-
55472	District 19 Community Services Board	(2,557,432)	1,642,654	579,170	921,044	612,592	-	1,742,102	(50,306)	373,560	(1,709,348)	(1,709,348)	-
55473	Hampton Road Transit	(405,939)	1,644,101	607,766	963,065	342,364	-	1,869,652	606,447	977,368	823,698	823,698	-
55474	Upper Occoquan Water Authority	8,159,463	1,995,158	1,898,648	1,330,105	230,926	757,425	2,537,815	1,399,142	1,233,195	10,156,129	10,156,129	-
55475	New River Valley Juvenile Detention Home	119,456	141,377	97,966	94,252	-	43,893	172,131	71,247	38,906	316,980	316,980	-
55476	Rockbridge Regional Library	208,953	92,930	32,938	59,992	8,991	-	99,022	31,939	50,502	287,481	287,481	-
55477	Frederick County Sanitation Authority	1,037,062	690,994	154,805	248,397	386,001	-	469,843	117,142	281,381	1,244,457	1,244,457	-
55478	Western Tidewater Community Services Board	115,714	1,847,786	551,290	871,022	807,509	-	1,681,656	204,990	826,080	794,245	794,245	-
55479	Cumberland Mountain Community Services Board	6,240,323	1,210,067	623,865	806,711	458,289	89,768	1,549,309	745,094	810,272	7,135,424	7,135,424	-
55480	Fredericksburg-Stafford Park Authority	(1,366,766)	67,317	27,872	44,878	-	-	84,317	(93,155)	0	(1,381,037)	(1,381,037)	-

**Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016**

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	Net Pension Liability	Net Pension Liability		
	VRS Political Subdivision Plans Total	2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(2,668,578)	1,998,538	544,161	853,814	856,877	-	1,677,877	29,142	677,438	(1,895,311)	(1,895,311)	-	
55483	Rockbridge County Public Service Authority	(40,528)	83,713	26,776	42,851	22,887	-	80,582	5,852	30,013	7,092	7,092	-	
55484	Danville-Pittsylvania Community Services Board	(1,868,810)	1,525,047	447,865	704,484	337,869	28,718	1,365,615	170,953	469,186	(737,881)	(737,881)	-	
55485	Crater Juvenile Detention Home Commission	105,318	235,060	93,176	148,364	15,524	-	275,373	64,572	107,039	316,220	316,220	-	
55486	Opportunity Inc. of Hampton Roads	(2,114,299)	367,812	126,267	203,632	14,449	-	378,168	(200,856)	(1,502)	(1,912,021)	(1,912,021)	-	
55487	Capital Regional Airport Commission	2,596,658	1,766,441	530,141	849,173	252,350	95,851	1,611,529	533,070	823,513	4,148,372	4,148,372	-	
55488	Northwestern Community Services Board	(457,889)	1,107,027	366,505	578,806	119,408	155,940	1,112,043	235,697	385,244	702,855	702,855	-	
55489	Harrisonburg/Rockingham Community Services Bd	(891,228)	809,272	310,520	495,985	81,196	-	960,457	181,208	339,426	(167,418)	(167,418)	-	
55490	Upper Valley Regional Park Authority	64,641	260	-	333	-	-	-	9,376	-	73,944	73,944	-	
55491	Middle Peninsula Regional Security Center	371,839	447,106	165,771	260,803	296,222	-	506,636	209,107	397,015	414,877	414,877	-	
55492	Northern Neck Planning District Commission	40,222	79,054	25,236	40,462	12,727	-	76,198	(14,891)	31,269	70,889	70,889	-	
55493	Planning District 1 Behavioral Health Services Board	(751,889)	116,830	29,434	48,985	-	1,073	87,643	(70,563)	2,808	(698,133)	(698,133)	-	
55494	Rockbridge Area Social Services Board	(3,237)	303,918	85,122	138,186	99,940	-	252,987	(2,100)	92,300	136,020	136,020	-	
55495	Dinwiddie County Water Authority	9,654	79,449	37,399	52,966	58,370	1,725	100,785	3,620	44,072	2,426	2,426	-	
55496	Rappahannock/Rapidan Community Services Board	(6,419,817)	1,710,603	603,745	965,678	287,228	-	1,831,375	(156,028)	315,865	(5,206,383)	(5,206,383)	-	
55497	Virginia Education Loan Authority	(12,708,461)	684,970	284,174	456,647	-	-	860,520	(952,999)	0	(12,856,791)	(12,856,791)	-	
55498	Valley Community Services Board	(1,774,998)	1,411,053	477,129	761,739	544,831	-	1,451,730	80,258	533,013	(1,148,669)	(1,148,669)	-	
55499	Eastern Shore Public Library	(3,854)	52,730	20,215	32,489	1,881	1,873	60,486	4,636	13,949	47,337	47,337	-	
55500	Alexandria City School Board	(4,115,373)	2,973,003	832,612	1,344,996	502,661	181,054	2,462,343	(300,117)	436,893	(1,916,252)	(1,916,252)	-	
55501	Albemarle County Schools	1,617,396	1,173,240	605,759	782,160	1,257,333	46,025	1,478,195	(360,896)	493,668	815,040	815,040	-	
55502	Alleghany County School Board	163,143	612,480	185,524	302,254	138,100	-	553,209	10,699	161,091	552,562	552,562	-	
55503	Charlottesville Public Schools	22,261	569,035	201,902	328,537	178,758	-	592,724	(33,446)	171,836	269,541	269,541	-	
55504	Amherst County School Board	(691,222)	354,406	231,477	236,271	169,471	48,971	448,588	46,166	143,860	(574,170)	(574,170)	-	
55505	Appomattox County School Board	(28,022)	142,696	54,158	86,616	88,920	-	162,252	(11,174)	50,808	(14,750)	(14,750)	-	
55506	Arlington County Schools	3,429,950	1,472,338	821,624	981,558	1,138,667	142,627	1,966,347	914,373	1,225,860	3,757,926	3,757,926	-	
55507	Augusta County School Board	723,977	678,726	200,096	322,117	146,715	-	598,344	71,386	222,018	1,181,487	1,181,487	-	
55508	Bath County School Board	405,100	189,094	71,602	115,287	80,434	-	215,012	4,021	69,463	476,441	476,441	-	
55509	Bedford County School Board	(42,144)	922,687	446,035	615,124	439,515	33,937	1,165,789	116,586	390,587	305,594	305,594	-	
55510	Bland County School Board	(82,858)	30,110	121,882	47,306	13,480	54,288	90,389	22,211	29,561	85,415	85,415	-	
55511	Botetourt County School Board	1,892,284	486,490	237,771	324,327	249,845	9,839	598,069	35,219	280,851	1,929,107	1,929,107	-	
55512	Norfolk Public Schools	11,663,618	4,084,413	1,420,601	2,274,778	1,303,629	4,229,152	623,910	1,792,327	13,809,758	13,809,758	13,809,758	-	
55513	Petersburg Public Schools	1,223,875	229,324	865,055	368,799	202,808	-	684,969	14,175	293,038	1,694,105	1,694,105	-	
55514	Buckingham County School Board	(24,733)	181,398	58,128	93,098	45,269	-	174,609	(10,497)	68,989	55,293	55,293	-	
55515	Radford City School Board	(147,057)	96,332	36,056	57,643	7,481	-	102,591	1,306	23,810	(71,818)	(71,818)	-	
55516	Caroline County School Board	(209,767)	330,760	95,140	151,861	52,494	12,578	277,953	46,777	60,039	98,767	98,767	-	
55517	Carroll County School Board	668,880	627,076	174,730	281,696	133,016	17,824	523,712	124,850	240,176	1,132,724	1,132,724	-	
55518	Charles City County School Board	(279,255)	118,563	34,427	55,996	4,133	-	101,170	(39,381)	20,064	(213,523)	(213,523)	-	
55519	Charlotte County School Board	(342,989)	177,294	66,674	109,240	98,216	98,216	197,148	71,960	34,751	(9,036)	(9,036)	-	
55520	Chesterfield County School Board	19,479,328	4,322,909	2,102,557	2,881,940	1,158,750	158,479	5,376,495	2,585,618	2,166,394	23,613,188	23,613,188	-	
55521	Clarke County School Board	(66,371)	200,836	61,465	97,228	59,341	-	182,985	(44,131)	55,293	(8)	(8)	-	
55522	Winchester Public Schools	311,971	295,847	126,781	196,940	133,524	-	381,306	107,101	182,973	456,007	456,007	-	
55523	Culpeper County School Board	(860,991)	633,982	229,629	361,028	164,282	-	686,024	71,344	242,403	(466,623)	(466,623)	-	
55524	Cumberland County School Board	(344,308)	125,228	55,502	83,485	70,352	1,889	156,545	(19,882)	38,186	(328,053)	(328,053)	-	
55525	Dickenson County School Board	6,303,055	270,923	224,087	180,615	-	174,523	320,252	674,373	424,936	6,913,488	6,913,488	-	
55526	Dinwiddie County Public Schools	686,336	381,949	133,789	213,915	113,584	-	397,409	67,057	181,929	889,534	889,534	-	
55528	Essex County School Board	357,024	245,081	80,048	127,349	70,449	-	230,934	(11,632)	69,993	473,568	473,568	-	
55530	Covington School Board	689,052	106,332	42,382	69,683	726	2,929	125,820	85,770	58,524	838,588	838,588	-	
55531	Floyd County School Board	1,564,792	280,313	174,655	186,876	22,205	17,941	336,251	187,831	151,165	1,852,227	1,852,227	-	
55532	Fluvanna County Public Schools	(152,427)	274,117	106,292	169,657	11,553	210,169	323,252	153,436	149,321	371,724	371,724	-	
55533	Chesapeake Public Schools	16,052,241	3,511,432	1,747,520	2,340,955	829,295	160,499	4,438,945	1,958,843	2,290,549	18,913,641	18,913,641	-	
55534	Virginia Beach City School Board	13,572,915	9,108,803	3,606,466	5,741,515	245,575	178,267	10,754,121	2,711,033	3,876,348	22,855,053	22,855,053	-	
55535	Giles County Schools	1,194,120	201,023	130,366	134,015	101,583	23,808	247,174	140,117	46,775	1,393,503	1,393,503	-	
55536	Gloucester County School Board	530,823	1,071,079	309,999	490,938	294,475	-	929,635	132,449	294,552	1,274,022	1,274,022	-	
55537	Goodland County School Board	196,913	160,948	126,201	107,298	52,205	9,361	204,521	64,094	71,588	278,545	278,545	-	
55538	Grayson County School Board	347,189	260,577	91,060	143,664	62,232	-	280,921	67,023	105,215	553,539	553,539	-	
55539	Greene County Schools	254,348	430,945	143,379	227,009	79,856	-	431,933	72,728	168,767	570,943	570,943	-	
55540	Greensville County School Board	(71,898)	252,953	124,408	168,635	-	30,002	305,465	86,834	64,243	246,070	246,070	-	
55541	Halifax County School Board	1,722,693	672,614	236,239	378,208	394,739	-	688,870	(232,554)	203,113	1,640,324	1,640,324	-	
55542	Hanover County School Board	(570,015)	1,556,626	443,116	696,800	1,017,888	-	1,332,470	(177,951)	437,250	(453,924)	(453,924)	-	
55543	Henrico County Schools	2,805,919	265,532	112,495	177,021	-	-	319,772	335,826	237,503	3,200,030	3,200,030	-	
55544	Henry County Public Schools	1,348,897	842,387	319,222	515,214	10,612	33,850	939,403	261,051	350,270	2,230,270	2,230,270	-	
55545	Highland County Public Schools	310,941	61,406	14,923	23,881	2,112	22,152	44,558	27,920	35,591	390,470	390,470	-	
55546	Isle of Wight County Schools	172,184	433,160	101,003	158,570	155,991	-	298,906	(82,229)	135,297	271,160	271,160	-	
55548	King George County School Board	85,717	408,323	117,057	183,591	150,530	-	356,464	44,697	171,888	272,135	272,135	-	
55549	King & Queen County School Board	(425,984)	196,407	54,098	85,003	139,186	-	164,137	(67,232)	37,702	(448,661)	(448,661)	-	

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55550	King William County Schools	(139,009)	116,214	123,270	77,476	37,707	53,298	156,699	79,719	86,210	(57,742)	(57,742)	-	
55551	Lancaster County School Board	457,706	113,039	51,160	75,359	-	42,473	145,118	100,524	90,270	642,071	642,071	-	
55552	Lee County School Board	6,195,481	413,202	152,654	243,245	3,991	262,192	441,841	678,159	520,334	7,070,651	7,070,651	-	
55553	Loudoun County School Board	6,750,948	5,831,973	2,219,962	3,422,041	495,739	706,688	6,735,136	3,105,884	3,730,644	13,262,243	13,262,243	-	
55554	Louisa County Public Schools	(109,123)	554,315	266,298	369,543	75,943	18,838	712,477	172,948	259,053	378,618	378,618	-	
55555	Lunenburg County School Board	(202,433)	156,716	45,715	72,959	69,955	-	137,429	(32,599)	39,362	(168,878)	(168,878)	-	
55556	Madison County School Board	(432,017)	238,663	70,880	115,022	171,750	-	210,144	(104,215)	34,045	(479,122)	(479,122)	-	
55557	Mathews County School Board	716,692	129,412	73,250	86,274	19,818	5,421	162,838	90,121	92,400	832,742	832,742	-	
55558	Mecklenburg County Schools	539,683	258,173	144,073	172,115	28,477	-	299,148	77,965	83,627	746,677	746,677	-	
55559	Middlesex County School Board	534,027	108,284	56,049	72,190	-	13,764	132,340	89,224	65,602	683,798	683,798	-	
55560	Montgomery County School Board	4,313,636	860,587	562,633	573,724	-	406,076	1,058,258	781,459	496,152	5,787,507	5,787,507	-	
55562	Nelson County Public Schools	510,073	282,328	149,638	188,218	-	42,626	353,480	126,828	129,605	847,874	847,874	-	
55563	New Kent County Schools	78,806	199,183	107,633	132,788	-	54,946	251,908	123,671	79,204	388,889	388,889	-	
55565	Northampton County Schools	337,621	147,166	100,222	98,111	98,344	18,927	184,017	47,080	105,053	333,081	333,081	-	
55566	Northumberland Co School Board	752,780	159,888	112,570	106,592	6,070	6,986	193,872	121,181	86,287	923,188	923,188	-	
55567	Nottoway County School Board	263,255	411,623	104,298	165,521	137,384	-	311,134	(11,237)	76,827	490,745	490,745	-	
55568	Orange County Public Schools	(190,663)	402,691	231,714	268,460	116,053	29,736	504,945	107,953	203,974	34,461	34,461	-	
55569	Page County Public Schools	978,156	318,649	189,326	212,432	122,022	28,726	397,309	144,242	187,632	1,155,670	1,155,670	-	
55570	Patrick County Public Schools	830,032	288,210	129,620	192,140	188,969	4,049	359,561	38,554	170,680	838,997	838,997	-	
55571	Pittsylvania County School Board	1,448,522	651,322	241,850	394,219	271,929	-	713,966	42,801	295,254	1,653,359	1,653,359	-	
55572	Powhatan County School Board	(126,953)	399,135	146,266	235,236	56,577	-	437,762	55,965	117,830	210,000	210,000	-	
55573	Prince Edward County Schools	306,052	224,841	68,016	109,789	595	38,452	201,167	20,669	55,387	557,394	557,394	-	
55574	Prince George County School Board	2,714,210	720,375	287,966	450,338	497,165	-	852,550	138,255	434,571	2,755,350	2,755,350	-	
55576	Prince William County Schools	12,033,920	7,358,456	3,547,040	4,905,638	1,336,717	283,398	9,431,532	3,353,441	4,237,856	18,433,496	18,433,496	-	
55577	Pulaski County School Board	740,273	487,977	178,225	284,884	83,688	-	532,356	130,072	202,984	1,140,697	1,140,697	-	
55578	Rappahannock County Schools	371,455	110,984	44,671	69,917	67,192	-	128,844	(10,854)	68,526	350,123	350,123	-	
55579	Richmond County Public Schools	(162,996)	37,038	21,143	24,692	9,167	2,262	46,241	2,094	3,660	(134,023)	(134,023)	-	
55580	Roanoke County School Board	163,107	1,524,272	661,875	1,016,181	-	-	1,824,687	(895,519)	209,100	729,391	729,391	-	
55581	Rockbridge County Schools	378,165	329,761	140,999	219,841	76,115	382	399,976	50,830	121,091	601,068	601,068	-	
55582	Rockingham County School Board	897,600	1,552,107	559,622	894,693	311,036	-	1,679,186	307,229	641,139	2,029,632	2,029,632	-	
55583	Russell County School Board	5,416,744	542,467	240,642	361,645	162,684	8,258	653,270	391,341	460,715	5,786,394	5,786,394	-	
55584	Scott County Schools	825,789	382,720	153,374	245,849	98,551	-	457,829	131,347	196,260	1,103,651	1,103,651	-	
55585	Shenandoah County School Board	987,917	534,964	223,508	352,098	3,988	23,010	674,134	305,982	328,594	1,617,819	1,617,819	-	
55586	Smyth County School Board	1,766,237	647,426	270,638	334,816	213,978	-	614,859	137,237	249,040	2,160,287	2,160,287	-	
55587	Southampton County School Board	(618,760)	226,328	87,755	143,630	158,911	-	262,257	(125,077)	34,570	(680,118)	(680,118)	-	
55588	Spotsylvania County School Board	1,226,427	1,226,737	487,484	742,603	396,060	-	1,448,599	461,581	728,718	2,008,479	2,008,479	-	
55589	Stafford County Schools	2,526,418	1,208,772	461,676	723,622	702,872	-	1,371,269	323,369	687,268	2,854,390	2,854,390	-	
55590	Surry County Public Schools	906,315	239,243	97,390	157,640	110,262	-	286,176	46,396	118,759	994,079	994,079	-	
55591	Sussex County School Board	(57,519)	169,274	62,431	169,274	98,358	-	188,727	24,176	75,486	38,646	38,646	-	
55592	Tazewell County Schools	6,116,889	1,051,546	374,970	604,364	226,797	-	1,100,858	414,926	637,931	6,840,157	6,840,157	-	
55593	Warren County School Board	(249,063)	412,024	181,492	274,682	148,061	5,766	511,110	5,019	144,630	(64,009)	(64,009)	-	
55595	Washington County School Board	2,529,636	565,480	255,584	376,987	-	12,045	677,058	348,339	321,291	3,178,696	3,178,696	-	
55596	Westmoreland County School Board	241,779	205,598	69,292	110,210	12,195	-	204,989	37,404	74,703	447,760	447,760	-	
55597	Wise County Schools	4,090,463	427,515	169,193	272,712	229,893	-	486,611	(14,887)	262,641	4,055,263	4,055,263	-	
55598	Wythe County School Board	573,120	255,035	159,114	170,024	37,757	16,346	310,720	120,502	133,755	775,073	775,073	-	
55599	York County School Board	508,434	884,921	468,229	589,948	75,450	42,748	1,132,510	379,682	487,737	1,326,931	1,326,931	-	
55600	Accomack County School Board	(114,011)	805,520	213,376	340,317	343,701	-	639,389	(82,378)	219,731	131,395	131,395	-	
55601	Bristol Virginia School System	308,374	113,541	98,109	75,694	-	19,487	134,294	101,218	35,356	467,755	467,755	-	
55602	Buena Vista City Public Schools	(398,916)	82,870	33,785	54,901	-	16,654	99,025	13,981	7,034	(282,106)	(282,106)	-	
55603	Amelia County Public Schools	(72,765)	225,944	66,378	105,409	16,444	123,741	197,011	73,631	68,660	290,671	290,671	-	
55605	Danville School Board	250,739	535,143	138,654	220,146	404,228	-	419,361	(159,493)	154,870	127,852	127,852	-	
55606	Franklin City Public Schools	75,041	97,007	32,065	51,506	60,719	-	95,639	(4,180)	43,846	75,371	75,371	-	
55607	Lexington City Public Schools	(163,540)	23,427	9,220	15,618	-	-	27,709	(13,178)	0	(150,420)	(150,420)	-	
55608	Harrisonburg City School Board	(279,169)	325,452	139,737	216,968	114,342	2,323	402,617	43,939	131,249	(107,134)	(107,134)	-	
55609	Hopewell Public Schools	1,503,416	308,495	169,869	205,664	163,921	20,598	370,323	158,732	210,896	1,611,214	1,611,214	-	
55610	Lynchburg School Board	1,116,915	648,215	257,251	410,518	418,305	-	766,015	60,840	332,290	1,173,621	1,173,621	-	
55611	Fauquier County School Board	(1,340,303)	1,010,993	479,899	673,996	-	45,684	1,285,493	317,190	448,949	(283,787)	(283,787)	-	
55612	Brunswick County Public Schools	152,618	405,336	95,280	152,497	326,948	-	283,941	(120,387)	98,666	48,117	48,117	-	
55613	P D Pruden Vocational-Technical Center	(108,468)	22,308	3,186	5,344	14,986	-	9,787	(14,102)	(229)	(113,762)	(113,762)	-	
55614	Portsmouth School Board	8,244,227	1,505,048	558,969	907,656	264,925	-	1,641,691	691,881	801,790	9,549,507	9,549,507	-	
55615	Campbell County School Board	1,445,553	584,106	239,098	385,369	79,715	-	702,598	193,527	318,293	1,903,309	1,903,309	-	
55616	Richmond City Schools	2,757,554	2,819,077	893,720	1,425,820	419,334	-	2,679,392	398,571	901,358	5,014,362	5,014,362	-	
55617	Roanoke City Schools	(999,474)	137,553	39,139	58,091	28,871	2,566	126,603	53,679	114,441	(919,615)	(919,615)	-	
55619	Staunton City School Board	411,778	216,051	75,660	121,762	4,854	21,526	221,604	62,202	613,776	613,776	613,776	-	
55620	Suffolk City School Board	985,444	1,016,370	648,328	677,580	403,240	137,539	1,282,599	330,834	480,895	1,542,743	1,542,743	-	

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55622	Craig County School Board	216,900	67,455	42,103	44,970	78,512	7,498	87,588	27,383	42,876	198,363	198,363	-	
55623	Martinsville City School Board	1,479,165	134,548	53,050	88,849	8,180	-	153,063	85,692	113,958	1,588,431	1,588,431	-	
55624	Appomattox Regional Governor's School	(14,732)	6,098	6,844	4,066	3,409	3,414	8,604	5,650	5,516	(10,801)	(10,801)	-	
55625	Colonial Heights City Schools	(1,489)	243,168	84,835	135,440	68,649	-	251,596	4,598	95,491	113,458	113,458	-	
55632	City of Manassas School Board	1,424,794	658,487	539,144	438,992	212,912	173,720	837,098	357,294	293,302	1,967,043	1,967,043	-	
55633	Franklin County Schools	2,519,592	846,794	333,074	533,168	313,776	-	995,158	254,405	403,517	3,032,414	3,032,414	-	
55634	Frederick County School Board	(215,782)	1,008,451	398,527	621,150	98,057	-	1,203,925	414,373	638,515	654,718	654,718	-	
55635	City of Salem Schools	(42,245)	262,816	96,438	155,565	126,213	-	287,760	(24,087)	92,100	13,928	13,928	-	
55636	Manassas Park City Schools	(356,115)	163,916	109,277	97,800	268,191	17,512	(66,396)	(66,396)	76,655	(585,743)	(585,743)	-	
55637	Newport News Public Schools	(1,014,889)	122,401	41,590	47,996	37,247	17,785	139,529	191,065	261,217	(932,159)	(932,159)	-	
55708	Waynesboro City Schools	(13,950)	287,629	66,870	106,093	64,393	-	196,043	(20,380)	63,505	148,481	148,481	-	
55710	Valley Vocational-Technical Center	(15,601)	15,210	9,109	10,140	978	-	928	18,384	5,017	(4,543)	(4,543)	-	
55711	New Horizons Technical Center	290,130	30,025	14,537	20,016	-	32,210	37,358	69,971	31,928	393,213	393,213	-	
55713	Galax City Schools	298,526	150,486	33,636	54,115	75,239	-	102,220	17,165	51,508	353,899	353,899	-	
55714	Norton City Schools	(142,079)	109,172	37,955	61,997	1,382	-	111,465	(14,741)	17,138	(54,655)	(54,655)	-	
55802	Williamsburg-James City County Schools	(586,879)	767,219	321,010	504,904	96,099	-	968,980	205,324	369,942	62,689	62,689	-	
55803	Poquoson City School Board	323,031	88,397	47,523	58,931	-	31,766	107,531	85,640	62,751	467,160	467,160	-	
55806	Fredericksburg City Public Schools	(258,041)	299,165	79,819	126,586	87,508	-	242,034	7,301	85,248	(88,702)	(88,702)	-	
55807	Hampton City Schools	4,891,683	1,340,842	500,881	795,856	1,331,912	-	1,435,136	(960,394)	427,758	3,650,860	3,650,860	-	
55813	Buchanan County School Board	6,659,571	701,368	220,357	353,692	47,931	352,072	633,838	670,048	495,623	7,899,294	7,899,294	-	
55814	Jackson River Vocational Technical Center	(33,003)	13,798	5,742	9,198	-	-	17,348	6,195	4,683	(15,285)	(15,285)	-	
55815	Northern Neck Regional Vocational Center	42,449	4,408	3,588	2,939	-	1,530	5,625	5,801	3,986	49,300	49,300	-	
55866	Hampton Roads Transportation Accountability Commission - HRTAC	-	-	-	0	-	-	202	(4,781)	13,450	(18,029)	(18,029)	-	
55867	Pamunkey Regional Library	53,831	223,084	77,244	102,360	49,953	303,942	215,328	140,063	99,771	606,920	606,920	-	
55868	Northern Virginia Transportation Authority	(81,549)	-	1,496	0	-	118,402	4,736	51,319	42,427	48,985	48,985	-	
55869	RSW Regional Jail Authority	(827,813)	-	7,320	0	-	643,766	40,828	675,392	573,095	(48,242)	(48,242)	-	
55870	Bedford Regional Water Authority	335,291	132,584	224,289	88,389	-	140,750	184,449	181,477	192,962	468,911	468,911	-	
55871	Portsmouth Redevelopment And Housing Authority	1,800,797	76,654	14,779	15,432	1,095,455	-	57,744	186,391	317,448	678,472	678,472	-	
55872	Southwest Regn Recreation Auth	(23,249)	1,721	3,560	1,148	2,486	2,136	4,112	10,829	12,855	(24,500)	(24,500)	-	
55873	Roanoke Redevelop & Housing Aut	(431,114)	143,557	35,138	54,317	49,860	73,287	110,458	155,860	169,028	(256,295)	(256,295)	-	
55874	Meherrin River Regnl Jail Auth	(339,457)	80,747	43,664	46,786	228,854	-	162,952	611,967	628,942	(432,037)	(432,037)	-	
55875	Woodway Water Authority	(4,293)	2,380	1,191	1,563	1,186	-	4,057	5,726	7,415	(3,485)	(3,485)	-	
55876	Bristol Virginia Utilities Authority	(1,730,459)	244,130	114,170	162,248	121,886	-	372,817	336,242	439,461	(1,615,035)	(1,615,035)	-	
55877	Washington Metro Area Transit Commission	363,512	17,905	8,045	11,309	7,802	-	26,071	40,218	37,290	383,260	383,260	-	
55878	Mt Rogers Community Services Board	6,448,461	2,126,350	512,608	772,595	814,862	146,716	1,606,938	1,418,445	1,526,709	8,120,136	8,120,136	-	
55879	Lonesome Pine Soil & Water Conservation District	(197)	866	1,957	578	-	1,720	2,374	2,094	2,094	1,940	1,940	-	
55880	Big Sandy Soil & Water Conservation District	(11,436)	2,372	866	1,205	1,409	-	2,777	2,401	2,648	(10,014)	(10,014)	-	
55881	Virginia's Region 2000 Local Government Council	(689,734)	146,363	39,416	58,902	81,562	-	127,742	94,053	122,922	(624,378)	(624,378)	-	
55882	Middle Peninsula Planning District Commission	56,917	230,062	10,026	15,630	187,306	-	32,099	(25,509)	30,454	50,153	50,153	-	
55883	Western Virginia Regional Jail Authority	(2,992,260)	835,723	179,516	256,757	499,938	-	582,767	637,284	883,707	(2,756,404)	(2,756,404)	-	
55884	Halifax Service Authority	(324,868)	66,100	110,944	44,066	18,575	63,619	97,776	108,074	118,144	(281,028)	(281,028)	-	
55885	Fort Monroe Area Development Authority	208	149	62	99	-	-	188	17	0	401	401	-	
55886	Russell County Public Service Authority	20,615	14,546	77,872	9,697	8,002	59,673	24,210	39,751	26,028	37,196	37,196	-	
55887	Piedmont Community Services Board	(813,293)	621,253	188,883	272,786	235,681	-	598,602	476,396	598,255	(412,647)	(412,647)	-	
55888	Blue Ridge Behavioral Healthcare	(3,948,044)	926,517	314,334	478,254	702,088	-	994,693	283,066	766,463	(4,004,907)	(4,004,907)	-	
55889	Skyline Soil & Water Conservation District	116,734	19,236	4,772	7,213	13,217	-	15,120	6,040	10,530	121,398	121,398	-	
55890	Middle River Regional Jail Authority	(1,641,870)	676,243	183,142	269,189	622,599	-	584,710	602,864	825,943	(1,678,926)	(1,678,926)	-	
55891	Tidewater Soil & Water Conservation District	(6,743)	3,190	2,784	2,127	-	3,022	4,907	6,318	5,173	610	610	-	
55892	Big Stone Gap Redevelopment And Housing Authority	(39,546)	16,405	7,082	10,322	777	6,073	22,486	18,896	20,914	(14,781)	(14,781)	-	
55893	Eastern Shore Soil & Water Conservation District	44,035	8,981	5,987	8,636	-	-	11,111	(60,534)	14,066	(16,462)	(16,462)	-	
55894	Town of Boykins	(37,370)	6,378	1,772	2,668	1,251	171	5,535	637	2,279	(32,619)	(32,619)	-	
55895	Town of Gordonsville	36,605	45,469	19,641	30,313	-	20,769	59,831	109,681	70,801	151,600	151,600	-	
55896	Virginia Resources Authority	(299,026)	55,147	78,541	36,765	-	53,586	79,108	75,813	45,908	(196,586)	(196,586)	-	
55897	Prince William County Service Authority	3,563,178	1,053,965	1,534,831	702,643	-	1,442,403	1,528,114	1,881,178	2,179,687	5,051,677	5,051,677	-	
55898	Western Virginia Water Authority	139,166	419,893	503,571	279,928	203,732	244,578	595,586	545,246	577,393	379,845	379,845	-	
55899	Shenandoah Valley Regional Airport Commission	231,974	52,814	22,223	33,941	1,677	18,650	69,424	42,628	37,038	320,611	320,611	-	
55900	Allegheny Highlands Community Services Board	(209,131)	404,943	143,903	229,784	232,070	-	434,406	34,188	180,503	(121,854)	(121,854)	-	
55901	Brunswick Industrial Development Authority	(50,041)	13,927	6,022	9,285	-	-	18,479	6,802	11,739	(37,879)	(37,879)	-	
55902	Northern Neck/Essex County Group Home Comm	(60,677)	42,953	17,175	28,636	-	-	50,143	(3,385)	0	(16,777)	(16,777)	-	
55903	State Education Assistance Authority	(7,777,028)	450,520	186,558	300,347	-	-	563,479	(517,896)	0	(7,767,830)	(7,767,830)	-	
55904	Appalachian Juvenile Commission	1,374,093	282,380	78,702	124,962	86,956	-	240,881	150,755	191,698	1,565,791	1,565,791	-	
55905	Goochland/Powhatan Community Services Board	(592,497)	504,635	148,717	240,199	529,527	-	450,834	(279,037)	134,539	(969,047)	(969,047)	-	
55906	Suffolk Redevelopment & Housing Authority	(1,105,337)	317,136	73,666	117,056	85,702	-	225,779	(129,164)	48,897	(1,016,907)	(1,016,907)	-	
55907	Virginia Small Business Financing Authority	(312,362)	30,370	12,633	20,246	-	-	38,439	(21,597)	0	(298,029)	(298,029)	-	
55908	Lee County Redevelopment & Housing Authority	388,012	70,046	25,044	40,051	5,934	84,857	75,349	80,827	31,088	596,974	596,974	-	

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference	
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	LESS: FY 2016 Employer Contributions	June 30, 2016 Net Pension Liability	June 30, 2016 Net Pension Liability		
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-	
55909	Henry County Public Service Authority	804,656	459,830	626,094	306,554	97,840	282,236	572,769	271,858	157,317	1,203,544	1,203,544	-	
55910	Southside Planning District Commission	936,222	117,492	41,874	66,992	45,859	-	127,178	54,258	74,782	1,005,643	1,005,643	-	
55911	Economic Development Authority - Henrico Co	232,523	95,600	37,052	58,462	16,486	-	111,309	48,040	80,531	294,941	294,941	-	
55912	Augusta County Service Authority	1,109,554	619,733	262,283	413,156	-	109,912	783,267	310,158	392,679	1,864,506	1,864,506	-	
55914	Rappahannock Juvenile Center	127,887	425,649	154,303	246,714	61,816	-	463,140	111,041	188,011	476,873	476,873	-	
55915	Cumberland Plateau Regional Housing Authority	321,256	124,232	42,723	68,762	29,373	-	127,100	41,786	46,267	427,249	427,249	-	
55918	Amherst County Service Authority	509,076	195,761	81,981	129,864	35,641	-	250,417	66,096	85,259	688,605	688,605	-	
55919	Pepper's Ferry Regional Wastewater Authority	721,049	109,259	124,255	72,840	-	57,210	143,102	150,648	122,768	861,405	861,405	-	
55920	Rappahannock Regional Jail	799,607	1,697,378	578,438	879,190	727,800	-	1,788,120	932,162	1,383,527	1,648,312	1,648,312	-	
55921	Thomas Jefferson Planning District Commission	(258,854)	103,502	30,950	48,741	6,807	-	92,734	(23,949)	18,635	(191,700)	(191,700)	-	
55922	Piedmont Regional Jail	2,384,355	455,738	474,936	303,826	333,402	141,908	601,334	486,239	568,490	2,388,920	2,388,920	-	
55923	Nelson County Service Authority	(192,710)	180,522	51,165	81,492	59,245	-	157,561	12,831	45,009	(78,707)	(78,707)	-	
55924	Coeburn-Norton-Wise Water Treatment Authority	355,085	243,608	29,260	43,942	148,421	-	86,714	26,668	68,231	440,328	440,328	-	
55925	Fauquier County Water & Sanitation Authority	22,012	257,014	171,638	171,343	-	247,260	332,727	108,973	141,775	483,230	483,230	-	
55926	Scott County Soil & Water Conservation District	29,646	10,336	11,411	6,890	-	7,282	14,103	8,710	7,382	44,394	44,394	-	
55927	New River Resource Authority	419,114	82,052	53,917	54,702	-	91,099	109,081	87,133	82,209	597,651	597,651	-	
55928	Scott County Water & Sewerage Authority	163,166	90,630	33,975	51,876	29,775	-	104,111	48,623	73,222	217,682	217,682	-	
55929	Greensville County Water & Sewer Authority	319,221	151,217	190,652	100,812	-	96,698	194,534	107,484	78,575	499,115	499,115	-	
55930	Petersburg Redevelopment & Housing Authority	539,244	204,670	172,741	136,447	90,544	-	35,153	251,779	97,147	114,125	614,136	614,136	-
55931	Central Rappahannock Regional Library	2,572,821	631,507	457,143	421,004	181,772	140,954	815,376	405,170	417,287	3,088,622	3,088,622	-	
55932	Virginia Coalfield Economic Development Auth	273,922	48,270	32,520	32,180	-	14,480	61,499	33,921	30,222	337,170	337,170	-	
55933	Central Virginia Regional Jail	1,125,367	485,025	205,733	323,350	-	27,417	627,903	422,959	589,767	1,569,821	1,569,821	-	
55934	Thomas Jefferson Soil & Water Conservation Dist	98,409	28,936	20,132	19,291	3,846	4,973	39,141	18,478	25,529	121,139	121,139	-	
55936	Commonwealth Regional Council	400,590	56,700	19,438	31,025	14,795	-	58,037	27,408	32,924	444,553	444,553	-	
55937	Wythe-Grayson Regional Library	(118,713)	69,690	18,689	30,876	7,254	14,088	56,707	(2,378)	8,929	(46,354)	(46,354)	-	
55938	Colonial Soil & Water Conservation District	72,265	61,504	9,516	15,956	4,025	-	28,952	(30,096)	8,863	94,265	94,265	-	
55939	Rivanna Solid Waste Authority	142,617	139,495	43,375	70,718	9,278	-	129,243	(22,643)	40,825	224,516	224,516	-	
55940	Monacan Soil & Water Conservation District	3,680	18,206	45,281	12,138	-	29,153	23,989	19,133	6,676	30,066	30,066	-	
55941	Robert E Lee Soil & Water Conservation District	1,747	14,806	6,075	9,478	265	3,729	18,934	9,868	13,343	19,923	19,923	-	
55942	Tri-County/City Soil & Water Conservation Dist	(13,005)	19,569	8,373	13,046	8,136	-	25,174	(6,572)	6,801	(11,190)	(11,190)	-	
55944	Central Virginia Waste Management Authority	30,069	79,889	26,507	42,075	30,371	-	80,683	7,199	41,760	57,127	57,127	-	
55945	Lonesome Pine Regional Library	678,077	201,842	73,755	118,863	115,121	-	226,027	21,326	92,275	727,258	727,258	-	
55946	Virginia Peninsulas Public Service Authority	(348,423)	241,537	75,514	118,851	58,083	-	232,822	18,567	93,258	(201,203)	(201,203)	-	
55947	Tidewater Youth Services Commission	(948,695)	447,865	214,412	298,576	-	15,628	555,059	63,730	118,902	(498,303)	(498,303)	-	
55948	Virginia Highlands Airport Commission	56,323	21,526	18,051	14,350	-	8,512	27,155	9,709	8,471	82,353	82,353	-	
55949	Western Tidewater Regional Jail	1,294,041	1,046,380	425,076	658,400	188,852	-	1,296,097	790,211	938,533	2,215,868	2,215,868	-	
55950	Scott County Redevelopment & Housing Authority	319,319	45,174	31,494	30,116	3,690	7,266	58,629	46,033	44,383	366,738	366,738	-	
55951	Handley Regional Library	27,906	96,913	63,586	64,609	66,428	14,202	125,334	33,747	57,968	45,511	45,511	-	
55952	Northern Neck Regional Jail	1,077,234	580,338	201,571	312,259	291,983	-	613,224	238,579	396,881	1,306,681	1,306,681	-	
55953	Montgomery Regional Solid Waste Authority	138,686	74,219	36,028	49,479	35,432	2,917	97,906	41,323	41,354	192,758	192,758	-	
55954	Potomac & Rappahannock Transportation Commission	(369,830)	567,394	325,493	378,263	-	281,287	779,812	454,635	478,465	531,077	531,077	-	
55955	Giles County Public Service Authority	99,374	55,856	41,125	37,237	-	35,421	74,292	62,718	43,530	205,769	205,769	-	
55956	South Central Wastewater Authority	526,652	226,192	60,916	96,044	192,001	-	187,599	40,203	136,390	495,295	495,295	-	
55957	Wise County Redevelopment & Housing Authority	1,087,602	215,107	82,033	132,982	48,787	-	246,315	77,661	79,395	1,283,488	1,283,488	-	
55958	Prince William Soil & Water Conservation District	(149,678)	15,769	8,190	10,513	-	4,718	20,924	(7,438)	6,309	(140,717)	(140,717)	-	
55959	Hampton Roads Regional Jail Authority	2,995,709	1,935,483	554,497	835,568	487,456	-	1,734,329	1,304,412	1,657,364	4,435,048	4,435,048	-	
55960	Castlewood Water & Sewerage Authority	58,726	25,660	20,548	17,106	5,668	6,038	32,819	19,205	22,629	76,497	76,497	-	
55961	Pamunkey Regional Jail	(279,717)	885,920	253,958	386,466	177,556	408,246	786,998	559,175	649,554	893,088	893,088	-	
55962	Charlottesville-Albemarle Airport Authority	832,517	192,654	77,936	121,671	38,008	-	234,218	106,641	149,543	978,872	978,872	-	
55963	Virginia Peninsula Regional Jail	(856,570)	545,117	355,963	363,411	613,954	57,259	725,579	254,575	552,590	(1,159,958)	(1,159,958)	-	
55964	Virginia Biotechnology Research Park Authority	(344,794)	88,167	54,991	58,778	-	15,581	108,652	26,968	24,201	(243,396)	(243,396)	-	
55965	Peumansend Creek Regional Jail	(97,482)	490,783	211,761	322,198	82,904	-	661,747	367,412	507,367	298,230	298,230	-	
55966	Blue Ridge Regional Jail Authority	1,098,517	1,530,990	588,154	904,767	653,714	-	1,855,674	1,693,656	1,959,823	2,072,379	2,072,379	-	
55967	Massanutten Regional Library	(8,209)	154,274	39,625	62,629	42,028	-	120,379	(7,875)	53,422	60,865	60,865	-	
55968	Albemarle-Charlottesville Regional Jail	1,656,548	1,294,981	339,131	522,785	333,441	251,964	1,058,055	739,138	927,719	2,877,610	2,877,610	-	
55969	Culpeper Soil & Water Conservation District	(28,884)	23,644	21,228	15,762	-	14,714	33,103	18,874	19,666	4,795	4,795	-	
55970	New River Valley Regional Jail	(2,427,131)	1,276,148	335,699	509,024	672,254	-	1,056,063	571,804	863,846	(1,903,939)	(1,903,939)	-	
55971	Sussex Service Authority	(362,546)	88,627	57,758	59,085	4,947	8,413	117,310	32,331	38,729	(276,384)	(276,384)	-	
55972	Big Walker Soil & Water Conservation District	13,667	8,121	2,418	3,656	2,418	1,701	7,571	2,846	4,829	20,585	20,585	-	
55973	Peter Francisco Soil & Water Conservation District	17,740	9,971	2,857	4,296	3,046	5,916	9,065	6,069	5,294	33,268	33,268	-	
55974	Peaks of Otter Soil & Water Conservation District	(37,142)	3,659	7,168	2,440	2,440	8,770	4,837	979	(263)	(28,242)	(28,242)	-	
55975	New River Soil & Water Conservation District	30,956	13,668	3,322	5,032	5,339	12,570	10,339	5,883	4,727	54,996	54,996	-	
55977	Southside Regional Jail	21,056	538,608	97,478	152,322	213,814	32,108	304,335	221,845	283,947	370,391	370,391	-	
55978	Evergreen Soil & Water Conservation District	53,164	6,033	1,880	2,965	971	1,422	5,845	4,554	5,961	59,241	59,241	-	
55979	Roanoke Higher Education Authority	(127,186)	74,488	40,172	49,658	37,180	5,926	99,557	12,079	47,104	(109,250)	(109,250)	-	

Virginia Retirement System
Finance Division
Analysis of Political Subdivision Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2016

Employer Code	Entity	6/30/2015	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	Calculated	Actual	Difference
		Net Pension Liability	Total Deferred Inflows	Total Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS Political Subdivision Plans Total		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-
55981	John Marshall Soil & Water Conservation District	(48,352)	25,168	10,528	16,308	-	3,678	33,515	20,004	23,197	(16,020)	(16,020)	-
55982	Daniel Boone Soil & Water Conservation District	33,449	6,817	2,462	3,754	4,857	-	7,829	5,093	6,393	35,722	35,722	-
55983	Southside Community Services Board	699,167	857,056	271,049	426,237	166,357	1,396	838,565	379,449	573,897	1,338,093	1,338,093	-
55984	Northern Shenandoah Valley Regional Commission	(172,514)	91,722	20,019	31,458	24,563	7,500	60,775	(6,203)	29,407	(124,167)	(124,167)	-
55985	Tazewell Soil & Water Conservation District	20,809	8,362	2,145	3,444	2,131	1,081	6,478	265	5,694	23,581	23,581	-
55987	Richmond Regional Planning District Committee	497,328	173,513	52,824	81,116	147,253	-	170,634	58,760	125,871	493,171	493,171	-
55988	Henricopolis Soil & Water Conservation District	(30,635)	51,672	3,438	5,338	30,400	-	10,432	(18,662)	6,865	(33,234)	(33,234)	-
55989	Piedmont Regional Juvenile Detention Center	(166,184)	44,910	18,027	27,613	40,592	-	56,328	12,498	31,977	(170,657)	(170,657)	-
55990	Roanoke River Service Authority	67	18,725	7,668	11,363	3,613	-	24,277	18,657	20,748	18,334	18,334	-
55991	Lee County Public Service Authority	(151,269)	53,409	11,485	17,441	20,171	5,895	36,249	5,948	20,628	(119,493)	(119,493)	-
55992	Blue Ridge Juvenile Detention Center	(55,014)	117,779	44,295	66,786	50,512	-	141,383	83,055	107,724	17,886	17,886	-
55993	Ferrum Water & Sewage Authority	(5,742)	12,993	3,967	5,995	9,774	-	12,473	6,306	6,806	(512)	(512)	-
55994	Wise County Public Service Authority	(161,930)	119,866	23,403	35,191	84,720	-	74,008	28,851	53,506	(136,025)	(136,025)	-
55995	Holston River Soil & Water Conservation District	(18,455)	32,010	5,058	7,834	13,462	1,684	15,746	661	6,644	(1,352)	(1,352)	-
55996	New River Valley Community Services Board	(945,062)	2,003,405	517,185	766,775	1,301,748	-	1,622,567	295,922	1,549,146	(1,158,022)	(1,158,022)	-
55997	Institute For Advanced Learning And Research	(576,398)	88,882	37,289	57,110	55,171	-	118,228	11,772	68,071	(575,157)	(575,157)	-
55998	Southwest Virginia Regional Jail Authority	(374,183)	1,387,037	385,318	567,338	394,224	7,593	1,214,474	1,528,715	1,977,644	439,112	439,112	-
55999	Clinch Valley Soil & Water Conservation District	(16,414)	53,011	2,614	3,928	47,499	-	8,496	(20,098)	4,863	(33,909)	(33,909)	-
Total Political Subdivisions		2,652,055,288	917,670,045	339,101,336	506,437,657	206,813,542	56,423,521	961,855,580	407,270,935	543,946,660	3,398,976,174	3,398,976,174	-