



Virginia
Retirement
System

**VIRGINIA RETIREMENT SYSTEM
POLITICAL SUBDIVISION RETIREMENT PLANS**

GASB No. 68 Schedules

With Independent Auditor's Report Thereon

For the Fiscal Year Ended June 30, 2014

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 1, 2015

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

Independent Auditor's Report

Report on the Schedule

We have audited the fiduciary net position as of June 30, 2014, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Employer of the Virginia Retirement System Political Subdivision Retirement Plans, and the related notes. We have also audited the fiduciary net position of each individual employer as of June 30, 2014, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.

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

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the total fiduciary net position of the Virginia Retirement System Political Subdivision Retirement Plans as of June 30, 2014, and the changes in fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Also, in our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2014, and the changes in fiduciary net position for each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the Virginia Retirement System as of and for the year ended June 30, 2014, and our report thereon, dated December 11, 2014, expressed an unmodified opinion on those financial statements.

Restriction on Use

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



AUDITOR OF PUBLIC ACCOUNTS

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Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer – Page 1 of 26
For the Fiscal Year Ended June 30, 2014

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55100	Accomack County	\$ 912,155	\$ 538,436	\$ 6,800,749	\$ (1,652,821)	\$ (88,650)	\$ (36,498)	\$ 358	\$ 6,473,729	\$ 43,070,545	\$ 49,544,274
55101	Albemarle County	5,083,555	1,883,822	17,036,292	(5,267,630)	(248,057)	(89,760)	897	18,399,119	107,145,906	125,545,025
55102	Alleghany County	1,040,988	372,813	3,769,498	(1,565,532)	(38,366)	(20,286)	199	3,559,314	23,979,198	27,538,512
55103	Amelia County	484,286	187,386	1,711,486	(451,261)	(33,492)	(8,981)	90	1,889,514	10,736,979	12,626,493
55104	Amherst County	884,349	368,536	4,678,377	(1,448,892)	(28,611)	(25,170)	247	4,428,836	29,703,221	34,132,057
55105	Appomattox County	537,604	208,860	2,557,177	(1,062,451)	(39,877)	(13,959)	135	2,187,489	16,362,119	18,549,608
55107	Augusta County	2,210,642	909,646	9,910,591	(3,715,312)	(152,802)	(53,478)	523	9,109,810	63,065,359	72,175,169
55108	Bath County	278,951	124,642	1,482,366	(694,811)	(15,259)	(8,179)	78	1,167,788	9,574,177	10,741,965
55109	Bedford County	1,751,158	860,090	7,596,167	(1,968,745)	(337,775)	(40,277)	400	7,861,018	47,850,301	55,711,319
55110	Bland County	338,669	98,577	884,620	(411,161)	-	(4,716)	46	906,035	5,598,153	6,504,188
55111	Botetourt County	1,404,239	572,060	5,227,639	(1,402,197)	(69,014)	(27,445)	276	5,705,558	32,809,458	38,515,016
55112	Brunswick County	589,542	225,352	2,117,435	(934,338)	(54,123)	(11,445)	111	1,932,534	13,456,466	15,389,000
55113	Buchanan County	1,341,075	530,717	5,042,928	(2,102,024)	(77,010)	(27,193)	265	4,708,758	32,050,308	36,759,066
55114	Buckingham County	502,256	210,098	1,940,568	(484,431)	-	(10,150)	102	2,158,443	12,128,011	14,286,454
55115	Campbell County	1,640,441	637,244	7,297,446	(2,630,866)	(57,837)	(39,389)	384	6,847,423	46,352,943	53,200,366
55116	Caroline County	1,130,296	529,552	3,930,748	(1,221,177)	(30,957)	(20,616)	207	4,318,053	24,710,877	29,028,930
55117	Carroll County	874,902	361,321	3,517,551	(1,323,344)	(8,314)	(18,888)	186	3,403,414	22,323,960	25,727,374
55118	Charles City County	353,605	144,425	1,745,021	(762,128)	(45,009)	(9,570)	92	1,426,436	11,188,594	12,615,030
55119	Charlotte County	536,281	206,474	2,533,826	(704,314)	(5,071)	(13,495)	134	2,553,835	16,009,459	18,563,294
55120	Chesterfield County	26,084,703	8,820,383	103,473,934	(36,442,343)	(1,167,110)	(554,506)	5,455	100,220,516	655,888,263	756,108,779
55121	Clarke County	491,845	202,011	2,232,734	(635,994)	(22,543)	(11,881)	118	2,256,290	14,114,157	16,370,447
55122	Craig County	126,032	71,845	905,225	(308,457)	(15,603)	(4,941)	47	774,148	5,782,633	6,556,781
55123	Culpeper County	1,854,477	777,107	6,152,389	(1,946,281)	(177,810)	(32,421)	324	6,627,785	38,730,253	45,358,038
55124	Cumberland County	341,947	152,078	1,460,970	(572,000)	(3,920)	(7,868)	77	1,371,284	9,311,254	10,682,538

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer – Page 2 of 26
For the Fiscal Year Ended June 30, 2014

Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55125	Dickenson County	717,261	339,728	3,312,537	(1,063,690)	(11,263)	(17,727)	174	3,277,020	20,957,823	24,234,843
55126	Dinwiddie County	1,094,374	396,746	3,961,896	(1,431,015)	(102,980)	(21,172)	209	3,898,058	25,076,190	28,974,248
55128	Essex County	335,255	168,893	1,852,569	(672,581)	(18,014)	(10,053)	97	1,656,166	11,768,668	13,424,834
55130	Fauquier County	3,555,225	1,530,920	12,271,193	(3,033,300)	(126,049)	(63,910)	647	14,134,726	76,694,287	90,829,013
55131	Floyd County	400,507	168,032	1,731,079	(484,852)	(11,369)	(9,171)	91	1,794,317	10,893,743	12,688,060
55132	Fluvanna County	753,913	294,866	2,447,855	(686,578)	(29,555)	(12,807)	129	2,767,823	15,329,366	18,097,189
55133	Franklin County	1,571,032	639,291	7,019,995	(2,255,361)	(117,220)	(37,649)	370	6,820,458	44,567,213	51,387,671
55134	Frederick County	4,190,631	1,622,571	14,915,757	(3,331,019)	(305,432)	(77,800)	786	17,015,494	93,333,254	110,348,748
55135	Giles County	539,236	222,409	2,620,151	(1,048,213)	(25,892)	(14,259)	138	2,293,570	16,720,600	19,014,170
55136	Gloucester County	1,630,763	711,429	6,835,011	(2,014,021)	(120,430)	(36,335)	360	7,006,777	43,043,610	50,050,387
55137	Goochland County	1,098,298	438,821	3,429,951	(788,746)	(38,670)	(17,703)	181	4,122,132	21,278,610	25,400,742
55138	Grayson County	548,553	189,687	2,200,007	(1,232,733)	(30,543)	(12,181)	116	1,662,906	14,147,659	15,810,565
55139	Greene County	513,429	242,987	2,210,181	(621,142)	(60,757)	(11,721)	116	2,273,093	13,912,753	16,185,846
55140	Greensville County	438,233	211,106	2,537,289	(648,307)	(13,427)	(13,550)	134	2,511,478	16,016,025	18,527,503
55141	Halifax County	830,475	386,210	4,613,411	(1,478,288)	(256,337)	(25,065)	243	4,070,649	29,433,696	33,504,345
55142	Hanover County	6,463,052	2,778,360	25,640,267	(5,432,854)	(273,660)	(133,907)	1,351	29,042,609	160,448,885	189,491,494
55143	Henrico County	33,866,609	11,432,351	139,925,784	(51,621,830)	(1,435,185)	(753,973)	7,373	131,421,129	889,982,657	1,021,403,786
55144	Henry County	1,851,310	720,333	8,808,287	(3,029,440)	(108,662)	(47,504)	464	8,194,788	56,027,069	64,221,857
55145	Highland County	152,470	60,075	731,267	(284,210)	-	(3,971)	39	655,670	4,671,373	5,327,043
55146	Isle of Wight County	1,354,797	663,795	4,757,268	(1,665,941)	(125,119)	(25,127)	251	4,959,924	29,923,092	34,883,016
55147	James City County	4,362,691	1,909,429	18,931,089	(4,998,085)	(225,758)	(100,186)	998	19,880,178	119,228,777	139,108,955
55148	King George County	906,696	444,462	3,694,695	(692,340)	(47,849)	(19,201)	195	4,286,658	22,994,588	27,281,246
55149	King & Queen County	277,164	116,205	1,226,442	(346,956)	(8,050)	(6,516)	65	1,258,354	7,745,751	9,004,105
55150	King William County	393,290	172,426	1,752,531	(440,504)	(11,017)	(9,260)	92	1,857,558	11,033,598	12,891,156

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer – Page 3 of 26
For the Fiscal Year Ended June 30, 2014

Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55151	Lancaster County	562,794	222,340	2,278,553	(720,298)	(5,824)	(12,131)	120	2,325,554	14,368,736	16,694,290
55152	Lee County	577,169	239,677	3,117,027	(1,165,590)	(159,330)	(17,085)	164	2,592,032	19,932,419	22,524,451
55153	Loudoun County	19,154,774	9,032,627	69,969,273	(14,412,066)	(660,332)	(361,756)	3,687	82,726,207	435,476,750	518,202,957
55154	Louisa County	1,367,539	526,699	4,077,597	(1,266,093)	(94,558)	(21,309)	214	4,590,089	25,534,864	30,124,953
55155	Lunenburg County	198,923	101,935	1,385,508	(651,866)	(40,100)	(7,725)	73	986,748	8,961,314	9,948,062
55156	Madison County	506,793	198,721	1,957,999	(578,303)	-	(10,342)	103	2,074,971	12,290,513	14,365,484
55157	Mathews County	292,841	121,410	1,373,984	(622,239)	(32,413)	(7,532)	72	1,126,123	8,805,738	9,931,861
55158	Mecklenburg County	1,046,057	392,052	4,904,522	(1,479,675)	(60,757)	(26,249)	258	4,776,208	31,082,875	35,859,083
55159	Middlesex County	212,738	132,588	1,337,763	(361,792)	(34,321)	(7,194)	71	1,279,853	8,484,476	9,764,329
55160	Montgomery County	1,777,328	894,801	8,832,131	(2,955,114)	(165,800)	(47,509)	465	8,336,302	55,977,949	64,314,251
55162	Nelson County	492,143	186,897	2,150,653	(782,353)	(24,087)	(11,582)	113	2,011,784	13,670,265	15,682,049
55163	New Kent County	888,904	388,169	2,755,972	(569,135)	(96,945)	(14,214)	145	3,352,896	17,132,985	20,485,881
55165	Northampton County	811,390	397,922	3,653,770	(881,095)	(108,521)	(19,324)	192	3,854,334	23,029,778	26,884,112
55166	Northumberland County	439,811	168,381	1,965,945	(634,162)	(3,537)	(10,518)	104	1,926,024	12,420,857	14,346,881
55167	Nottoway County	240,675	160,078	2,040,771	(358,843)	(95,376)	(10,945)	108	1,976,468	12,923,700	14,900,168
55168	Orange County	1,106,261	458,769	3,692,589	(1,071,421)	(78,997)	(19,343)	195	4,088,053	23,167,340	27,255,393
55169	Page County	818,671	337,845	3,165,273	(1,159,531)	(13,154)	(16,918)	167	3,132,353	20,059,024	23,191,377
55170	Patrick County	683,571	250,495	2,474,387	(874,882)	(22,124)	(13,188)	130	2,498,389	15,640,332	18,138,721
55171	Pittsylvania County	1,162,861	649,664	7,499,569	(2,431,424)	(62,981)	(40,586)	396	6,777,499	47,776,647	54,554,146
55172	Powhatan County	895,888	335,782	1,891,730	(304,252)	(76,736)	(9,399)	99	2,733,112	11,457,495	14,190,607
55173	Prince Edward County	604,584	246,898	2,496,224	(722,399)	(59,370)	(13,259)	132	2,552,810	15,715,484	18,268,294
55174	Prince George County	1,913,168	593,887	5,814,591	(2,015,493)	(98,874)	(30,700)	306	6,176,885	36,617,285	42,794,170
55176	Prince William County	30,487,965	11,384,575	122,481,244	(37,572,271)	(1,006,209)	(650,668)	6,456	125,131,092	772,912,480	898,043,572
55177	Pulaski County	1,328,415	510,472	5,995,412	(2,264,445)	(147,732)	(32,514)	316	5,389,924	38,273,986	43,663,910

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer – Page 4 of 26
For the Fiscal Year Ended June 30, 2014

Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55178	Rappahannock County	285,405	152,309	1,547,322	(415,693)	(193)	(8,229)	82	1,561,003	9,721,955	11,282,958
55179	Richmond County	295,531	129,721	1,575,513	(517,840)	(33,659)	(8,508)	83	1,440,841	10,024,477	11,465,318
55180	Roanoke County	4,239,697	2,137,039	25,197,190	(8,397,726)	(452,412)	(136,706)	1,328	22,588,410	160,465,463	183,053,873
55181	Rockbridge County	806,868	302,281	3,604,837	(1,092,415)	(5,595)	(19,218)	190	3,596,948	22,802,226	26,399,174
55182	Rockingham County	2,759,564	1,125,148	10,584,504	(3,506,935)	(71,462)	(56,223)	558	10,835,154	66,593,183	77,428,337
55183	Russell County	781,110	275,247	3,319,035	(1,510,581)	(16,406)	(18,144)	175	2,830,436	21,295,899	24,126,335
55184	Scott County	802,383	265,190	2,951,572	(1,219,604)	(59,470)	(15,914)	156	2,724,313	18,746,030	21,470,343
55185	Shenandoah County	1,629,069	660,270	5,094,975	(1,500,202)	(178,388)	(26,677)	268	5,679,315	31,950,986	37,630,301
55186	Smyth County	969,982	377,225	4,760,843	(1,609,073)	(57,711)	(25,694)	251	4,415,823	30,297,854	34,713,677
55187	Southampton County	1,029,577	356,525	4,276,903	(1,547,101)	(70,793)	(23,038)	226	4,022,299	27,216,417	31,238,716
55188	Spotsylvania County	4,735,752	2,165,019	17,024,303	(3,432,780)	(393,809)	(88,130)	896	20,011,251	105,993,233	126,004,484
55189	Stafford County	5,291,891	2,344,409	18,945,438	(5,151,819)	(373,529)	(99,431)	999	20,957,958	118,795,459	139,753,417
55190	Surry County	382,061	181,266	2,102,412	(541,716)	(4,469)	(11,194)	110	2,108,470	13,289,021	15,397,491
55191	Sussex County	575,363	246,243	2,902,874	(646,599)	(67,293)	(15,408)	153	2,995,333	18,301,769	21,297,102
55192	Tazewell County	1,272,107	567,575	5,813,200	(2,152,619)	(22,288)	(31,332)	306	5,446,949	36,969,897	42,416,846
55193	Warren County	1,212,641	486,779	4,527,083	(1,215,649)	(80,929)	(23,831)	239	4,906,333	28,451,496	33,357,829
55195	Washington County	1,379,291	506,037	4,977,091	(1,963,139)	(41,141)	(26,695)	263	4,831,707	31,621,774	36,453,481
55196	Westmoreland County	667,482	248,749	2,710,890	(981,424)	(32,732)	(14,578)	143	2,598,530	17,167,144	19,765,674
55197	Wise County	791,625	518,018	5,997,948	(2,305,594)	(83,201)	(32,941)	317	4,886,172	38,470,358	43,356,530
55198	Wythe County	458,822	312,916	3,919,933	(1,178,390)	(45,922)	(21,306)	207	3,446,260	24,959,178	28,405,438
55199	York County	4,332,603	1,851,612	21,563,882	(5,194,124)	(171,662)	(114,394)	1,136	22,269,053	135,724,498	157,993,551
55200	City of Alexandria	12,630,540	6,443,111	61,114,498	(19,784,158)	(926,156)	(327,787)	3,221	59,153,269	387,913,723	447,066,992
55201	City of Bristol	1,643,046	719,822	12,164,744	(5,814,774)	(235,676)	(68,025)	642	8,409,779	78,760,727	87,170,506
55202	City of Buena Vista	421,903	147,251	1,976,108	(798,807)	(13,525)	(10,762)	104	1,722,272	12,644,070	14,366,342

Virginia Retirement System
VRS Political Subdivision Retirement Plans
Schedule of Changes in Fiduciary Net Position by Employer – Page 5 of 26
For the Fiscal Year Ended June 30, 2014

Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55203	Town of St Paul	58,312	34,450	251,190	(41,520)	(19,972)	(1,314)	13	281,159	1,566,779	1,847,938
55204	City of Clifton Forge	152,529	72,619	1,044,749	(348,362)	(25,380)	(5,703)	55	890,507	6,689,141	7,579,648
55205	City of Danville	620,933	241,904	2,927,045	(1,233,410)	(14,570)	(15,950)	154	2,526,106	18,694,454	21,220,560
55206	City of Fredericksburg	3,137,405	1,122,575	12,900,178	(5,256,510)	(194,923)	(69,950)	680	11,639,455	82,404,373	94,043,828
55207	City of Hampton	16,046,763	4,400,548	56,039,049	(26,026,423)	(834,713)	(304,392)	2,953	49,323,785	358,451,093	407,774,878
55208	City of Harrisonburg	3,418,348	1,400,207	14,577,597	(5,144,897)	(81,557)	(78,127)	769	14,092,340	92,190,818	106,283,158
55209	City of Hopewell	1,649,427	799,011	11,756,144	(5,230,367)	(110,459)	(65,207)	620	8,799,169	75,850,489	84,649,658
55210	City of Lynchburg	10,482,450	2,545,599	32,917,551	(17,907,354)	(438,730)	(180,075)	1,737	27,421,178	211,183,720	238,604,898
55211	Town of Crewe	56,108	39,963	350,271	(67,418)	(4,480)	(1,849)	19	372,614	2,201,846	2,574,460
55212	City of Norfolk	3,166,738	1,421,558	10,932,812	(2,288,825)	(509,128)	(56,845)	576	12,666,886	68,307,532	80,974,418
55213	City of Petersburg	3,913,309	1,353,263	19,817,721	(8,776,843)	(351,136)	(108,941)	1,045	15,848,418	127,217,840	143,066,258
55214	City of Portsmouth	5,702,215	3,522,637	35,693,002	(10,003,743)	(719,624)	(191,765)	1,881	34,004,603	226,678,948	260,683,551
55215	City of Radford	1,241,514	470,159	5,535,488	(2,020,873)	(104,576)	(29,889)	291	5,092,114	35,200,775	40,292,889
55216	City of Richmond	3,497,052	1,276,061	13,713,152	(5,623,313)	(478,419)	(74,396)	723	12,310,860	88,099,002	100,409,862
55217	City of Roanoke	1,460,269	424,175	6,752,670	(2,324,015)	(89,573)	(36,491)	356	6,187,391	42,977,816	49,165,207
55218	Town of Craigsville	22,379	7,059	33,129	(21,186)	-	(170)	2	41,213	206,877	248,090
55219	City of Staunton	2,180,741	632,939	7,195,341	(3,513,265)	(127,029)	(39,137)	379	6,329,969	46,061,614	52,391,583
55220	City of Suffolk	7,684,006	2,877,613	28,132,949	(8,928,921)	(393,868)	(149,011)	1,483	29,224,251	177,492,218	206,716,469
55221	City of Williamsburg	1,558,890	478,336	7,179,163	(2,713,393)	(46,540)	(38,979)	379	6,417,856	45,740,713	52,158,569
55222	City of Winchester	2,778,298	1,132,429	10,658,272	(3,696,552)	(539,837)	(57,094)	562	10,276,078	67,666,906	77,942,984
55223	City of Martinsville	2,362,337	640,888	9,947,930	(4,986,063)	(161,014)	(54,966)	525	7,749,637	64,033,124	71,782,761
55224	City of Falls Church	74,651	59,778	645,679	(109,503)	-	(3,423)	34	667,216	4,067,897	4,735,113
55225	City of Colonial Heights	2,141,597	640,031	7,293,094	(2,838,492)	(46,971)	(39,060)	384	7,150,583	46,322,304	53,472,887
55226	Town of Front Royal	1,028,333	336,567	3,920,829	(1,680,989)	(47,834)	(21,238)	207	3,535,875	24,931,602	28,467,477

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55227	Town of Boyce	-	-	7,992	-	-	(42)	-	7,950	50,390	58,340
55228	Town of Middletown	27,214	14,115	76,870	(24,073)	(538)	(397)	4	93,195	478,508	571,703
55229	Town of Chilhowie	137,867	42,007	337,071	(109,416)	(6,196)	(1,745)	18	399,606	2,103,837	2,503,443
55230	City of Covington	548,162	175,244	2,543,910	(1,258,618)	(141,985)	(14,164)	134	1,852,683	16,433,452	18,286,135
55231	Town of Floyd	11,979	4,224	39,530	(23,408)	-	(218)	2	32,109	254,892	287,001
55232	City of Franklin	813,748	374,515	4,072,505	(1,632,693)	(71,378)	(22,183)	214	3,534,728	26,077,788	29,612,516
55233	City of Chesapeake	21,780,263	7,107,584	94,184,657	(32,830,870)	(1,243,260)	(507,330)	4,964	88,496,008	598,576,634	687,072,642
55234	City of Virginia Beach	45,827,648	14,813,559	194,451,721	(76,147,781)	(1,837,628)	(1,053,309)	10,242	176,064,452	1,239,531,415	1,415,595,867
55235	City of Norton	381,975	156,164	1,986,618	(608,163)	(12,361)	(10,669)	105	1,893,669	12,614,917	14,508,586
55236	City of Manassas Park	994,568	563,442	3,821,021	(906,302)	(51,568)	(19,878)	201	4,401,484	23,776,910	28,178,394
55237	Town of Exmore	38,357	23,691	170,769	(21,728)	(22,323)	(897)	9	187,878	1,065,374	1,253,252
55238	Town of Pound	23,871	12,590	160,399	(78,623)	(1,715)	(898)	8	115,632	1,045,344	1,160,976
55239	Town of Grottoes	102,644	36,630	194,608	(36,641)	-	(954)	10	296,297	1,180,666	1,476,963
55240	Town of Onley	8,500	8,098	26,912	-	-	(130)	2	43,382	162,317	205,699
55241	Town of West Point	116,839	64,635	461,112	(46,532)	(13,475)	(2,356)	24	580,247	2,838,186	3,418,433
55242	Town of South Hill	284,688	127,161	985,156	(218,165)	(2,752)	(5,106)	52	1,171,034	6,130,472	7,301,506
55243	Town of Rural Retreat	31,742	17,158	78,014	(36,481)	(14,153)	(416)	4	75,868	495,706	571,574
55244	Town of Dillwyn	-	-	1,981	-	-	(11)	-	1,970	12,488	14,458
55245	Town of Scottsville	13,135	8,875	40,293	(5,796)	-	(201)	2	56,308	247,038	303,346
55246	Town of Burkeville	12,699	4,686	25,728	(2,813)	-	(125)	1	40,176	156,090	196,266
55247	Town of Madison	2,957	1,256	5,606	-	-	(26)	-	9,793	33,180	42,973
55248	Town of Pennington Gap	33,860	29,229	102,321	(18,015)	-	(506)	6	146,895	625,252	772,147
55249	Town of La Crosse	13,330	8,545	41,198	(669)	(6,686)	(206)	2	55,514	250,394	305,908
55250	Town of Rich Creek	25,647	10,403	36,655	(1,261)	-	(166)	2	71,280	214,713	285,993

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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55251	Town of White Stone	(6,315)	-	779	-	-	(10)	-	(5,546)	5,778	232
55252	Town of Windsor	43,896	25,551	86,817	(13,959)	-	(417)	5	141,893	521,729	663,622
55253	Town of Haysi	12,914	5,069	20,207	(22,700)	-	(112)	1	15,379	131,496	146,875
55254	Town of Stephens City	105,009	20,946	123,109	(45,967)	-	(592)	6	202,511	746,198	948,709
55255	Town of Brodnax	6,921	3,101	14,666	-	-	(69)	1	24,620	86,828	111,448
55256	Town of Mineral	12,112	6,176	20,651	(4,300)	(7,600)	(106)	1	26,934	125,289	152,223
55257	Town of Lebanon	245,518	97,373	454,264	(140,501)	(31,240)	(2,279)	24	623,159	2,795,755	3,418,914
55258	City of Newport News	3,039,422	1,685,840	1,589,581	(9,266)	(48,577)	(4,461)	83	6,252,622	7,784,587	14,037,209
55259	Town of Richlands	499,158	119,403	599,476	(436,767)	(5,665)	(3,098)	32	772,539	3,776,041	4,548,580
55260	Town of Haymarket	42,203	24,622	29,876	-	-	(103)	2	96,600	156,705	253,305
55261	Town of Lovettsville	23,007	32,974	15,109	-	-	(34)	1	71,057	64,852	135,909
55300	Town of Abingdon	484,889	263,590	2,101,401	(632,034)	(100,655)	(11,213)	110	2,106,088	13,301,557	15,407,645
55301	Town of Dumfries	218,931	57,342	564,853	(296,903)	(25,114)	(3,062)	30	516,077	3,616,147	4,132,224
55302	Town of Iron Gate	4,612	5,217	35,179	(18,930)	-	(196)	2	25,884	227,665	253,549
55303	Town of Montross	4,853	4,561	45,755	-	-	(236)	3	54,936	283,423	338,359
55304	Town of South Boston	505,682	153,057	2,323,304	(907,862)	(39,116)	(12,652)	123	2,022,536	14,826,995	16,849,531
55305	Town of Gretna	40,371	22,528	166,304	(10,219)	(13,743)	(855)	8	204,394	1,033,844	1,238,238
55306	Town of Remington	15,067	45,395	65,653	(20,125)	(256)	(318)	4	105,420	381,528	486,948
55307	City of Lexington	653,656	259,152	2,728,370	(947,993)	(51,113)	(14,647)	144	2,627,569	17,309,528	19,937,097
55308	City of Waynesboro	1,694,304	637,148	8,097,319	(3,334,235)	(135,024)	(44,224)	427	6,915,715	51,709,709	58,625,424
55309	Town of Colonial Beach	177,284	92,907	779,244	(190,641)	(10,826)	(4,098)	41	843,911	4,883,288	5,727,199
55310	Town of Smithfield	225,366	133,560	1,071,092	(119,051)	(28,730)	(5,531)	57	1,276,763	6,665,656	7,942,419
55311	Town of Brookneal	30,438	13,384	175,213	(84,848)	(38,686)	(1,000)	9	94,510	1,150,182	1,244,692
55312	Town of Hamilton	15,466	8,940	83,404	(45,311)	(359)	(465)	5	61,680	539,286	600,966

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55313	City of Galax	699,402	291,779	3,067,810	(1,088,456)	(27,162)	(16,492)	161	2,927,042	19,453,252	22,380,294
55314	Town of Jonesville	25,485	13,761	118,080	(55,645)	(5,659)	(651)	7	95,378	762,499	857,877
55315	Town of Wytheville	501,467	294,306	2,884,879	(899,242)	(30,318)	(15,515)	152	2,735,729	18,277,438	21,013,167
55316	City of Fairfax	3,659,625	1,374,989	14,717,193	(6,060,708)	(211,480)	(79,665)	776	13,400,730	93,787,609	107,188,339
55317	Town of Vienna	1,365,804	546,977	6,777,243	(2,576,052)	(31,852)	(36,819)	357	6,045,658	43,219,503	49,265,161
55318	Town of Vinton	307,429	184,601	2,045,884	(768,673)	(43,803)	(11,195)	108	1,714,351	13,113,366	14,827,717
55319	City of Emporia	528,196	214,325	2,898,251	(840,679)	(61,789)	(15,585)	153	2,722,872	18,396,557	21,119,429
55320	Town of Culpeper	965,803	413,263	3,870,612	(1,516,264)	(41,376)	(20,826)	204	3,671,416	24,602,241	28,273,657
55321	Town of Woodstock	400,904	117,378	1,140,528	(628,765)	-	(6,176)	60	1,023,929	7,273,835	8,297,764
55322	Town of Glasgow	6,036	10,559	99,579	(10,887)	(33,167)	(554)	6	71,572	635,317	706,889
55323	Town of Marion	489,193	146,395	1,604,633	(781,064)	(46,338)	(8,728)	84	1,404,175	10,307,593	11,711,768
55324	Town of Altavista	234,603	106,152	1,297,845	(511,595)	(7,034)	(7,080)	69	1,112,960	8,288,238	9,401,198
55325	Town of Herndon	1,603,624	832,188	8,612,262	(1,945,991)	(93,123)	(45,658)	454	8,963,756	54,249,415	63,213,171
55326	Town of Pearisburg	141,403	60,210	726,889	(286,015)	-	(3,954)	38	638,571	4,651,151	5,289,722
55327	Town of Christiansburg	1,350,284	521,352	4,047,352	(1,601,680)	(92,443)	(21,472)	213	4,203,606	25,591,440	29,795,046
55328	Town of Wakefield	8,839	6,747	53,056	(21,999)	-	(289)	3	46,357	339,368	385,725
55329	Town of Leesburg	1,897,869	1,173,237	9,751,444	(1,856,407)	(155,578)	(51,182)	514	10,759,897	61,223,807	71,983,704
55330	Town of Chatham	46,957	31,112	226,034	(42,247)	-	(1,173)	12	260,695	1,408,530	1,669,225
55331	Town of Bowling Green	32,047	11,653	110,398	(73,372)	(12,921)	(626)	6	67,185	726,816	794,001
55332	City of Manassas	3,549,681	1,357,566	13,881,967	(5,355,294)	(107,923)	(74,624)	732	13,252,105	88,192,172	101,444,277
55333	Town of Alberta	1,854	950	36,362	(4,771)	-	(195)	2	34,202	230,681	264,883
55334	Town of Boydton	6,101	7,571	150,883	(28,555)	(1,131)	(818)	8	134,059	961,954	1,096,013
55335	City of Salem	3,667,865	1,148,271	20,689,804	(9,085,225)	(267,410)	(114,402)	1,091	16,039,994	133,429,615	149,469,609
55336	Town of Mckenney	5,179	2,767	41,704	(3,031)	-	(218)	2	46,403	261,062	307,465

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55337	Town of Narrows	89,940	40,548	378,356	(109,159)	(40,148)	(2,037)	19	357,519	2,410,485	2,768,004
55338	Town of Quantico	11,496	6,539	90,211	(32,549)	(1,017)	(494)	5	74,191	579,018	653,209
55339	Town of Halifax	7,763	14,814	219,833	(38,044)	(3,705)	(1,188)	11	199,484	1,397,708	1,597,192
55340	Town of Blacksburg	1,761,278	689,129	7,204,828	(2,434,039)	(79,201)	(38,519)	379	7,103,855	45,549,231	52,653,086
55341	Town of Chincoteague	226,725	93,079	758,736	(108,369)	(3,250)	(3,875)	40	963,086	4,697,780	5,660,866
55342	Town of Lawrenceville	94,122	42,170	411,618	(122,131)	-	(2,183)	21	423,617	2,595,346	3,018,963
55343	Town of Amherst	111,729	36,361	464,398	(170,727)	-	(2,497)	24	439,288	2,944,075	3,383,363
55344	Town of Stanley	60,354	29,775	269,338	(60,355)	-	(1,413)	14	297,713	1,689,455	1,987,168
55345	Town of Hillsville	183,712	66,294	694,350	(199,669)	-	(3,663)	36	741,060	4,354,092	5,095,152
55346	Town of Elkton	86,194	46,507	429,954	(185,356)	-	(2,344)	22	374,977	2,760,818	3,135,795
55347	Town of Bridgewater	212,519	100,101	1,021,390	(215,168)	(703)	(5,367)	54	1,112,826	6,389,217	7,502,043
55348	Town of Purcellville	520,781	210,587	1,444,988	(258,407)	(55,198)	(7,349)	76	1,855,478	8,962,276	10,817,754
55349	Town of Timberville	67,887	31,332	246,879	(22,389)	-	(1,250)	13	322,472	1,517,433	1,839,905
55350	Town of Wise	184,911	111,612	1,218,703	(203,380)	(41,150)	(6,458)	64	1,264,302	7,646,466	8,910,768
55351	Town of New Market	83,214	43,701	367,946	(107,676)	(12,504)	(1,958)	19	372,742	2,322,436	2,695,178
55352	Town of Tappahannock	106,239	67,081	628,737	(124,407)	-	(3,315)	33	674,368	3,953,983	4,628,351
55353	Town of Rocky Mount	350,922	118,772	1,129,380	(487,388)	(13,937)	(6,059)	59	1,091,749	7,168,171	8,259,920
55354	Town of Big Stone Gap	259,446	96,016	1,335,250	(571,464)	(53,331)	(7,355)	71	1,058,633	8,566,778	9,625,411
55355	Town of Luray	312,158	116,821	1,212,124	(372,780)	(6,977)	(6,430)	64	1,254,980	7,634,702	8,889,682
55356	Town of Stuart	-	-	-	(8,787)	-	-	-	(8,787)	(110,633)	(119,420)
55357	Town of Strasburg	243,570	146,184	1,147,301	(223,321)	(3,158)	(5,980)	60	1,304,656	7,153,465	8,458,121
55358	Town of Appomattox	32,161	23,339	269,487	(57,932)	(5,387)	(1,444)	14	260,238	1,707,458	1,967,696
55359	Town of Clarksville	57,546	36,889	371,454	(90,784)	(38,610)	(2,007)	19	334,507	2,354,058	2,688,565
55360	Town of Dublin	129,807	51,837	444,089	(114,998)	(9,907)	(2,320)	23	498,531	2,780,381	3,278,912

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55361	Town of Middleburg	121,509	36,821	290,559	(146,116)	-	(1,542)	15	301,246	1,837,933	2,139,179
55362	Town of Edinburg	22,522	13,479	125,988	(21,850)	-	(661)	6	139,484	790,816	930,300
55363	Town of Chase City	114,470	53,224	699,769	(265,218)	(4,303)	(3,822)	37	594,157	4,471,582	5,065,739
55364	City of Bedford	470,434	177,122	2,750,390	(1,217,052)	(15,152)	(15,177)	145	2,150,710	17,669,993	19,820,703
55365	City of Poquoson	506,435	274,820	3,453,469	(899,876)	(52,834)	(18,572)	182	3,263,624	21,891,693	25,155,317
55366	Town of Ashland	393,953	191,125	1,640,891	(527,360)	(949)	(8,708)	86	1,689,038	10,344,327	12,033,365
55367	Town of Broadway	117,477	43,382	328,591	(100,060)	-	(1,703)	18	387,705	2,044,856	2,432,561
55368	Town of Berryville	136,088	73,323	625,028	(109,262)	(31,616)	(3,286)	32	690,307	3,932,259	4,622,566
55369	Town of Tazewell	98,541	82,807	793,580	(149,424)	(16,240)	(4,222)	42	805,084	5,010,429	5,815,513
55370	Town of Urbanna	35	4,414	128,413	(15,383)	(3,060)	(697)	6	113,728	817,665	931,393
55371	Town of Bluefield	128,659	105,784	774,022	(168,087)	(34,461)	(4,101)	41	801,857	4,869,652	5,671,509
55372	Town of Weber City	16,332	8,418	84,504	(22,437)	-	(449)	5	86,373	534,564	620,937
55373	Town of Damascus	(27,165)	-	29,543	(6,949)	-	(188)	2	(4,757)	193,862	189,105
55374	Town of Hurt	34,583	9,770	78,172	(50,032)	-	(423)	4	72,074	499,031	571,105
55375	Town of Waverly	16,711	31,178	291,280	(73,474)	(3,933)	(1,581)	16	260,197	1,857,956	2,118,153
55376	Town of Coeburn	30,323	18,612	387,976	(180,426)	-	(2,184)	20	254,321	2,529,474	2,783,795
55377	Town of Dayton	105,318	43,701	335,753	(97,998)	-	(1,749)	18	385,043	2,094,995	2,480,038
55378	Town of Courtland	22,407	5,975	65,040	(9,994)	-	(331)	4	83,101	402,617	485,718
55379	Town of Cape Charles	95,752	54,200	328,807	(55,994)	(30,103)	(1,701)	18	390,979	2,054,178	2,445,157
55380	Town of Independence	51,855	20,068	138,205	(72,367)	-	(738)	7	137,030	876,666	1,013,696
55381	Town of Warsaw	73,341	27,009	262,192	(78,074)	-	(1,379)	14	283,103	1,648,353	1,931,456
55382	Town of Grundy	47,406	30,078	318,379	(81,092)	-	(1,702)	17	313,086	2,015,870	2,328,956
55383	Town of Warrenton	613,537	241,581	3,009,233	(968,050)	(14,839)	(16,182)	159	2,865,439	19,106,696	21,972,135
55384	Town of Louisa	43,063	29,864	290,818	(44,336)	(957)	(1,532)	16	316,936	1,821,764	2,138,700

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55385	Town of Kenbridge	20,926	16,958	167,496	(58,831)	(27,112)	(932)	9	118,514	1,087,712	1,206,226
55386	Town of Mt Jackson	50,226	30,738	262,402	(94,250)	-	(1,410)	14	247,720	1,664,852	1,912,572
55387	Town of Pulaski	496,437	191,112	2,516,703	(764,482)	(84,461)	(13,544)	133	2,341,898	16,006,618	18,348,516
55388	Town of Jarratt	6,531	4,027	25,877	(8,749)	-	(137)	1	27,550	162,081	189,631
55389	Town of Pembroke	31,920	10,207	104,166	(43,697)	-	(558)	6	102,044	661,249	763,293
55390	Town of Parksley	20,227	11,113	82,301	(21,322)	(7,828)	(437)	5	84,059	515,993	600,052
55391	Town of Onancock	32,602	29,051	208,152	(22,918)	(9,511)	(1,086)	11	236,301	1,299,741	1,536,042
55392	Town of Victoria	43,008	24,762	230,901	(81,746)	(11,240)	(1,253)	12	204,444	1,472,748	1,677,192
55393	Town of Shenandoah	76,857	30,360	259,906	(94,892)	-	(1,379)	14	270,866	1,639,719	1,910,585
55394	Town of Gate City	47,634	27,227	204,072	(48,169)	(7,405)	(1,073)	11	222,297	1,279,358	1,501,655
55395	Town of Round Hill	38,540	30,445	191,687	(24,424)	(57,229)	(1,032)	10	177,997	1,233,943	1,411,940
55396	Town of Kilmarnock	83,895	38,534	302,325	(37,210)	(6,543)	(1,545)	16	379,472	1,867,077	2,246,549
55397	Town of Orange	209,608	125,102	771,541	(225,532)	(10,409)	(4,035)	41	866,316	4,834,735	5,701,051
55398	Town of Saltville	71,967	22,448	260,001	(187,007)	(9,771)	(1,476)	14	156,176	1,704,577	1,860,753
55399	Town of Blackstone	182,650	101,458	900,522	(144,291)	(10,097)	(4,700)	47	1,025,589	5,619,643	6,645,232
55400	Bedford Recreation Commission	-	-	16,412	(1,616)	-	(89)	1	14,708	104,377	119,085
55401	Southeastern Virginia Public Service Authority	297,584	309,452	6,320,734	(1,823,021)	(182,074)	(34,912)	333	4,888,096	40,651,226	45,539,322
55402	Pittsylvania Co Service Authority	40,398	16,988	212,701	(80,333)	-	(1,154)	11	188,611	1,355,766	1,544,377
55403	Spotsylvania/Stafford/Fredericksburg Group Home	10,243	9,484	100,079	(15,158)	(17,343)	(548)	6	86,763	644,910	731,673
55404	Appomattox Regional Library	61,117	38,103	331,109	(94,872)	(11,780)	(1,774)	18	321,921	2,100,383	2,422,304
55405	Staunton Redevelopment & Housing Authority	11,190	19,065	173,831	(22,836)	(6,948)	(928)	9	173,383	1,101,361	1,274,744
55406	Hampton Newport News Community Services Board	1,855,976	1,374,201	7,498,891	(779,800)	(706,730)	(38,533)	395	9,204,400	46,564,295	55,768,695
55408	C P Jones Memorial Library	10,405	4,501	46,444	(20,995)	-	(253)	3	40,105	296,404	336,509
55409	Southside Regional Juvenile Group Home	12,721	4,775	115,461	(55,659)	-	(650)	7	76,655	750,364	827,019

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55411	Hampton Roads Sanitation District	4,113,513	2,267,351	23,312,851	(6,342,155)	(265,119)	(124,584)	1,228	22,963,085	147,501,233	170,464,318
55412	Peninsula Airport Commission	220,175	117,539	870,249	(279,961)	(391)	(4,591)	45	923,065	5,462,525	6,385,590
55413	Richmond Redevelopment & Housing Authority	1,189,819	490,888	8,133,010	(4,052,165)	(178,954)	(45,600)	429	5,537,427	52,841,729	58,379,156
55415	Chesapeake Redevelopment & Housing Authority	200,402	128,449	1,311,685	(281,435)	(41,249)	(6,994)	69	1,310,927	8,263,627	9,574,554
55416	Alexandria Sanitation Authority	852,928	583,295	5,462,840	(1,823,140)	(85,105)	(29,559)	288	4,961,547	34,848,690	39,810,237
55417	Norfolk Airport Authority	1,260,523	512,028	4,930,757	(1,315,769)	(42,977)	(25,970)	260	5,318,852	30,912,568	36,231,420
55418	Charlottesville Redevelopment/Housing Authority	50,168	40,061	465,660	(129,199)	(13,544)	(2,531)	24	410,639	2,969,691	3,380,330
55419	Hampton Redevelopment & Housing Authority	273,880	143,845	1,850,039	(668,451)	(9,879)	(10,093)	98	1,579,439	11,815,688	13,395,127
55420	Loudoun County Sanitation Authority	1,424,758	994,144	5,250,047	(941,998)	(65,305)	(26,799)	277	6,635,124	32,437,695	39,072,819
55421	Danville Redevelopment & Housing Authority	66,015	56,424	753,623	(106,127)	(11,574)	(4,017)	40	754,384	4,757,250	5,511,634
55422	Blacksburg-Christiansburg-VPI Water Authority	143,505	43,329	415,535	(279,985)	-	(2,295)	22	320,111	2,689,032	3,009,143
55423	Northern Virginia Juvenile Detention Home	278,859	199,089	1,918,319	(630,762)	(31,966)	(10,399)	101	1,723,241	12,220,889	13,944,130
55424	Hopewell Redevelopment & Housing Authority	71,404	53,389	654,919	(238,545)	(98,367)	(3,673)	34	439,161	4,250,768	4,689,929
55425	Colonial Behavioral Health	651,201	363,855	3,068,218	(703,484)	(125,249)	(16,235)	161	3,238,467	19,266,797	22,505,264
55426	Blacksburg-VPI Sanitation Authority	82,379	44,006	747,979	(94,098)	-	(3,960)	39	776,345	4,699,582	5,475,927
55427	Potomac River Fisheries Commission	15,983	13,231	200,214	(100,341)	-	(1,129)	10	127,968	1,303,998	1,431,966
55428	Chesapeake Bay Bridge Tunnel	944,598	362,177	4,231,610	(1,802,816)	(2,924)	(23,013)	223	3,709,855	27,039,050	30,748,905
55429	Alexandria Redevelopment & Housing Authority	358,769	214,130	1,772,398	(614,569)	(33,653)	(9,537)	94	1,687,632	11,269,243	12,956,875
55430	Albemarle County Service Authority	326,450	170,882	1,576,735	(396,112)	(27,749)	(8,347)	84	1,641,943	9,909,725	11,551,668
55431	Franklin Redevelopment & Housing Authority	15,348	19,474	135,592	(37,088)	(17,912)	(742)	7	114,679	868,778	983,457
55432	Bristol Redevelopment & Housing Authority	104,038	41,391	369,719	(174,450)	(7,878)	(2,007)	20	330,833	2,361,790	2,692,623
55433	Norfolk Redevelopment & Housing Authority	1,722,710	654,326	11,213,353	(5,668,829)	(217,095)	(62,862)	592	7,642,195	72,831,276	80,473,471
55435	Richmond Metropolitan Authority	299,893	207,869	2,172,443	(497,795)	(24,126)	(11,608)	114	2,146,790	13,732,251	15,879,041
55436	Riverside Regional Jail	1,356,380	668,321	4,815,572	(307,220)	(226,917)	(24,447)	253	6,281,942	29,707,704	35,989,646

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55437	Peninsula Ports Authority	-	-	190,397	(35,915)	-	(1,047)	10	153,445	1,220,339	1,373,784
55439	Rappahannock Rapidan Planning District Commission	24,294	17,147	140,644	(5,293)	-	(720)	7	176,079	870,019	1,046,098
55440	Shenandoah Valley Juvenile Detention Home Commission	217,899	113,189	616,464	(283,811)	(82,012)	(3,332)	32	578,429	3,927,498	4,505,927
55442	Southside Regional Library Board	34,189	14,012	181,667	(73,782)	-	(992)	9	155,103	1,160,735	1,315,838
55443	Bedford Public Library	45,648	29,310	316,426	(77,087)	-	(1,692)	17	312,622	2,006,486	2,319,108
55444	Eastern Shore Economic Development Commission	-	-	46,722	-	-	(249)	3	46,476	294,601	341,077
55445	Chesterfield County Health Center Commission	442,495	334,611	2,071,247	(455,080)	(123,287)	(10,905)	109	2,259,190	12,991,324	15,250,514
55446	Washington County Service Authority	239,588	164,990	1,419,775	(451,577)	-	(7,647)	75	1,365,204	9,052,042	10,417,246
55447	Rappahannock Area Community Services Board	983,504	761,729	4,236,654	(502,924)	(197,426)	(21,737)	224	5,260,024	26,281,221	31,541,245
55449	Hampton Roads Planning District Commission	265,987	168,862	1,878,198	(720,541)	(12,510)	(10,281)	99	1,569,814	12,042,220	13,612,034
55450	Meherrin Regional Library	29,170	13,356	183,168	(24,085)	-	(962)	9	200,656	1,145,815	1,346,471
55451	New River Valley Planning District Commission	43,157	31,093	279,654	(67,136)	-	(1,486)	15	285,297	1,760,014	2,045,311
55452	Northern Virginia Health Care Center	855,293	522,209	2,673,959	(652,009)	(226,883)	(13,893)	141	3,158,817	16,686,346	19,845,163
55453	Rockbridge Area Community Services Board	278,573	220,470	1,633,511	(244,678)	(82,632)	(8,572)	86	1,796,758	10,211,356	12,008,114
55454	Greensville-Emporia Social Services	149,355	50,255	752,426	(411,354)	(4,851)	(4,200)	40	531,671	4,877,222	5,408,893
55455	James City County Service Authority	308,820	197,188	1,802,418	(340,589)	(35,776)	(9,511)	95	1,922,645	11,335,104	13,257,749
55456	Accomack/Northampton Planning District	56,740	33,852	442,028	(98,537)	-	(2,368)	23	431,738	2,801,765	3,233,503
55457	Harrisonburg/Rockingham Regional Sewage Authority	131,211	77,714	800,801	(174,244)	(55,130)	(4,294)	42	776,100	5,054,688	5,830,788
55458	Wytheville Redevelopment & Housing Authority	37,887	21,245	200,051	(62,332)	-	(1,072)	10	195,789	1,269,352	1,465,141
55459	Waynesboro Redevelopment & Housing Authority	92,907	46,177	433,168	(32,806)	(41)	(2,221)	23	537,207	2,675,574	3,212,781
55460	Region Ten Community Services Board	943,142	943,094	5,825,974	(1,011,859)	(200,673)	(30,517)	307	6,469,468	36,464,562	42,934,030
55462	Lenowisco Planning District Commission	60,209	17,165	466,514	(161,967)	-	(2,561)	24	379,384	2,993,967	3,373,351
55465	Rivanna Water & Sewer Authority	428,309	204,334	2,256,556	(738,169)	(4,051)	(12,143)	119	2,134,955	14,274,744	16,409,699

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55466	Appomattox River Water Authority	84,546	62,807	674,742	(148,713)	-	(3,607)	35	669,810	4,271,673	4,941,483
55467	Campbell County Utility Service Authority	98,188	53,477	436,173	(97,794)	-	(2,287)	23	487,780	2,734,884	3,222,664
55469	Eastern Shore Community Services Board	468,572	236,859	1,994,489	(524,474)	(43,166)	(10,531)	105	2,121,854	12,534,802	14,656,656
55470	Anchor Commission	(4)	12,047	397,222	(74,159)	(10,650)	(2,181)	21	322,296	2,551,360	2,873,656
55471	Central Virginia Community Services Board	1,166,497	1,265,264	5,924,501	(930,367)	(285,191)	(30,598)	312	7,110,418	36,920,111	44,030,529
55472	District 19 Community Services Board	414,951	443,806	4,123,203	(768,970)	(105,134)	(22,018)	217	4,086,055	26,027,044	30,113,099
55473	Hampton Road Transit	922,759	772,006	4,318,470	(1,194,482)	(154,976)	(22,726)	227	4,641,278	27,135,824	31,777,102
55474	Upper Occoquan Sewage Authority	1,164,966	650,780	5,946,776	(1,646,516)	(2,985)	(31,578)	314	6,081,757	37,382,680	43,464,437
55475	New River Valley Juvenile Detention Home	25,960	39,028	422,778	(157,485)	(1,063)	(2,336)	22	326,904	2,721,525	3,048,429
55476	Rockbridge Regional Library	45,535	20,981	237,306	(88,906)	-	(1,287)	12	213,641	1,511,445	1,725,086
55477	Frederick County Sanitation Authority	277,708	138,417	1,112,963	(432,201)	(932)	(5,963)	58	1,090,050	7,039,580	8,129,630
55478	Western Tidewater Community Services Board	766,310	484,390	3,905,265	(723,054)	(115,332)	(20,500)	206	4,297,285	24,485,515	28,782,800
55479	Cumberland Mountain Community Services Board	915,959	497,872	3,600,926	(1,036,411)	(59,867)	(18,968)	189	3,899,700	22,481,286	26,380,986
55480	Fredericksburg-Stafford Park Authority	-	-	200,834	(9,783)	-	(1,080)	10	189,981	1,271,706	1,461,687
55482	Middle Peninsula/Northern Neck Community Services Board	924,133	606,235	3,822,539	(457,264)	(148,983)	(19,602)	201	4,727,259	23,661,980	28,389,239
55483	Rockbridge County Public Service Authority	30,278	17,769	191,855	(55,998)	-	(1,030)	10	182,884	1,214,863	1,397,747
55484	Danville-Pittsylvania Community Services Board	612,592	429,067	3,154,096	(462,621)	(151,762)	(16,475)	166	3,565,063	19,692,884	23,257,947
55485	Crater Juvenile Detention Home Commission	116,960	65,625	665,211	(225,921)	(21,802)	(3,611)	35	596,497	4,238,652	4,835,149
55486	Opportunity Inc. of Hampton Roads	20,621	77,191	912,593	(168,128)	(1,748)	(4,934)	48	835,643	5,802,946	6,638,589
55487	Capital Regional Airport Commission	831,532	366,404	3,798,506	(1,002,677)	(56,408)	(20,146)	200	3,917,411	23,877,325	27,794,736
55488	Northwestern Community Services Board	464,928	373,185	2,593,479	(529,910)	(38,114)	(13,607)	136	2,850,097	16,249,694	19,099,791
55489	Harrisonburg/Rockingham Community Services Board	392,818	269,140	2,216,981	(359,731)	(28,689)	(11,592)	117	2,479,044	13,826,404	16,305,448
55490	Upper Valley Regional Park Authority	-	-	2	-	-	-	-	2	(2,636)	(2,634)
55491	Middle Peninsula Regional Security Center	466,276	133,683	1,165,966	(318,061)	(14,734)	(5,994)	61	1,427,197	7,211,625	8,638,822

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55492	Northern Neck Planning District Commission	19,418	12,775	181,116	(43,667)	(5,328)	(980)	9	163,343	1,151,225	1,314,568
55493	Planning District 1 Behavioral Health Services Board	-	10,183	219,094	(81,434)	(24,851)	(1,251)	11	121,752	1,429,106	1,550,858
55494	Rockbridge Area Social Services Board	77,661	42,460	620,619	(262,607)	(3,108)	(3,439)	33	471,619	4,005,321	4,476,940
55495	Dinwiddie County Water Authority	50,135	25,321	237,097	(38,354)	(12,522)	(1,244)	12	260,445	1,483,785	1,744,230
55496	Rappahannock/Rapidan Community Services Board	304,020	480,982	4,327,081	(673,172)	(130,625)	(23,099)	228	4,285,415	27,347,765	31,633,180
55497	Virginia Education Loan Authority	-	3,081	2,043,768	(77,398)	(19,481)	(10,982)	108	1,939,096	12,940,233	14,879,329
55498	Valley Community Services Board	716,594	483,856	3,405,789	(699,609)	(125,877)	(17,823)	179	3,763,109	21,270,527	25,033,636
55499	Eastern Shore Public Library	16,807	10,749	145,762	(44,624)	-	(792)	7	127,909	930,896	1,058,805
55500	Alexandria City School Board	410,609	379,449	6,037,662	(1,965,795)	(49,162)	(33,280)	319	4,779,802	38,845,710	43,625,512
55501	Albemarle County Schools	748,757	395,722	3,512,738	(1,106,229)	(46,064)	(18,770)	185	3,486,339	22,260,886	25,747,225
55502	Alleghany County School Board	167,792	89,850	1,355,703	(497,016)	(16,614)	(7,457)	72	1,092,330	8,704,084	9,796,414
55503	Charlottesville Public Schools	172,171	95,584	1,476,650	(678,397)	(70,311)	(8,295)	78	987,480	9,606,104	10,593,584
55504	Amherst County School Board	159,871	113,591	1,062,244	(310,504)	(3,873)	(5,711)	56	1,015,674	6,759,968	7,775,642
55505	Appomattox County School Board	55,567	34,731	388,463	(125,141)	-	(2,105)	20	351,535	2,474,498	2,826,033
55506	Arlington County Schools	1,725,606	1,003,574	4,406,370	(535,010)	(108,231)	(21,639)	232	6,470,902	26,860,182	33,331,084
55507	Augusta County School Board	218,931	131,504	1,445,168	(483,387)	(45,826)	(7,868)	76	1,258,598	9,234,345	10,492,943
55508	Bath County School Board	81,863	38,615	517,356	(171,482)	(7,279)	(2,812)	27	456,288	3,303,910	3,760,198
55509	Bedford County School Board	475,727	286,798	2,759,864	(689,123)	(46,076)	(14,693)	146	2,772,643	17,451,491	20,224,134
55510	Bland County School Board	49,500	23,522	212,964	(59,547)	(4,091)	(1,131)	11	221,228	1,348,715	1,569,943
55511	Botetourt County School Board	360,472	136,232	1,459,455	(701,117)	(29,453)	(8,002)	77	1,217,664	9,387,174	10,604,838
55512	Norfolk Public Schools	1,736,265	781,548	10,237,868	(4,482,840)	(215,612)	(56,532)	540	8,001,237	66,131,450	74,132,687
55513	Petersburg Public Schools	241,417	116,401	1,658,880	(657,887)	(18,723)	(9,126)	87	1,331,049	10,690,823	12,021,872
55514	Buckingham County School Board	68,290	39,920	418,583	(155,573)	(3,469)	(2,281)	22	365,492	2,681,368	3,046,860
55515	Radford City School Board	27,867	20,106	257,327	(60,846)	(24,144)	(1,404)	14	218,920	1,636,638	1,855,558

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55516	Caroline County School Board	128,159	66,968	682,678	(240,461)	(54,902)	(3,726)	36	578,752	4,380,868	4,959,620
55517	Carroll County School Board	259,093	123,499	1,264,799	(508,869)	(12,289)	(6,876)	67	1,119,424	8,080,626	9,200,050
55518	Charles City County School Board	19,079	12,121	251,300	(92,875)	-	(1,394)	13	188,244	1,621,716	1,809,960
55519	Charlotte County School Board	22,365	18,302	490,086	(182,060)	-	(2,736)	26	345,983	3,171,810	3,517,793
55520	Chesterfield County School Board	3,168,042	1,388,336	12,967,640	(5,433,926)	(328,550)	(70,338)	683	11,691,887	82,963,489	94,655,376
55521	Clarke County School Board	95,312	49,538	436,730	(132,256)	(11,956)	(2,334)	23	435,057	2,767,417	3,202,474
55522	Winchester Public Schools	202,866	100,009	884,655	(214,569)	(6,607)	(4,659)	46	961,741	5,565,810	6,527,551
55523	Culpeper County School Board	290,747	190,739	1,621,774	(489,740)	(52,989)	(8,704)	85	1,551,912	10,309,230	11,861,142
55524	Cumberland County School Board	38,406	34,781	374,177	(96,093)	(4,011)	(2,023)	19	345,256	2,378,221	2,723,477
55525	Dickenson County School Board	351,545	70,449	817,553	(867,704)	(11,966)	(4,764)	43	355,156	5,459,974	5,815,130
55526	Dinwiddie County Public Schools	227,601	104,640	961,713	(406,748)	(24,946)	(5,223)	51	857,088	6,151,235	7,008,323
55528	Essex County School Board	101,076	42,330	571,427	(178,513)	(15,598)	(3,092)	30	517,660	3,641,923	4,159,583
55530	Covington School Board	91,712	26,021	312,953	(182,868)	-	(1,725)	17	246,110	2,015,523	2,261,633
55531	Floyd County School Board	120,805	71,995	838,193	(384,332)	(2,414)	(4,638)	45	639,654	5,399,364	6,039,018
55532	Fluvanna County Public Schools	167,500	104,820	760,024	(206,795)	(29,477)	(4,020)	40	792,092	4,782,294	5,574,386
55533	Chesapeake Public Schools	2,399,609	1,057,299	10,545,595	(4,326,809)	(251,277)	(57,298)	556	9,367,675	67,634,802	77,002,477
55534	Virginia Beach City School Board	3,646,317	2,000,972	25,850,848	(9,003,617)	(469,524)	(141,126)	1,363	21,885,233	166,226,515	188,111,748
55535	Giles County Schools	181,467	57,830	601,209	(293,596)	(20,938)	(3,272)	32	522,732	3,841,678	4,364,410
55536	Gloucester County School Board	369,055	201,136	2,207,074	(610,515)	(54,354)	(11,877)	116	2,100,635	14,049,348	16,149,983
55537	Goochland County School Board	78,372	51,366	481,752	(105,866)	-	(2,549)	25	503,100	3,039,379	3,542,479
55538	Grayson County School Board	130,031	66,050	646,555	(197,156)	(7,292)	(3,460)	34	634,762	4,111,536	4,746,298
55539	Greene County Schools	162,035	88,696	1,019,576	(287,094)	-	(5,481)	54	977,786	6,478,826	7,456,612
55540	Greensville County School Board	66,849	36,349	756,219	(305,819)	(2,609)	(4,210)	40	546,819	4,885,134	5,431,953
55541	Halifax County School Board	217,625	148,448	1,699,873	(680,867)	(67,863)	(9,403)	90	1,307,903	10,972,463	12,280,366

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55542	Hanover County School Board	595,088	325,403	3,133,692	(775,796)	(71,514)	(16,675)	165	3,190,363	19,852,936	23,043,299
55543	Henrico County Schools	372,141	31,303	804,061	(676,336)	(13,277)	(4,544)	43	513,391	5,309,719	5,823,110
55544	Henry County Public Schools	374,408	164,972	2,319,132	(1,161,557)	(17,005)	(12,938)	123	1,667,135	15,055,955	16,723,090
55545	Highland County Public Schools	30,951	10,276	107,414	(61,249)	-	(590)	6	86,808	691,867	778,675
55546	Isle of Wight County Schools	183,059	80,042	723,316	(434,810)	(80,236)	(4,085)	38	467,324	4,797,873	5,265,197
55548	King George County School Board	196,649	111,465	823,538	(173,389)	(31,824)	(4,309)	44	922,174	5,158,711	6,080,885
55549	King & Queen County School Board	38,354	36,252	382,078	(57,070)	-	(2,021)	20	397,613	2,414,636	2,812,249
55550	King William County Schools	112,627	67,436	348,354	(50,512)	(5,258)	(1,757)	19	470,909	2,148,213	2,619,122
55551	Lancaster County School Board	95,208	38,144	338,585	(100,678)	(3,813)	(1,785)	18	365,679	2,131,968	2,497,647
55552	Lee County School Board	412,585	83,036	1,098,282	(895,361)	(4,869)	(6,222)	58	687,509	7,207,828	7,895,337
55553	Loudoun County School Board	3,656,908	2,520,674	15,391,622	(3,606,958)	(274,890)	(80,304)	811	17,607,863	96,556,433	114,164,296
55554	Louisa County Public Schools	323,654	180,165	1,660,301	(398,009)	(19,943)	(8,790)	87	1,737,465	10,482,014	12,219,479
55555	Lunenburg County School Board	37,671	30,980	326,923	(74,286)	-	(1,750)	18	319,556	2,068,352	2,387,908
55556	Madison County School Board	41,634	38,268	515,077	(120,003)	(21,716)	(2,804)	27	450,483	3,282,575	3,733,058
55557	Mathews County School Board	91,604	35,038	387,986	(151,688)	(644)	(2,096)	20	360,220	2,475,289	2,835,509
55558	Mecklenburg County Schools	81,094	39,402	773,139	(508,317)	(24,925)	(4,473)	41	355,961	5,106,445	5,462,406
55559	Middlesex County School Board	41,513	22,563	324,512	(140,720)	-	(1,798)	17	246,087	2,096,930	2,343,017
55560	Montgomery County School Board	469,880	268,846	2,572,433	(1,047,219)	(10,519)	(13,997)	136	2,239,560	16,425,296	18,664,856
55562	Nelson County Public Schools	146,724	79,650	844,221	(242,846)	(27,600)	(4,543)	45	795,651	5,362,477	6,158,128
55563	New Kent County Schools	122,227	73,877	596,911	(175,450)	(18,624)	(3,189)	32	595,784	3,785,381	4,381,165
55565	Northampton County Schools	115,410	52,929	443,203	(235,230)	(20,877)	(2,446)	23	353,012	2,872,633	3,225,645
55566	Northumberland Co School Board	70,655	31,088	479,575	(216,393)	(14,118)	(2,674)	25	348,158	3,109,929	3,458,087
55567	Nottoway County School Board	97,577	57,300	743,198	(173,181)	-	(3,985)	39	720,948	4,716,759	5,437,707
55568	Orange County Public Schools	234,379	143,849	1,204,254	(379,452)	(47,789)	(6,473)	63	1,148,831	7,643,447	8,792,278

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55569	Page County Public Schools	224,337	94,640	954,930	(393,313)	(7,077)	(5,162)	50	868,405	6,098,210	6,966,615
55570	Patrick County Public Schools	192,536	87,366	863,123	(363,578)	-	(4,675)	45	774,817	5,512,345	6,287,162
55571	Pittsylvania County School Board	228,996	152,042	1,768,407	(797,087)	(26,647)	(9,813)	93	1,315,991	11,409,896	12,725,887
55572	Powhatan County School Board	163,738	91,767	1,053,684	(313,018)	(34,252)	(5,699)	56	956,276	6,700,080	7,656,356
55573	Prince Edward County Schools	50,281	29,439	493,037	(179,007)	(3,067)	(2,719)	26	387,990	3,174,861	3,562,851
55574	Prince George County School Board	471,667	205,593	2,031,194	(840,582)	(15,097)	(11,024)	107	1,841,858	13,028,277	14,870,135
55576	Prince William County Schools	4,691,242	2,628,936	22,069,344	(6,625,098)	(341,446)	(117,603)	1,163	22,306,538	139,956,430	162,262,968
55577	Pulaski County School Board	245,465	123,727	1,281,760	(490,257)	(17,801)	(6,966)	68	1,135,996	8,209,363	9,345,359
55578	Rappahannock County Schools	74,895	34,236	314,954	(147,691)	(1,048)	(1,718)	17	273,645	2,022,991	2,296,636
55579	Richmond County Public Schools	19,067	10,737	110,415	(18,758)	-	(579)	6	120,888	690,252	811,140
55580	Roanoke County School Board	306,710	293,796	4,569,047	(1,864,651)	(100,265)	(25,570)	241	3,179,308	29,674,765	32,854,073
55581	Rockbridge County Schools	129,936	77,165	988,120	(472,168)	(1,138)	(5,498)	52	716,469	6,400,382	7,116,851
55582	Rockingham County School Board	722,711	390,659	4,013,113	(1,341,866)	(81,736)	(21,667)	212	3,681,426	25,542,725	29,224,151
55583	Russell County School Board	423,435	130,388	1,629,758	(1,038,328)	(45,505)	(9,166)	86	1,090,668	10,635,935	11,726,603
55584	Scott County Schools	226,613	106,179	1,102,402	(406,430)	(4,760)	(5,951)	59	1,018,112	7,010,441	8,028,553
55585	Shenandoah County School Board	425,500	201,912	1,583,539	(567,427)	(17,931)	(8,448)	83	1,617,228	10,030,217	11,647,445
55586	Smyth County School Board	259,497	121,131	1,505,249	(665,539)	(13,007)	(8,292)	79	1,199,118	9,698,875	10,897,993
55587	Southampton County School Board	39,274	44,554	642,147	(152,349)	(59,706)	(3,538)	33	510,415	4,109,800	4,620,215
55588	Spotsylvania County School Board	871,638	444,019	3,363,325	(1,225,277)	(89,647)	(17,981)	177	3,346,254	21,534,508	24,880,762
55589	Stafford County Schools	828,505	433,951	3,247,485	(1,079,655)	(149,242)	(17,281)	171	3,263,934	20,540,769	23,804,703
55590	Surry County Public Schools	114,008	49,896	708,437	(313,619)	(1,900)	(3,912)	37	552,947	4,568,227	5,121,174
55591	Sussex County School Board	100,515	53,467	441,674	(119,537)	(10,670)	(2,339)	23	463,133	2,786,163	3,249,296
55592	Tazewell County Schools	589,541	190,618	2,714,251	(1,444,382)	(14,636)	(15,068)	143	2,020,467	17,537,434	19,557,901
55593	Warren County School Board	330,326	152,969	1,232,240	(368,839)	(28,912)	(6,502)	65	1,311,347	7,753,753	9,065,100

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55595	Washington County School Board	353,164	130,716	1,687,553	(948,186)	(15,969)	(9,397)	89	1,197,970	10,888,880	12,086,850
55596	Westmoreland County School Board	76,884	36,335	495,868	(200,109)	(5,697)	(2,729)	26	400,578	3,195,354	3,595,932
55597	Wise County Schools	205,764	84,864	1,226,210	(716,569)	(23,622)	(6,930)	65	769,782	8,005,788	8,775,570
55598	Wythe County School Board	133,742	62,468	764,259	(357,223)	(19,102)	(4,237)	40	579,947	4,937,907	5,517,854
55599	York County School Board	540,694	300,981	2,649,679	(662,415)	(38,285)	(14,022)	139	2,776,771	16,719,484	19,496,255
55600	Accomack County School Board	266,876	149,754	1,525,205	(428,313)	(17,270)	(8,164)	81	1,488,169	9,652,963	11,141,132
55601	Bristol Virginia School System	32,976	17,626	344,926	(283,803)	-	(2,044)	19	109,700	2,341,767	2,451,467
55602	Buena Vista City Public Schools	16,821	16,427	246,211	(91,073)	(3,850)	(1,367)	13	183,182	1,588,087	1,771,269
55603	Amelia County Public Schools	71,139	40,745	474,163	(144,860)	(21,445)	(2,580)	25	417,187	3,037,653	3,454,840
55605	Danville School Board	169,720	89,035	986,601	(256,214)	(32,199)	(5,283)	52	951,712	6,249,344	7,201,056
55606	Franklin City Public Schools	46,023	19,200	230,671	(80,997)	(9,799)	(1,253)	12	203,857	1,469,164	1,673,021
55607	Lexington City Public Schools	-	-	70,087	(33,291)	-	(402)	4	36,398	460,302	496,700
55608	Harrisonburg City School Board	156,508	97,148	971,483	(257,843)	(1,604)	(5,184)	51	960,559	6,134,924	7,095,483
55609	Hopewell Public Schools	159,179	88,108	924,453	(500,014)	(25,069)	(5,167)	48	641,538	6,002,835	6,644,373
55610	Lynchburg School Board	382,008	192,487	1,844,193	(704,397)	(31,685)	(9,987)	98	1,672,717	11,769,997	13,442,714
55611	Fauquier County School Board	634,627	367,367	3,029,074	(753,587)	(67,449)	(16,035)	160	3,194,157	19,118,695	22,312,852
55612	Brunswick County Public Schools	107,370	58,609	684,923	(266,377)	-	(3,744)	36	580,817	4,390,366	4,971,183
55613	P D Pruden Vocational-Technical Center	508	2,402	23,577	-	(7,450)	(130)	1	18,908	148,241	167,149
55614	Portsmouth School Board	648,377	354,802	4,075,199	(2,020,871)	(130,210)	(22,705)	215	2,904,807	26,386,043	29,290,850
55615	Campbell County School Board	318,487	147,336	1,732,436	(849,992)	(14,167)	(9,589)	91	1,324,602	11,189,794	12,514,396
55616	Richmond City Schools	962,453	519,729	6,397,547	(1,724,665)	(299,633)	(34,623)	337	5,821,145	40,759,591	46,580,736
55617	Roanoke City Schools	167,937	112,035	259,744	(7,784)	(22,415)	(1,173)	14	508,358	1,511,668	2,020,026
55619	Staunton City School Board	102,300	41,269	547,950	(274,822)	(7,958)	(3,047)	29	405,721	3,550,322	3,956,043
55620	Suffolk City School Board	587,401	330,019	3,042,856	(946,604)	(102,719)	(16,345)	161	2,894,769	19,344,130	22,238,899

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Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55622	Craig County School Board	45,582	20,422	201,832	(50,106)	(824)	(1,065)	10	215,851	1,270,222	1,486,073
55623	Martinsville City School Board	119,537	25,188	399,239	(342,606)	-	(2,295)	21	199,084	2,630,334	2,829,418
55624	Appomattox Regional Governor's School	7,098	4,425	18,256	(139)	-	(88)	1	29,553	109,983	139,536
55625	Colonial Heights City Schools	118,587	57,398	608,037	(252,421)	(454)	(3,309)	33	527,871	3,889,190	4,417,061
55632	City of Manassas School Board	371,110	213,775	1,971,754	(516,830)	(8,880)	(10,484)	104	2,020,549	12,465,266	14,485,815
55633	Franklin County Schools	395,872	247,003	2,390,492	(845,715)	(25,358)	(12,959)	126	2,149,461	15,228,682	17,378,143
55634	Frederick County School Board	739,310	388,036	2,794,997	(792,420)	(96,756)	(14,741)	148	3,018,574	17,632,820	20,651,394
55635	City of Salem Schools	97,271	61,480	697,591	(250,154)	(14,833)	(3,812)	37	587,580	4,464,677	5,052,257
55636	Manassas Park City Schools	136,003	74,450	491,115	(89,612)	(26,885)	(2,539)	26	582,558	3,067,435	3,649,993
55637	Newport News Public Schools	375,675	226,048	221,774	(536)	(12,642)	(698)	12	809,633	1,160,169	1,969,802
55708	Waynesboro City Schools	108,104	48,472	476,157	(164,880)	(3,046)	(2,557)	25	462,275	3,020,172	3,482,447
55710	Valley Vocational-Technical Center	9,599	3,396	45,444	(21,506)	-	(250)	3	36,686	291,442	328,128
55711	New Horizons Technical Center	33,557	12,738	89,920	(50,264)	(6,571)	(488)	5	78,897	575,184	654,081
55713	Galax City Schools	58,635	27,537	242,426	(72,787)	(2,820)	(1,285)	13	251,719	1,525,884	1,777,603
55714	Norton City Schools	9,616	12,521	278,238	(110,553)	(234)	(1,561)	15	188,042	1,805,772	1,993,814
55802	Williamsburg-James City County Schools	435,519	237,728	2,265,304	(532,448)	(37,741)	(12,002)	120	2,356,480	14,283,651	16,640,131
55803	Poquoson City School Board	70,068	23,877	264,482	(143,649)	(1,428)	(1,455)	14	211,909	1,699,906	1,911,815
55806	Fredericksburg City Public Schools	76,354	59,538	567,330	(95,149)	(47,838)	(3,030)	30	557,235	3,588,874	4,146,109
55807	Hampton City Schools	900,981	372,764	3,582,353	(1,725,363)	(102,754)	(19,666)	188	3,008,503	23,039,926	26,048,429
55813	Buchanan County School Board	486,675	115,377	1,602,403	(1,331,383)	(6,607)	(9,208)	85	857,342	10,632,106	11,489,448
55814	Jackson River Vocational Technical Center	4,662	3,459	41,176	(7,906)	-	(219)	2	41,174	259,684	300,858
55815	Northern Neck Regional Vocational Center	3,589	1,685	13,154	(4,906)	-	(69)	1	13,454	82,817	96,271
55871	Portsmouth Redevelopment And Housing Authority	170,936	188,706	67,238	(74,052)	(12,455)	120	4	340,497	272,774	613,271
55872	Southwest Regional Recreation Authority	21,124	8,069	5,171	-	-	(3)	-	34,361	18,320	52,681

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55873	Roanoke Redevelopment & Housing Authority	130,328	144,381	241,924	(6,280)	(44,550)	(1,101)	13	464,715	1,404,743	1,869,458
55874	Meherrin River Regional Jail Authority	652,301	273,876	213,835	(39,305)	(9,347)	(405)	11	1,090,966	945,329	2,036,295
55875	Woodway Water Authority	4,316	7,098	7,045	-	-	(28)	-	18,431	39,148	57,579
55876	Bristol Virginia Utilities Authority	762,024	399,374	728,746	(19,765)	(55,368)	(2,960)	38	1,812,089	4,074,410	5,886,499
55877	Washington Metro Area Transit Commission	41,481	17,270	50,779	-	(855)	(222)	3	108,456	292,653	401,109
55878	Mt Rogers Community Services Board	2,012,595	960,348	3,448,725	(452,807)	(82,256)	(16,211)	182	5,870,576	20,463,911	26,334,487
55879	Lonesome Pine Soil & Water Conservation District	2,353	1,655	2,604	-	-	(11)	-	6,601	14,599	21,200
55880	Big Sandy Soil & Water & Conservation District	4,990	2,612	5,412	-	-	(22)	-	12,992	30,514	43,506
55881	Virginia's Region 2000 Local Government Council	197,024	90,213	261,392	(2,460)	-	(1,152)	14	545,031	1,488,712	2,033,743
55882	Middle Peninsula Planning District Commission	41,066	15,942	69,634	(17,209)	(11,602)	(348)	4	97,487	422,675	520,162
55883	Western Virginia Regional Jail Authority	1,048,423	354,596	1,148,916	(50,865)	(34,707)	(5,043)	60	2,461,380	6,586,948	9,048,328
55884	Halifax Service Authority	148,496	56,472	197,809	(13,632)	(2,441)	(900)	10	385,814	1,158,014	1,543,828
55885	Fort Monroe Area Development Authority	-	-	446	-	-	(2)	-	444	2,814	3,258
55886	Russell County Public Service Authority	36,593	21,006	48,198	(70,167)	-	(272)	3	35,361	348,617	383,978
55887	Piedmont Community Services Board	846,014	460,047	1,222,332	(88,058)	(71,586)	(5,542)	64	2,363,271	7,149,098	9,512,369
55888	Blue Ridge Behavioral Healthcare	1,269,214	636,444	2,130,698	(153,724)	(92,261)	(9,955)	112	3,780,528	12,533,171	16,313,699
55889	Skyline Soil & Water Conservation District	12,168	7,730	32,392	-	-	(157)	2	52,135	195,243	247,378
55890	Middle River Regional Jail Authority	763,721	269,134	1,205,451	(53,766)	(99,547)	(5,674)	63	2,079,382	7,169,845	9,249,227
55891	Tidewater Soil & Water Conservation District	5,921	5,373	9,529	-	-	(41)	1	20,783	54,550	75,333
55892	Big Stone Gap Redevelopment And Housing Authority	29,379	12,785	46,364	(2,247)	-	(214)	3	86,070	273,797	359,867
55893	Eastern Shore Soil & Water Conservation District	7,557	7,791	26,857	(8,234)	-	(137)	2	33,836	166,345	200,181
55894	Town of Boykins	4,038	2,617	11,961	-	-	(58)	1	18,559	72,332	90,891
55895	Town of Gordonsville	54,881	30,927	135,910	(32,503)	(2,091)	(682)	7	186,449	833,721	1,020,170
55896	Virginia Resources Authority	85,767	77,046	163,643	-	(4,749)	(736)	8	320,979	946,077	1,267,056

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55897	Prince William County Service Authority	2,153,139	977,870	3,169,360	(745,794)	(23,355)	(14,928)	167	5,516,459	19,008,614	24,525,073
55898	Western Virginia Water Authority	744,224	433,772	1,251,750	(164,931)	(52,019)	(5,887)	66	2,206,975	7,407,054	9,614,029
55899	Shenandoah Valley Regional Airport Commission	36,010	28,177	152,111	(2,778)	-	(760)	8	212,768	930,480	1,143,248
55900	Alleghany Highlands Community Services Board	225,294	138,220	1,032,025	(356,312)	(59,644)	(5,554)	55	974,084	6,565,608	7,539,692
55901	Brunswick Industrial Development Authority	10,599	5,895	41,497	(4,999)	-	(211)	2	52,783	255,587	308,370
55902	Northern Neck/Essex County Group Home Commission	454	-	128,410	(52,720)	(8,253)	(736)	6	67,161	842,387	909,548
55903	State Education Assistance Authority	-	15,912	1,344,553	(80,875)	-	(7,228)	71	1,272,433	8,517,297	9,789,730
55904	Appalachian Juvenile Commission	207,912	94,051	560,454	(234,612)	(20,614)	(2,952)	30	604,269	3,521,682	4,125,951
55905	Goochland/Powhatan Community Services Board	148,439	108,601	1,076,702	(266,142)	(10,593)	(5,768)	57	1,051,296	6,815,597	7,866,893
55906	Suffolk Redevelopment & Housing Authority	57,032	55,697	524,715	(41,306)	(32,526)	(2,763)	28	560,877	3,297,233	3,858,110
55907	Virginia Small Business Financing Authority	-	-	90,775	(558)	(4,124)	(488)	5	85,610	576,257	661,867
55908	Lee County Redevelopment & Housing Authority	36,854	17,533	179,472	(36,536)	-	(944)	9	196,388	1,125,062	1,321,450
55909	Henry County Public Service Authority	138,474	108,301	1,374,762	(424,645)	(22,792)	(7,503)	72	1,166,669	8,795,186	9,961,855
55910	Southside Planning District Commission	75,698	25,300	300,098	(104,509)	-	(1,606)	16	294,997	1,897,103	2,192,100
55911	Economic Development Authority - Henrico County	73,093	28,709	262,927	(116,254)	(2,217)	(1,419)	14	244,853	1,677,219	1,922,072
55912	Augusta County Service Authority	401,115	228,879	1,847,219	(611,434)	(23,137)	(9,845)	97	1,832,894	11,640,476	13,473,370
55914	Rappahannock Juvenile Center	227,055	147,709	1,104,674	(348,972)	(24,519)	(5,887)	58	1,100,118	6,972,154	8,072,272
55915	Cumberland Plateau Regional Housing Authority	62,451	26,130	308,781	(135,738)	-	(1,687)	17	259,954	1,979,744	2,239,698
55870	Bedford Regional Water Authority	178,165	111,120	398,747	(103,560)	(650)	(1,975)	21	581,868	2,448,056	3,029,924
55918	Amherst County Service Authority	87,241	48,578	582,084	(80,845)	-	(3,060)	31	634,029	3,651,472	4,285,501
55919	Pepper's Ferry Regional Wastewater Authority	130,817	54,005	326,618	(116,674)	(2,389)	(1,686)	18	390,709	2,032,548	2,423,257
55920	Rappahannock Regional Jail	1,601,275	672,849	3,947,946	(518,327)	(151,641)	(19,723)	208	5,532,587	24,207,222	29,739,809
55921	Thomas Jefferson Planning District Commission	37,157	32,439	218,230	(45,653)	-	(1,145)	11	241,039	1,365,442	1,606,481
55922	Piedmont Regional Jail	543,881	231,309	1,361,667	(390,725)	(34,317)	(6,982)	71	1,704,904	8,429,889	10,134,793

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For the Fiscal Year Ended June 30, 2014

Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55923	Nelson County Service Authority	48,305	47,081	363,411	(30,642)	(18,751)	(1,901)	20	407,523	2,259,093	2,666,616
55924	Coeburn-Norton-Wise Water Treatment Authority	56,853	26,945	197,456	(54,688)	-	(1,030)	10	225,546	1,237,447	1,462,993
55925	Fauquier County Water & Sanitation Authority	166,227	121,744	766,252	(125,150)	(24,114)	(3,968)	41	901,032	4,759,699	5,660,731
55926	Scott County Soil & Water Conservation District	10,587	5,915	30,749	-	-	(151)	2	47,102	184,983	232,085
55927	New River Resource Authority	73,049	41,240	245,470	(52,951)	(9,011)	(1,265)	13	296,545	1,527,576	1,824,121
55928	Scott County Water & Sewerage Authority	75,535	35,663	233,281	(36,450)	(241)	(1,182)	12	306,618	1,443,237	1,749,855
55929	Greensville County Water & Sewer Authority	80,168	51,522	450,281	(67,871)	-	(2,348)	24	511,776	2,801,458	3,313,234
55930	Petersburg Redevelopment & Housing Authority	99,832	50,732	612,015	(243,777)	(15,143)	(3,358)	33	500,334	3,925,829	4,426,163
55931	Central Rappahannock Regional Library	453,646	229,292	1,886,015	(422,281)	(9,044)	(9,856)	99	2,127,871	11,786,237	13,914,108
55932	Virginia Coalfield Economic Development Authority	27,586	14,527	144,293	(42,353)	-	(769)	7	143,291	912,541	1,055,832
55933	Central Virginia Regional Jail	552,396	191,799	1,449,183	(351,602)	(15,646)	(7,428)	76	1,818,778	8,969,603	10,788,381
55934	Thomas Jefferson Soil & Water Conservation District	24,084	17,032	86,276	(11,016)	-	(435)	5	115,946	528,749	644,695
55936	Commonwealth Regional Council	29,070	8,667	139,300	(54,085)	-	(758)	7	122,201	890,484	1,012,685
55937	Wythe-Grayson Regional Library	13,008	12,176	136,867	(20,641)	(24,405)	(747)	7	116,265	862,782	979,047
55938	Colonial Soil & Water Conservation District	8,670	6,649	71,127	(16,478)	(33,120)	(405)	4	36,447	463,584	500,031
55939	Rivanna Solid Waste Authority	44,486	18,368	317,095	(134,796)	-	(1,754)	17	243,416	2,041,178	2,284,594
55940	Monacan Soil & Water Conservation District	7,580	5,346	54,308	-	-	(279)	3	66,958	336,043	403,001
55941	Robert E Lee Soil & Water Conservation District	16,257	7,786	42,500	(11,553)	-	(217)	2	54,775	262,451	317,226
55942	Tri-County/City Soil & Water Conservation District	12,701	10,960	58,611	(12,527)	-	(302)	3	69,446	365,951	435,397
55944	Central Virginia Waste Management Authority	48,571	22,865	187,946	(47,567)	-	(983)	10	210,842	1,170,794	1,381,636
55945	Lonesome Pine Regional Library	111,977	49,772	531,478	(90,448)	-	(2,775)	28	600,032	3,313,183	3,913,215
55946	Virginia Peninsulas Public Service Authority	118,560	74,872	531,210	(55,182)	(595)	(2,718)	28	666,175	3,276,572	3,942,747
55947	Tidewater Youth Services Commission	138,048	109,185	1,336,733	(343,991)	(19,092)	(7,227)	71	1,213,727	8,494,215	9,707,942

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55948	Virginia Highlands Airport Commission	13,899	11,583	64,337	(23,975)	-	(343)	4	65,505	405,977	471,482
55949	Western Tidewater Regional Jail	989,437	320,817	2,954,712	(666,545)	(53,165)	(15,253)	156	3,530,159	18,408,114	21,938,273
55950	Scott County Redevelopment & Housing Authority	43,865	18,786	134,704	(40,312)	-	(699)	7	156,351	837,945	994,296
55951	Handley Regional Library	64,406	30,611	289,436	(60,366)	-	(1,515)	15	322,587	1,810,782	2,133,369
55952	Northern Neck Regional Jail	431,168	163,062	1,402,005	(270,820)	(35,614)	(7,265)	74	1,682,610	8,736,253	10,418,863
55953	Montgomery Regional Solid Waste Authority	75,818	41,889	221,268	(41,551)	(7,336)	(1,122)	12	288,978	1,359,982	1,648,960
55954	Potomac & Rappahannock Transportation Commission	528,296	414,844	1,697,173	(220,662)	(1,863)	(8,482)	89	2,409,395	10,379,843	12,789,238
55955	Giles County Public Service Authority	68,969	33,195	166,766	(43,075)	(3,907)	(841)	8	221,115	1,025,279	1,246,394
55956	South Central Wastewater Authority	136,218	73,798	429,411	(132,213)	(1,903)	(2,224)	22	503,109	2,667,497	3,170,606
55957	Wise County Redevelopment & Housing Authority	78,124	36,678	594,930	(142,716)	(15,897)	(3,208)	32	547,943	3,773,106	4,321,049
55958	Prince William Soil & Water Conservation District	5,241	8,870	47,071	-	-	(239)	3	60,946	290,056	351,002
55959	Hampton Roads Regional Jail Authority	1,805,628	567,988	3,750,530	(386,838)	(194,902)	(18,507)	197	5,524,096	22,850,545	28,374,641
55960	Castlewood Water & Sewage Authority	24,200	13,705	76,724	(25,197)	-	(398)	4	89,038	478,928	567,966
55961	Pamunkey Regional Jail	675,696	265,409	1,735,732	(206,303)	(33,810)	(8,681)	92	2,428,135	10,647,568	13,075,703
55962	Charlottesville-Albemarle Airport Authority	120,121	72,514	544,205	(129,551)	-	(2,845)	29	604,473	3,398,854	4,003,327
55963	Virginia Peninsula Regional Jail	628,274	223,741	1,633,051	(431,070)	(53,896)	(8,404)	86	1,991,782	10,170,941	12,162,723
55964	Virginia Biotechnology Research Park Authority	18,091	22,363	262,181	(49,685)	-	(1,407)	14	251,557	1,651,541	1,903,098
55965	Peumansend Creek Regional Jail	652,884	245,390	1,450,508	(188,600)	(35,546)	(7,184)	76	2,117,528	8,880,958	10,998,486
55966	Blue Ridge Regional Jail Authority	2,275,898	707,078	4,050,423	(728,242)	(212,489)	(19,905)	213	6,072,976	24,538,790	30,611,766
55967	Massanutten Regional Library	56,347	32,521	280,459	(64,254)	-	(1,474)	15	303,614	1,758,220	2,061,834
55968	Albemarle-Charlottesville Regional Jail	1,035,858	347,577	2,345,078	(449,903)	(101,337)	(11,815)	123	3,165,581	14,419,979	17,585,560
55969	Culpeper Soil & Water Conservation District	20,214	19,628	70,665	-	-	(343)	4	110,168	426,767	536,935
55970	New River Valley Regional Jail	1,137,368	427,159	2,283,857	(229,615)	(139,707)	(11,175)	121	3,468,008	13,854,987	17,322,995

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Employer		Contributions	Contributions	Net Investment	Benefit	Refunds of	Administrative		Net Change	FNP	FNP
Code	Political Subdivision	Employer	Member	Income	Payments	Contributions	Expenses	Other	in FNP	Beginning	Ending
55971	Sussex Service Authority	58,119	44,607	264,926	(28,375)	-	(1,351)	14	337,940	1,637,998	1,975,938
55972	Big Walker Soil & Water Conservation District	4,014	3,744	16,385	-	-	(82)	1	24,062	99,664	123,726
55973	Peter Francisco Soil & Water Conservation District	5,055	5,757	19,224	-	-	(93)	1	29,944	115,795	145,739
55974	Peaks of Otter Soil & Water Conservation District	1,253	2,278	10,896	-	-	(54)	1	14,374	66,820	81,194
55975	New River Soil & Water Conservation District	4,230	3,513	22,595	-	-	(115)	1	30,224	139,305	169,529
55977	Southside Regional Jail	322,039	94,408	678,760	(109,224)	(56,788)	(3,390)	36	925,841	4,132,998	5,058,839
55978	Evergreen Soil & Water Conservation District	5,092	3,581	13,258	(5,002)	-	(67)	1	16,863	81,691	98,554
55979	Roanoke Higher Education Authority	40,539	39,861	221,768	(21,642)	-	(1,131)	12	279,407	1,365,761	1,645,168
55981	John Marshall Soil & Water Conservation District	17,295	10,540	72,897	-	-	(366)	4	100,370	445,260	545,630
55982	Daniel Boone Soil & Water Conservation District	4,414	3,920	16,767	-	-	(82)	1	25,020	101,334	126,354
55983	Southside Community Services Board	602,462	315,288	1,908,123	(424,444)	(36,639)	(9,795)	100	2,355,095	11,812,680	14,167,775
55984	Northern Shenandoah Valley Regional Commission	40,387	23,594	141,207	(48,166)	-	(741)	7	156,288	886,164	1,042,452
55985	Tazewell Soil & Water Conservation District	5,047	2,629	15,464	(8,967)	-	(84)	1	14,090	98,600	112,690
55987	Richmond Regional Planning District Committee	152,795	66,699	362,257	(19,105)	-	(1,768)	19	560,897	2,178,792	2,739,689
55988	Henricopolis Soil & Water Conservation District	6,905	4,710	23,933	(8,046)	-	(125)	1	27,378	149,528	176,906
55989	Piedmont Regional Juvenile Detention Center	37,651	22,874	124,261	(2,611)	(24,112)	(635)	6	157,434	772,366	929,800
55990	Roanoke River Service Authority	21,481	13,194	50,917	(1,278)	-	(243)	3	84,074	304,966	389,040
55991	Lee County Public Service Authority	30,788	20,077	77,866	-	(4,221)	(375)	4	124,139	466,351	590,490
55992	Blue Ridge Juvenile Detention Center	128,298	73,311	300,519	(46,269)	(19,979)	(1,492)	16	434,404	1,840,934	2,275,338
55993	Ferrum Water & Sewage Authority	7,426	6,402	26,853	-	-	(131)	2	40,552	162,644	203,196
55994	Wise County Public Service Authority	62,966	42,432	157,575	(4,688)	-	(754)	8	257,539	944,243	1,201,782
55995	Holston River Soil & Water Conservation District	8,473	8,507	35,039	(3,744)	-	(176)	2	48,101	214,282	262,383
55996	New River Valley Community Services Board	1,435,775	1,055,520	3,444,053	(410,568)	(80,786)	(16,702)	182	5,427,474	20,824,244	26,251,718

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Schedule of Changes in Fiduciary Net Position by Employer – Page 26 of 26
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Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Administrative Expenses	Other	Net Change in FNP	FNP Beginning	FNP Ending
55997	Institute For Advanced Learning And Research	130,501	79,269	254,273	(15,524)	(19,205)	(1,209)	13	428,118	1,505,863	1,933,981
55998	Southwest Virginia Regional Jail Authority	1,849,506	581,820	2,527,036	(278,166)	(150,793)	(11,724)	132	4,517,811	14,843,103	19,360,914
55999	Clinch Valley Soil & Water Conservation District	7,647	5,118	17,581	-	-	(83)	1	30,264	104,532	134,796
Total for all Political Subdivision Employers		\$ 539,366,697	\$ 225,554,797	\$ 2,272,284,047	\$ (754,705,978)	\$ (36,876,504)	\$ (12,152,639)	\$ 119,754	\$ 2,233,590,174	\$ 14,393,949,179	\$ 16,627,539,353

The accompanying notes are an integral part of the Schedule of Changes in Fiduciary Net Position by Employer.

**Virginia Retirement System
Political Subdivision Retirement Plans
Notes to GASB No. 68 Schedules
For The Fiscal Year Ended June 30, 2014**

Note 1. Summary of Significant Accounting Policies

Description of the Entity

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

Administration and Management

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

The Board consists nine members. Five members are appointed by the Governor and four members are appointed by the Joint Rules Committee of the General Assembly subject to confirmation by the General Assembly. The Board appoints a director to serve as the chief administrative officer of the System and a chief investment officer to direct, manage, and administer the investment of the System’s funds.

The System issues a Comprehensive Annual Financial Report (CAFR) containing the financial statements and required supplementary information for all of the System’s pension and other employee benefit trust funds. The CAFR is publically available through the About VRS link on the VRS website at www.varetire.org, or a copy may be obtained by submitting a request to the VRS Chief Financial Officer, PO Box 2500, Richmond, VA 23218-2500. The pension and other employee benefit trust funds administered by the VRS are classified as fiduciary funds and are included in the basic financial statements of the Commonwealth of Virginia.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Political Subdivision’s Retirement Plan and the additions to/deductions from the VRS Political Subdivision’s Retirement Plan net fiduciary position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments (including refunds of

employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2. General Information about the Pension Plan

Plan Description

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

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

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.	About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.	About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. Most members hired on or after January 1, 2014 are in this plan, as well as Plan 1 and Plan 2 members who were eligible and opted into the plan during a special election window. (see "Eligible Members") • The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.

		• The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions. • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.
Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013. Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid	Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013. Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.	Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes: • Political subdivision employees* • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014 *Non-Eligible Members Some employees are not eligible to participate in the Hybrid Retirement Plan. They include: • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees Those employees eligible for an

Retirement Plan. Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.	Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.	optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.
Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.	Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016.	Retirement Contributions A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.
Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable	Creditable Service Same as Plan 1.	Creditable Service <u>Defined Benefit Component:</u> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service

service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.		the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit. <u>Defined Contributions Component:</u> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.
Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	Vesting Same as Plan 1.	Vesting <u>Defined Benefit Component:</u> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component. <u>Defined Contributions Component:</u> Defined contribution vesting refers to the minimum length of service a member needs to

		be eligible to withdraw the employer contributions from the defined contribution component of the plan. Members are always 100% vested in the contributions that they make. Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service. • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. Distribution is not required by law until age 70½.
Calculating the Benefit The Basic Benefit is calculated based on a formula using the member's average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement. An early retirement reduction factor is applied to the Basic Benefit if the member retires with	Calculating the Benefit See definition under Plan 1.	Calculating the Benefit <u>Defined Benefit Component:</u> See definition under Plan 1 <u>Defined Contribution Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.

a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.		
Average Final Compensation A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.	Average Final Compensation A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.	Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.
Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.	Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.	Service Retirement Multiplier Defined Benefit Component: VRS: The retirement multiplier for the defined benefit component is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.
Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.	Sheriffs and regional jail superintendents: Same as Plan 1.	Sheriffs and regional jail superintendents: Not applicable.
Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.	Political subdivision hazardous duty employees: Same as Plan 1.	Political subdivision hazardous duty employees: Not applicable.
		Defined Contribution Component: Not applicable.

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

service or age 50 with at least 10 years of creditable service. Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.	service. Political subdivisions hazardous duty employees: Same as Plan 1.	with a reduced benefit as early as age 60 with at least five years (60 months) of creditable service. Political subdivisions hazardous duty employees: Not applicable. <u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%. <u>Eligibility:</u> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date. For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.	Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%. <u>Eligibility:</u> Same as Plan 1	Cost-of-Living Adjustment (COLA) in Retirement <u>Defined Benefit Component:</u> Same as Plan 2. <u>Defined Contribution Component:</u> Not applicable. <u>Eligibility:</u> Same as Plan 1 and Plan 2.

<u>Exceptions to COLA Effective Dates:</u> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances: • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. • The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP). • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.	<u>Exceptions to COLA Effective Dates:</u> Same as Plan 1	<u>Exceptions to COLA Effective Dates:</u> Same as Plan 1 and Plan 2.
Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.	Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.	Disability Coverage Employees of political subdivisions (including Plan 1 and Plan2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides and employer-paid comparable program for its members.

VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.	VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.	Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.	Purchase of Prior Service Same as Plan 1.	Purchase of Prior Service <u>Defined Benefit Component:</u> Same as Plan 1, with the following exceptions: • Hybrid Retirement Plan members are ineligible for ported service. • The cost for purchasing refunded service is the higher of 4% of creditable compensation or average final compensation. • Plan members have one year from their date of hire or return from leave to purchase all but refunded prior service at approximate normal cost./ After that on-year period, the rate for most categories of service will change to actuarial cost. <u>Defined Contribution Component:</u> Not applicable.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012 new employees were required to pay the 5.00% member contribution.

In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

Consistent with the phased-in funding being used for state and teacher employer contributions; political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2015, the alternate rate was the employer contribution rate used in FY 2012 or 80% of the actuarially determined employer contribution rate from the June 30, 2013 actuarial valuations, whichever was greater.

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

Note 3. Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
U.S. Equity	19.50%	6.46%	1.26%
Developed Non U.S Equity	16.50%	6.28%	1.04%
Emerging Market Equity	6.00%	10.00%	0.60%
Fixed Income	15.00%	0.09%	0.01%
Emerging Debt	3.00%	3.51%	0.11%
Rate Sensitive Credit	4.50%	3.51%	0.16%
Non Rate Sensitive Credit	4.50%	5.00%	0.23%
Convertibles	3.00%	4.81%	0.14%
Public Real Estate	2.25%	6.12%	0.14%
Private Real Estate	12.75%	7.10%	0.91%
Private Equity	12.00%	10.41%	1.25%
Cash	1.00%	-1.50%	-0.02%
Total	100.00%		5.83%
	Inflation		2.50%
	* Expected arithmetic nominal return		8.33%

* Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.33% but also has a high standard deviation, which means there is high volatility. Over larger time horizons the volatility declines significantly and provides a median return of 7.44%, including expected inflation of 2.50%.

Note 4. Additional Financial and Actuarial Information

Additional financial information supporting the preparation of the VRS Political Subdivision Plan Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is presented in the separately issued VRS 2014 Comprehensive Annual Financial Report (CAFR). A copy of the 2014 VRS CAFR is publicly available through the About VRS link on the VRS website at www.varetire.org, or a copy may be obtained by submitting a request to the VRS Chief Financial Officer, PO Box 2500, Richmond, VA 23218-2500.