

## LOCALITIES NOT PARTICIPATING IN VRS

Entities that participate in VRS or other pension plans will be required to implement the new accounting standards for pensions for the fiscal year ended June 30, 2015. The majority of the cities, counties, and towns participate in VRS and will be provided with information from VRS that APA will audit. Localities that do not participate in VRS will have to work with their pension plan and its auditors in order to obtain the information necessary to prepare their financial statements.

<b>CITIES, COUNTIES AND TOWNS WITH POPULATIONS OVER 5,000</b>		
<b>Employer</b>	<b>Employees in VRS</b>	<b>Comments</b>
<b>City of Charlottesville</b>	None	Covered under another retirement system
<b>City of Danville</b>	Constitutional Officers and employees	Remaining employees covered under another retirement system
<b>City of Falls Church</b>	Constitutional Officers and employees	Remaining employees covered under another retirement system
<b>City of Norfolk</b>	Constitutional Officers and employees	Remaining employees covered under another retirement system
<b>City of Richmond</b>	Constitutional Officers and employees; Registrar and employees of registrar's office	Remaining employees covered under another retirement system
<b>City of Roanoke</b>	Sheriff, deputies and employees of sheriff's office	Remaining employees covered under another retirement system
<b>County of Arlington</b>	None	Covered under another retirement system
<b>County of Fairfax</b>	None	Covered under another retirement system
<b>Town of Farmville</b>	None	Covered under another retirement system

Note: Per §51.1-124.3 of the Code of Virginia, local officers are defined as the treasurer, commissioner of the revenue, attorney for the Commonwealth, clerk of a circuit court, or sheriff of any county or city, or deputy or employee of any such officer. VRS has referred to local officers as constitutional officers in this table. Based on the Code of Virginia, registrars are not listed in this grouping. The City of Richmond is the only employer that currently reports the registrar and employees of the registrar.

## TOWNS WITH POPULATIONS UNDER 5,000

<b>Town Name</b>	<b>Located in</b>	<b>Town Name</b>	<b>Located in</b>
<b>Accomac</b>	Accomack County	<b>Ivor</b>	Southampton County
<b>Appalachia</b>	Wise County	<b>Keller</b>	Accomack County
<b>Belle Haven</b>	Accomack, Northampton County	<b>Keysville</b>	Charlotte County
<b>Bloxom</b>	Accomack County	<b>Melfa</b>	Accomack County
<b>Boones Mill</b>	Franklin County	<b>Monterey</b>	Highland County
<b>Branchville</b>	Southampton County	<b>Mount Crawford</b>	Rockingham County
<b>Buchanan</b>	Botetourt County	<b>Nassawadox</b>	Northampton County
<b>Capron</b>	Southampton County	<b>New Castle</b>	Craig County
<b>Cedar Bluff</b>	Tazewell County	<b>Newsoms</b>	Southampton County
<b>Charlotte Court House</b>	Charlotte County	<b>Nickelsville</b>	Scott County
<b>Cheriton</b>	Northampton County	<b>Occoquan</b>	Fairfax, Prince William County
<b>Claremont</b>	Surry County	<b>Painter</b>	Accomack County
<b>Cleveland</b>	Russell County	<b>Pamplin City</b>	Appomattox, Prince Edward County
<b>Clifton</b>	Fairfax County	<b>Phenix</b>	Charlotte County
<b>Clinchco</b>	Dickenson County	<b>Pocahontas</b>	Tazewell County
<b>Clinchport</b>	Scott County	<b>Port Royal</b>	Caroline County
<b>Clintwood</b>	Dickenson County	<b>Ridgeway</b>	Henry County
<b>Columbia</b>	Fluvanna County	<b>Saint Charles</b>	Lee County
<b>Dendron</b>	Surry County	<b>Saxis</b>	Accomack County
<b>Drakes Branch</b>	Charlotte County	<b>Scottsburg</b>	Halifax County
<b>Duffield</b>	Scott County	<b>Stanardsville</b>	Greene County
<b>Dungannon</b>	Scott County	<b>Stony Creek</b>	Sussex County
<b>Eastville</b>	Northampton County	<b>Stuart</b>	Patrick County
<b>Farmville</b>	Cumberland, Prince Edward County	<b>Surry</b>	Surry County
<b>Fincastle</b>	Botetourt County	<b>Tangier</b>	Accomack County
<b>Fries</b>	Grayson County	<b>The Plains</b>	Fauquier County
<b>Glade Spring</b>	Washington County	<b>Toms Brook</b>	Shenandoah County
<b>Glen Lyn</b>	Giles County	<b>Troutdale</b>	Grayson County
<b>Goshen</b>	Rockbridge County	<b>Troutville</b>	Botetourt County
<b>Hallwood</b>	Accomack County	<b>Virgilina</b>	Halifax County
<b>Hillsboro</b>	Loudoun County	<b>Wachapreague</b>	Accomack County
<b>Honaker</b>	Russell County	<b>Washington</b>	Rappahannock County
<b>Irvington</b>	Lancaster County	<b>White Stone</b>	Lancaster County

Note: Per §51.1-800 of the [Code of Virginia](#), only cities, counties, and towns with populations of 5,000 or greater are required to provide a retirement system.