

Virginia Retirement System

Finance Division

Analysis of Teacher Retirement Net Pension Liability and Apportionment To Employers for the Year Ended June 30, 2012

filename: Teacher Liability - June 30, 2012

Employer Code	Employer Name	FY 2012 Creditable Compensation	Percentage of FY 2012 Compensation	Estimated Share of CMC June 30, 2012 Valuation Net Pension Liability
4-0100	Accomack County School Board	24,158,426.55	0.35%	52,323,739
4-0101	Albemarle County Schools	73,785,561.96	1.05%	159,809,103
4-0102	Alleghany County School Board	13,157,154.29	0.19%	28,496,537
4-0103	Amelia County School Board	8,369,633.23	0.12%	18,127,443
4-0104	Amherst County School Board	22,889,930.58	0.33%	49,576,356
4-0105	Appomattox County School Board	9,646,341.82	0.14%	20,892,614
4-0106	Arlington Public Schools	226,256,168.58	3.23%	490,038,897
4-0107	August County School Board	50,995,107.13	0.73%	110,448,198
4-0108	Bath County School Board	3,830,294.62	0.05%	8,295,877
4-0109	Bedford County School Board	44,793,360.10	0.64%	97,016,090
4-0110	Bland County School Board	3,973,880.92	0.06%	8,606,865
4-0111	Botetourt County Schools	25,535,327.71	0.36%	55,305,912
4-0112	Brunswick County Public Schools	10,229,323.79	0.15%	22,155,270
4-0113	Buchanan County School Board	16,331,093.46	0.23%	35,370,841
4-0114	Buckingham County School Board	10,286,214.14	0.15%	22,278,487
4-0115	Campbell County School Board	35,274,386.59	0.50%	76,399,338
4-0116	Caroline County School Board	17,719,281.00	0.25%	38,377,459
4-0117	Carroll County School Board	19,580,298.06	0.28%	42,408,159
4-0118	Charles City County School Board	4,614,115.83	0.07%	9,993,523
4-0119	Charlotte County School Board	9,849,667.41	0.14%	21,332,988
4-0120	Chesterfield County School Board	251,127,019.60	3.59%	543,905,647
4-0121	Clarke County School Board	10,464,605.65	0.15%	22,664,857
4-0122	Craig County School Board	3,644,191.93	0.05%	7,892,805
4-0123	Culpeper County School Board	36,984,127.65	0.53%	80,102,396
4-0124	Cumberland County School Board	6,995,842.56	0.10%	15,152,007
4-0125	Dickenson County School Board	12,157,237.84	0.17%	26,330,860
4-0126	Dinwiddie County School Board	20,766,194.64	0.30%	44,976,644
4-0128	Essex County Public Schools	8,560,093.03	0.12%	18,539,952
4-0129	Fairfax County School Board	1,227,329,639.38	17.52%	2,658,222,610
4-0130	Fauquier County School Board	68,340,104.83	0.98%	148,015,012
4-0131	Floyd County School Board	9,221,779.20	0.13%	19,973,071
4-0132	Fluvanna County Public Schools	23,637,903.69	0.34%	51,196,360
4-0133	Franklin County Public Schools	36,733,729.17	0.52%	79,560,068
4-0134	Frederick County School Board	72,493,755.20	1.04%	157,011,232
4-0135	Giles County Schools	10,845,368.28	0.15%	23,489,536
4-0136	Gloucester County School Board	27,423,650.78	0.39%	59,395,753
4-0137	Goochland County School Board	12,735,191.94	0.18%	27,582,627
4-0138	Grayson County School Board	9,066,376.65	0.13%	19,636,491
4-0139	Greene County Public Schools	15,131,763.33	0.22%	32,773,262
4-0140	Greensville County School Board	11,885,406.95	0.17%	25,742,112
4-0141	Halifax County School Board	27,673,974.13	0.40%	59,937,918
4-0142	Hanover County School Board	94,494,218.72	1.35%	204,661,128
4-0143	Henrico County School Board	234,263,182.58	3.35%	507,380,958
4-0144	Henry County Public Schools	33,926,268.05	0.48%	73,479,504
4-0145	Highland County Public Schools	1,801,468.88	0.03%	3,901,727
4-0146	Isle of Wight County Schools	28,666,971.76	0.41%	62,088,611
4-0148	King George County School Board	18,698,603.61	0.27%	40,498,534
4-0149	King & Queen County School Board	4,508,102.32	0.06%	9,763,913
4-0150	King William County School Board	11,081,331.46	0.16%	24,000,598
4-0151	Lancaster County Public Schools	7,355,963.71	0.11%	15,931,978
4-0152	Lee County School Board	19,134,129.86	0.27%	41,441,822
4-0153	Loudoun County School Board	408,734,198.38	5.83%	885,260,530
4-0154	Louisa County Public Schools	23,997,029.75	0.34%	51,974,176
4-0155	Lunenburg County School Board	8,237,897.25	0.12%	17,842,122
4-0156	Madison County School Board	9,211,021.86	0.13%	19,949,772
4-0157	Mathews County School Board	5,955,490.18	0.09%	12,898,750
4-0158	Mecklenburg County School Board	21,834,234.43	0.31%	47,289,867
4-0159	Middlesex County School Board	6,161,971.83	0.09%	13,345,960
4-0160	Montgomery County School Board	45,259,337.87	0.65%	98,025,332
4-0162	Nelson County Public Schools	10,345,409.13	0.15%	22,406,695
4-0163	New Kent County School Board	13,507,913.67	0.19%	29,256,233
4-0165	Northampton County Schools	9,141,722.40	0.13%	19,799,679
4-0166	Northumberland County School Board	6,837,177.47	0.10%	14,808,360

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4-0167	Nottoway County School Board	10,465,002.96	0.15%	22,665,718
4-0168	Orange County Public Schools	22,143,136.11	0.32%	47,958,905
4-0169	Page County Public Schools	17,479,494.64	0.25%	37,858,116
4-0170	Patrick County School Board	12,362,404.97	0.18%	26,775,223
4-0171	Pittsylvania County School Board	38,704,636.49	0.55%	83,828,775
4-0172	Powhatan County School Board	21,738,857.83	0.31%	47,083,295
4-0173	Prince Edward County School Board	13,255,553.24	0.19%	28,709,656
4-0174	Prince George County School Board	30,784,665.80	0.44%	66,675,237
4-0176	Prince William County School Board	446,524,937.83	6.37%	967,109,933
4-0177	Pulaski County School Board	21,214,450.96	0.30%	45,947,504
4-0178	Rappahannock County School Board	4,710,961.41	0.07%	10,203,277
4-0179	Richmond County School Board	6,056,642.13	0.09%	13,117,831
4-0180	Roanoke County School Board	68,682,211.51	0.98%	148,755,967
4-0181	Rockbridge County School Board	14,921,938.46	0.21%	32,318,811
4-0182	Rockingham County School Board	55,835,801.42	0.80%	120,932,458
4-0183	Russell County School Board	18,378,974.91	0.26%	39,806,263
4-0184	Scott County School Board	18,262,629.50	0.26%	39,554,275
4-0185	Shenandoah County School Board	29,815,486.27	0.43%	64,576,131
4-0186	Smyth County School Board	23,549,837.01	0.34%	51,005,620
4-0187	Southampton County School Board	13,718,714.29	0.20%	29,712,797
4-0188	Spotsylvania County School Board	115,683,082.87	1.65%	250,553,215
4-0189	Stafford County School Board	140,469,387.67	2.01%	304,236,849
4-0190	Surry County Schools	7,445,095.03	0.11%	16,125,024
4-0191	Sussex County School Board	7,687,472.52	0.11%	16,649,979
4-0192	Tazewell County Schools	27,837,876.04	0.40%	60,292,907
4-0193	Warren County School Board	25,865,500.02	0.37%	56,021,019
4-0195	Washington County School Board	32,340,995.53	0.46%	70,046,027
4-0196	Westmoreland County School Board	8,056,240.77	0.12%	17,448,679
4-0197	Wise County School Board	29,770,762.26	0.43%	64,479,265
4-0198	Wythe County School Board	19,192,492.30	0.27%	41,568,227
4-0199	York County School Board	60,616,574.41	0.87%	131,286,937
4-0200	Alexandria City School Board	124,930,965.47	1.78%	270,582,822
4-0201	Bristol City School Board	11,657,184.79	0.17%	25,247,815
4-0202	Buena Vista City Schools	5,152,557.57	0.07%	11,159,712
4-0203	Charlottesville Public Schools	33,491,429.25	0.48%	72,537,704
4-0205	Danville City Schools	34,945,067.51	0.50%	75,686,079
4-0206	Fredericksburg City Schools	18,375,393.33	0.26%	39,798,506
4-0207	Hampton City Schools	106,392,257.15	1.52%	230,430,599
4-0208	Harrisonburg City School Board	29,856,447.91	0.43%	64,664,848
4-0209	Hopewell City School Board	21,794,105.73	0.31%	47,202,954
4-0210	Lynchburg Public Schools	48,750,990.25	0.70%	105,587,758
4-0211	Newport News Public Schools	151,557,818.54	2.17%	328,252,824
4-0212	Norfolk Public Schools	199,048,812.46	2.84%	431,111,607
4-0213	Petersburg City Schools	22,443,801.18	0.32%	48,610,103
4-0214	Portsmouth School Board	74,956,304.79	1.07%	162,344,767
4-0215	Radford City School Board	7,709,253.83	0.11%	16,697,155
4-0216	Richmond Public Schools	148,337,773.38	2.12%	321,278,661
4-0217	Roanoke City School Board	66,372,308.64	0.95%	143,753,044
4-0219	Staunton City Schools	16,241,140.14	0.23%	35,176,015
4-0220	Suffolk City School Board	69,683,296.68	1.00%	150,924,176
4-0222	Winchester Public Schools	24,015,691.02	0.34%	52,014,594
4-0223	Martinsville City Schools	11,615,745.92	0.17%	25,158,065
4-0224	Falls Church Public Schools	18,276,113.52	0.26%	39,583,480
4-0225	Colonial Heights City Schools	17,808,572.85	0.25%	38,570,853
4-0230	Covington City School Board	5,458,215.03	0.08%	11,821,723
4-0231	Fairfax City School Board	76,880.94	0.00%	166,513
4-0232	Franklin City Public Schools	7,395,888.16	0.11%	16,018,449
4-0233	Chesapeake Public Schools	208,201,907.81	2.97%	450,935,919
4-0234	Virginia Beach City School Board	376,868,337.39	5.37%	816,243,577
4-0236	Manassas Park City Schools	15,795,461.40	0.23%	34,210,738
4-0306	Town of West Point School Board	4,440,041.61	0.06%	9,616,503
4-0307	Lexington City School Board	2,415,811.50	0.03%	5,232,306
4-0308	Waynesboro Public Schools	16,667,396.27	0.24%	36,099,226

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for the Year Ended June 30, 2012**

filename: Teacher Liability - June 30, 2012

		FY 2012	Percentage of	Estimated Share of
Employer		Creditable	FY 2012	CMC June 30, 2012
<u>Code</u>	<u>Employer Name</u>	<u>Compensation</u>	<u>Compensation</u>	<u>Valuation</u>
				<u>Net Pension Liability</u>
4-0309	Town of Colonial Beach Schools	2,895,213.27	0.04%	6,270,623
4-0313	Galax City Schools	6,207,028.90	0.09%	13,443,548
4-0314	Norton City Schools	3,862,900.12	0.06%	8,366,496
4-0332	Manassas City Schools	48,006,655.11	0.69%	103,975,633
4-0335	City of Salem Schools	21,215,650.72	0.30%	45,950,102
4-0402	Williamsburg-James City County School Board	63,015,379.54	0.90%	136,482,410
4-0403	Poquoson City Public Schools	11,003,783.67	0.16%	23,832,641
4-0410	Valley Vocational Technical Center	2,030,464.87	0.03%	4,397,700
4-0412	Charlottesville/Albemarle Vo-Tech Center	1,227,385.99	0.02%	2,658,345
4-0413	The Pruden Center for Industry and Technology	1,332,499.48	0.02%	2,886,006
4-0414	Jackson River Technical Center	879,498.16	0.01%	1,904,869
4-0415	New Horizons Technical Center	7,662,030.93	0.11%	16,594,877
4-0416	Northern Neck Regional Vocational Center	897,740.62	0.01%	1,944,379
4-0417	Rowanty Vocational Technical Center	723,888.66	0.01%	1,567,841
4-0418	Amelia-Nottoway Vocational Center	269,576.81	0.00%	583,865
4-0421	Northern Neck Regional Special Education Program	960,950.47	0.01%	2,081,283
4-0423	Maggie Walker Governor's School for Govt & Intl Studies	4,008,789.36	0.06%	8,682,471
4-0424	Appomattox Region Governor's School	1,501,410.33	0.02%	3,251,843
Totals		6,999,652,805.56	100.00%	15,160,259,112