

Virginia Retirement System

Finance Division

Calculation of Teacher Employer Actual and Proportionate Share of Contributions
for the Fiscal Year Ended June 30, 2014

Employer Code	Employer	2014 Employer Allocation Percentage	Proportionate Share of Actual Employer Contributions FY 2014	Computed Actuarial Employer Contributions FY 2014	Difference
40100	ACCOMACK COUNTY SCHOOL BOARD	0.35461%	3,027,000	3,023,764	3,236
40101	ALBEMARLE COUNTY SCHOOLS	1.11311%	9,502,000	9,491,479	10,521
40102	ALLEGHANY COUNTY SCHOOL BOARD	0.16831%	1,436,000	1,435,188	812
40103	AMELIA COUNTY SCHOOL BOARD	0.10594%	904,000	903,338	662
40104	AMHERST COUNTY SCHOOL BOARD	0.31721%	2,707,000	2,704,879	2,121
40105	APPOMATTOX COUNTY SCHOOL BOARD	0.13802%	1,178,000	1,176,909	1,091
40106	ARLINGTON PUBLIC SCHOOLS	3.41217%	29,127,000	29,095,514	31,486
40107	AUGUSTA COUNTY SCHOOL BOARD	0.73785%	6,299,000	6,291,642	7,358
40108	BATH COUNTY SCHOOL BOARD	0.05850%	500,000	498,809	1,191
40109	BEDFORD COUNTY SCHOOL BOARD	0.66642%	5,688,000	5,682,514	5,486
40110	BLAND COUNTY SCHOOL BOARD	0.05666%	484,000	483,108	892
40111	BOTETOURT COUNTY SCHOOLS	0.36427%	3,110,000	3,106,162	3,838
40112	BRUNSWICK COUNTY PUBLIC SCHOOLS	0.13337%	1,139,000	1,137,210	1,790
40113	BUCHANAN COUNTY SCHOOL BOARD	0.20613%	1,759,000	1,757,633	1,367
40114	BUCKINGHAM COUNTY SCHOOL BOARD	0.14235%	1,216,000	1,213,826	2,174
40115	CAMPBELL COUNTY SCHOOL BOARD	0.51782%	4,421,000	4,415,408	5,592
40116	CAROLINE COUNTY SCHOOL BOARD	0.25288%	2,158,000	2,156,343	1,657
40117	CARROLL COUNTY SCHOOL BOARD	0.27458%	2,344,000	2,341,343	2,657
40118	CHARLES CITY CO SCHOOL BD	0.06217%	531,000	530,138	862
40119	CHARLOTTE COUNTY SCHOOL BOARD	0.14804%	1,263,000	1,262,302	698
40120	CHESTERFIELD CO SCHOOL BD	3.65792%	31,227,000	31,191,014	35,986
40121	CLARKE COUNTY SCHOOL BOARD	0.15415%	1,315,000	1,314,464	536
40122	CRAIG COUNTY SCHOOL BOARD	0.05010%	428,000	427,193	807
40123	CULPEPER COUNTY SCHOOL BOARD	0.54535%	4,655,000	4,650,180	4,820
40124	CUMBERLAND COUNTY SCHOOL BOARD	0.09699%	827,000	827,054	(54)
40125	DICKENSON COUNTY SCHOOL BOARD	0.13882%	1,185,000	1,183,689	1,311
40126	DINWIDDIE COUNTY SCHOOL BOARD	0.28514%	2,434,000	2,431,355	2,645
40128	ESSEX COUNTY PUBLIC SCHOOLS	0.10892%	931,000	928,787	2,213
40129	FAIRFAX COUNTY PUBLIC SCHOOLS	18.15234%	154,954,000	154,785,126	168,874
40130	FAUQUIER COUNTY SCHOOL BOARD	0.95944%	8,190,000	8,181,163	8,837
40131	FLOYD COUNTY SCHOOL BOARD	0.13597%	1,160,000	1,159,427	573
40132	FLUVANNA COUNTY PUBLIC SCHOOLS	0.30384%	2,594,000	2,590,817	3,183
40133	FRANKLIN COUNTY PUBLIC SCHOOLS	0.51106%	4,362,000	4,357,778	4,222
40134	FREDERICK COUNTY SCHOOL BOARD	1.03985%	8,876,000	8,866,765	9,235
40135	GILES COUNTY SCHOOLS	0.15711%	1,341,000	1,339,685	1,315
40136	GLOUCESTER COUNTY SCHOOL BOARD	0.38539%	3,290,000	3,286,207	3,793
40137	GOOCHLAND COUNTY SCHOOL BOARD	0.18686%	1,595,000	1,593,375	1,625
40138	GRAYSON COUNTY SCHOOL BOARD	0.12775%	1,090,000	1,089,358	642
40139	GREENE COUNTY PUBLIC SCHOOLS	0.20408%	1,742,000	1,740,222	1,778
40140	GREENSVILLE CO SCHOOL BOARD	0.16177%	1,380,000	1,379,385	615
40141	HALIFAX COUNTY SCHOOL BOARD	0.37552%	3,207,000	3,202,051	4,949
40142	HANOVER COUNTY PUBLIC SCHOOLS	1.26737%	10,820,000	10,806,814	13,186
40143	HENRICO CO SCHOOL BOARD	3.29835%	28,156,000	28,125,017	30,983
40144	HENRY COUNTY PUBLIC SCHOOLS	0.47694%	4,072,000	4,066,899	5,101
40145	HIGHLAND COUNTY PUBLIC SCHOOLS	0.02269%	194,000	193,451	549
40146	ISLE OF WIGHT COUNTY SCHOOLS	0.37652%	3,214,000	3,210,607	3,393
40148	KING GEORGE CO SCHOOL BOARD	0.25779%	2,201,000	2,198,192	2,808
40149	KING AND QUEEN COUNTY SCHOOL BOARD	0.06336%	541,000	540,293	707
40150	KING WILLIAM CO SCHOOL BOARD	0.15381%	1,312,000	1,311,578	422
40151	LANCASTER COUNTY PUBLIC SCHOOLS	0.09898%	844,000	843,960	40
40152	LEE COUNTY SCHOOL BOARD	0.23418%	1,999,000	1,996,841	2,159
40153	LOUDOUN COUNTY SCHOOL BOARD	6.15461%	52,539,000	52,480,267	58,733
40154	LOUISA COUNTY PUBLIC SCHOOLS	0.34084%	2,908,000	2,906,335	1,665
40155	LUNENBURG COUNTY SCHOOL BOARD	0.10549%	901,000	899,503	1,497
40156	MADISON COUNTY SCHOOL BOARD	0.13142%	1,121,000	1,120,652	348
40157	MATHEWS COUNTY SCHOOL BOARD	0.08647%	739,000	737,347	1,653
40158	MECKLENBURG CO SCHOOL BOARD	0.29757%	2,541,000	2,537,389	3,611
40159	MIDDLESEX COUNTY SCHOOL BOARD	0.09589%	819,000	817,615	1,385

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40160	MONTGOMERY COUNTY SCHOOL BOARD	0.62710%	5,354,000	5,347,271	6,729
40162	NELSON COUNTY PUBLIC SCHOOLS	0.15347%	1,310,000	1,308,629	1,371
40163	NEW KENT COUNTY SCHOOL BOARD	0.19841%	1,695,000	1,691,829	3,171
40165	NORTHAMPTON COUNTY SCHOOLS	0.12418%	1,060,000	1,058,915	1,085
40166	NORTHUMBERLAND CO SCHOOL BD	0.10127%	864,000	863,530	470
40167	NOTTOWAY COUNTY SCHOOL BOARD	0.14748%	1,260,000	1,257,565	2,435
40168	ORANGE COUNTY PUBLIC SCHOOLS	0.33419%	2,853,000	2,849,604	3,396
40169	PAGE COUNTY PUBLIC SCHOOLS	0.24713%	2,110,000	2,107,242	2,758
40170	PATRICK COUNTY SCHOOL BOARD	0.17175%	1,467,000	1,464,490	2,510
40171	PITTSYLVANIA CO SCHOOL BD	0.52239%	4,460,000	4,454,374	5,626
40172	POWHATAN COUNTY SCHOOL BOARD	0.30698%	2,620,000	2,617,576	2,424
40173	PRINCE EDWARD CO SCHOOL BD	0.17352%	1,481,000	1,479,575	1,425
40174	PRINCE GEORGE CO SCHOOL BD	0.42720%	3,647,000	3,642,696	4,304
40176	PRINCE WILLIAM CO SCHOOL BD	6.34258%	54,144,000	54,083,109	60,891
40177	PULASKI COUNTY SCHOOL BOARD	0.30019%	2,563,000	2,559,730	3,270
40178	RAPPAHANNOCK CO SCHOOL BOARD	0.07623%	651,000	650,029	971
40179	RICHMOND COUNTY SCHOOL BOARD	0.08403%	717,000	716,553	447
40180	ROANOKE COUNTY SCHOOL BOARD	0.97506%	8,324,000	8,314,301	9,699
40181	ROCKBRIDGE CO SCHOOL BD	0.20944%	1,788,000	1,785,858	2,142
40182	ROCKINGHAM CO SCHOOL BD	0.81091%	6,922,000	6,914,654	7,346
40183	RUSSELL COUNTY SCHOOL BOARD	0.23360%	1,994,000	1,991,880	2,120
40184	SCOTT COUNTY SCHOOL BOARD	0.25576%	2,183,000	2,180,840	2,160
40185	SHENANDOAH COUNTY SCHOOL BOARD	0.42994%	3,670,000	3,666,074	3,926
40186	SMYTH COUNTY SCHOOL BOARD	0.32331%	2,760,000	2,756,869	3,131
40187	SOUTHAMPTON CO SCHOOL BD	0.16806%	1,435,000	1,433,054	1,946
40188	SPOTSYLVANIA CO SCHOOL BD	1.62056%	13,833,000	13,818,496	14,504
40189	STAFFORD COUNTY SCHOOL BOARD	1.96028%	16,735,000	16,715,309	19,691
40190	SURRY COUNTY SCHOOLS	0.10898%	930,000	929,262	738
40191	SUSSEX COUNTY SCHOOL BOARD	0.10465%	893,000	892,358	642
40192	TAZEWELL COUNTY SCHOOLS	0.36174%	3,088,000	3,084,512	3,488
40193	WARREN COUNTY SCHOOL BOARD	0.38456%	3,282,000	3,279,178	2,822
40195	WASHINGTON COUNTY SCHOOL BOARD	0.48436%	4,135,000	4,130,138	4,862
40196	WESTMORELAND CO SCHOOL BD	0.11661%	996,000	994,329	1,671
40197	WISE COUNTY SCHOOL BOARD	0.40358%	3,446,000	3,441,282	4,718
40198	WYTHE COUNTY SCHOOL BOARD	0.28084%	2,397,000	2,394,690	2,310
40199	YORK COUNTY SCHOOL BOARD	0.83118%	7,095,000	7,087,445	7,555
40200	ALEXANDRIA CITY SCHOOL BOARD	1.77072%	15,116,000	15,098,924	17,076
40201	BRISTOL CITY SCHOOL BD	0.17120%	1,462,000	1,459,822	2,178
40202	BUENA VISTA CITY SCHOOLS	0.06896%	588,000	588,007	(7)
40203	CHARLOTTESVILLE PUBLIC SCHOOLS	0.46547%	3,973,000	3,969,047	3,953
40205	DANVILLE CITY SCHOOLS	0.44879%	3,831,000	3,826,825	4,175
40206	FREDERICKSBURG CITY SCHOOLS	0.27303%	2,330,000	2,328,108	1,892
40207	HAMPTON CITY SCHOOLS	1.50477%	12,845,000	12,831,186	13,814
40208	HARRISONBURG CITY SCHOOL BD	0.44712%	3,817,000	3,812,575	4,425
40209	HOPEWELL CITY SCHOOL BOARD	0.31383%	2,677,000	2,676,054	946
40210	LYNCHBURG PUBLIC SCHOOLS	0.70008%	5,976,000	5,969,556	6,444
40211	NEWPORT NEWS PUBLIC SCHOOLS	2.06946%	17,665,000	17,646,241	18,759
40212	NORFOLK PUBLIC SCHOOLS	2.86278%	24,437,000	24,410,928	26,072
40213	PETERSBURG CITY SCHOOLS	0.30341%	2,588,000	2,587,206	794
40214	PORTSMOUTH SCHOOL BOARD	1.07879%	9,209,000	9,198,866	10,134
40215	RADFORD CITY SCHOOL BOARD	0.10883%	929,000	927,967	1,033
40216	RICHMOND PUBLIC SCHOOLS	1.98763%	16,966,000	16,948,526	17,474
40217	ROANOKE CITY SCHOOL BOARD	0.98206%	8,384,000	8,374,008	9,992
40219	STAUNTON CITY SCHOOLS	0.21711%	1,852,000	1,851,261	739
40220	SUFFOLK CITY SCHOOL BOARD	0.93031%	7,941,000	7,932,701	8,299
40222	WINCHESTER PUBLIC SCHOOLS	0.36759%	3,138,000	3,134,439	3,561
40223	MARTINSVILLE CITY SCHOOLS	0.16464%	1,406,000	1,403,886	2,114
40224	FALLS CHURCH PUBLIC SCHOOLS	0.29059%	2,480,000	2,477,823	2,177

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40225	COLONIAL HEIGHTS CITY SCHOOLS	0.25511%	2,179,000	2,175,312	3,688
40230	COVINGTON CITY SCHOOL BOARD	0.07007%	598,000	597,474	526
40231	FAIRFAX CITY SCHOOL BOARD	0.00116%	9,000	9,925	(925)
40232	FRANKLIN CITY PUBLIC SCHOOLS	0.10813%	924,000	922,052	1,948
40233	CHESAPEAKE PUBLIC SCHOOLS	2.96080%	25,274,000	25,246,663	27,337
40234	VA BEACH CITY SCHOOL BOARD	5.16303%	44,073,000	44,025,096	47,904
40236	MANASSAS PARK CITY SCHOOLS	0.24368%	2,081,000	2,077,819	3,181
40306	TOWN OF WEST POINT SCHOOL BD	0.06299%	537,000	537,150	(150)
40307	LEXINGTON CITY SCHOOL BOARD	0.03517%	299,000	299,871	(871)
40308	WAYNESBORO PUBLIC SCHOOLS	0.23839%	2,035,000	2,032,714	2,286
40309	TOWN OF COLONIAL BEACH SCHOOLS	0.04438%	379,000	378,393	607
40313	GALAX CITY SCHOOLS	0.09215%	787,000	785,784	1,216
40314	NORTON CITY SCHOOLS	0.05036%	430,000	429,415	585
40332	MANASSAS CITY SCHOOLS	0.71684%	6,119,000	6,112,487	6,513
40335	CITY OF SALEM SCHOOLS	0.29170%	2,489,000	2,487,358	1,642
40402	WILLIAMSBURG-JAMES CITY CO SCH	0.85987%	7,340,000	7,332,082	7,918
40403	POQUOSON CITY PUBLIC SCHOOLS	0.14753%	1,259,000	1,258,022	978
40410	VALLEY VO-TECH CENTER	0.02544%	216,000	216,906	(906)
40412	CHVILLE/ALBEMARLE VO-TECH CTR	0.01615%	137,000	137,737	(737)
40413	THE PRUDEN CENTER FOR INDUSTRY AND TECHNOLOGY	0.01822%	155,000	155,328	(328)
40414	JACKSON RIVER TECHNICAL CTR	0.01143%	98,000	97,460	540
40415	NEW HORIZONS TECHNICAL CTR	0.10270%	877,000	875,702	1,298
40416	NORTHERN NECK REG VOC CTR	0.01441%	123,000	122,850	150
40417	ROWANTY VO-TECH CENTER	0.00958%	83,000	81,687	1,313
40418	AMELIA-NOTTOWAY TECHNICAL CENTER	0.00282%	23,000	24,012	(1,012)
40421	NORTHERN NECK REGIONAL SPECIAL EDUCATION PROGRAM	0.01326%	113,000	113,088	(88)
40423	MAGGIE WALKER GOVERNOR'S SCH FOR GOVT/INT'L STUDY	0.05645%	484,000	481,309	2,691
40424	APPOMATTOX REGION GOVERNOR'S SCHOOL	0.02342%	200,000	199,678	322
40425	BRIDGING COMMUNITIES REGIONAL CAREER AND TECH CNTR	0.00501%	44,000	42,758	1,242
Total for Teacher Employers		100.00000%	853,634,000	852,698,698	935,302

Source: VRS Actuarial and FY 2014 Actual Employer Contributions using GASB 68 proportionate share provided by Cavanaugh Macdonald.