Employer <u>Code</u> VRS Teacher Plan Total	6/30/2014 Net Pension <u>Liability</u> 12,084,700,000	PLUS: FY 2014 Deferred Inflows 1,905,557,000	LESS: FY 2014 Deferred Outflows 112,069,000	LESS: FY 2015 Deferred Inflows Investment Experience 770,764,000	LESS: FY 2015 Deferred Inflows Change In Proportion 199,246,000	Deferred Inflows Expected vs Actual Experience 173,316,000	PLUS: FY 2015 Deferred Outflows Change In Proportion 199,246,000	PLUS: FY 2015 Employer Pension Expense 919,492,000	LESS: FY 2015 Special Employer Contributions 192,884,000	LESS: FY 2015 Employer Contributions 1,074,366,000	Calculated June 30, 2015 Net Pension <u>Liability</u> 12,586,350,000	Actual June 30, 2015 Net Pension <u>Liability</u> 12,586,350,000	<u>Difference</u>
Employer Allocation	12,084,700,000	1,905,557,000	112,069,000	770,764,000	199,246,000	173,316,000	199,246,000	919,492,000	192,884,000	1,074,366,000	12,580,550,000	12,586,550,000	<u>.</u>
40100 Accomack County School Board	42,854,000	6,360,000	493,000	2,669,000	950,000	600,000	384,000	3,080,000	668,000	3,720,000	43,578,000	43,578,000	
40101 Albemarle County Schools	134,516,000	19,963,000	1,739,000	8,541,000	564,000	1,921,000	1,355,000	10,447,000	2,137,000	11,905,000	139,474,000	139,474,000	-
40102 Alleghany County School Board	20,340,000	4,677,000	-	1,238,000	2,166,000	278,000	-	916,000	310,000	1,726,000	20,215,000	20,215,000	-
40103 Amelia County School Board	12,803,000	1,930,000	-	851,000	23,000	191,000	505,000	1,121,000	213,000	1,187,000	13,894,000	13,894,000	-
40104 Amherst County School Board	38,334,000	5,689,000	96,000	2,396,000	714,000	539,000	75,000	2,720,000	600,000	3,341,000	39,132,000	39,132,000	-
40105 Appomattox County School Board	16,680,000	2,995,000	-	1,070,000	405,000	241,000	100,000	1,184,000	268,000	1,493,000	17,482,000	17,482,000	-
40106 Arlington Public Schools 40107 Augusta County School Board	412,350,000 89,167,000	61,197,000 13.249.000	1,904,000	27,050,000 5.766.000	13,000	6,083,000 1,297,000	12,533,000 1,161,000	35,162,000 7.136.000	6,769,000 1.443.000	37,706,000 8,037,000	441,730,000 94,157,000	441,730,000 94.157.000	-
40107 Augusta County School Board 40108 Bath County School Board	7,069,000	1.049.000	87,000	472,000	13,000	1,297,000	378.000	651.000	1,443,000	658,000	7,706,000	7.706.000	
40109 Bedford County School Board	80,535,000	11,952,000	2,923,000	4,807,000	4,843,000	1,081,000	2,278,000	5,297,000	1,203,000	6,701,000	78,504,000	78,504,000	
40110 Bland County School Board	6,848,000	1,016,000	2,000	405,000	468,000	91,000	-	380,000	101,000	566,000	6,611,000	6,611,000	
40111 Botetourt County Schools	44,021,000	6,533,000	1,434,000	2,708,000	1,462,000	609,000	1,117,000	3,221,000	678,000	3,775,000	44,226,000	44,226,000	-
40112 Brunswick County Public Schools	16,117,000	3,599,000	-	968,000	1,821,000	218,000	-	692,000	242,000	1,349,000	15,810,000	15,810,000	-
40113 Buchanan County School Board	24,910,000	5,684,000	-	1,555,000	2,036,000	350,000	-	1,308,000	389,000	2,169,000	25,403,000	25,403,000	-
40114 Buckingham County School Board	17,202,000	2,553,000	893,000	1,062,000	517,000	239,000	696,000	1,348,000	266,000	1,479,000	17,343,000	17,343,000	-
40115 Campbell County School Board	62,577,000	9,287,000	1,102,000	3,939,000	769,000	886,000	859,000	4,770,000	986,000	5,489,000	64,322,000	64,322,000	-
40116 Caroline County School Board	30,560,000	5,344,000		1,976,000	630,000	444,000	391,000	2,265,000	494,000	2,755,000	32,261,000	32,261,000	-
40117 Carroll County School Board	33,182,000	4,925,000	119,000	2,097,000	284,000	472,000	93,000	2,465,000	525,000	2,923,000	34,245,000	34,245,000	-
40118 Charles City County School Board 40119 Charlotte County School Board	7,513,000 17,891,000	1,115,000 4,246,000	17,000	438,000 1,127,000	597,000 1,435,000	99,000 254,000	13,000	394,000 950,000	110,000 282,000	611,000 1,572,000	7,163,000 18,417,000	7,163,000 18,417,000	-
40120 Chesterfield County School Board	442,048,000	65,604,000	5,137,000	28,370,000	1,435,000	6,380,000	6,606,000	35,561,000	7,100,000	39,545,000	463,287,000	463,287,000	-
40121 Clarke County School Board	18,629,000	2,926,000	3,137,000	1,183,000	201,000	266,000	-	1,359,000	296,000	1,649,000	19,319,000	19,319,000	_
40122 Craig County School Board	6,054,000	899,000	32,000	373,000	197,000	84,000	25,000	408,000	93,000	520,000	6,087,000	6,087,000	-
40123 Culpeper County School Board	65,904,000	10,142,000	-	4,334,000	281,000	974,000	1,918,000	5,519,000	1,085,000	6,041,000	70,768,000	70,768,000	-
40124 Cumberland County School Board	11,721,000	1,832,000	-	803,000	72,000	180,000	811,000	1,119,000	201,000	1,119,000	13,108,000	13,108,000	-
40125 Dickenson County School Board	16,776,000	2,699,000	-	1,065,000	241,000	239,000	-	1,207,000	266,000	1,485,000	17,386,000	17,386,000	-
40126 Dinwiddie County School Board	34,458,000	5,114,000	407,000	2,199,000	-	494,000	332,000	2,716,000	550,000	3,065,000	35,905,000	35,905,000	-
40128 Essex County Public Schools	13,162,000	2,202,000	-	824,000	421,000	185,000	-	877,000	206,000	1,148,000	13,457,000	13,457,000	-
40129 Fairfax County School Board	2,193,660,000	325,556,000	40,774,000	137,908,000	29,544,000	31,010,000	31,774,000	166,903,000	34,511,000	192,229,000	2,251,917,000	2,251,917,000	-
40130 Fauquier County School Board	115,945,000	18,402,000	-	7,292,000	2,448,000	1,640,000	-	8,096,000	1,825,000	10,162,000	119,076,000	119,076,000	-
40131 Floyd County School Board	16,432,000 36,718,000	2,439,000 7.538.000	822,000	1,012,000 2,403,000	529,000	228,000 540.000	641,000 901.000	1,270,000 2.607.000	253,000 601.000	1,411,000 3.351,000	16,527,000	16,527,000 39,241,000	-
40132 Fluvanna County Public Schools 40133 Franklin County Public Schools	61,760,000	9,166,000	147,000	3,951,000	1,628,000	888,000	281,000	4,783,000	989,000	5,506,000	39,241,000 64,509,000	64,509,000	
40134 Frederick County School Board	125,663,000	18,650,000	1,093,000	8,252,000		1,856,000	4,346,000	10,868,000	2,065,000	11,504,000	134,757,000	134,757,000	
40135 Giles County Schools	18,986,000	2,818,000	547,000	1,207,000	58.000	271.000	426,000	1,548,000	302,000	1,683,000	19,710,000	19,710,000	
40136 Gloucester County School Board	46,573,000	7,686,000	-	2,906,000	1,559,000	653,000	-	3,081,000	727,000	4,049,000	47,446,000	47,446,000	
40137 Goochland County School Board	22,581,000	3,351,000	1,143,000	1,454,000	-	327,000	1,094,000	2,032,000	364,000	2,026,000	23,744,000	23,744,000	-
40138 Grayson County School Board	15,438,000	2,323,000	-	985,000	25,000	222,000	16,000	1,173,000	247,000	1,374,000	16,097,000	16,097,000	-
40139 Greene County Public Schools	24,663,000	4,301,000	-	1,653,000	500,000	372,000	1,177,000	2,094,000	414,000	2,303,000	26,993,000	26,993,000	-
40140 Greensville County School Board	19,550,000	3,618,000	-	1,281,000	559,000	288,000	498,000	1,482,000	320,000	1,787,000	20,913,000	20,913,000	-
40141 Halifax County School Board	45,380,000	7,824,000	-	2,817,000	1,992,000	633,000	-	2,864,000	705,000	3,925,000	45,996,000	45,996,000	-
40142 Hanover County School Board	153,157,000	28,749,000	-	9,804,000	4,690,000	2,204,000	516,000	10,482,000	2,453,000	13,664,000	160,089,000	160,089,000	-
40143 Henrico County School Board 40144 Henry County Public Schools	398,595,000 57,636,000	65,094,000 8,852,000	-	25,298,000 3,583,000	6,459,000 1,598,000	5,689,000 806.000	-	28,459,000 3,904,000	6,331,000 897,000	35,262,000 4,994,000	413,109,000 58,514,000	413,109,000 58,514,000	-
40145 Highland County Public Schools	2,742,000	577,000		185.000	132,000	42,000	153,000	217,000	46,000	259.000	3,025,000	3,025,000	
40146 Isle of Wight County Schools	45,501,000	11,597,000	_	2,910,000	3,774,000	655,000	129,000	2,432,000	728,000	4.058.000	47,534,000	47,534,000	
40148 King George County School Board	31,153,000	4,623,000	92,000	1,997,000	-	449,000	217,000	2,435,000	500,000	2,782,000	32,608,000	32,608,000	-
40149 King & Queen County School Board	7,657,000	1,416,000		460,000	644,000	103,000		391,000	115,000	640,000	7,502,000	7,502,000	
40150 King William County School Board	18,588,000	2,759,000	1,027,000	1,216,000	-	273,000	1,247,000	1,777,000	304,000	1,696,000	19,855,000	19,855,000	-
40151 Lancaster County Public Schools	11,962,000	1,828,000	-	763,000	52,000	171,000	-	895,000	191,000	1,061,000	12,447,000	12,447,000	-
40152 Lee County School Board	28,300,000	6,067,000	-	1,855,000	1,455,000	417,000	734,000	1,965,000	464,000	2,586,000	30,289,000	30,289,000	-
40153 Loudoun County School Board	743,766,000	110,382,000	21,304,000	49,130,000	-	11,048,000	41,514,000	68,890,000	12,296,000	68,482,000	802,292,000	802,292,000	-
40154 Louisa County Public Schools	41,190,000	6,113,000	539,000	2,661,000	-	598,000	919,000	3,405,000	666,000	3,710,000	43,453,000	43,453,000	-
40155 Lunenburg County School Board	12,748,000	2,308,000	-	808,000	393,000	182,000	-	856,000	202,000	1,127,000	13,200,000	13,200,000	-
40156 Madison County School Board	15,882,000	2,680,000	170 000	996,000 659.000	506,000	224,000 148,000	122.000	1,060,000 799.000	249,000	1,387,000	16,260,000	16,260,000	-
40157 Mathews County School Board 40158 Mecklenburg County School Board	10,449,000 35,960,000	1,551,000 7,604,000	170,000	2,203,000	111,000 3.103.000	495,000	132,000	1,828,000	165,000 551,000	918,000 3,070,000	10,760,000 35,970,000	10,760,000 35,970,000	-
40159 Middlesex County School Board	11,588,000	1,998,000	-	732,000	312,000	165,000	-	790,000	183,000	1,022,000	11,962,000	11,962,000	
40160 Montgomery County School Board	75,783,000	11,247,000	1,610,000	4,787,000	677,000	1,077,000	1,254,000	5,916,000	1,198,000	6,673,000	78,178,000	78,178,000	-
40162 Nelson County Public Schools	18,547,000	2,752,000	577,000	1,150,000	494,000	258,000	449,000	1,389,000	288,000	1,601,000	18,769,000	18,769,000	-
40163 New Kent County School Board	23,977,000	3,558,000	387,000	1,509,000	304,000	339,000	301,000	1,818,000	378,000	2,101,000	24,636,000	24,636,000	-
40165 Northampton County Schools	15,007,000	2,490,000	-	935,000	534,000	210,000	-	984,000	234,000	1,303,000	15,265,000	15,265,000	-
40166 Northumberland County School Board	12,238,000	1,816,000	826,000	781,000	7,000	175,000	644,000	1,112,000	195,000	1,087,000	12,739,000	12,739,000	-
40167 Nottoway County School Board	17,822,000	3,088,000	-	1,130,000	450,000	254,000	-	1,226,000	283,000	1,573,000	18,446,000	18,446,000	-
40168 Orange County Public Schools	40,386,000	6,461,000	-	2,663,000	364,000	599,000	1,280,000	3,360,000	666,000	3,712,000	43,483,000	43,483,000	-
40169 Page County Public Schools	29,865,000	4,432,000	278,000	1,837,000	994,000	413,000	217,000	2,031,000	460,000	2,561,000	30,002,000	30,002,000	-
40170 Patrick County School Board	20,755,000	3,148,000	-	1,317,000	149,000	296,000	-	1,534,000	330,000	1,835,000	21,510,000	21,510,000	-

For the Fiscal Year Ended June 30, 2015 Employer Code Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015 Deferred Inflows Investment Experience	LESS: FY 2015 Deferred Inflows Change In Proportion	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience	PLUS: FY 2015 Deferred Outflows Change In Proportion	PLUS: FY 2015 Employer Pension Expense	LESS: FY 2015 Special Employer Contributions	LESS: FY 2015 Employer Contributions	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
VRS Teacher Plan Total	12,084,700,000	1,905,557,000	112,069,000	770,764,000	199,246,000	173,316,000	199,246,000	919,492,000	192,884,000	1,074,366,000	12,586,350,000	12,586,350,000	
Employer Allocation													
40171 Pittsylvania County School Board	63,129,000	9,369,000	724,000	4,116,000		926,000	1,885,000	5,366,000	1,030,000	5,736,000	67,217,000	67,217,000	-
40172 Powhatan County School Board	37,098,000	5,576,000	-	2,373,000	55,000	534,000	113,000	2,842,000	594,000	3,311,000	38,762,000	38,762,000	-
40173 Prince Edward County School Board 40174 Prince George County School Board	20,970,000 51,625,000	3,526,000 7,662,000	1,297,000	1,243,000 3,195,000	1,700,000 1,425,000	280,000 719,000	1.010.000	1,084,000 3,780,000	311,000 800,000	1,735,000 4,455,000	20,311,000 52,186,000	20,311,000 52,186,000	-
40174 Prince George County School Board 40176 Prince William County School Board	766.482.000	113,753,000	940,000	49.721.000	1,425,000	11,180,000	13,012,000	62,270,000	12.444.000	69,305,000	811.927.000	811.927.000	-
40177 Pulaski County School Board	36,277,000	6,124,000	-	2,217,000	2,003,000	498,000	-	2,162,000	555,000	3,091,000	36,199,000	36,199,000	-
40178 Rappahannock County School Board	9,212,000	1,555,000	-	574,000	343,000	129,000	-	600,000	144,000	800,000	9,377,000	9,377,000	-
40179 Richmond County School Board	10,155,000	1,662,000	-	648,000	121,000	146,000	14,000	743,000	162,000	906,000	10,591,000	10,591,000	-
40180 Roanoke County School Board	117,833,000	21,003,000	-	7,320,000	5,611,000	1,646,000	-	7,314,000	1,832,000	10,205,000	119,536,000	119,536,000	-
40181 Rockbridge County School Board	25,310,000	4,488,000	-	1,616,000	570,000	363,000	16,000	1,769,000	404,000	2,251,000	26,379,000	26,379,000	-
40182 Rockingham County School Board	97,996,000	14,861,000	-	6,379,000	247,000	1,434,000	1,891,000	7,963,000	1,596,000	8,892,000	104,163,000	104,163,000	-
40183 Russell County School Board 40184 Scott County School Board	28,229,000 30,908,000	5,307,000 4,978,000	-	1,799,000 1,981,000	896,000 305,000	404,000 446.000	154,000	1,893,000 2,312,000	450,000 496,000	2,507,000 2,762,000	29,373,000 32.362.000	29,373,000 32,362,000	-
40185 Shenandoah County School Board	51,957,000	8.575.000	-	3,380,000	673,000	760.000	969,000	4.058.000	846,000	4.710.000	55,190,000	55.190.000	-
40186 Smyth County School Board	39,071,000	6,567,000	_	2,387,000	2.138.000	537.000	-	2,333,000	597.000	3,329,000	38,983,000	38,983,000	-
40187 Southampton County School Board	20,310,000	3,519,000	-	1,332,000	393,000	300,000	548,000	1,601,000	333,000	1,860,000	21,760,000	21,760,000	-
40188 Spotsylvania County School Board	195,840,000	35,661,000	-	12,559,000	5,139,000	2,824,000	1,008,000	13,751,000	3,143,000	17,506,000	205,089,000	205,089,000	-
40189 Stafford County School Board	236,893,000	35,157,000	1,312,000	14,468,000	9,442,000	3,253,000	1,022,000	15,437,000	3,620,000	20,164,000	236,250,000	236,250,000	-
40190 Surry County Schools	13,170,000	2,351,000	-	820,000	605,000	184,000	-	823,000	205,000	1,143,000	13,387,000	13,387,000	-
40191 Sussex County School Board 40192 Tazewell County Schools	12,646,000	2,286,000	-	764,000 2.755.000	947,000 1.411.000	172,000 620.000	-	681,000	191,000 690.000	1,065,000 3.840.000	12,474,000 44.995.000	12,474,000	-
40192 Marren County School Board	43,715,000 46,473,000	7,680,000 6,897,000	434,000	2,755,000	1,257,000	647,000	338,000	2,916,000 3,249,000	720,000	4,012,000	44,993,000	44,995,000 47,008,000	-
40195 Washington County School Board	58,533,000	9.903.000	434,000	3,554,000	3,582,000	799.000	-	3,382,000	889.000	4,955,000	58.039.000	58,039,000	-
40196 Westmoreland County School Board	14,092,000	2,521,000	-	905,000	335,000	204,000	94,000	1,006,000	227,000	1,261,000	14,781,000	14,781,000	-
40197 Wise County School Board	48,771,000	7,238,000	1,109,000	2,964,000	2,155,000	667,000	864,000	3,299,000	742,000	4,130,000	48,405,000	48,405,000	-
40198 Wythe County School Board	33,939,000	5,321,000	-	2,113,000	984,000	475,000	-	2,286,000	529,000	2,944,000	34,501,000	34,501,000	-
40199 York County School Board	100,445,000	14,907,000	670,000	6,590,000	-	1,482,000	3,228,000	8,615,000	1,649,000	9,186,000	107,618,000	107,618,000	-
40200 Alexandria City School Board	213,986,000	37,566,000		13,886,000	4,526,000	3,122,000	3,497,000	16,065,000	3,475,000	19,356,000	226,749,000	226,749,000	-
40201 Bristol City School Board	20,689,000	3,070,000	48,000	1,256,000	941,000	282,000	37,000	1,299,000	314,000	1,750,000	20,504,000	20,504,000	-
40202 Buena Vista City Schools 40203 Charlottesville Public Schools	8,334,000 56,251,000	1,237,000 10,124,000	74,000	527,000 3,686,000	59,000 1,384,000	119,000 829,000	58,000 1,453,000	632,000 4,331,000	132,000 923,000	735,000 5,139,000	8,615,000 60,198,000	8,615,000 60,198,000	-
40205 Danville City Schools	54,235,000	11.624.000	_	3,286,000	5,327,000	739,000	-	2,563,000	822,000	4,582,000	53.666.000	53.666.000	_
40206 Fredericksburg City Schools	32,995,000	4,897,000	523,000	2,222,000	-	500,000	2,137,000	3,154,000	556,000	3,098,000	36,284,000	36,284,000	-
40207 Hampton City Schools	181,847,000	26,988,000	2,540,000	11,029,000	8,379,000	2,480,000	1,979,000	11,843,000	2,760,000	15,373,000	180,096,000	180,096,000	-
40208 Harrisonburg City School Board	54,033,000	8,019,000	92,000	3,435,000	170,000	772,000	72,000	4,079,000	860,000	4,786,000	56,088,000	56,088,000	-
40209 Hopewell City School Board	37,926,000	6,399,000	-	2,403,000	822,000	541,000	-	2,648,000	602,000	3,352,000	39,253,000	39,253,000	-
40210 Lynchburg Public Schools	84,602,000	12,556,000	1,632,000	5,448,000	-	1,225,000	2,039,000	7,031,000	1,363,000	7,593,000	88,967,000	88,967,000	-
40211 Newport News Public Schools 40212 Norfolk Public Schools	250,088,000 345,959,000	41,287,000 54,718,000	-	15,954,000 21,767,000	3,250,000 7,015,000	3,588,000 4,895,000	61,000	18,126,000 24,241,000	3,993,000 5,447,000	22,239,000 30,342,000	260,538,000 355,452,000	260,538,000 355,452,000	-
40213 Petersburg City Schools	36,667,000	6,105,000	-	2,417,000	517,000	543,000	1,142,000	2,992,000	605,000	3,369,000	39,455,000	39,455,000	-
40214 Portsmouth School Board	130,368,000	21,854,000	_	8,092,000	5,228,000	1,820,000	-	8,367,000	2,025,000	11,279,000	132,145,000	132,145,000	_
40215 Radford City School Board	13,152,000	2,479,000	-	842,000	411,000	189,000	38,000	897,000	211,000	1,173,000	13,740,000	13,740,000	-
40216 Richmond Public Schools	240,200,000	41,637,000	-	16,107,000	4,667,000	3,622,000	11,583,000	20,484,000	4,031,000	22,452,000	263,025,000	263,025,000	-
40217 Roanoke City School Board	118,679,000	17,613,000	1,231,000	7,709,000	-	1,733,000	3,009,000	9,927,000	1,929,000	10,745,000	125,881,000	125,881,000	-
40219 Staunton City Schools	26,237,000	4,936,000	-	1,679,000	812,000	377,000	72,000	1,788,000	420,000	2,338,000	27,407,000	27,407,000	-
40220 Suffolk City School Board	112,425,000	21,472,000	-	7,077,000	5,110,000	1,591,000	-	7,076,000	1,771,000	9,864,000	115,560,000	115,560,000	-
40222 Winchester Public Schools 40223 Martinsville City Schools	44,422,000 19,896,000	6,593,000 2,953,000	398,000 912,000	2,912,000 1,285,000	-	655,000 289,000	1,465,000 946,000	3,821,000 1,787,000	729,000 322,000	4,058,000 1,790,000	47,549,000 20,984,000	47,549,000 20,984,000	-
40224 Falls Church Public Schools	35,117,000	5,212,000	2,057,000	2,476,000	-	557,000	5,083,000	4,187,000	620,000	3,451,000	40,438,000	40,438,000	-
40225 Colonial Heights City Schools	30,829,000	5,089,000	-	1,894,000	1,457,000	426,000	-	1,910,000	474,000	2,641,000	30,936,000	30,936,000	-
40230 Covington City School Board	8,468,000	1,345,000	-	508,000	544,000	114,000	-	481,000	127,000	709,000	8,292,000	8,292,000	-
40231 Fairfax City School Board	140,000	21,000	-	9,000	-	2,000	-	10,000	2,000	13,000	145,000	145,000	-
40232 Franklin City Public Schools	13,067,000	1,939,000	492,000	779,000	804,000	175,000	383,000	858,000	195,000	1,085,000	12,717,000	12,717,000	-
40233 Chesapeake Public Schools	357,804,000	53,102,000	2,045,000	22,722,000	1,461,000	5,109,000	1,594,000	27,230,000	5,686,000	31,672,000	371,035,000	371,035,000	-
40234 Virginia Beach City School Board	623,937,000	106,258,000		40,031,000	10,644,000	9,001,000	3,471,000	45,516,000	10,018,000	55,798,000	653,690,000	653,690,000	-
40236 Manassas Park City Schools	29,448,000	4,370,000	1,180,000	2,043,000		459,000	3,346,000	3,240,000	511,000	2,848,000	33,363,000	33,363,000	-
40306 Town of West Point School Board 40307 Lexington City School Board	7,612,000 4,250,000	1,174,000 687,000	-	469,000 268,000	280,000 93,000	105,000 60,000	-	494,000 296,000	117,000 67,000	654,000 373,000	7,655,000 4,372,000	7,655,000 4,372,000	-
40308 Waynesboro Public Schools	28,809,000	4,275,000	171,000	1,743,000	1,391,000	392,000	133,000	1,806,000	436,000	2,428,000	28,462,000	28,462,000	-
40309 Town of Colonial Beach Schools	5,363,000	814,000	-	337,000	86,000	76,000	-	382,000	84,000	470,000	5,506,000	5,506,000	
40313 Galax City Schools	11,136,000	1,653,000	119,000	710,000	-	160,000	97,000	875,000	178,000	992,000	11,602,000	11,602,000	-
40314 Norton City Schools	6,086,000	954,000	-,	367,000	347,000	83,000	- ,	358,000	92,000	512,000	5,997,000	5,997,000	-
40332 Manassas City Schools	86,628,000	12,856,000	3,506,000	5,599,000	-	1,259,000	3,818,000	7,696,000	1,401,000	7,804,000	91,429,000	91,429,000	-
40335 City of Salem Schools	35,251,000	6,914,000	-	2,201,000	2,008,000	495,000	-	2,099,000	551,000	3,068,000	35,941,000	35,941,000	-
40402 Williamsburg-James City County School Board	103,913,000	16,043,000	-	6,775,000	484,000	1,523,000	2,165,000	8,429,000	1,695,000	9,444,000	110,629,000	110,629,000	-
40403 Poquoson City Public Schools	17,829,000	2,707,000	-	1,132,000	129,000	254,000	-	1,319,000	283,000	1,578,000	18,479,000	18,479,000	-
40410 Valley Vocational Technical Center	3,075,000	456,000	-	201,000	-	45,000	76,000	257,000	50,000	282,000	3,286,000	3,286,000	

Employe Code	VRS Teacher Plan Total	6/30/2014 Net Pension <u>Liability</u> 12,084,700,000	PLUS: FY 2014 Deferred <u>Inflows</u> 1,905,557,000	LESS: FY 2014 Deferred <u>Outflows</u> 112,069,000	LESS: FY 2015 Deferred Inflows Investment Experience 770,764,000	LESS: FY 2015 Deferred Inflows Change In Proportion 199,246,000	LESS: FY 2015 Deferred Inflows Expected vs Actual Experience 173,316,000	PLUS: FY 2015 Deferred Outflows Change In Proportion 199,246,000	PLUS: FY 2015 Employer Pension <u>Expense</u> 919,492,000	LESS: FY 2015 Special Employer Contributions 192,884,000	LESS: FY 2015 Employer Contributions 1,074,366,000	Calculated June 30, 2015 Net Pension Liability 12,586,350,000	Actual June 30, 2015 Net Pension <u>Liability</u> 12,586,350,000	<u>Difference</u> -
	Employer Allocation													
40412	Charlottesville/Albemarle Vo-Tech Center	1,952,000	406,000	-	95,000	511,000	22,000	-	(6,000)	24,000	134,000	1,566,000	1,566,000	-
40413	3 The Pruden Center for Industry and Technology	2,202,000	404,000	-	140,000	64,000	32,000	-	149,000	35,000	195,000	2,289,000	2,289,000	-
40414	4 Jackson River Technical Center	1,381,000	337,000	-	89,000	103,000	20,000	9,000	79,000	22,000	124,000	1,448,000	1,448,000	-
4041	5 New Horizons Technical Center	12,411,000	2,025,000	-	784,000	261,000	176,000	-	868,000	196,000	1,092,000	12,795,000	12,795,000	-
40416	6 Northern Neck Regional Vocational Center	1,742,000	258,000	188,000	120,000	-	27,000	283,000	217,000	30,000	169,000	1,966,000	1,966,000	-
4041	7 Rowanty Vocational Technical Center	1,157,000	172,000	6,000	71,000	42,000	16,000	5,000	76,000	18,000	98,000	1,159,000	1,159,000	-
40418	8 Amelia-Nottoway Vocational Center	341,000	65,000	-	20,000	25,000	5,000	-	19,000	5,000	30,000	340,000	340,000	-
4042	1 Northern Neck Regional Special Education Program	1,602,000	282,000	-	88,000	238,000	20,000	-	49,000	22,000	122,000	1,443,000	1,443,000	-
4042	3 Maggie Walker Governor's School for Govt & Intl Studies	6,821,000	1,012,000	122,000	425,000	153,000	95,000	95,000	500,000	106,000	592,000	6,935,000	6,935,000	-
4042	4 Appomattox Region Governor's School	2,830,000	420,000	204,000	180,000	12,000	40,000	159,000	256,000	45,000	250,000	2,934,000	2,934,000	-
4042	5 Bridging Communities Regional Career and Tech Center	605,000	90,000	322,000	41,000	-	9,000	285,000	127,000	10,000	56,000	669,000	669,000	-
	Total Teacher Employers	12,084,700,000	1,905,557,000	112,069,000	770,764,000	199,246,000	173,316,000	199,246,000	919,492,000	192,884,000	1,074,366,000	12,586,350,000	12,586,350,000	-