

Virginia Retirement System
Finance Division
Analysis of VaLORS Employer Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014	PLUS: FY 2014	LESS: FY 2014	LESS: FY 2015	LESS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated	Actual	Difference
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Change In Proportion	Deferred Inflows Expected vs Actual	Deferred Outflows Change In Proportion	Employer Pension Expense	Employer Contributions	June 30, 2015 Net Pension Liability	June 30, 2015 Net Pension Liability	
VaLORS Plan Total		674,127,000	81,425,000	11,595,000	30,116,000	24,573,000	3,456,000	24,573,000	62,397,000	62,084,000	710,698,000	710,698,000	-
Employer Allocation													
70156	Department of State Police	1,272,000	275,000	-	56,000	88,000	7,000	1,000	64,000	117,000	1,344,000	1,344,000	-
70203	Woodrow Wilson Rehabilitation Center	543,000	56,000	46,000	26,000	-	3,000	55,000	82,000	53,000	608,000	608,000	-
70204	The College of William and Mary	1,732,000	179,000	-	72,000	98,000	8,000	-	110,000	148,000	1,695,000	1,695,000	-
70207	University of Virginia - Academic Division	4,675,000	484,000	16,000	230,000	-	26,000	381,000	632,000	474,000	5,426,000	5,426,000	-
70208	Virginia Polytechnic Institute and State University	4,706,000	584,000	-	200,000	243,000	23,000	-	303,000	411,000	4,716,000	4,716,000	-
70211	Virginia Military Institute	833,000	90,000	-	37,000	14,000	4,000	-	71,000	75,000	864,000	864,000	-
70212	Virginia State University	1,535,000	442,000	-	59,000	336,000	7,000	-	(52,000)	123,000	1,400,000	1,400,000	-
70213	Norfolk State University	1,802,000	225,000	-	86,000	24,000	10,000	94,000	202,000	177,000	2,026,000	2,026,000	-
70214	Longwood University	1,120,000	145,000	-	52,000	18,000	6,000	39,000	113,000	109,000	1,232,000	1,232,000	-
70215	University of Mary Washington	1,264,000	159,000	-	56,000	32,000	6,000	-	98,000	115,000	1,312,000	1,312,000	-
70216	James Madison University	2,620,000	271,000	64,000	124,000	-	14,000	157,000	327,000	254,000	2,919,000	2,919,000	-
70217	Radford University	1,761,000	182,000	20,000	88,000	-	10,000	179,000	259,000	181,000	2,082,000	2,082,000	-
70221	Old Dominion University	3,421,000	497,000	-	144,000	231,000	17,000	-	188,000	298,000	3,416,000	3,416,000	-
70236	Virginia Commonwealth University	7,120,000	738,000	43,000	347,000	-	40,000	530,000	938,000	714,000	8,182,000	8,182,000	-
70241	Richard Bland College	292,000	88,000	-	12,000	61,000	1,000	-	(8,000)	25,000	273,000	273,000	-
70242	Christopher Newport University	1,621,000	168,000	236,000	81,000	-	9,000	297,000	319,000	168,000	1,911,000	1,911,000	-
70246	University of Virginia's College at Wise	619,000	101,000	-	31,000	23,000	3,000	50,000	69,000	64,000	718,000	718,000	-
70247	George Mason University	4,785,000	1,445,000	-	230,000	585,000	27,000	303,000	237,000	477,000	5,451,000	5,451,000	-
70280	Northern Virginia Community College	4,687,000	535,000	-	223,000	30,000	26,000	249,000	544,000	461,000	5,275,000	5,275,000	-
70282	Piedmont Virginia Community College	-	-	-	9,000	-	1,000	154,000	80,000	17,000	207,000	207,000	-
70283	J. Sargeant Reynolds Community College	1,047,000	206,000	-	51,000	61,000	6,000	81,000	102,000	107,000	1,211,000	1,211,000	-
70286	Virginia Western Community College	694,000	72,000	63,000	34,000	-	4,000	92,000	115,000	70,000	802,000	802,000	-
70288	Wytheville Community College	100,000	11,000	-	4,000	-	1,000	3,000	10,000	9,000	110,000	110,000	-
70291	Blue Ridge Community College	129,000	13,000	103,000	6,000	-	1,000	70,000	56,000	12,000	146,000	146,000	-
70292	Central Virginia Community College	264,000	27,000	127,000	15,000	-	2,000	141,000	106,000	31,000	363,000	363,000	-
70293	Thomas Nelson Community College	702,000	73,000	8,000	26,000	86,000	3,000	5,000	23,000	56,000	624,000	624,000	-
70294	Southwest Virginia Community College	301,000	31,000	3,000	14,000	-	2,000	13,000	34,000	28,000	332,000	332,000	-
70296	Virginia Highlands Community College	117,000	13,000	-	5,000	-	1,000	4,000	12,000	11,000	129,000	129,000	-
70297	Germana Community College	236,000	24,000	64,000	13,000	-	2,000	88,000	71,000	27,000	313,000	313,000	-
70298	Lord Fairfax Community College	171,000	18,000	3,000	8,000	-	1,000	5,000	18,000	15,000	185,000	185,000	-
70299	Mountain Empire Community College	61,000	6,000	49,000	4,000	-	-	49,000	34,000	8,000	89,000	89,000	-
70402	Marine Resources Commission	5,702,000	591,000	-	292,000	-	33,000	654,000	869,000	603,000	6,888,000	6,888,000	-
70403	Department of Game and Inland Fisheries	15,624,000	2,166,000	-	683,000	604,000	78,000	-	1,096,000	1,408,000	16,113,000	16,113,000	-
70701	Department of Corrections-Central Administration	-	40,000	-	-	24,000	-	-	(16,000)	-	-	-	-
70709	Powhatan Correctional Center	17,759,000	2,524,000	-	491,000	5,749,000	56,000	-	(1,393,000)	1,013,000	11,581,000	11,581,000	-
70716	Virginia Correctional Center for Women	8,522,000	883,000	127,000	531,000	-	61,000	2,725,000	2,216,000	1,095,000	12,532,000	12,532,000	-
70718	Bland Correctional Center	12,794,000	1,493,000	-	577,000	104,000	66,000	91,000	1,167,000	1,189,000	13,609,000	13,609,000	-
70721	Powhatan Reception and Classification Center	5,961,000	784,000	-	200,000	1,265,000	23,000	-	(118,000)	413,000	4,726,000	4,726,000	-
70733	Sussex I State Prison	20,676,000	2,142,000	21,000	948,000	-	109,000	438,000	2,144,000	1,954,000	22,368,000	22,368,000	-
70734	Sussex II State Prison	18,233,000	2,001,000	-	865,000	69,000	99,000	879,000	2,102,000	1,783,000	20,399,000	20,399,000	-
70735	Wallen's Ridge State Prison	22,133,000	2,460,000	-	1,012,000	103,000	116,000	401,000	2,193,000	2,086,000	23,870,000	23,870,000	-
70737	St. Brides Correctional Center	12,007,000	1,686,000	-	543,000	272,000	62,000	113,000	1,001,000	1,119,000	12,811,000	12,811,000	-
70741	Red Onion State Prison	22,495,000	2,412,000	-	1,034,000	50,000	119,000	511,000	2,316,000	2,131,000	24,400,000	24,400,000	-
70743	Fluvanna Women's Correctional Center	15,523,000	1,834,000	-	691,000	190,000	79,000	-	1,323,000	1,424,000	16,296,000	16,296,000	-
70744	Mecklenburg Correctional Center	-	4,000	-	-	2,000	-	-	(2,000)	-	-	-	-
70745	Nottoway Correctional Center	21,007,000	2,865,000	-	917,000	810,000	105,000	-	1,480,000	1,889,000	21,631,000	21,631,000	-
70747	Marion Correctional Treatment Center	9,970,000	1,234,000	-	468,000	124,000	54,000	398,000	1,053,000	965,000	11,044,000	11,044,000	-
70749	Buckingham Correctional Center	19,826,000	2,398,000	-	880,000	310,000	101,000	-	1,652,000	1,815,000	20,770,000	20,770,000	-
70752	Deep Meadow Correctional Center	21,026,000	2,394,000	-	973,000	133,000	112,000	594,000	2,173,000	2,005,000	22,964,000	22,964,000	-
70753	Deerfield Correctional Center	21,954,000	2,567,000	-	1,007,000	181,000	116,000	472,000	2,167,000	2,078,000	23,778,000	23,778,000	-
70754	Augusta Correctional Center	16,080,000	2,567,000	-	717,000	584,000	82,000	-	1,128,000	1,477,000	16,915,000	16,915,000	-
70756	Department of Corrections - Division of Institutions	1,277,000	132,000	146,000	57,000	-	7,000	99,000	178,000	118,000	1,358,000	1,358,000	-
70757	Western Region Correctional Field Units	10,785,000	1,142,000	-	412,000	1,245,000	47,000	-	349,000	850,000	9,722,000	9,722,000	-
70760	Central Region Correctional Field Units	3,279,000	340,000	85,000	-	2,579,000	-	53,000	(1,008,000)	-	-	-	-
70761	Baskerville Correctional Center	7,212,000	792,000	-	325,000	28,000	37,000	40,000	671,000	668,000	7,657,000	7,657,000	-
70767	Division of Community Corrections	85,859,000	8,896,000	816,000	3,885,000	-	445,000	1,372,000	8,711,000	8,007,000	91,685,000	91,685,000	-
70768	Keen Mountain Correctional Center	13,576,000	1,500,000	-	641,000	58,000	73,000	595,000	1,531,000	1,320,000	15,110,000	15,110,000	-
70769	Greensville Correctional Center	42,043,000	4,696,000	-	1,913,000	210,000	219,000	598,000	4,072,000	3,942,000	45,125,000	45,125,000	-
70770	Dillwyn Correctional Center	17,279,000	1,913,000	-	789,000	76,000	91,000	310,000	1,714,000	1,628,000	18,632,000	18,632,000	-
70771	Indian Creek Correctional Center	11,549,000	1,196,000	35,000	517,000	-	59,000	27,000	1,087,000	1,064,000	12,184,000	12,184,000	-
70772	Haynesville Correctional Center	18,313,000	2,003,000	-	821,000	66,000	94,000	48,000	1,681,000	1,693,000	19,371,000	19,371,000	-
70773	Coffeewood Correctional Center	12,919,000	1,540,000	-	589,000	125,000	68,000	221,000	1,234,000	1,216,000	13,916,000	13,916,000	-

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 Finance Division
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Employer Code	Entity	6/30/2014 Net Pension Liability	PLUS: FY 2014 Deferred Inflows	LESS: FY 2014 Deferred Outflows	LESS: FY 2015	LESS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated June 30, 2015 Net Pension Liability	Actual June 30, 2015 Net Pension Liability	Difference
					Deferred Inflows Investment Experience	Deferred Inflows Change In Proportion	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Employer Contributions			
VaLORS Plan Total		674,127,000	81,425,000	11,595,000	30,116,000	24,573,000	3,456,000	24,573,000	62,397,000	62,084,000	710,698,000	710,698,000	-
Employer Allocation													
70774	Lunenburg Correctional Center	13,356,000	1,458,000	-	597,000	51,000	68,000	-	1,205,000	1,229,000	14,074,000	14,074,000	-
70775	Pocahontas State Correctional Center	12,015,000	1,499,000	-	549,000	157,000	63,000	213,000	1,126,000	1,131,000	12,953,000	12,953,000	-
70776	Green Rock Correctional Center	12,383,000	1,516,000	-	564,000	143,000	65,000	191,000	1,156,000	1,163,000	13,311,000	13,311,000	-
70777	Department of Juvenile Justice	43,427,000	7,354,000	-	1,626,000	7,288,000	187,000	-	42,000	3,352,000	38,370,000	38,370,000	-
70785	River North Correctional Center	11,239,000	1,164,000	8,778,000	624,000	-	72,000	7,566,000	5,533,000	1,287,000	14,741,000	14,741,000	-
70786	Culpeper Correctional Center for Women	-	-	-	118,000	-	14,000	2,086,000	1,086,000	245,000	2,795,000	2,795,000	-
70961	Division of Capitol Police	6,624,000	686,000	204,000	318,000	-	36,000	506,000	891,000	654,000	7,495,000	7,495,000	-
70999	Department of Alcoholic Beverage Control	13,470,000	1,395,000	538,000	599,000	43,000	69,000	332,000	1,430,000	1,235,000	14,143,000	14,143,000	-
Total VaLORS Employers		674,127,000	81,425,000	11,595,000	30,116,000	24,573,000	3,456,000	24,573,000	62,397,000	62,084,000	710,698,000	710,698,000	-