Employer <u>Code</u> 	6/30/2015 Net Pension <u>Liability</u> 12,586,350,000	PLUS: FY 2015 Deferred <u>Inflows</u> 1,143,326,000	LESS: FY 2015 Deferred <u>Outflows</u> 199,246,000	LESS: FY 2016  Deferred  Inflows  Investment  Experience	LESS: FY 2016 Deferred Inflows Change In Proportion 227,783,000	LESS: FY 2016 Deferred Inflows Expected vs Actual Experience 454,121,000	PLUS: FY 2016 Deferred Outflows Investment Experience 800,533,000	PLUS: FY 2016 Deferred Outflows Change In <u>Proportion</u> 227,783,000	PLUS: FY 2016 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2016 Employer Pension <u>Expense</u> 1,199,611,000	LESS: FY 2016 Employer Contributions 1,062,338,000	Calculated June 30, 2016 Net Pension <u>Liability</u> 14,014,115,000	Actual June 30, 2016 Net Pension <u>Liability</u> 14,014,115,000	<u>Difference</u> -
Employer Allocation														
40100 Accomack County School Board 40101 Albemarle County Schools	43,578,000 139,474,000	4,219,000 11.026.000	384,000 1,355,000	-	1,300,000 438,000	1,549,000 5.108.000	2,731,000 9.004.000	275,000 2,802,000	-	3,861,000 14.164.000	3,625,000 11,948,000	47,806,000 157,621,000	47,806,000 157.621.000	-
40102 Alleghany County School Board	20,215,000	3,682,000	1,333,000		2,229,000	704,000	1,241,000	2,802,000	-	1,157,000	1,646,000	21,716,000	21,716,000	-
40103 Amelia County School Board	13.894.000	1.065.000	505.000	-	260,000	491.000	866.000	392.000	-	1,349,000	1,150,000	15,160,000	15.160.000	-
40104 Amherst County School Board	39,132,000	3,649,000	75,000	-	720,000	1,405,000	2,477,000	54,000	-	3,536,000	3,286,000	43,362,000	43,362,000	-
40105 Appomattox County School Board	17,482,000	1,716,000	100,000	-	709,000	614,000	1,082,000	78,000	-	1,433,000	1,435,000	18,933,000	18,933,000	-
40106 Arlington Public Schools	441,730,000	33,133,000	12,533,000	-		16,110,000	28,399,000	13,829,000	-	46,396,000	37,686,000	497,158,000	497,158,000	-
40107 Augusta County School Board 40108 Bath County School Board	94,157,000 7,706,000	7,076,000 578,000	1,161,000 378,000	-	2,485,000 144,000	3,296,000 273,000	5,809,000 480,000	901,000 290,000	-	8,402,000 774,000	7,709,000 635,000	101,694,000 8,398,000	101,694,000 8,398,000	-
40109 Bedford County School Board	7,700,000	10,731,000	2,278,000		3.760.000	2.860.000	5.042.000	2,311,000		7,272,000	6,692,000	88.270.000	88.270.000	-
40110 Bland County School Board	6,611,000	964,000	-	-	802,000	221,000	389,000	-	-	378,000	515,000	6,804,000	6,804,000	-
40111 Botetourt County Schools	44,226,000	4,779,000	1,117,000	-	1,890,000	1,564,000	2,758,000	800,000	-	3,952,000	3,660,000	48,284,000	48,284,000	-
40112 Brunswick County Public Schools	15,810,000	3,007,000	-	-	1,482,000	566,000	997,000	-	-	1,002,000	1,321,000	17,447,000	17,447,000	-
40113 Buchanan County School Board	25,403,000 17.343.000	3,941,000 1.818.000	696.000	-	2,585,000 401.000	871,000 637,000	1,536,000 1,123,000	780.000	-	1,506,000 1,827,000	2,039,000 1.491.000	26,891,000 19,666,000	26,891,000 19,666,000	-
40114 Buckingham County School Board 40115 Campbell County School Board	64,322,000	1,818,000 5.594.000	859.000		2,752,000	2,233,000	3,935,000	780,000 616.000	-	1,827,000 5.479.000	1,491,000 5.221.000	68.881.000	68,881,000	-
40116 Caroline County School Board	32,261,000	3,050,000	391,000	-	451,000	1,168,000	2,059,000	408,000	-	3,017,000	2,733,000	36,052,000	36,052,000	-
40117 Carroll County School Board	34,245,000	2,853,000	93,000	-	865,000	1,209,000	2,131,000	67,000	-	3,011,000	2,828,000	37,312,000	37,312,000	-
40118 Charles City County School Board	7,163,000	1,134,000	13,000	-	464,000	267,000	472,000	235,000	-	629,000	626,000	8,263,000	8,263,000	-
40119 Charlotte County School Board	18,417,000	2,816,000	-	-	1,206,000	657,000	1,159,000	-	-	1,304,000	1,540,000	20,293,000	20,293,000	-
40120 Chesterfield County School Board	463,287,000	34,750,000 1.650.000	6,606,000	-	3,971,000 208.000	16,551,000	29,178,000	4,890,000	-	44,542,000	38,721,000	510,798,000	510,798,000	-
40121 Clarke County School Board 40122 Craig County School Board	19,319,000 6.087,000	1,650,000	25.000	-	208,000 406.000	694,000 209.000	1,224,000 369.000	18.000	-	1,770,000 459.000	1,625,000 490.000	21,436,000 6,457,000	21,436,000 6.457.000	-
40123 Culpeper County School Board	70,768,000	5,589,000	1,918,000	_	1,260,000	2,510,000	4,424,000	1,489,000	_	6,739,000	5,871,000	77,450,000	77,450,000	_
40124 Cumberland County School Board	13,108,000	1,055,000	811,000	-	277,000	463,000	817,000	630,000	-	1,335,000	1,086,000	14,308,000	14,308,000	-
40125 Dickenson County School Board	17,386,000	1,545,000	-	-	178,000	634,000	1,116,000	137,000	-	1,640,000	1,480,000	19,532,000	19,532,000	-
40126 Dinwiddie County School Board	35,905,000	2,693,000	332,000	-		1,320,000	2,327,000	833,000	-	3,715,000	3,088,000	40,733,000	40,733,000	-
40128 Essex County Public Schools	13,457,000	1,430,000	-	-	315,000	486,000	857,000	21,000	-	1,184,000	1,137,000	15,011,000	15,011,000	-
40129 Fairfax County School Board 40130 Fauquier County School Board	2,251,917,000 119,076,000	198,462,000 11,380,000	31,774,000	-	22,933,000 2,188,000	81,516,000 4,282,000	143,690,000 7,549,000	29,129,000	-	219,147,000 10,632,000	190,675,000 10,019,000	2,515,447,000 132,148,000	2,515,447,000 132,148,000	-
40131 Floyd County School Board	16,527,000	1,769,000	641.000	-	411,000	605,000	1,067,000	683.000	_	1,712,000	1,416,000	18,685,000	18,685,000	_
40132 Fluvanna County Public Schools	39,241,000	4,571,000	901,000	-	1,754,000	1,392,000	2,453,000	700,000	-	3,283,000	3,253,000	42,948,000	42,948,000	-
40133 Franklin County Public Schools	64,509,000	4,839,000	281,000	-	-	2,331,000	4,108,000	284,000	-	6,242,000	5,451,000	71,919,000	71,919,000	-
40134 Frederick County School Board	134,757,000	10,108,000	4,346,000	-		5,009,000	8,831,000	6,907,000	-	15,068,000	11,720,000	154,596,000	154,596,000	-
40135 Giles County Schools	19,710,000 47,446,000	1,536,000 5.118.000	426,000	-	83,000 1,865,000	710,000 1.684.000	1,251,000 2,968,000	305,000	-	1,973,000 3.906,000	1,659,000 3,939,000	21,897,000 51,950,000	21,897,000 51,950,000	-
40136 Gloucester County School Board 40137 Goochland County School Board	23,744,000	1,781,000	1,094,000		60,000	854,000	1,506,000	797,000		2,541,000	1,999,000	26,362,000	26,362,000	-
40138 Grayson County School Board	16,097,000	1,232,000	16,000	-	1,992,000	500,000	881,000	12,000	-	870,000	1,168,000	15,416,000	15,416,000	-
40139 Greene County Public Schools	26,993,000	2,525,000	1,177,000	-	359,000	991,000	1,747,000	1,326,000	-	2,832,000	2,319,000	30,577,000	30,577,000	-
40140 Greensville County School Board	20,913,000	2,128,000	498,000	-	1,062,000	727,000	1,282,000	386,000	-	1,727,000	1,701,000	22,448,000	22,448,000	-
40141 Halifax County School Board	45,996,000	5,442,000		-	1,496,000	1,679,000	2,960,000	474,000	-	4,046,000	3,927,000	51,816,000	51,816,000	-
40142 Hanover County School Board 40143 Henrico County School Board	160,089,000 413,109,000	16,698,000 37,446,000	516,000	-	4,057,000 4,738,000	5,748,000 15,005,000	10,132,000 26,452,000	400,000 2,444,000	-	13,813,000 38,471,000	13,446,000 35,103,000	177,365,000 463,076,000	177,365,000 463,076,000	-
40144 Henry County Public Schools	58.514.000	5,987,000			1,713,000	2.091.000	3.686.000	2,444,000		5.043.000	4.891.000	64.535.000	64.535.000	-
40145 Highland County Public Schools	3,025,000	359,000	153,000	-	161,000	107,000	188,000	119,000	-	262,000	247,000	3,285,000	3,285,000	-
40146 Isle of Wight County Schools	47,534,000	7,339,000	129,000	-	3,435,000	1,684,000	2,970,000	100,000	-	3,245,000	3,942,000	51,998,000	51,998,000	-
40148 King George County School Board	32,608,000	2,446,000	217,000	-	-	1,206,000	2,127,000	903,000	-	3,408,000	2,825,000	37,244,000	37,244,000	-
40149 King & Queen County School Board 40150 King William County School Board	7,502,000 19,855,000	1,207,000 1.489.000	1,247,000	-	892,000 558,000	255,000 693,000	448,000 1,222,000	920,000	-	422,000 2,033,000	594,000 1,622,000	7,838,000 21,399,000	7,838,000 21,399,000	-
40151 Lancaster County Public Schools	19,855,000	986.000	1,247,000	-	214.000	442,000	1,222,000 779,000	920,000	-	1.113.000	1,622,000	13,634,000	13,634,000	-
40152 Lee County School Board	30,289,000	3,727,000	734,000	-	1,929,000	1,056,000	1,862,000	570,000	_	2,342,000	2,471,000	32,600,000	32,600,000	_
40153 Loudoun County School Board	802,292,000	60,178,000	41,514,000	-	-,,	30,050,000	52,973,000	58,041,000	-	95,725,000	70,297,000	927,348,000	927,348,000	-
40154 Louisa County Public Schools	43,453,000	3,259,000	919,000	-	-	1,572,000	2,772,000	806,000	-	4,412,000	3,679,000	48,532,000	48,532,000	-
40155 Lunenburg County School Board	13,200,000	1,383,000	-	-	285,000	490,000	864,000	340,000	-	1,264,000	1,147,000	15,129,000	15,129,000	-
40156 Madison County School Board	16,260,000	1,726,000	122.000	-	849,000 264.000	568,000 380.000	1,000,000	94.000	-	1,265,000	1,327,000	17,507,000	17,507,000	-
40157 Mathews County School Board 40158 Mecklenburg County School Board	10,760,000 35,970,000	918,000 5,801,000	132,000	-	2,303,000	1,321,000	671,000 2,328,000	556,000	-	979,000 2,815,000	891,000 3.090.000	11,755,000 40,756,000	11,755,000 40,756,000	-
40159 Middlesex County School Board	11,962,000	1,209,000		_	314,000	428,000	755.000	-	_	1,027,000	1,003,000	13,208,000	13,208,000	_
40160 Montgomery County School Board	78,178,000	6,541,000	1,254,000	-	560,000	2,819,000	4,970,000	898,000	-	7,644,000	6,595,000	87,003,000	87,003,000	-
40162 Nelson County Public Schools	18,769,000	1,902,000	449,000	-	508,000	672,000	1,185,000	321,000	-	1,765,000	1,572,000	20,741,000	20,741,000	-
40163 New Kent County School Board	24,636,000	2,152,000	301,000	-	236,000	892,000	1,573,000	300,000	-	2,394,000	2,090,000	27,536,000	27,536,000	-
40165 Northampton County Schools 40166 Northumberland County School Board	15,265,000 12,739,000	1,679,000 963.000	644,000	-	710,000 312.000	539,000 447.000	949,000 788.000	462,000	-	1,222,000 1,293,000	1,259,000 1,047,000	16,607,000 13,795,000	16,607,000 13,795,000	-
40166 Northumberland County School Board 40167 Nottoway County School Board	12,739,000 18,446,000	963,000 1,834,000	644,000	-	312,000 591,000	447,000 655,000	788,000 1,154,000	462,000	-	1,293,000 1,548,000	1,047,000	13,795,000 20,204,000	13,795,000 20,204,000	-
40168 Orange County Public Schools	43,445,000	3.626.000	1,280,000	-	591,000 714.000	1.550.000	2,733,000	994,000	-	4,176,000	3.628.000	47.840.000	47.840.000	-
40169 Page County Public Schools	30,002,000	3,244,000	217,000	-	772,000	1,087,000	1,916,000	270,000	-	2,737,000	2,544,000	33,549,000	33,549,000	-
40170 Patrick County School Board	21,510,000	1,762,000	-	-	198,000	773,000	1,362,000	-	-	1,984,000	1,806,000	23,841,000	23,841,000	-
40171 Pittsylvania County School Board	67,217,000	5,042,000	1,885,000	-	828,000	2,391,000	4,215,000	1,429,000	-	6,585,000	5,594,000	73,790,000	73,790,000	-
40172 Powhatan County School Board	38,762,000	2,962,000	113,000	-	608,000	1,375,000	2,424,000	88,000	-	3,514,000	3,217,000	42,437,000	42,437,000	-
40173 Prince Edward County School Board	20,311,000 52,186,000	3,223,000 5,339,000	1,010,000	-	2,045,000 1,106,000	703,000 1,912,000	1,238,000 3,372,000	1,452,000	-	1,287,000 5,186,000	1,642,000 4,474,000	21,669,000 59,033,000	21,669,000 59,033,000	-
40174 Prince George County School Board	32,180,000	3,559,000	1,010,000	-	1,100,000	1,912,000	3,372,000	1,432,000	-	3,180,000	4,474,000	35,055,000	35,035,000	-

LESS: FY 2016

PLUS: FY 2016

Employer	6/30/2015 Net Pension	PLUS: FY 2015 Deferred	LESS: FY 2015 Deferred	LESS: FY 2016 Deferred Inflows Investment	LESS: FY 2016 Deferred Inflows Change In	LESS: FY 2016  Deferred  Inflows  Expected  vs Actual	PLUS: FY 2016  Deferred  Outflows Investment	PLUS: FY 2016 Deferred Outflows Change In	PLUS: FY 2016 Deferred Outflows Expected vs Actual	PLUS: FY 2016 Employer Pension	LESS: FY 2016 Employer	Calculated June 30, 2016 Net Pension	Actual June 30, 2016 Net Pension	
Code Entity	Liability	Inflows	Outflows	Experience	Proportion	Experience	Experience	Proportion	Experience	Expense	Contributions	Liability	Liability	Difference
VRS Teacher Plan Total	12,586,350,000	1,143,326,000	199,246,000		227,783,000	454,121,000	800,533,000	227,783,000		1,199,611,000	1,062,338,000	14,014,115,000	14,014,115,000	-
Employer Allocation														
40176 Prince William County School Board	811,927,000	60,901,000	13,012,000	-	-	29,544,000	52,080,000	16,105,000	-	82,366,000	69,111,000	911,712,000	911,712,000	-
40177 Pulaski County School Board	36,199,000	4,718,000	-	-	2,244,000	1,277,000	2,250,000	-	-	2,725,000	2,985,000	39,386,000	39,386,000	-
40178 Rappahannock County School Board	9,377,000	1,046,000	-	-	331,000	335,000	591,000	-	-	785,000	785,000	10,348,000	10,348,000	-
40179 Richmond County School Board	10,591,000 119,536,000	915,000 14.577.000	14,000	-	248,000 4.414.000	375,000 4.304.000	662,000 7.587.000	11,000	-	925,000 9,900,000	877,000 10,067,000	11,590,000 132.815.000	11,590,000 132,815,000	-
40180 Roanoke County School Board 40181 Rockbridge County School Board	26,379,000	2,549,000	16,000		4,414,000 865.000	4,304,000	1,645,000	12.000		2,203,000	2,184,000	28,790,000	28,790,000	-
40182 Rockingham County School Board	104,163,000	8,060,000	1,891,000		365,000	3,750,000	6,611,000	1,468,000		10,217,000	8,774,000	115,739,000	115,739,000	
40183 Russell County School Board	29.373.000	3.099.000	-		643,000	1,067,000	1,881,000	170.000		2,603,000	2.495.000	32,921,000	32,921,000	-
40184 Scott County School Board	32,362,000	2,732,000	154,000	-	937,000	1,138,000	2,006,000	120,000	-	2,792,000	2,661,000	35,122,000	35,122,000	-
40185 Shenandoah County School Board	55,190,000	4,813,000	969,000	-	482,000	2,012,000	3,547,000	1,265,000	-	5,458,000	4,707,000	62,103,000	62,103,000	-
40186 Smyth County School Board	38,983,000	5,062,000	-	-	3,084,000	1,347,000	2,374,000	-	-	2,712,000	3,150,000	41,550,000	41,550,000	-
40187 Southampton County School Board	21,760,000	2,025,000	548,000	-	1,207,000	747,000	1,317,000	425,000	-	1,775,000	1,747,000	23,053,000	23,053,000	-
40188 Spotsylvania County School Board	205,089,000	20,522,000	1,008,000	-	4,010,000	7,387,000	13,021,000	783,000	-	18,205,000	17,278,000	227,937,000	227,937,000	-
40189 Stafford County School Board	236,250,000 13.387.000	27,163,000 1.609.000	1,022,000	-	7,330,000 1,067,000	8,558,000 458,000	15,087,000 807.000	1,573,000	-	20,976,000 914.000	20,022,000 1,070,000	264,117,000 14.122.000	264,117,000 14,122,000	-
40190 Surry County Schools 40191 Sussex County School Board	13,387,000	1,809,000	-	-	717.000	458,000 461.000	807,000	263,000	-	1.048.000	1,070,000	14,122,000	14,122,000	-
40191 Sussex County Schools 40192 Tazewell County Schools	44,995,000	4,786,000		-	2,235,000	1,574,000	2,775,000	263,000	-	3,518,000	3,684,000	48,581,000	48,581,000	-
40193 Warren County School Board	47,008,000	4,783,000	338.000		1,705,000	1.666.000	2,937,000	242,000		4.051.000	3,898,000	51.414.000	51.414.000	
40195 Washington County School Board	58,039,000	7,935,000	-	_	3,359,000	2,067,000	3,645,000	-	_	4,461,000	4,838,000	63,816,000	63,816,000	_
40196 Westmoreland County School Board	14,781,000	1,444,000	94,000	-	555,000	520,000	917,000	73,000	-	1,230,000	1,217,000	16,059,000	16,059,000	-
40197 Wise County School Board	48,405,000	5,786,000	864,000	-	3,405,000	1,675,000	2,953,000	619,000	-	3,796,000	3,919,000	51,696,000	51,696,000	-
40198 Wythe County School Board	34,501,000	3,572,000	-	-	1,446,000	1,217,000	2,144,000	-	-	2,822,000	2,844,000	37,532,000	37,532,000	-
40199 York County School Board	107,618,000	8,072,000	3,228,000	-	-	3,953,000	6,967,000	4,152,000	-	11,572,000	9,244,000	121,956,000	121,956,000	-
40200 Alexandria City School Board	226,749,000	21,534,000	3,497,000	-	3,244,000	8,414,000	14,831,000	8,352,000	-	22,999,000	19,680,000	259,630,000	259,630,000	-
40201 Bristol City School Board	20,504,000	2,479,000	37,000	-	1,007,000	728,000	1,284,000	26,000	-	1,662,000	1,703,000	22,480,000	22,480,000	-
40202 Buena Vista City Schools	8,615,000	705,000	58,000	-	46,000	312,000	550,000	75,000	-	836,000	732,000	9,633,000	9,633,000	-
40203 Charlottesville Public Schools	60,198,000 53,666,000	5,899,000	1,453,000	-	992,000	2,189,000	3,858,000 3,316,000	1,528,000	-	5,805,000 3,308,000	5,119,000 4.402.000	67,535,000 58.050.000	67,535,000 58.050.000	-
40205 Danville City Schools 40206 Fredericksburg City Schools	53,666,000 36,284,000	9,352,000 2,722,000	2,137,000	-	5,309,000	1,881,000 1.314.000	3,316,000 2.317.000	1.757.000	-	3,308,000 4.003.000	4,402,000 3.077.000	58,050,000 40.555.000	58,050,000 40,555,000	-
40206 Fredericksburg City Schools 40207 Hampton City Schools	180.096.000	2,722,000	1,979,000	-	10,581,000	6,330,000	11,159,000	1,757,000	-	14,485,000	14,809,000	195,347,000	195,347,000	-
40208 Harrisonburg City School Board	56,088,000	4.377.000	72,000		132,000	2,076,000	3,660,000	1,323,000	-	5,754,000	4,858,000	64,064,000	64,064,000	
40209 Hopewell City School Board	39,253,000	3,766,000	-		1,553,000	1,377,000	2,428,000	-,,	-	3,203,000	3,222,000	42,498,000	42,498,000	_
40210 Lynchburg Public Schools	88,967,000	6,673,000	2,039,000	-	-	3,308,000	5,832,000	3,904,000	-	9,814,000	7,741,000	102,102,000	102,102,000	-
40211 Newport News Public Schools	260,538,000	22,792,000	61,000	-	5,469,000	9,270,000	16,343,000	47,000	-	22,873,000	21,689,000	286,104,000	286,104,000	-
40212 Norfolk Public Schools	355,452,000	33,677,000	-	-	6,561,000	12,773,000	22,516,000	-	-	31,726,000	29,879,000	394,158,000	394,158,000	-
40213 Petersburg City Schools	39,455,000	3,477,000	1,142,000	-	767,000	1,407,000	2,481,000	886,000	-	3,737,000	3,291,000	43,429,000	43,429,000	-
40214 Portsmouth School Board	132,145,000	15,140,000	-	-	4,562,000	4,743,000	8,360,000	-	-	11,099,000	11,094,000	146,345,000	146,345,000	-
40215 Radford City School Board	13,740,000	1,442,000	38,000	-	452,000	490,000	863,000	29,000	-	1,150,000	1,144,000	15,100,000	15,100,000	-
40216 Richmond Public Schools	263,025,000	24,396,000	11,583,000	-	7,241,000	9,330,000	16,447,000	8,992,000	-	25,033,000	21,826,000 10.712.000	287,913,000	287,913,000	-
40217 Roanoke City School Board 40219 Staunton City Schools	125,881,000 27.407.000	9,442,000 2,868,000	3,009,000 72,000	-	582.000	4,580,000 1.001.000	8,073,000 1,765,000	3,194,000 357.000	-	13,035,000 2,499,000	2.343.000	141,324,000 30,898,000	141,324,000 30,898,000	-
40219 Staunton City Schools 40220 Suffolk City School Board	115.560.000	13.778.000	72,000	-	3,744,000	4.295.000	7.572.000	3.056.000	-	10.672.000	10.048.000	132.551.000	132,551,000	-
40222 Winchester Public Schools	47,549,000	3,567,000	1,465,000		3,744,000	1,717,000	3,028,000	1,174,000		4,898,000	4,020,000	53,014,000	53,014,000	
40223 Martinsville City Schools	20.984.000	1.574.000	946.000	_	1,604,000	691.000	1,218,000	692,000	_	1.717.000	1.616.000	21.328.000	21.328.000	_
40224 Falls Church Public Schools	40,438,000	3,033,000	5,083,000	-	-	1,473,000	2,598,000	4,211,000	-	5,208,000	3,449,000	45,483,000	45,483,000	-
40225 Colonial Heights City Schools	30,936,000	3,777,000	-	-	1,714,000	1,092,000	1,924,000	-	-	2,396,000	2,552,000	33,675,000	33,675,000	-
40230 Covington City School Board	8,292,000	1,166,000	-	-	419,000	310,000	546,000	253,000	-	750,000	725,000	9,553,000	9,553,000	-
40231 Fairfax City School Board	145,000	11,000	-	-	-	5,000	9,000	2,000	-	15,000	13,000	164,000	164,000	-
40232 Franklin City Public Schools	12,717,000	1,758,000	383,000	-	701,000	455,000	803,000	274,000	-	1,115,000	1,066,000	14,062,000	14,062,000	-
40233 Chesapeake Public Schools	371,035,000	29,292,000	1,594,000	-	10,750,000	12,991,000	22,901,000	1,143,000	-	32,267,000	30,390,000	400,913,000	400,913,000	-
40234 Virginia Beach City School Board	653,690,000	59,676,000	3,471,000	-	15,438,000	23,264,000	41,010,000	2,694,000	-	57,448,000	54,421,000	717,924,000	717,924,000	-
40236 Manassas Park City Schools	33,363,000	2,502,000	3,346,000	-	215 000	1,265,000	2,230,000	4,031,000	-	4,482,000	2,961,000	39,036,000	39,036,000	-
40306 Town of West Point School Board 40307 Lexington City School Board	7,655,000 4,372,000	854,000 421,000	-	-	215,000 109,000	287,000 155,000	506,000 275,000	263,000		752,000 380,000	671,000 366,000	8,857,000 4,818,000	8,857,000 4,818,000	-
40308 Waynesboro Public Schools	28,462,000	3,526,000	133,000		1,080,000	1,035,000	1,826,000	319.000		2,515,000	2,426,000	31,974,000	31,974,000	
40309 Town of Colonial Beach Schools	5.506.000	499.000	133,000		66,000	203.000	359.000	118.000		545.000	478.000	6.280.000	6.280.000	
40313 Galax City Schools	11,602,000	870,000	97,000		32,000	417.000	736,000	70,000	-	1,122,000	977,000	12,877,000	12,877,000	_
40314 Norton City Schools	5,997,000	797,000	-	-	267,000	227,000	400,000	257,000	-	578,000	531,000	7,004,000	7,004,000	-
40332 Manassas City Schools	91,429,000	6,858,000	3,818,000	-	798,000	3,266,000	5,757,000	2,801,000	-	9,464,000	7,641,000	100,786,000	100,786,000	-
40335 City of Salem Schools	35,941,000	4,704,000	-	-	2,065,000	1,273,000	2,244,000	-	-	2,703,000	2,978,000	39,276,000	39,276,000	-
40402 Williamsburg-James City County School Board	110,629,000	8,782,000	2,165,000	-	1,221,000	3,956,000	6,973,000	1,681,000	-	10,598,000	9,252,000	122,069,000	122,069,000	-
40403 Poquoson City Public Schools	18,479,000	1,515,000	-	-	246,000	661,000	1,165,000	-	-	1,681,000	1,546,000	20,387,000	20,387,000	-
40410 Valley Vocational Technical Center	3,286,000	246,000	76,000	-	82,000	115,000	203,000	59,000	-	303,000	269,000	3,555,000	3,555,000	-
40412 Charlottesville/Albemarle Vo-Tech Center	1,566,000	628,000	-	-	391,000	63,000	111,000	154,000	-	81,000	146,000	1,940,000	1,940,000	-
40413 The Pruden Center for Industry and Technology	2,289,000	236,000	-	-	46,000	87,000	154,000	111,000	-	237,000	203,000	2,691,000	2,691,000	-
40414 Jackson River Technical Center	1,448,000	212,000	9,000	-	156,000	48,000	86,000	7,000	-	83,000	115,000	1,508,000	1,508,000	-
40415 New Horizons Technical Center	12,795,000	1,221,000	202.000	-	194,000	467,000	822,000	117,000	-	1,191,000	1,090,000	14,395,000	14,395,000	-
40416 Northern Neck Regional Vocational Center 40417 Rowanty Vocational Technical Center	1,966,000 1,159,000	147,000 129,000	283,000 5,000	-	60,000 32.000	69,000 43,000	121,000 76,000	210,000 41,000	-	241,000 113,000	159,000 101,000	2,114,000 1,337,000	2,114,000 1,337,000	
40418 Amelia-Nottoway Vocational Center	340,000	50,000	-	-	19,000	13,000	22,000	41,000	-	28,000	29,000	379,000	379,000	-
40421 Northern Neck Regional Special Education Program	1,443,000	346.000	-		382,000	43,000	77.000		-	15,000	103,000	1,353,000	1,353,000	_

Virginia Retirement System Finance Division Analysis of Teacher Employer Change in Net Pension Liability For the Fiscal Year Ended June 30, 2016

Employer <u>Code</u> VRS Teacher Plan Total	6/30/2015 Net Pension <u>Liability</u> 12,586,350,000	PLUS: FY 2015 Deferred <u>Inflows</u> 1,143,326,000	LESS: FY 2015 Deferred <u>Outflows</u> 199,246,000	LESS: FY 2016 Deferred Inflows Investment Experience	LESS: FY 2016 Deferred Inflows Change In Proportion 227,783,000	LESS: FY 2016 Deferred Inflows Expected vs Actual Experience 454,121,000	PLUS: FY 2016 Deferred Outflows Investment Experience 800,533,000	PLUS: FY 2016 Deferred Outflows Change In Proportion 227,783,000	PLUS: FY 2016 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2016 Employer Pension Expense 1,199,611,000	LESS: FY 2016 Employer <u>Contributions</u> 1,062,338,000	Calculated June 30, 2016 Net Pension <u>Liability</u> 14,014,115,000	Actual June 30, 2016 Net Pension <u>Liability</u> 14,014,115,000	<u>Difference</u> -
Employer Allocation														
40423 Maggie Walker Governor's School for Govt & Intl Studies	6,935,000	673,000	95,000	-	119,000	253,000	445,000	116,000	-	670,000	590,000	7,782,000	7,782,000	-
40424 Appomattox Region Governor's School	2,934,000	232,000	159,000	-	25,000	105,000	185,000	114,000	-	316,000	246,000	3,246,000	3,246,000	-
40425 Bridging Communities Regional Career and Tech Center	669,000	50,000	285,000	-	-	28,000	48,000	280,000	-	166,000	63,000	837,000	837,000	-
Total Teacher Employers	12,586,350,000	1,143,326,000	199,246,000		227,783,000	454,121,000	800,533,000	227,783,000		1,199,611,000	1,062,338,000	14,014,115,000	14,014,115,000	