





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

Employer Code	Entity	6/30/2015 Net Pension Liability	PLUS: FY 2015 Deferred Inflows	LESS: FY 2015 Deferred Outflows	LESS: FY 2016	LESS: FY 2016	LESS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016	PLUS: FY 2016 Employer Pension Expense	LESS: FY 2016 Employer Contributions	Calculated June 30, 2016 Net Pension Liability	Actual June 30, 2016 Net Pension Liability	Difference
					Deferred Investment Experience	Deferred Inflows Change In Proportion	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Proportion	Deferred Outflows Expected vs Actual Experience					
<b>VRS Teacher Plan Total</b>		<b>12,586,350,000</b>	<b>1,143,326,000</b>	<b>199,246,000</b>	-	<b>227,783,000</b>	<b>454,121,000</b>	<b>800,533,000</b>	<b>227,783,000</b>	-	<b>1,199,611,000</b>	<b>1,062,338,000</b>	<b>14,014,115,000</b>	<b>14,014,115,000</b>	-
<b>Employer Allocation</b>															
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	-
<b>Total Teacher Employers</b>		<b>12,586,350,000</b>	<b>1,143,326,000</b>	<b>199,246,000</b>	-	<b>227,783,000</b>	<b>454,121,000</b>	<b>800,533,000</b>	<b>227,783,000</b>	-	<b>1,199,611,000</b>	<b>1,062,338,000</b>	<b>14,014,115,000</b>	<b>14,014,115,000</b>	-