

Virginia Retirement System

Finance Division

Analysis of VaLORS Employer Change in Net Pension Liability

For the Plan Year Ended and Measurement Date - June 30, 2018

Employer Code	Entity	6/30/2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	DEFERRED	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018 /	PLUS: FY 2018	LESS: FY 2018	Calculated	Actual	Difference	
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Investment Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2018 Net Pension Liability		June 30, 2018 Net Pension Liability
ValORS Plan Total		656,297,000	85,488,000	24,944,000	10,265,000	21,845,000	17,546,000	16,485,000	-	383,000	16,485,000	29,406,000	73,793,000	623,181,000	623,181,000	-
Employer Allocation																
70156	Department of State Police	1,236,000	137,000	13,000	19,000	40,000	32,000	33,000	-	1,000	1,000	135,000	135,000	1,142,000	1,142,000	-
70203	Woodrow Wilson Rehabilitation Center	604,000	60,000	46,000	11,000	23,000	19,000	-	-	75,000	90,000	80,000	80,000	670,000	670,000	-
70204	The College of William and Mary	1,886,000	200,000	222,000	29,000	61,000	48,000	35,000	1,000	99,000	160,000	208,000	208,000	1,743,000	1,743,000	-
70207	University of Virginia - Academic Division	4,976,000	653,000	371,000	80,000	171,000	137,000	36,000	3,000	254,000	355,000	576,000	576,000	4,870,000	4,870,000	-
70208	Virginia Polytechnic Institute and State University	4,397,000	462,000	37,000	68,000	145,000	117,000	27,000	3,000	5,000	162,000	491,000	491,000	4,144,000	4,144,000	-
70211	Virginia Military Institute	883,000	94,000	78,000	13,000	27,000	22,000	52,000	-	39,000	39,000	89,000	89,000	774,000	774,000	-
70212	Virginia State University	1,421,000	166,000	99,000	22,000	47,000	39,000	-	-	1,000	50,000	83,000	161,000	1,353,000	1,353,000	-
70213	Norfolk State University	2,215,000	272,000	393,000	34,000	72,000	51,000	-	-	1,000	189,000	224,000	243,000	2,051,000	2,051,000	-
70214	Longwood University	1,322,000	126,000	131,000	23,000	48,000	38,000	-	-	1,000	137,000	184,000	162,000	1,368,000	1,368,000	-
70215	University of Mary Washington	1,528,000	148,000	212,000	28,000	59,000	47,000	-	-	1,000	269,000	284,000	200,000	1,684,000	1,684,000	-
70216	James Madison University	2,769,000	295,000	143,000	45,000	96,000	78,000	5,000	-	2,000	144,000	229,000	326,000	2,746,000	2,746,000	-
70217	Radford University	1,996,000	198,000	106,000	28,000	60,000	49,000	129,000	-	1,000	35,000	72,000	205,000	1,725,000	1,725,000	-
70221	Old Dominion University	4,055,000	415,000	489,000	65,000	139,000	111,000	-	-	2,000	242,000	521,000	469,000	3,962,000	3,962,000	-
70236	Virginia Commonwealth University	7,843,000	747,000	338,000	125,000	266,000	215,000	-	-	5,000	227,000	624,000	900,000	7,602,000	7,602,000	-
70241	Richard Bland College	306,000	57,000	82,000	6,000	12,000	8,000	4,000	-	-	74,000	49,000	40,000	334,000	334,000	-
70242	Christopher Newport University	1,720,000	317,000	103,000	28,000	59,000	48,000	79,000	-	1,000	63,000	114,000	201,000	1,697,000	1,697,000	-
70246	University of Virginia's College at Wise	713,000	68,000	49,000	11,000	24,000	18,000	-	-	-	19,000	61,000	81,000	678,000	678,000	-
70247	George Mason University	4,798,000	591,000	73,000	87,000	184,000	147,000	50,000	-	3,000	524,000	502,000	623,000	5,254,000	5,254,000	-
70280	Northern Virginia Community College	5,403,000	514,000	301,000	85,000	180,000	145,000	-	-	3,000	59,000	483,000	608,000	5,143,000	5,143,000	-
70282	Piedmont Virginia Community College	278,000	27,000	92,000	4,000	9,000	9,000	-	-	-	34,000	77,000	33,000	269,000	269,000	-
70283	J. Sargeant Reynolds Community College	1,097,000	188,000	57,000	18,000	38,000	30,000	42,000	1,000	-	39,000	72,000	130,000	1,082,000	1,082,000	-
70286	Virginia Western Community College	770,000	81,000	30,000	12,000	25,000	20,000	11,000	-	-	3,000	51,000	85,000	722,000	722,000	-
70288	Wytheville Community College	-	44,000	1,000	-	-	-	8,000	-	-	-	(35,000)	-	-	-	-
70291	Blue Ridge Community College	135,000	13,000	1,000	-	1,000	1,000	80,000	-	-	-	(40,000)	3,000	22,000	22,000	-
70292	Central Virginia Community College	433,000	41,000	71,000	7,000	15,000	12,000	-	-	-	40,000	76,000	51,000	434,000	434,000	-
70293	Thomas Nelson Community College	831,000	95,000	174,000	13,000	27,000	22,000	4,000	-	-	79,000	112,000	93,000	784,000	784,000	-
70294	Southwest Virginia Community College	321,000	30,000	11,000	5,000	10,000	7,000	20,000	-	-	1,000	12,000	31,000	280,000	280,000	-
70296	Virginia Highlands Community College	119,000	11,000	-	2,000	4,000	3,000	-	-	-	2,000	6,000	13,000	116,000	116,000	-
70297	Germanna Community College	326,000	31,000	32,000	5,000	11,000	9,000	-	-	-	42,000	36,000	36,000	318,000	318,000	-
70298	Lord Fairfax Community College	362,000	34,000	109,000	5,000	10,000	8,000	45,000	-	-	39,000	58,000	33,000	283,000	283,000	-
70299	Mountain Empire Community College	117,000	16,000	38,000	3,000	7,000	5,000	2,000	-	-	75,000	58,000	22,000	189,000	189,000	-
70402	Marine Resources Commission	6,091,000	782,000	144,000	92,000	197,000	157,000	232,000	-	3,000	-	222,000	665,000	5,611,000	5,611,000	-
70403	Department of Game and Inland Fisheries	15,294,000	1,846,000	951,000	255,000	543,000	437,000	68,000	-	10,000	1,196,000	1,239,000	1,835,000	15,496,000	15,496,000	-
70701	Department of Corrections-Central Administration	81,000	8,000	62,000	-	-	-	58,000	-	-	32,000	-	(1,000)	-	-	-
70709	Powhatan Correctional Center	-	5,696,000	-	-	-	-	933,000	-	-	-	-	(4,763,000)	-	-	-
70716	Virginia Correctional Center for Women	11,592,000	1,241,000	635,000	181,000	386,000	310,000	76,000	-	7,000	18,000	1,033,000	1,301,000	11,002,000	11,002,000	-
70718	Bland Correctional Center	12,652,000	1,204,000	110,000	201,000	427,000	342,000	-	-	7,000	145,000	690,000	1,443,000	12,175,000	12,175,000	-
70721	Powhatan Reception and Classification Center	-	2,128,000	-	-	-	-	380,000	-	-	-	(1,748,000)	-	-	-	-
70733	Sussex I State Prison	20,851,000	2,129,000	542,000	311,000	662,000	532,000	719,000	-	12,000	205,000	684,000	2,236,000	18,879,000	18,879,000	-
70734	Sussex II State Prison	17,931,000	2,352,000	223,000	243,000	517,000	416,000	2,019,000	-	9,000	-	(373,000)	1,746,000	14,755,000	14,755,000	-
70735	Wallen's Ridge State Prison	23,291,000	2,217,000	732,000	370,000	786,000	631,000	-	-	14,000	386,000	1,703,000	2,659,000	22,433,000	22,433,000	-
70737	St. Brides Correctional Center	12,577,000	1,198,000	503,000	211,000	448,000	360,000	-	-	8,000	811,000	1,230,000	1,514,000	12,788,000	12,788,000	-
70741	Red Onion State Prison	23,598,000	2,246,000	749,000	375,000	797,000	640,000	-	-	14,000	455,000	1,684,000	2,694,000	22,742,000	22,742,000	-
70743	Fluvanna Women's Correctional Center	15,997,000	2,094,000	784,000	240,000	512,000	411,000	735,000	-	9,000	147,000	759,000	1,728,000	14,596,000	14,596,000	-
70744	Mecklenburg Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70745	Nottoway Correctional Center	19,944,000	2,067,000	99,000	323,000	687,000	551,000	48,000	-	12,000	493,000	1,094,000	2,317,000	19,585,000	19,585,000	-
70747	Marion Correctional Treatment Center	10,749,000	1,022,000	400,000	174,000	370,000	296,000	-	-	6,000	349,000	904,000	1,248,000	10,542,000	10,542,000	-
70749	Buckingham Correctional Center	19,313,000	2,142,000	278,000	287,000	612,000	492,000	816,000	-	11,000	43,000	488,000	2,064,000	17,448,000	17,448,000	-
70752	Deep Meadow Correctional Center	32,932,000	3,134,000	6,148,000	516,000	1,098,000	882,000	-	-	19,000	1,836,000	5,762,000	3,709,000	31,330,000	31,330,000	-
70753	Deerfield Correctional Center	22,720,000	2,163,000	656,000	351,000	746,000	599,000	213,000	-	13,000	222,000	1,259,000	2,521,000	21,291,000	21,291,000	-
70754	Augusta Correctional Center	15,662,000	1,668,000	371,000	233,000	496,000	399,000	579,000	-	9,000	166,000	394,000	1,676,000	14,145,000	14,145,000	-
70756	Department of Corrections - Division of Institutions	1,007,000	208,000	6,000	15,000	33,000	38,000	-	-	1,000	-	(46,000)	111,000	940,000	940,000	-
70757	Western Region Correctional Field Units	7,869,000	1,506,000	86,000	125,000	267,000	215,000	104,000	-	5,000	131,000	(210,000)	899,000	7,605,000	7,605,000	-
70760	Central Region Correctional Field Units	-	499,000	-	-	-	-	-	-	-	-	(499,000)	-	-	-	-
70761	Baskerville Correctional Center	7,367,000	703,000	159,000	115,000	245,000	197,000	3,000	-	4,000	25,000	440,000	828,000	6,992,000	6,992,000	-
70767	Division of Community Corrections	83,139,000	9,016,000	409,000	1,336,000	2,845,000	2,287,000	544,000	-	-	52,000	4,304,000	9,611,000	81,115,000	81,115,000	-
70768	Keen Mountain Correctional Center	15,166,000	1,443,000	699,000	241,000	513,000	412,000	-	-	9,000	297,000	1,325,000	1,734,000	14,641,000	14,641,000	-
70769	Greensville Correctional Center	42,457,000	4,907,000	1,082,000	642,000	1,366,00										